

Village of Forreston
2017-2018 Budget

	<u>15-16</u> Actual	<u>16-17</u> Projected	<u>17-18</u> Budget
GENERAL FUND			
Estimated Cash Balance May 1			<u><u>393,272</u></u>
Revenue			
Property Tax	37,856	37,690	39,069
Road and Bridge Tax	23,156	23,070	23,000
Sales Tax	97,397	88,908	112,000
State Income Tax	157,066	151,830	\$146,046
Corp Personal Prop Replacement Tax	12,508	11,601	8,927
Local Use Tax	33,181	32,101	\$36,584
Liquor License Fee	1,900	2,225	1,900
Television Franchise Fee	12,353	12,395	12,500
Amusement License Fee-Gaming Tax	10,482	11,000	10,000
Building Permit Fee	2,249	2,500	2,000
Trailer Court Fee	420	420	420
Fines	8,465	10,563	10,000
Interest Income	2,310	2,500	2,300
Grant-Donations Police Dept.	10,650	15,500	11,000
Tree Trimming Donations	-	-	-
Sidewalk Improvement Donations	-	-	-
Miscellaneous Revenue	<u>1,696</u>	<u>1,675</u>	<u>2,000</u>
 Total Revenue	 <u><u>411,689</u></u>	 <u><u>403,978</u></u>	 <u><u>417,746</u></u>
 Total Funds Available			 <u><u>811,018</u></u>
Expenditures			
Administration Department	63,810	62,585	100,335
Police Department	140,211	152,479	167,866
Streets & Alleys Department	161,324	149,661	204,552
Other Expenses	-	-	1,000
Total Expenditures	<u><u>365,345</u></u>	<u><u>364,725</u></u>	<u><u>473,753</u></u>
 Cash Balance May 30			 <u><u>337,265</u></u>

GENERAL FUND, continued

Administration Department

Personnel

Compensated Absences

Salaries - Full Time	16,317	1,280	
Salaries - Part Time	3,494	17,318	15,250
Salaries - Elected Officials	14,720	15,000	16,320
Salaries - Appointed Officials	3,700	3,700	3,700
Health Insurance	-	-	-
Total Personnel	<u>38,231</u>	<u>37,298</u>	<u>35,270</u>

Contractual Services

Maintenance - Buildings	928	900	20,000
Maintenance - Equipment	173	500	1,000
Telephone	524	518	550
GIS Services	815	815	815
Training and Travel	-	-	500
Postage	478	350	500
Advertising	390	1,500	1,200
Data Processing Services - Website	-	25	1,000
Legal Services	18,449	15,100	20,000
Ordinance Codification	-	-	4,500
Dues	480	480	500
Historical Fund Expense	-	-	1,500
Total Contractual Services	<u>22,237</u>	<u>20,188</u>	<u>52,065</u>

Commodities

Operating Supplies	<u>1,490</u>	<u>1,000</u>	<u>1,500</u>
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Other Expenses

Miscellaneous Expenses	<u>1,210</u>	<u>2,000</u>	<u>2,000</u>
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Capital Outlay

Office Equipment	-	1,000	1,500
Computer Software	642	1,100	8,000
Total Capital Outlay	<u>642</u>	<u>2,100</u>	<u>9,500</u>

Total Administration Department Expendi	<u>63,810</u>	<u>62,585</u>	<u>100,335</u>
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GENERAL FUND, continued

Police Department

Personnel

Compensated Absences

Salary - Police Chief	47,369	47,750	47,760
Salaries -Full Time	33,448	29,120	33,280
Salary - Part time	13,159	30,948	29,696
Health Insurance	31,333	33,550	37,730
Total Personnel	<u>125,309</u>	<u>141,368</u>	<u>148,466</u>

Contractual Services

Maintenance - Vehicle	3,900	999	2,000
Maintenance - Animal Shelter	30	-	100
Maintenance - Equipment	957	1,020	2,000
Telephone	1,269	1,391	1,200
Training	930	650	1,000
Total Contractual Services	<u>7,086</u>	<u>4,060</u>	<u>6,300</u>

Commodities

Supplies	1,539	474	1,000
Gas and Oil	5,612	6,143	7,000
Programs	665	350	3,000
Uniforms	-	85	100
Total Commodities	<u>7,816</u>	<u>7,052</u>	<u>11,100</u>

Capital Outlay

Office Equipment	<u>-</u>	<u>-</u>	<u>2,000</u>
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Total Police Department Expenditures	<u>140,211</u>	<u>152,479</u>	<u>167,866</u>
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GENERAL FUND, continued

Streets and Alleys Department

Personnel

Compensated Absences

Salary - Supt. of Public Works	25,447	24,930	24,288
Salaries - Full Time	26,079	14,560	29,120
Salaries - Part Time	9,692	25,750	10,080
Health Insurance	17,214	12,895	21,664
Total Personnel	<u>78,432</u>	<u>78,135</u>	<u>85,152</u>

Contractual Services

Maintenance - Buildings	298	500	500
Maintenance - Vehicles	2,834	500	5,000
Maintenance - Equipment	612	822	2,000
Maintenance - Streets	5,465	12,000	15,000

Snow Removal	2,419	1,680	5,000
Telephone	616	566	700
Tree Removal and Replacement	550		6,000
Utilities	307	378	1,000
Street Lighting	16,259	18,161	17,000
Tree Donation Expenditure	-	-	-
Sidewalk Donation Expenditure	-		-
Parking Lot Rental	1,700	1,700	1,700
Engineering Services	10,587	4,722	8,000
Total Contractual Services	<u>41,647</u>	<u>41,028</u>	<u>61,900</u>

Commodities

Gas and Oil	6,965	5,553	10,000
Maintenance Supply - Streets	23,821	14,537	30,000
Maintenance Supply - Vehicles & Equip	4,435	7,031	6,000
Maintenance Supply - Buildings	350	914	1,000
Maintenance Supply - Snow Control	2,886	1,621	7,000
Tools	2,283	839	3,000
Total Commodities	<u>40,740</u>	<u>30,493</u>	<u>57,000</u>

Other Expenses

Miscellaneous Expense	<u>505</u>	<u>5</u>	<u>500</u>
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Total Streets and Alleys Dept Expenditure	<u>161,324</u>	<u>149,661</u>	<u>204,552</u>
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GENERAL FUND, continued

Other Expenses

Transfer to Capital Development Fund	-	-	-
Transfer to Insurance Fund	-	-	-
Contingencies	-		1,000
Total Other Expenses	<u>-</u>	<u>-</u>	<u>1,000</u>
Total General Fund Expenditures	<u>365,345</u>	<u>364,725</u>	<u>473,753</u>

SOCIAL SECURITY FUND

Beginning Balance May 1			<u>40,049</u>
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Revenue

Property Tax	21,001	21,023	21,594
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Personal Property Replacement Tax	2,724	2,727	2,670
Interest Income	71	200	200
Transfer from other funds	-	-	-
Total Revenue	<u>23,796</u>	<u>23,950</u>	<u>24,464</u>

Total Funds Available 64,513

Expenditures

Employer's Contribution to FICA	22,667	23,978	20,000
Employer's Medicare	14	-	-
Total Social Security Fund Expenditures	<u>22,681</u>	<u>23,978</u>	<u>20,000</u>

Ending Balance April 30 44,513

PARK FUND

Beginning Balance May 1 55,020

Revenue

Property Tax	10,554	10,509	10,893
Interest Income	100	251	240
Park Contributions - Transfer from Cap. De	-	-	-
Miscellaneous Revenue	1,000	-	200
Total Revenue	<u>11,654</u>	<u>10,760</u>	<u>11,333</u>

Total Funds Available 66,353

Expenditures

Personnel

Salaries	-	-	-
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>

Contractual Services

Professional Services	-	-	1,000
Maintenance - Grounds	6,986	6,762	5,000
Garbage Disposal	367	420	500
Total Contractual Services	<u>7,353</u>	<u>7,182</u>	<u>6,500</u>

Commodities

Maint Supply - Grounds	4,824	6,000	8,000
Playground Equipment	-	280	750
Memorial Purchases	-	-	-
Total Commodities	<u>4,824</u>	<u>6,280</u>	<u>8,750</u>

Other Expenses

Contingencies	-	-	750
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Capital Outlay

Equipment	1,800	140	1,000
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Total Park Fund Expenditures	<u>13,977</u>	<u>13,602</u>	<u>17,000</u>
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Ending Balance April 30			<u>49,353</u>
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INSURANCE FUND

Beginning Balance May 1			<u>22,910</u>
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Revenue

Property Tax	50,003	55,060	56,556
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Interest Income	35	104	100
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Transfer from General Fund	-		-
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Total Revenue	<u>50,038</u>	<u>55,164</u>	<u>56,656</u>
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Total Funds Available			<u>79,566</u>
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Expenditures

Risk Management Expense	51,494	53,419	55,000
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Unemployment Insurance	925	299	500
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Total Insurance Fund Expenditures	<u>52,419</u>	<u>53,718</u>	<u>55,500</u>
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Ending Balance April 30			<u>24,066</u>
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BAND FUND

Beginning Balance May 1			<u>\$ 6,103</u>
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Revenue

Property Tax	801	801	800
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Interest Income	11	28	25
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Total Revenue	<u>812</u>	<u>829</u>	<u>825</u>
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Total Funds Available			<u>6,928</u>
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Expenditures

Municipal Band	1,200	1,200	1,200
Total Band Fund Expenditures	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>

Ending Balance April 30	-		<u>5,728</u>
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CIVIL DEFENSE FUND

Beginning Balance May 1			<u>\$ 4,336</u>
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Revenue

Property Tax	362	363	362
Interest Income	7	19	20
Total Revenue	<u>369</u>	<u>382</u>	<u>382</u>

Total Funds Available			<u>4,718</u>
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Expenditures

Maintenance - Vehicles & Equipment	-	-	500
Total Civil Defense Fund Expenditures	<u>-</u>	<u>-</u>	<u>500</u>

Ending Balance April 30			<u>4,218</u>
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PUBLIC LIBRARY FUND

Beginning Balance May 1			<u>115,134</u>
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Revenues

Property Tax - Library	2,110	21,018	21,800
Property Tax - Social Security & Medicare	1,700	1,700	1,600
Property Tax - Building Maintenance	2,814	2,814	2,900
Personal Property Replacement Tax	1,693	1,693	1,700
Fees, Fines	2,172	1,398	3,000
Dedicated Grants			10,000
Fund Raising	4	134	3,000
Interest Income	703	494	1,500
Community Room Fees	670	454	1,200
Per Capita Grant	-	1,115	1,807
Donations and Gifts	3,393	3,393	10,000
Miscellaneous Revenue	375	-	100
Total Revenue	<u>15,634</u>	<u>34,213</u>	<u>58,607</u>

Total Funds Available			<u><u>173,741</u></u>
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Expenditures

Personnel

Salaries - Part Time	20,245	21,168	21,000
Employer's FICA	1,371	1,620	1,600
Employer's Medicare	174	-	-
Unemployment Compensation	237	107	847
Total Personnel	<u>22,027</u>	<u>22,895</u>	<u>23,447</u>

Contractual Services

Maintenance - Buildings	1,468	3,749	6,500
Maintenance - Grounds	362	-	1,000
Utilities	3,179	1,857	3,000
Custodial Services	756	725	840
Total Contractual Services	<u>5,765</u>	<u>6,330</u>	<u>11,340</u>

PUBLIC LIBRARY FUND, Continued

Commodities

Operating Supplies	2,679	2,048	3,000
Library Books & Materials	633	746	2,000
Grant Purchases - Other	-	-	10,000
Gift Purchases	6,235	5,650	25,000
Grant Purchases - Per Capita	2,110	855	1,807
Programming	522	19	1,000
Computer Hardware	280	-	2,000
Computer Software	233	62	500
Computer Upgrade - Maintenance	35	25	500
Prairie Cat / OCLC	1,185	1,200	1,200
Total Commodities	<u>13,912</u>	<u>10,604</u>	<u>47,007</u>

Other Expenses

Miscellaneous	206	134	500
Community Room	727	492	1,200
Fund Raising Expense	-	-	500
Total Other Expenses	<u>933</u>	<u>626</u>	<u>2,200</u>

Capital Outlay

Equipment	-	-	1,000
Building Construction	-	-	-
Architect Fee	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>1,000</u>

Total Public Library Fund	<u>42,637</u>	<u>40,454</u>	<u>84,994</u>
Ending Balance April 30			<u>88,747</u>

WATER AND SEWER FUND

Beginning Balance May 1			<u>186,987</u>
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Revenue

Late Penalty Charges	9,390	10,125	10,000
Water Service Income	189,178	188,549	200,000
Sewer Service Income	341,141	391,002	400,000
Water Service Hook-up Fees	1,600	680	800
Sewer Service Hook-up Fees	1,300	650	800
Turn-On or Shut-Off Fees	800	600	800
Credits Granted		-	-
Interest Income	742	858	900
Sewer Cleaning Rental	-	-	-
Transfer from Capital Improvement	2,870,245	-	-
Tower Lease	4,200	4,200	4,200
Miscellaneous Revenue	3,423	39,171	2,000
Total Revenue	<u>3,422,019</u>	<u>635,835</u>	<u>619,500</u>

Total Funds Available			<u>806,487</u>
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Expenditures

Water Department	250,323	183,843	288,078
Sewer Department	406,343	408,532	288,453
Total Expenditures	<u>656,666</u>	<u>592,374</u>	<u>576,530</u>

Ending Balance April 30			<u>229,957</u>
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Water Department Expenditures

Personnel

Compensated Absences	-		
Salary - Supt. of Public Works	17,386	18,741	18,216
Salary - Full Time	31,796	21,693	21,840
Salary - Part Time	3,273	13,752	18,998
Health Insurance	12,910	14,325	16,249
Unemployment Compensation	165	63	250
Total Personnel	<u>65,530</u>	<u>68,574</u>	<u>75,553</u>

Contractual Services

Maintenance - Buildings	253	-	500
Maintenance - Vehicles	2,820	3,000	1,500
Maintenance - Equipment	910	419	1,500
Maintenance - Water System	6,916	40,515	15,000
Telephone	1,685	1,509	2,000
Utilities	14,848	13,196	15,000
Postage	1,149	2,243	2,000
Advertising	620	930	1,000
Training	731	225	500
Data Processing - Software	1,476	1,408	5,000
Engineering Services	-	7,439	5,000
Testing Expense	2,087	2,166	2,500
Total Contractual Services	<u>33,495</u>	<u>73,048</u>	<u>43,500</u>

Commodities

Office Supplies	475	702	1,000
Gas and Oil	1,841	1,596	2,000
Maint Supply - Vehicles & Equipment	2,654	1,802	2,500
Maint Supply - Water System	5,788	21,023	10,000
Maint Supply - Buildings	15	3,000	500
Operating Supplies	520	588	500
Chemicals	3,878	4,196	5,000
Total Commodities	<u>15,171</u>	<u>32,906</u>	<u>21,500</u>

Other Expenses

Transfer to Capital Improvement	-	-	100,000
Transfer to Other Funds	-	-	-
Contingencies	986	235	500
Total Other Expenses	<u>986</u>	<u>235</u>	<u>100,500</u>

Capital Outlay

Meters	1,609	-	2,000
Valves and Hydrants	-	4,080	6,000
Equipment	235	-	15,000
Water System Improvements	5,729	5,000	10,000
Depreciation Expense	113,549		
Water Tower Maintenance Agreement	14,019		14,025
Total Capital Outlay	<u>135,141</u>	<u>9,080</u>	<u>47,025</u>

Total Water Department Expenditures	<u>250,323</u>	<u>183,843</u>	<u>288,078</u>
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Sewer Department Expenditures

Personnel

Compensated Absences			
Salary - Supt. of Public Works	17,386	18,741	18,216
Salary - Full Time	31,796	21,693	21,840
Salary - Part Time	3,272	13,752	18,998
Health Insurance	12,910	14,325	16,249
Unemployment Compensation	163	63	250
Total Personnel	<u>65,527</u>	<u>68,574</u>	<u>75,553</u>

Contractual Services

Maintenance - Buildings	408	-	500
Maintenance - Vehicles	2,820	-	2,000
Maintenance - Equipment	2,975	1,146	7,000
Maintenance - Sewer System	20,846	7,506	10,000
Permit Fees	5,000	5,000	5,000
Telephone	1,612	1,806	2,000
Utilities	27,260	17,083	25,000
Postage	1,168	2,193	2,000
Advertising	-	-	200
Training	256	225	500
Data Processing - Software	1,476	-	5,000
Testing Expense			1,200
Engineering Services	3,128	30,479	10,000
CDAP Engineering		-	-
CDAP Construction	-	-	-
CDAP Grant Administration	-	-	-
Total Contractual Services	<u>66,949</u>	<u>65,438</u>	<u>70,400</u>

Commodities

Office Supplies	492	702	1,000
Gas and Oil	1,841	1,596	2,500
Maint Supply - Vehicles & Equipment	2,865	2,862	3,500
Maint Supply - Buildings	1,021	327	500
Maint Supply - Sewer System	18,536	6,249	7,000
Operating Supplies	966	444	500
Lab Supplies	2,215	5,816	2,000
Chemicals	1,925	8,427	10,000
Total Commodities	<u>29,861</u>	<u>26,423</u>	<u>27,000</u>

Other Expenses

Bond Principal	-	-	-
Bond Fees	-	-	-
Contingencies	936	-	500

Bond Interest	-	-	-
Transfer to Capital Improvement	236,000	236,000	100,000
Equipment	7,070	12,098	15,000
Total Other Expenses	<u>244,006</u>	<u>248,098</u>	<u>115,500</u>
Total Sewer Department Expenditures	<u>406,343</u>	<u>408,532</u>	<u>288,453</u>
Total Water and Sewer Fund Expenditures	<u>656,666</u>	<u>592,374</u>	<u>576,530</u>

CAPITAL DEVELOPMENT FUND

Beginning Balance May 1 332,094

Revenue

Interest Income	682	1,686	1,500
Miscellaneous Revenue	-	-	-
Transfer from General	-	-	-
Total Revenue	<u>682</u>	<u>1,686</u>	<u>1,500</u>

Total Funds Available 333,594

Expenditures

Equipment and Vehicles	54,448	54,448	4,000
Buildings and Land	17,000	17,000	185,000
Transfer to Other Funds	-	-	-
Total Capital Development Fund Expenditures	<u>71,448</u>	<u>71,448</u>	<u>189,000</u>

Ending Balance April 30 144,594

AUDIT FUND

Beginning Balance May 1 20,318

Revenue

Property Tax	9,001	10,011	10,283
Interest Income	25	78	75
Total Revenue	<u>9,026</u>	<u>10,089</u>	<u>10,358</u>

Total Funds Available 30,676

Expenditures

Audit Expense	8,750	4,300	11,250
Contingencies	-	-	-
Total Audit Fund Expenditures	<u>8,750</u>	<u>4,300</u>	<u>11,250</u>

Ending Balance April 30 19,426

MOTOR FUEL TAX FUND

Beginning Balance May 1 60,052

Revenue

Motor Fuel Tax Allotments	36,987	34,500	\$37,235
Interest Income	131	321	350
Miscellaneous Revenue	-	-	-
Total Revenue	<u>37,118</u>	<u>34,821</u>	<u>37,585</u>

Total Funds Available 97,637

Expenditures

Contractual Services	50,828	55,889	75,000
State Route Project	-	-	-
Total Motor Fuel Tax Fund Expenditures	<u>50,828</u>	<u>55,889</u>	<u>75,000</u>

Ending Balance April 30 22,637

CAPITAL IMPROVEMENT & REPLACEMENT FUND

Beginning Balance May 1 264,790 449,700

Revenue

Interest Income	248	1,054	1,000
Transfer from Water and Sewer Fund	236,000	236,000	200,000
IEPA Loan	275,000	2,863,165	-
Emergency Grant	-	-	-
Economic Stimulus Grant	-	-	-
Total Revenue	<u>511,248</u>	<u>3,100,219</u>	<u>201,000</u>

Total Funds Available 3,365,010 650,700

Expenditures

Water/Sewer Improvements	-	-	18,000
Capital Improvements Sewer	-		250,000
WWTP Rehabilitation Project		2,863,165	-
IEPA Loan	16,737	52,145	170,000
Depreciation Expense	18,963		
Total Expenditures	<u>35,700</u>	<u>2,915,310</u>	<u>438,000</u>
Ending Balance April 30	83,702		<u>212,700</u>

IMRF FUND

Beginning Balance May 1			<u>\$17,707</u>
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Revenue

Property Tax	35,002	26,040	37,019
Interest Income	56	159	150
Transfer from General Fund	-	-	-
Total Revenue	<u>35,058</u>	<u>26,199</u>	<u>37,169</u>

Total Funds Available			<u>54,876</u>
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Expenditures

IMRF Contributions	<u>35,627</u>	<u>35,601</u>	<u>33,000</u>
Ending Balance April 30	12,549		<u>21,876</u>

