City of Lockport, Illinois Budget

Fiscal Year 2017

January 1, 2017-
December 31, 2017

CITY OF LOCKPORT

FISCAL YEAR 2017 BUDGET

JANUARY 1, 2017 TO DECEMBER 31, 2017

Elected Officials

Steven Streit – Mayor
Alice Matteucci – City Clerk
David Palya - City Treasurer
Jim Petrakos – 1st Ward
Kris Capadona – 1st Ward
JR Gillogly – 2nd Ward
Brian Smith – 2nd Ward
Darren Deskin – 3rd Ward
Jason VanderMeer – 3rd Ward
Joanne Bartelsen – 4th Ward
Robert Perretta – 4th Ward

Administrative

Ben Benson – City Administrator
Tom Thanas -- City Attorney
Lisa Heglund – Finance Director
Terry Lemming – Chief of Police
Joe Findlay – Public Works Director
Pam Hirth – Director of Community & Econ Development
Amy Wagner – Director of Engineering Services
Ryan Kolalis – IT Manager/Graphic Designer
Keith Rooney – Building Official
Jodi Herman-Assistant to Mayor
Maggie Hickey-Hall – Asst Finance Director/Human Res.

Visit us at www.CityofLockport.net

TABLE OF CONTENTS

Fiscal Year 2017

Introduction

Budget Message from City Administrator 5
2016 Distinguished Budget Award 12

Community Profile

Government 13
History 14
Demographics & Culture & Recreation 15
Ward Map 17

Background and Planning

Budget Calendar 18
Strategic Plan 19
Departmental Descriptions, Goals & Performance Measurements 33

City Personnel

Organizational Chart 49
Authorized Positions 50
Full Time Equivalents 52
Historical Personnel Data 52

Significant Policies

Accounting Policy 53
Capital Assets Policy 57
Investment Policy 60
Purchasing Policy 65
Budgeting 72
Fund Balance Policy 73
Fund Structure 78

Financial Information

Major Revenue Sources 79
Debt Schedule 85

Budget Summary

Revenues/Transfers In 87
Expenditures/Transfers Out 88
Executive Summary 89
Summary Page 90
Forecasted Fund Balances 91

TABLE OF CONTENTS (continued)

Fiscal Year 2017

Fund Detail

General Fund

Description 92
Revenues 94
Expenditures 95
Line Item Budget 97

Motor Fuel Tax (MFT) Fund

Description 104
Line Item Budget 106
Capital Projects 107

Bond Sinking Fund

Description 111
Line Item Budget 112

TIF Fund

Description 113
Line Item Budget 114

Capital Projects Fund

Description 115
Line Item Budget 116
Capital Equipment 117
Capital Projects 118

Water & Sewer Fund Including Garbage & Capital

Description 123
Revenues 127
Expenditures 129
Line Item Budget 131
Capital Equipment 134
Capital Projects 135

Additional Information

Net Position by Component Unit 144
Comparison of Water & Sewer Rates 145
Statistical Information 147
Summary of Capital Improvement Plan 150
Glossary of Terms & Acronyms 155
Wage Schedule for Union Contracts 163
Budget with Multi Year Historical Data 165
Levy Ordinance 173

Mayor - Steven Streit

City Clerk - Alice Matteucci

Administrator – Ben Benson

222 E. Ninth Street ♦ Lockport, IL 60441-3497

Alderman

Jim Petrakos - 1st Ward
Kris Capadona - 1st Ward
Brian Smith - 2nd Ward
JR Gillogly - 2nd Ward
Darren Deskin - 3rd Ward
Jason VanderMeer - 3rd Ward
Joanne Bartelsen - 4th Ward
Robert Perretta - 4th Ward

CITY ADMINISTRATOR'S BUDGET MESSAGE

TO:	Mayor, City Council, and Citizens of Lockport
FROM:	Ben Benson, City Administrator
SUBJECT:	Fiscal Year 2017 Budget
DATE:	December 31, 2016

I am pleased to submit to the City Council the Fiscal Year 2017 Budget for the City of Lockport.

ROLE OF THE BUDGET

The preparation and adoption of the budget is a collaborative process between the Staff and City Council. It is then the Staff's responsibility to ensure that the budget fulfills the roles for which it is intended:

- Financial Plan: Affirming how the City's resources will be allocated within the limits of current and future revenues and demands.
- Management Tool: Allowing the Department Heads and City Administrator to oversee the operations of the City within the limits established by the Council.
- Communications Device: Giving the residents and customers of Lockport a clear understanding as to how their tax dollars are utilized.
- Policy Document: Reflecting the priorities of the City Council.

BUDGET PRINCIPLES AND EXPECTATIONS

The Fiscal Year 2017 Budget is the result of nearly six months of planning at the Staff level. Throughout the budget process, Staff utilized the following principles and expectations:

1.) Meet the City's mission of preserving the quality of life by providing municipal services that are responsive to the needs of the residents and businesses, and are reliable, efficient, and fiscally responsible.
2.) Utilize continuous cost control measures incorporating best practices, bids, quotes, and performance measures.
3.) Use conservative revenue assumptions, not taking into account new revenues from growth unless the development is completed and has provided a historical basis for a new projection.
4.) Evaluate all City services provided and incorporating Council decisions and directions.
5.) Prepare the budget on the same basis of accounting as the governmental fund audited financial statements/modified accrual basis of accounting.

BUDGETARY CHALLENGES

Creating the Fiscal Year 2017 Budget was challenging due to the State of Illinois not passing a budget by July 1, 2016. This left the City with uncertainties on revenues, especially the Income Tax Revenue and Property Tax Revenue. The State has discussed a decrease to the City's allocation of Income Tax Revenue and a proposed Property Tax freeze. As of the date of the City's budget approval, the State had not yet passed a budget. Another budgetary challenge was prioritizing the Capital Projects that would be completed using excess reserves without incurring a large debt obligation.

OVERALL BUDGET SUMMARY

The 2017 budget includes revenues of almost $44 million and expenses of $58 million. It also includes a use of $11.8 million of excess reserves to complete infrastructure projects in the upcoming year. The 2016 budget by comparison, included $41 million of revenue and $45.9 million in expense, and utilized an additional $4.8 million of excess reserves for infrastructure projects. The City is expected to complete $22 million of capital projects in 2017, while in 2016 the budget included $17 million of capital projects.

GENERAL FUND

The General Fund accounts for all revenues and expenditures that are not accounted for in other funds. It is the principal operating fund of the City, providing for the majority of the City's revenues, expenditures and services related to Governmental Operations.

The City is in year 3 of the Capital Improvement Plan. The Plan, which was developed in 2014, prioritized areas in the City which needed improvement. The excess reserves in the General and Water/Sewer Funds allowed the City to accomplish the majority of the projects in 2015 and 2016 with little debt. The projects slated for 2017 will also use excess reserves and is our most aggressive yet with $22 million dollars of projects and engineering planned.

The General Fund is supported predominately with taxes, licenses and fees. Departments contained in the General Fund include: Administration, Police, Public Works, Engineering and Community Development.

The City uses conservative projections based on past performance, the economy, and current trends for projecting revenues and expenditures for the coming fiscal year. With the economy slowly recovering, we have seen many revenue sources rebound, yet some still remain stagnant. To combat this City Staff has looked for creative ways of increasing revenues or decreasing

expenditures including: not replacing Staff through attrition without first analyzing the need for the position, and regularly bidding out services to achieve the lowest cost.

The City was able to reduce expenditures during the economic downturn. However, each year it becomes more difficult to contain expenditures due to rising costs. The flexibility for personnel is more limited than other expenditures, as the majority of the City's employees are represented by two bargaining units (Local 150 and MAP). During 2015 the City was able to negotiate 4 year Collective Bargaining agreements with both unions, which secured modest pay increases in turn for a status quo on all other contract items.

More than 84% of general funds are received from four types of revenues. These are important foundations enabling the City to provide public services throughout the community.

1.) **Property Tax Revenues**

Lockport is a non-home rule community operating under the property tax cap. The Property Tax Extension Limitation Law (PTELL) is designed to limit increases in property tax extensions (total taxes billed) for non-home rule taxing districts. Increases in property tax extensions are limited to the lessor of 5 percent or the increase in the national Consumer Price Index (CPI) for the year preceding the levy year. For the current 2016 Tax Levy, the City Council chose to capture new growth but not the CPI of .7%. This is the second year in the last 5 years that property values are expected to increase. A considerable amount of new growth also has occurred increasing the City's EAV while lowering the property tax rate for citizens.

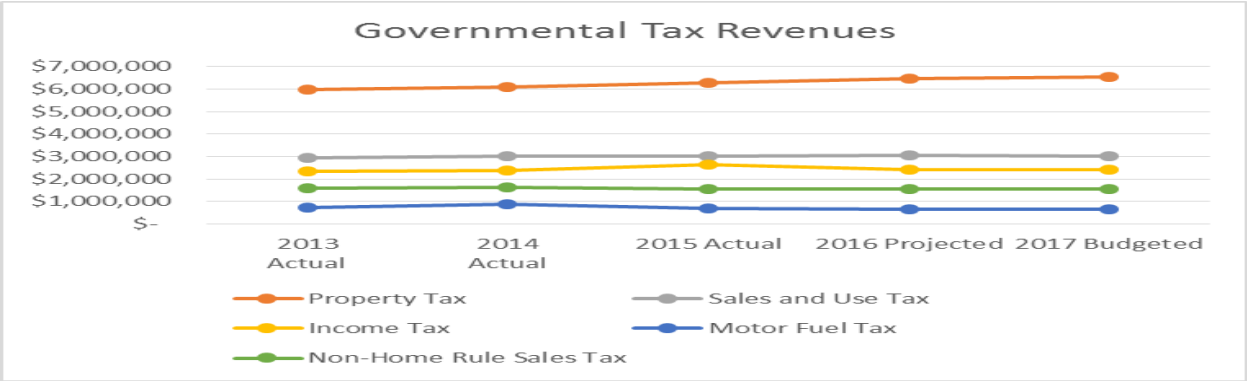
2.) **State Shared Revenues**

In 2010 the City's population was certified at 24,839. Population is important because state shared revenue is distributed on a per capita basis. These revenues include income tax, motor fuel tax, and state use taxes. We anticipate this trend to increase and will conduct a partial special census in 2017 to obtain any additional revenue due to the City. Our internal estimates as of October 2016 were a population of 25,541; an increase of 702 people (estimated population is figured using 2.5 persons per HH "as per 2010 census" x number of Housing Units). Due to the uncertainty with the State of Illinois and the discussion of not transferring the full income tax revenue to the City, this revenue source continues to be a going concern.

3.) **Sales Tax**

The City's sales tax revenue decreased a little during 2015 due to low prices on gasoline and the closing of a locally owned pharmacy, but were back on the rise in 2016. Due to decreases in the shopping patterns throughout the United States, many other communities saw drastic decreases in the amount of sales tax they received during the economic downturn that occurred over the past years,. Lockport was fortunate enough

to have several stores locate within the City both before and during the recession. Continued growth of retail is a top priority for both Elected Officials and Administration.



4.) Building Permits

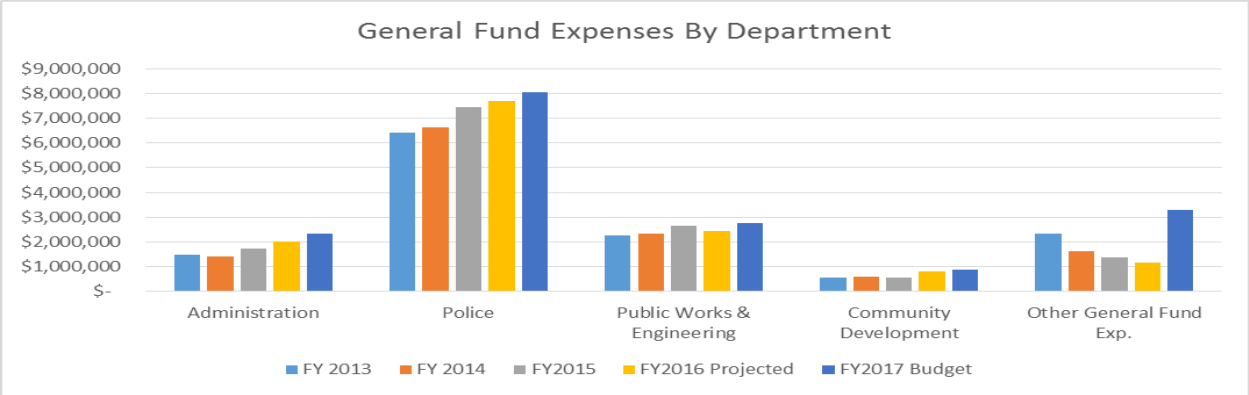
Mirroring national trends, the City's housing market slowed to a near halt during the Great Recession but has increased tremendously in the last year. The start of a new subdivision more than tripled the City's residential building permits. In addition new warehouses have been built and more are scheduled for the upcoming year.

Annual New Residential Permits Issued

2011 - 20 Permits	2012 - 34 Permits	2013 - 29 Permits
2014 - 55 Permits	2015 - 35 Permits	2016 - 82 Permits

Each of these revenue sources have remained fairly stable throughout the last few years. This has been a huge advantage of the City in comparison to other municipalities that weren't as lucky. Since these sources of revenue tend to be fairly elastic, meaning they respond greatly to fluctuations in the economy, it is important to diversify the mechanisms which the City uses to fund operations, programs and capital. Although the City did not see a large loss of revenue, we also have not seen large increases. Therefore, as inflation pushes expenses up we must remain vigilant of expenses and stress cost containment. Staff will continue to monitor current revenues and recommend any changes or additions that could help the City better diversify or simply fund additional projects, services, or infrastructure.

Communities always face tremendous pressure on keeping expenditures in line. This comes from increasing prices, personnel costs, and the urge to consistently improve operations and infrastructure. The City of Lockport was able to cut costs early during the great recession. Due to this and favorable existing revenue increases, the City has been allowed some flexibility for increasing operating expenses and some capital. However, this must be controlled and monitored. The biggest increases to date have been related to personnel costs. Union contracts govern these costs for almost 2/3rd of the City's workforce.



GENERAL CAPITAL FUND

In order to clearly show how certain revenues are used to fund projects, a separate General Capital Fund was established. The City of Lockport will restrict certain revenues in the General Capital Fund to finance "Local Capital Improvement Projects". These revenues include: telecom and electric utility tax, and non-home rule sales tax.

This budget reflects the 1% non-home rule sales tax that was approved by referendum and became effective July 1, 2011. The City is forecasting $1,570,000 in revenues from this sales tax during the budget year, which will be used for infrastructure projects and capital expenses.

The capital outlays/projects included in the FY17 budget are the most aggressive in years with $9.3 million budgeted in projects, but the projects are not anticipated to increase personnel, maintenance, or utility expense in a substantial way. In fact, a slight reduction in expense is expected especially related to fuel efficiency on newer vehicles. Purchasing newer vehicles will help to lower gasoline costs in both the Police and Public Works departments. Resurfacing roads in the older part of town will reduce the amount of time Public Works employees will need to fill and patch cracks and potholes that materialize.

WATER & SEWER FUNDS

The Water & Sewer Funds are the designated funds for the receipt of all water and sewer revenues and expenses.

Maintaining safe drinking water and environmentally sound sewer services is one of the most important responsibilities of the City of Lockport. As providing Water & Sewer services becomes more expensive, the City is faced with the constant challenge of balancing our interest in offering a fundamental public health service at an affordable price, against the necessity of managing our systems in a financially sustainable manner.

Water, sewer and all other utilities are businesses, regardless of who owns them. The City's Water & Sewer utilities are businesses that just happen to be owned by government. Following an independent arbitrator's decision, the water & sewer rates were set to increase every year on December 15th through 2014. Thereafter the rates were to increase by 3% or the annual CPI, whichever is less. This will impact future budgets as CPI or 3% increases do not necessarily coincide with the increasing need to fund the water and sewer funds. The City is expecting to conduct a water rate study in mid-2017 to analyze the current rate structure.

The capital outlays/projects included in the FY17 budget are also aggressive with $12.5 million in improvements planned, but the projects are not anticipated to increase personnel, maintenance, or utility expenses in a substantial way. Upgrading water mains will help to reduce overtime costs in Public Works which occur when a water main breaks during non-working hours.

OTHER INFLUENCES ON THE BUDGET

The Fiscal Year 2017 Budget is influenced by more factors than just the inflow/outflow of revenues. The internal and external influences on the budget impact potential revenues, expenditures, and priorities of the City. The following items are all influences on the City of Lockport's budget:

1) **Economic Factors**

   The Chicagoland economy has shown signs of improving with the increased issuance of building permits in the last few years. Additionally, the Will County unemployment rate decreased from 8.2% in November 2013 to 5.4% in November 2016. These changes signify that growth will continue to trend upwards in the region. A new subdivision was approved during 2016 and homes are currently being built and 2 apartment complexes are in consideration to be built. Additionally, new locations were identified for warehouse development. With property values increasing and the potential for increased revenues through new development, modest growth assumptions were used for this budget.

2) **Regulatory Factors**

   There are a variety of regulatory factors that have implications on the FY2017 budget. One issue the City has faced is with the Illinois Environmental Protection Agency (IEPA) and Well #14. Due to a number of filtration issues, the City has to take out an IEPA low-interest loan to finance the new filtration system. Borrowing puts an annual financial pressure on the City in order to fund the payments over a 20 year period.

3) **Legislative Factors**

   Policy changes on the State and Federal level have a direct impact on the City's received revenues and required expenditures. Unfunded mandates and potential changes to how revenues are distributed can impact the City's budget. One threat that the City is aware of is the potential for the State of Illinois to recapture shared income tax or motor fuel tax

revenues. Also, the State continues to discuss freezing property tax revenues. A new President coupled with Congressional leadership will likely bring additional changes for all employers to address.

4) Policy Factors

Internal policy decisions have a direct impact on how the budget takes shape. With nearly 2/3rd of all City employees represented by a collective bargaining agreement, the outcome of the union negotiations in 2015 had a favorable impact on the personnel costs moving forward as the contractual pay raises for the next couple of years are modest and pre-determined.

CONCLUSION

The Fiscal Year 2017 Budget represents a concerted effort by City Council working with all of the departments to meet service demands, subject to available revenues, both in the current year and in the years to come. At the end of the 2016 fiscal year the City participated in a Strategic Planning exercise in order to establish clear goals and objectives for the upcoming years. An ongoing Capital Project list, like the ones highlighted in the CIP will always be existing. We also have other future demands for projects that are not yet realized, like new water and waste water treatment plants for example. These items will be budgeted for and may ultimately require additional revenues, but until they are advised, we stay the course to accomplish what we can with the revenues and reserves we have available.

I am proud of the work that was done once again this year by our Department Directors in scrutinizing their operational costs and reducing expenditures. While some of them are still relatively new to their roles, they all have still been able to provide for the quality services our residents have come to expect.

Respectfully Submitted,
Ben Benson
City Administrator

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Lockport

Illinois

For the Fiscal Year Beginning

January 1, 2016

Executive Director

COMMUNITY PROFILE

Government

Incorporated: 1853

The City of Lockport is a non-home rule municipality governed by a nine member board consisting of 8 Council Members and a Mayor. In addition, the City Clerk and Treasurer are elected positions. The board is elected as provided by law and serves four year overlapping terms.

The Mayor, with approval of the City Council, appoints the City Administrator, Police Chief, & City Attorney. The City Administrator, with the approval of the Mayor and City Council, makes all other hiring decisions. This position leads the day-to-day operations of the City, management of the City Staff, and guides the community based on the policies & directions conveyed by Elected Officials.

The City employs approximately 104.5 Full-Time Equivalent Employees in the following departments: Administrative, Police, Community Development, Public Works, Water and Sewer Services. City Hall offices are located at the Central Square Building in Lockport, a beautiful three-story Romanesque building of cream-colored limestone constructed in 1895.

During 2015 the City of Lockport was named as one of the top 100 safest cities in America by Neighborhood Scout.

Various Taxes	
Sales Tax:	
General Merchandise	8.00%
Qualifying Food/Drug	1.75%
Telecommunications Tax-Local:	2.00%
Utility Tax-Electric:	3.50%

Miles of Street	
Arterial Streets:	25.00
Residential Streets:	54.00
Miles of Storm Sewer:	120.00

Election – April 9th, 2013	
Number of Registered Voters:	15,055
Number of Votes Cast in Last Municipal Election:	3,836

Water and Sewer Information	
Miles of Water Mains:	146.00
Peak Avg. Consumption:	6.42
Avg. Daily Consumption:	2.83
(Both in Millions of Gallons)	
Miles of Sanitary Sewer:	130.00
Treatment Capacity:	21.00
Average Daily Treatment:	7.26
(Both in Millions of Gallons)	

COMMUNITY PROFILE

History

The I&M Canal was vital to the development of the great city of Chicago and the economic development of the Midwest; the Canal also fostered the growth of the small settlement that became the City of Lockport. The first permanent settler in this region was Armstead Runyon, who built a homestead along Fiddyment Creek in 1830.

A small settlement that took the name of Runyonstown developed here and in 1837, the Chief Engineer of the Canal decided to construct the Canal's headquarters at this location and thus renamed the community Lockport. The City was then incorporated in 1853.

Today, Lockport is a thriving community of more than 24,800 residents, that's rapidly growing and looking toward the future. But Lockport's residents and leaders are also determined to preserve its storied past. Lockport is leading the way in preserving and promoting the history of the Illinois and Michigan Canal Corridor, which is becoming a living history museum celebrating American enterprise and invention. The headquarter building of the Canal Commission, a National Historic Landmark, today serves as the home for the Illinois and Michigan Canal Museum.

The City is also actively working to preserve and promote the historic downtown district, which boasts many significant structures. Because of proactive efforts dating back several years, the City of Lockport is one of the best-preserved Canal sites in existence today. This unique chapter in American history is being maintained for the illumination and pride of residents of all of Illinois, today and for generations to come.

Lockport schools include: Milne-Kelvin Grove (PK–3), Kelvin Grove (4-8), Fairmont (PK-8), Ludwig (4-5), Taft (K-8), William J. Butler (K-4), St. Dennis (PK-8), St. Joe's (PK-8), Walsh (PK-1), Reed (2-3), Oak Prairie (6-8), and Lockport Township High School (9-12).

Other Government Entities in Lockport: White Oak Library District, Lockport Township Fire District (2 locations within Lockport), Lockport Park District (27 local parks including schools), and Lockport/Homer Townships.

COMMUNITY PROFILE

Demographics – 2010 Census

Lockport, Illinois is comprised of 11.40 square miles.

The City is located in Will County, approximately 30 miles southwest of Chicago. Lockport was founded on the banks of the Historic I & M Canal as the headquarters for the initial canal development. Citizens still take pride in the roots of Lockport, in the history of America and the growth of the nation. As one of the most well-preserved I&M Canal towns in America, Lockport was listed on the National Register of Historic Places on May 12, 1975.

Weather Conditions (Approx. per NOAA Chicago data)

Avg. Winter Temp: 34/19 degrees Fahrenheit
Avg. Summer Temp: 82/62 degrees Fahrenheit
Avg. Annual Rainfall: 37 inches
Avg. Annual Snowfall: 36 inches

Population (Per U.S. Census)

1970:	9,861	2000:	15,138
1980:	9,212	2010:	24,839
1990:	9,399		

Ethnic Makeup

White / Caucasian:	21,212	85.4%
Hispanic /Latino:	2,025	8.2%
Black /African American:	350	1.4%
Asian:	334	1.3%
Other:	918	3.6%

Age Cohorts and Median Age

Under 19 years:	7,764	31.3%
20 to 34 years:	4,998	20.1%
35 to 49 years:	6,151	24.8%
50 to 64 years:	3,736	15.0%
65 to 79 years:	1,579	6.3%
80 years plus:	611	2.5%
Median Age:		34.1 years

Other Household and Resident Data

Total Households:	8,857
Median Household Income:	$79,750
Median Age (In Years):	34.1
% of Population over 65:	8.8%
Unemployment % (2010):	4.3%

Property Value

Total Property Value (2010): 2,088,623,409
Equal. Assessed Valuation (2010): 696,207,803

Home Value

Median Home Value: $231,500

EAV Breakdown by Type of Property

	2015 EAV	% of Total
Residential	508,509,258	85.63%
Industrial	24,020,156	4.04%
Commercial	60,211,540	10.14%
Railroads/Farms	1,101,518	0.19%
	593,842,472	100.00%

COMMUNITY PROFILE

Culture and Recreation

Cultural Assets

From the museums such as the Gladys Fox Museum, the Illinois Art Museum, and the Will County History Museum, to a variety of live events and music, the City of Lockport has a variety of cultural activities available to residents and visitors.

Roxy Theater

Operated by a group of non-profit volunteers, the Roxy Theater is a historic landmark in the city that has been reopened for movies and theatrical events. All of the funds raised by the theater are put directly in to supporting the building.

Summer Art Series

The City of Lockport began the first annual Summer Art Series event in 2014. The series features a rotating theme with art throughout the downtown area and decorating the canal. There is also live performances, music, and a gala event that brings people from throughout the region to celebrate art in the city.

Artist's Guild

The City of Lockport has a group of professional artists by trade who work together as a co-op to help promote the arts and art businesses in Lockport. Through a pooling of resources, the group is able to market themselves to the region.

Recreation

There is a wide variety of recreational activities in the City of Lockport. With a variety of parks, trails, and cultural entertainment, Lockport has options for residents and visitors of every interest.

Dellwood Park

Built in the late 1800's around the canal, Dellwood Park is maintained by the Lockport Park District and offers walking trails, baseball diamonds, and a man-made sledding hill.

Lincoln Landing

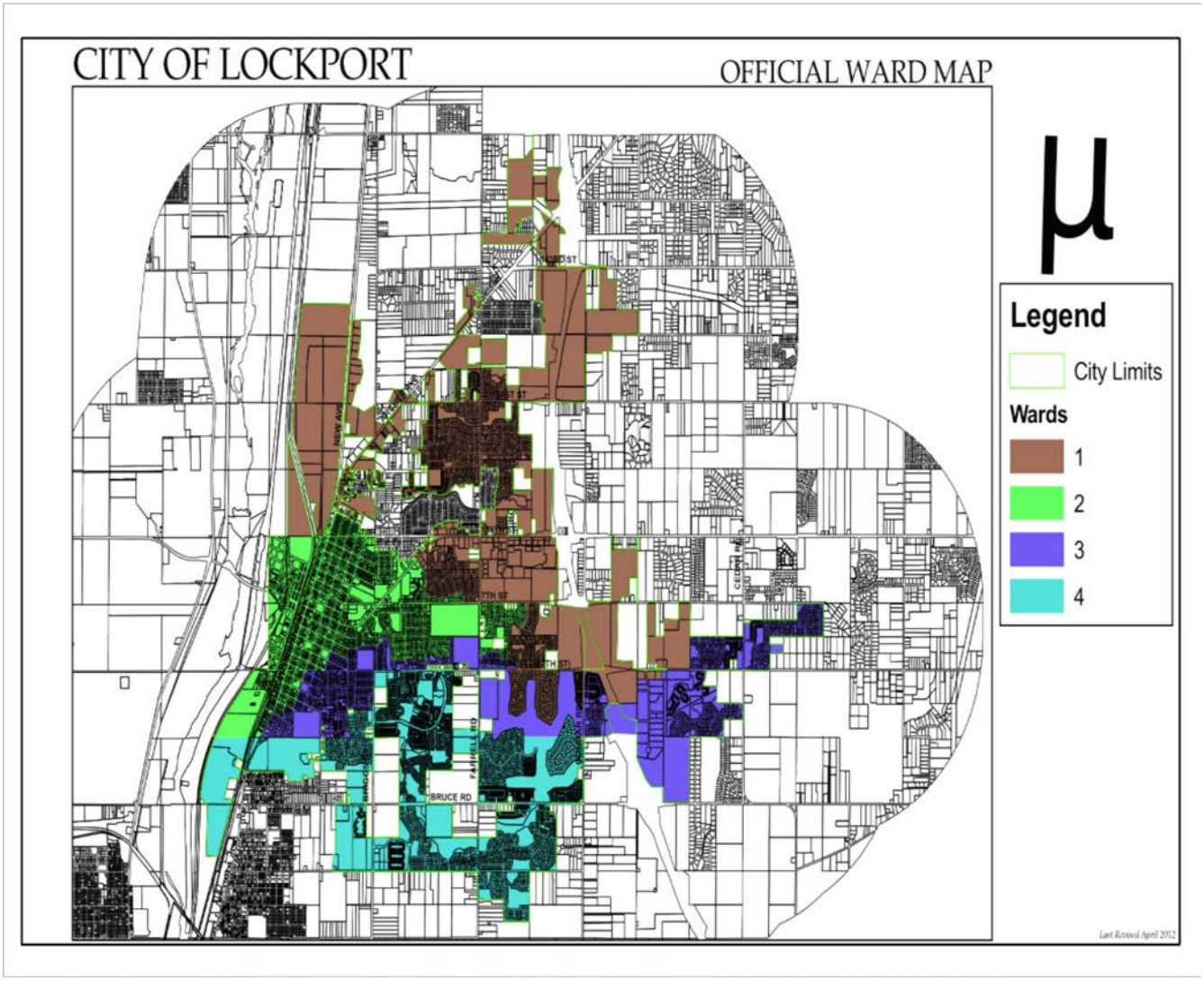
The Lincoln Landing is a public park maintained by the City that commemorates the founding of the I&M Canal, where Abraham Lincoln once stood during the planning phases. The landing is decorated with sculptures and Lincoln-related artwork.

I&M Canal Bike Path

With trails connecting Joliet to Lemont, visitors are able to explore the canal region with historical markers and Lincoln-themed artwork.

COMMUNITY PROFILE (CONTINUED)

Official Ward Map



BUDGET CALENDAR

Fiscal Year 2017 (January 2017 – December 2017)

Pre-Budget

July 2016 The Finance Department will provide an estimate of final revenue and expenses for the 2016 Fiscal Year and projected revenue and expenses for 2017, 2017, and 2018.

Budget Kickoff

July 20th Budget templates are distributed. Departments are to review projections and identify any items that they anticipate needing changes for.

August 7th Departmental budget revisions submitted to Finance Department

Budget Reviews

End of September / Beginning of October City Administrator and Finance Director meet with each Department Director to review proposed budgets

Council Reviews

October 21th Presentation of the Budget at Committee of the Whole and make the budget available to the public at City Hall and on the City's website

October 23th Publish Notice of Public Hearing for the 2017 Budget in the Herald News

November 4th Public Hearing for the 2017 Budget, with open questions from the public and City Council & Presentation of the 2016 Tax Levy during the Committee of the Whole

November 6th Publish Notice of Public Hearing for Tax Levy in Herald News (if required)

Approval

November 18rd

- Approval of the Budget at the City Council Meeting
- Public Hearing for Tax Levy, with open questions from the public and City Council (if required)

December 2th Approval of the Tax Levy at the City Council Meeting (Must file w/ County by December 22rd)

Amended Budget

If necessary in 2017 Amend Budget for any significant changes to original budget.

CITY OF LOCKPORT 2017-2019 STRATEGIC PLAN

THE CITY OF HISTORIC PRIDE

LOCKPORT

Mayor
Steven Streit

City Clerk
Alice Matteucci

Administrator
Ben Benson

City of Historic Pride

Alderman
Jim Petrakos - 1st Ward
Kris Capadona - 1st Ward
Brian Smith - 2nd Ward
JR Gillogly - 2nd Ward
Darren Deskin - 3rd Ward
Jason VanderMeer - 3rd Ward
Joanne Bartelsen - 4th Ward
Robert Perretta - 4th Ward

222 E. Ninth Street • Lockport, IL 60441-3497

November 15, 2016

Residents of Lockport:

We are proud to announce and share the City of Lockport 2017-2019 Strategic Plan

The strategic planning process is a method of self-evaluation, which encompasses many facets of the City, allowing us as partners to assess key initiatives to reach our goals in establishing a brighter future for Lockport.

Our strategic development began back in 2013, with the release of the 2014-2016 Forecast Plan. This initial plan was developed internally on 8 priorities set by the Mayor and key staff. Its objective was to engage our entire group of elected City leaders in our planning process that would then engage the entire community. For 2017-2019 we were led in this plan by an external specialist in strategic planning to ensure an outside perspective that brings trust and open governmental transparency into the overall process.

The independent facilitator met one on one with the Mayor, each Alderman and key staff, as well as steered the group through a planning priorities session together. The meetings and sessions were intended to supplement the participant interview and survey questions to examine our strengths, weaknesses, and opportunities as viewed through the varied perspectives of all the participants. Upon completion of this process, key initiatives were identified.

I want to thank all of those who have participated. Both elected and appointed officials, as well as staff, are committed to utilizing this plan and the initiatives set forth to accomplish the City goals. As we further build the foundation by which we all serve the community and seek guidance for future decisions, we look forward to continuing to make the City of Lockport the best community to live, work and play in.

Sincerely,

Ben Benson
City Administrator

TABLE OF CONTENTS

A long range strategic plan is outcome driven, includes action items, assists in determining our priorities, guides budget preparations and gives direction for daily operations.

Elected and Appointed Officials 3

Project Intent 4

Process 5

Top Priorities 6

Supporting Graphical Data 7

Strategic Themes and Initiatives 9

Implementation Plan and Summary 14

City Council

Back Row
Darren Deskin
Robert Perretta
Jason VanderMeer
Kris Capadona

Front Row
Joanne Bartelsen
Mayor Streit
Brian Smith
JR Gillogly

Not Shown
Jim Petrakos
Alice Matteucci - *City Clerk*

Additional Participants
Bill Molony
Chair of Planning and Zoning

PROJECT INTENT

BUILDING ON SEVERAL YEARS OF SUCCESS IN ESTABLISHING GOALS AND PRIORITIES WITH THE 2014-2016 FORECAST PLAN, THE CITY OF LOCKPORT INITIATED THIS STRATEGIC PLANNING PROCESS. THE PURPOSE OF THIS PROCESS WAS TO:

- Identify current city service priorities and address critical issues
- Involve all city elected officials in creating consensus and action around city priorities
- Ensure the best possible and most desired future for Lockport
- Deal with change in a positive manner
- Build agreement for action including funding and service levels
- Create a roadmap for current action to achieve goals
- Incorporate key performance data into the decision making process
- Gain commitment and work together, team build

PROCESS:

THIS PROCESS FOCUSED ON IDENTIFYING THE IDEAS AND CONCERNS OF ALL KEY ELECTED AND APPOINTED LOCAL GOVERNMENT LEADERS/ STAKEHOLDERS FOR THE CITY OF LOCKPORT. THE SPECIFIC STEPS WERE:

STEP 1

Seventeen (17) participants were identified and interviewed one-on-one by a consultant. Interviewees were the Mayor, eight (8) Aldermen, City Administrator, City Attorney, Finance Director, Public Works Director, Community and Economic Development Director, Director of Engineering, Chief of Police and the City Clerk.

Questions posed to each person included: What was Lockport's most significant accomplishment last year? What barriers may prevent Lockport from having its best possible next few years? Other forward thinking examinations were explored.

STEP 2

Results from the interviews were compiled into a report and submitted as Report No. 1. This lengthy and detailed report captures the full scope of issues, ideas, opportunities and challenges faced by the City of Lockport.

STEP 3

Based on Step No. 2, all responses were sorted into the major themes that had surfaced during the interviews. These are the five (5) themes that emerged (not in any order) from the interviews:

1. City Services

2. History, Culture and Image

3. Fiscal Responsibility

4. Governance & Leadership

5. Community Development is Economic Development

STEP 4

City staff created a report called Lockport by the Numbers. Lockport by the Numbers is a report that presents city-centric key performance indicators (KPI's). These KPI's reflect high-level financial, comparative and city service trends. The City intends to use this report (and updates) as a reference guide for decision making.

STEP 5

The City held a strategic planning workshop. During the workshop the team:

- Reviewed the results of Reports 1 and 2
- Reviewed Lockport by the Numbers as presented by the City Administrator
- Met in small groups to further refine each Theme
- Considered and decided upon the key actions within each Theme
- Reached initial consensus regarding key priorities

TOP PRIORITIES:

"To embrace and respect our history while promoting and driving the development opportunities before us. To facilitate community pride through collaborative civic connections focused on the betterment of Lockport. To provide quality city services while maintaining a fiscally sound budget."

-Mayor Streit

The above Mission Statement was written in 2013 by the Mayor during the 2014-2016 Forecast Plan process, (8) Top Priorities came from this document and we want to reiterate those values and vision: Economic Vitality, Fiscal Health, Infrastructure, Downtown Renovation, Character and Livability, Communication and Technology, Organizational Development and Regional Promotion.

From these priorities we achieved an initial platform, and after our 2016 sessions together, we have a fresh emphasis on their importance .

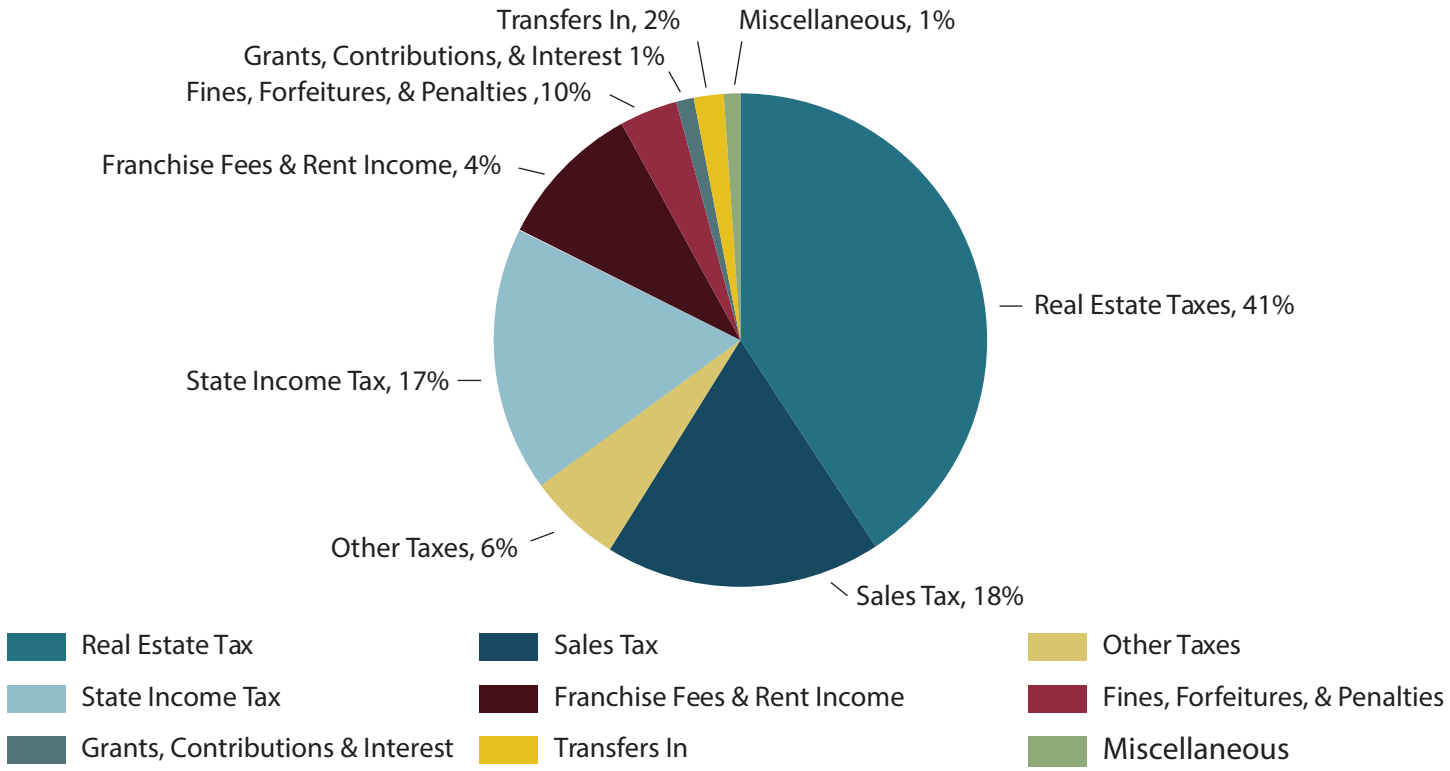
Three Highest Priority Initiatives: During the strategic planning process, participants identified three key strategic initiatives for 2017-2019.

1. To ensure the livability of its neighborhoods and provide needed utility services for future development, the City will determine its CIP priorities and funding solutions to achieve them. To also guarantee the City has adequate drinking water and waste water capacity for future residents and businesses, the City Council will review service level needs and recommendations based on the analysis completed by city staff and consultants

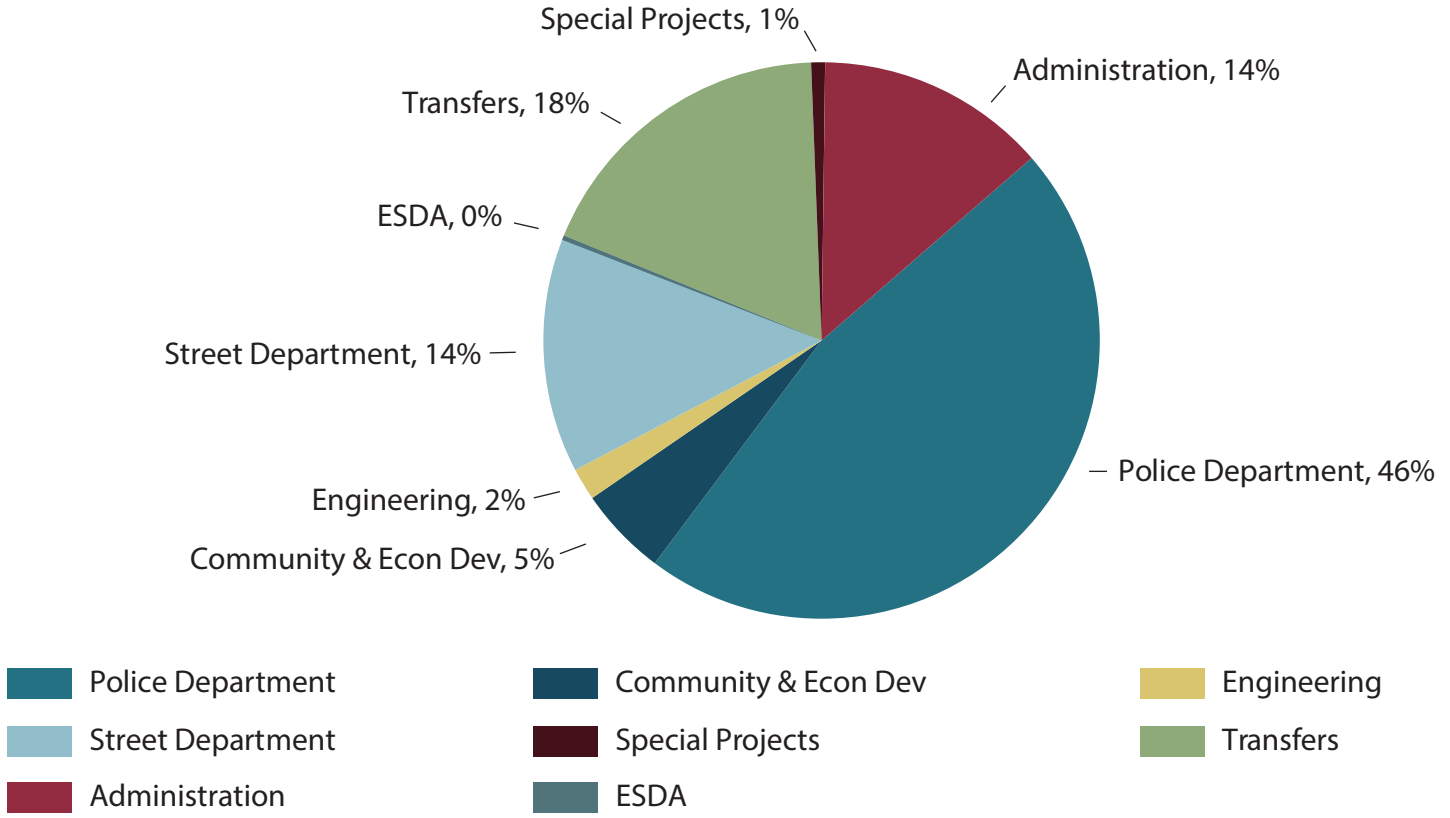
2. To review city process and procedures for efficiencies and effectiveness throughout the organization and improve communication within the departments for proficiencies. Further, to demonstrate Lockport's pro-business attitude and to increase local shopping and dining opportunities, the City will re-engineer the processes of its development, transportation, permitting, economic development and engineering services

3. To increase engagement of residents, developers, elected officials and other governmental agencies, the City will work to increase communication efforts through social media, community events, transparency and intergovernmental agreements

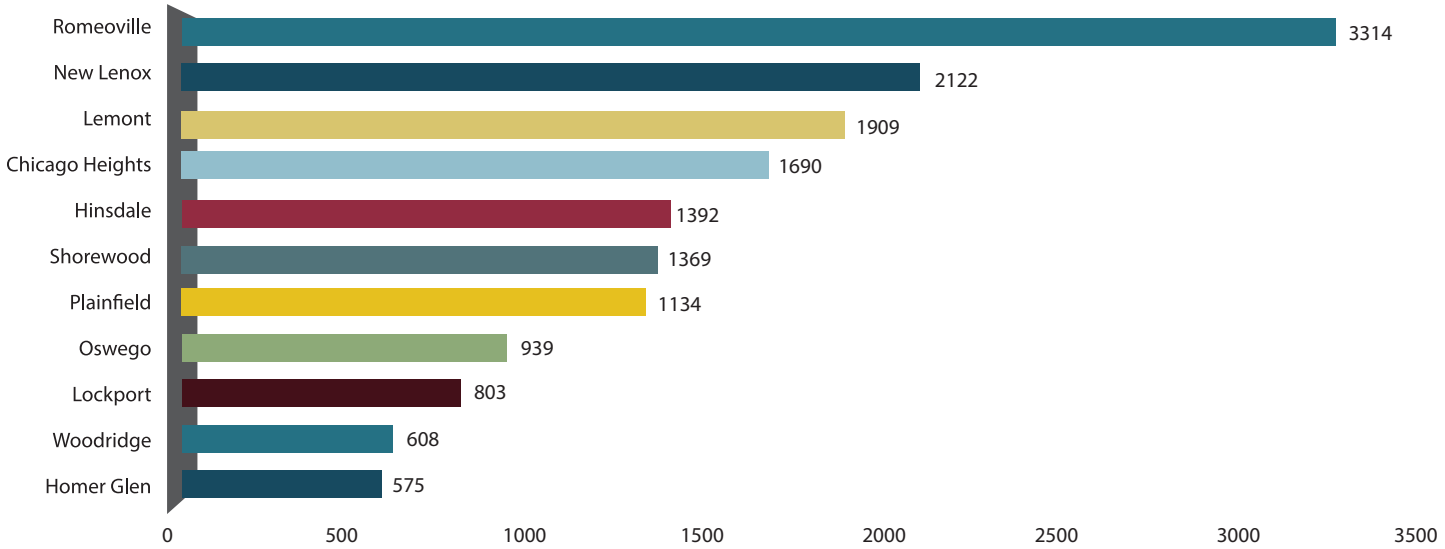
2017 REVENUE



2017 GENERAL FUND EXPENSE BY DEPARTMENT



DEBT BY MUNICIPALITY PER CAPITA



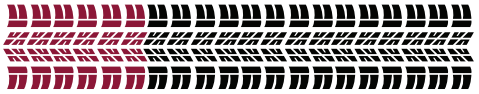
ROAD CONDITION COMPARISON

2014 CONDITIONS

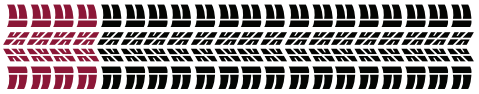
Full Reconstruction 10%

10% 90%

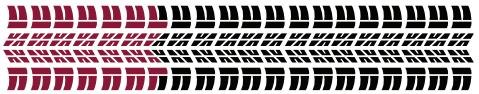
Fair Condition, Crack Filling / Rejuvenator 31%

31%  69%

Good Condition, Crack Filling / Rejuvenator 21%

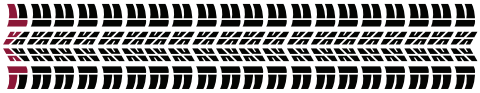
21%  79%

Newly Constructed / Resurfaced 37%

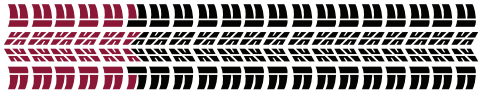
37%  63%

2016 CONDITIONS

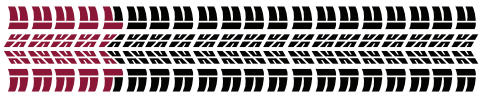
Full Reconstruction 3%

3%  97%

Fair Condition, Crack Filling / Rejuvenator 26%

26%  74%

Good Condition, Crack Filling / Rejuvenator 28%

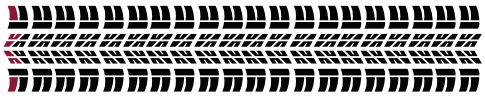
28%  72%

Newly Constructed / Resurfaced 43%

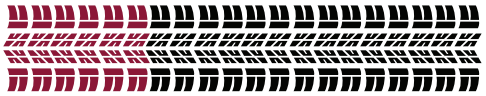
43% 57%

2020 ESTIMATES

Full Reconstruction 2%

2%  98%

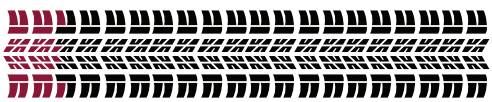
Fair Condition, Crack Filling / Rejuvenator 33%

33%  67%

Good Condition, Crack Filling / Rejuvenator 52%

52% 48%

Newly Constructed / Resurfaced 13%

13%  87%

STRATEGIC THEME: CITY SERVICES

VISION: CITY SERVICES

Standing in the future, Lockport's government has built on its commitment to transparency, quality and reliability. City services are easily accessed, coordinated and resident/development friendly. Lockport's capital needs (e.g., streets, sidewalks, underground utilities) are well maintained and repairs/replacement of infrastructure are planned well in advanced and funded at necessary levels. Lockport is a regional leader in initiating a cooperative and respectful stance with other governmental bodies.

SIGNIFICANT OPPORTUNITIES:

- Create a 'one-stop-shop' at city hall for residents. Improve customer service at city hall through better signage, work flow design, and employee interaction
- Address inflow/infiltration of water into sanitary system
- Improve development and permitting processes to create efficient and welcoming environment
- Enhance city's development friendly image
- Plan for water and waste-water infrastructure needs (current and future); complete rate analysis to fund improvements; develop construction schedule
- Update the Capital Improvement Plan (CIP); determine future funding sources
- Elected officials and employees embrace and engage with this plan and city direction; team becomes more proactive (i.e., 'see a problem, fix the problem')
- Review departmental staffing levels to meet service demands, in the police department and public works
- Remains a safe place to live with a low crime rate
- Seek out additional intergovernmental projects and opportunities for cooperation with State of Illinois and neighboring communities
- Continue the trend of recent infrastructure improvements that enhance neighborhood livability and sustain property values
- Prepare in advance staff succession planning and consider employee retention
- Enforce residential and commercial property maintenance and community code compliance to improve Lockport's image, property values and livability

2017 - 2019: STRATEGIES AND INITIATIVES:

1. To ensure the City has the drinking water and waste water capacity to meet the needs of its growing community, the City Council will review service level needs, recommendations and take action based on the analysis completed by city staff and consultants

2. To ensure the City owned infrastructure (e.g. street, sidewalks, curbs, gutters, street lights, buildings, facilities, parking lots, storm sewers, new projects, etc.) is constructed and maintained at acceptable service levels, the City will update its city-wide Capital Improvement Plan using projected life-cycles and construction standards for all qualified city assets

3. To simplify and better coordinate service to citizens and businesses, the City will consolidate multiple government services at city hall and create a entrance/lobby design with updated "Way-Finding" signage. The city will create a customer service plan and evaluate its staffing levels and core responsibilities

4. To achieve its economic development and city-service customer service goals, the City will re-engineer its development and permitting processes for best industry practice

5. To improve the City's appearance and livability, and to maintain property values, the City, through its entire Police Department (as its code enforcement agency), will engage all sworn officers to develop and enforce a systematic code enforcement and property maintenance plan

STRATEGIC THEME: HISTORY, CULTURE AND IMAGE

VISION: HISTORY, CULTURE AND IMAGE

Standing in the future, the City of Lockport is grounded in its rich history. The City's internal and external communications reflect a high level of trust, transparency and pride. The entire community is well informed regarding city services, progress, volunteerism and community events. City employees feel engaged in their work and emphasize customer/citizen service. The City has taken a lead role in facilitating communication with residents and businesses through local media, social media and other direct means to promote participation and knowledge of local events, business news, shopping opportunities, city initiatives, history and culture.

SIGNIFICANT OPPORTUNITIES:

- Promote Lockport's uniqueness to current and future generations
- Create a strategic outreach plan to residents and businesses to:
  - ensure that the City is inviting/transparent to entire population
  - gain trust and build community pride
  - inform the public about city services and events
  - inspire a new generation of leaders to become involved
- Create gateways that convey an inviting and visionary image
- Improve experience at city hall through 1) "Way-Finding" signage/design and 2) first contact with city employees with great customer service
- Pursue family focused events and evaluate alternative dates for Old Canal Days
- Work with local newspapers to improve promotion of city events
- Provide consistent code enforcement an property maintenance to change image and promote livability
- Promote "Lockport Love" as an example of community spirit
- Improve use of social media communications
- Continue to recognize how city council promotes a positive city image through their leadership and respect for one another

2017 - 2019: STRATEGIES AND INITIATIVES:

1. The City will **1)** improve communication regarding city services, **2)** inform residents about key decisions and **3)** invite greater participation in community culture events. To accomplish this, the City will create an outreach and communications plan to all residents and businesses. This plan may include:

a. Ward-based communication meetings hosted by the City and Aldermen.

b. Use of diverse communication tools such as Facebook, email blasts, Twitter, LCTV announcements/advertisements, event signage on corridors and neighborhood entrance ways, advertisements/inserts in Lockport Legend and Herald News

c. Improve resident and visitor experience at city hall through a new Way-Finding signage plan

2. Given the growing number of families and the desire to promote Lockport's history and culture, the City will explore broader family-based community events

STRATEGIC THEME: FISCAL RESPONSIBILITY

VISION: FISCAL RESPONSIBILITY

Standing in the future, Lockport's finances are strong and all city services are properly funded. Lockport's diverse revenue portfolio is grounded in stable property taxes, new development revenues and balanced general fund revenues. Enterprise Funds are properly funded to meet operating expenses, infrastructure needs and sufficient capacity demands

SIGNIFICANT OPPORTUNITIES:

- Recognize that a lack of diverse revenues will lead to an inability to fund projected operating costs
- A commitment to on-going infrastructure improvements (e.g., underground utilities, street repaving) will contribute to increasing property values, support business development, and ensure capacity demands
- Anticipated future development alone will not create adequate revenues to sustain city services at present levels. Home rule should be sought to provide options for future revenues if warranted
- Explore new or expanded revenue sources, to fund city services
- Pursue cost controls and regional service cooperation
- City council to discuss and decide on future funding for the CIP

2017 – 2019: STRATEGIES AND INITIATIVES:

1. To ensure financial security and the ability of the City to fund services at the desired level, Lockport will pursue opportunities to diversify its revenue base through:

a. A special census

b. A utility rate study

c. Consideration of additional revenue options

2. Lockport will update its multi-year Capital Improvement Plan (CIP) and review funding options:

a. Explore funding options including new debt, scale back plans, use of existing revenues, achieve more grants, identify new earmarked revenues, reduce existing operating costs

b. City staff will formulate a multi-year plan with options for city council consideration

3. To be good stewards of taxpayer dollars, Lockport will continue to review existing expenses for prioritization, best value, and optimal efficiency:

a. Obtain request for proposal to achieve best possible price

b. Seek interdepartmental purchases

c. Analyze each purchase for need

STRATEGIC THEME: GOVERNANCE AND LEADERSHIP:

VISION FOR LOCKPORT'S GOVERNANCE AND LEADERSHIP

Standing in the future, Lockport is governed with a shared vision that embraces the City's rich history and now engages all residents and businesses in current issues and future opportunities. Elected officials and staff act collectively through key strategies, thoughtful planning and resourceful budgeting.

SIGNIFICANT OPPORTUNITIES:

- Demonstrate Lockport's pro-business attitude by creating a coordinated and improved process for its development, transportation, permitting, economic development and engineering services
- Improve communications between: 1) elected body to public and 2) mayor and staff to city council and 3) Department to Department
- Improve inter-governmental communications and cooperation between city and schools, townships, county, park district, CMAP, IDOT, Tollway, Legislative Members, and IML/WCGL
- Develop processes to enhance role of aldermen in communicating projects and outreach to community
- Build on the recent positive and cooperative tone that has been set by elected officials
- Build on recognition that employees are skilled and dedicated to the City
- Reach out and pro-actively seek more resident involvement and the next generation of community leaders

2017 – 2019: STRATEGIES AND INITIATIVES:

1. To establish Lockport's pro-business attitude and plans to increase local shopping and hospitality opportunities, Lockport will improve its internal development review and approval processes. Steps will include:

a. Conduct surveys and generate metrics to focus on key process improvements; track progress

b. Implement city council and staff driven efficiencies

2. Improve overall communications and outreach

a. Aldermen will assist in recruiting a new generation of community leaders (i.e., "believers and doers")

b. Conduct city council meetings, town hall meetings and gatherings away from city hall

c. Inform citizens and businesses using new communication tools, e.g., technology

d. Continue to improve resident engagement and communication

e. Seek opportunities to allow residents and stake holders to communicate with the City, share staff reports

3. Engage in more opportunities for intergovernmental cooperation

a. Explore opportunities to consolidate, share and improve the efficiency and effectiveness of local government

b. Engage in efforts to improve regional cooperation through existing cooperatives

c. Promote regional issues and initiatives (e.g., legislative priorities, joint-ventures, service sharing, regional transportation improvements, etc.)

4. Enhance the role and responsibility of Aldermen in community engagement

a. Mayor will work with Aldermen to identify opportunities and assign/volunteer for meaningful involvement in community issues and programs

b. Existing liaison assignments will continue to evolve as a means of improving communications and governance

STRATEGIC THEME: COMMUNITY DEVELOPMENT IS ECONOMIC DEVELOPMENT

VISION: COMMUNITY DEVELOPMENT IS ECONOMIC DEVELOPMENT

Standing in the future, Lockport has a vibrant local economy. Residents, visitors and businesses enjoy increased dining, shopping and entertainment choices located in the historical downtown and stretching to the I-355 eastern edge of the City. Lockport is a development-ready community with best-in-class development processes. Developers and builders feel welcomed, processes are efficient and the rules are understood.

SIGNIFICANT OPPORTUNITIES:

- Define and understand each person's role (elected and appointed) within an agreed to development policy and process
- Reverse impression that City is "Not Open for Business" i.e., not coordinated, not friendly, different direction given, variable attitudes, unsure who to talk to
- Strengthen internal development processes and communications with developers
- Create realistic development plans and goals (i.e., what businesses to pursue and attract)
- Coordinated and consistent communication with developers and land owners seeking to understand city zoning, land use and planning processes by:
  - All city officials on same page - know and promote same policies and process
  - Importance of early staff involvement for managing issues, plan review, code interpretation, planning compliance, explanation of city requirements and recommendations
  - Increase opportunities for staff training
- Demonstrate an inviting image and customer service that encourages investment (i.e. "Who wants to stay for dinner?")
- Create local shopping, entertainment and dining options to combat retail dollars leaking to other communities

2017 – 2019: STRATEGIES AND INITIATIVES:

1. To improve employee capacity and conduct process re-engineering, the City will budget funds for training and process improvements

2. The City will initiate development process re-engineering with focus on customer service and coordination between departments

3. City staff will coordinate messaging, policies, procedures and related training

4. Conduct "Lockport University", engage outside consultants to make presentation to all elected officials and key staff on roles and responsibilities of governing bodies

IMPLEMENTATION PLAN:

The City of Lockport has multiple layers of projects and implementation strategies. In addition to the priorities listed in this Strategic Plan, there are numerous projects and other efforts underway within each department. For Example: update development and building codes, consider forced annexations and property acquisitions, redo all neighboring municipal boundaries. Things of these nature are complex issues that take time to implement.

That said, city leaders recognize that the priorities in this document represent their key consensus priorities – priorities that must be addressed now. Accordingly, the City commits to the following on-going steps:

Mayor and Aldermen: As a governing body, the elected officials:

1. Annually review the Strategic Plan. Accept responsibility for the plans overall success

2. Discuss, decide and approve annual priorities for each Theme

3. Support the plan and annual priorities through leadership, policy development, determined/required funding and community involvement/education

4. Review and discuss regular written reports regarding the status of each priority

5. Will participate in on-going oversite through their liaison responsibility and possible new committees

City Administrator:

1. Accepts responsibility for the overall implementation of the plan through engaging city departments

2. Develops and executes a communications plan intended to engage citizens, businesses and employees

3. Develops on-going management strategy to engage elected officials with liaison positions and committees

4. Initiatives will coincide with Lockport's Fiscal Year. Elected officials and department directors will annually propose new, revised or carry-over initiatives for each Fiscal Year. A final decision regarding annual initiatives will be made by the City Council

5. Establish a management system/process to track and guide the specific actions required to implement each initiative. The process will identify:

- The applicable theme
- The specific initiative for each theme
- Action(s) anticipated for each initiative
- The responsible person and department for each initiative and action
- High Performance Organization: less hierarchy, employee empowerment, and foster motivation

6. Provide reports to the elected officials regarding the status of the annual priorities including timeliness, obstacles and administrative or organizational needs

SUMMARY:

The elected and appointed officials of the City of Lockport recognize that it is up to them to lead and engage the community into its best possible future.

The City of Lockport faces many challenges. How well leaders are able to address these challenges will determine the extent to which the City achieves its vision, it will take a collaborative and dedicated effort.

The City extends its appreciation to the elected officials and staff who participated in this process and made this outcome possible.

DEPARTMENTAL REVIEW

ADMINISTRATION

The Administrative Department is composed of the following: Elected Officials, City Administrator, Finance, and Information Technology. The primary focus of Administration is to provide support to the residents, elected officials and City staff. The expenses of Administration are found in the General Fund, with an overhead allocation made to the Water/Sewer Fund.

Elected Officials-The Mayor and Alderman are responsible for approving all Resolutions and Ordinances, and provide direction and focus for the City. The City Clerk and Deputy are the keeper of the records and maintain all documents approved by the City Council.

2017 Goals:

1. Maximize Economic Development in the City.
2. Continue to prioritize projects identified in the Capital Improvement Plan.
3. Increase code compliance throughout town.
4. Increase communication among Elected Officials.
5. Engage Residents in the community through social media, community events, and transparency

Performance Measurements:

	2014	2015	2016
# of Resolutions Passed	106	94	99
# of Ordinances Passed	37	25	30
# of FOIA's Processed	106	135	85

City Administrator-The City Administrator is responsible for providing direction to all departments and leading the City Council to make appropriate decisions for the City. Public relation activities are managed, and overall City communication is handled by the Administrator.

2017 Goals:

1. Increase retail, commercial, restaurant, and residential development in the City.
2. Continue to grow and identify annexation opportunities.
3. Finalize the consolidation plan for Central Square Building.
4. Oversee the streetscape plan for Downtown in accordance with State project and the Quite Zone project.
5. Update ordinances, codes and policies to reflect current and best practices.
6. Finalize a multi-year plan for water and sanitary sewer needs.
7. Continue to develop inter-governmental opportunities with local taxing districts (i.e. County, Fire, School)
8. Expand interdepartmental communication; finding efficiencies and effectiveness for operations.
9. Conduct a special census to maximize per capita revenue from the State.

ADMINISTRATION (cont'd)

Finance-The Finance Department is comprised of a Finance Director, Assistant Finance Director, Accountant, and Clerks. The Finance Department is responsible for preparing Financial Statements, Annual Budget, Payroll, Water Billing, Investments, and Accounts Payable & Receivable. In 2015 the City reorganized the Administrative Department and created a Human Resource Department under Finance. Finance will be tasked with updating existing policies and creating new policies, implementing a hiring and onboarding process, as well as providing support to those that seek employment elsewhere.

The City is audited annually by an external auditor to assure compliance with accounting standards and reporting along with local, state, and federal regulations. Internal controls are reviewed to assure the safeguard of assets and to prevent noncompliance.

2017 Goals:

1. Implement new financial software.
2. Identify funding for future Capital Projects.
3. Continue to achieve GFOA awards in Finance and Budgeting.
4. Review expenses for intradepartmental purchases and conduct competitive bidding to achieve best possible price.
5. Work to increase automation and efficiencies throughout finance department.
6. Continued expansion of the centralized Human Resource Division.
7. Conduct a water rate study.

SERVICES (OUTPUTS)	2014	2015	2016
Number of disbursement runs	24	24	24
Accounts Payable checks issued	2,786	2,771	2761
Number of payroll periods	26	26	26
Payroll checks issued (LIVE - NOT direct dep)	549	170	181
EFFECTIVENESS			
Years received GFOA CAFR Award	4	5	6
Years received GFOA Budget Award	0	1	2

ADMINISTRATION (cont'd)

	2014		2015		2016	
	Goal	***Actual***	***Goal***	***Actual***	***Goal***	***Actual***
% of monthly reports available on-time	100%	100%	100%	100%	100%	100%
% of checks issued on-time	100%	100%	100%	100%	100%	100%
% of employees utilizing direct deposit	100%	84.7%	100%	96.3%	100%	96.9%

WATER BILL PAYMENTS	2014	2015	2016
Manually Enterered	82%	53%	36%
ACH	11%	15%	14%
Electronic Payments	7%	32%	50%
	100%	100%	100%

New Hires-Permenant	2016
Onboarding through HR	3
Police Department-Sworn Officers	5
Police Department	5
Onboarding through Department	10
Total New Hires	13

Information Technology (IT) – The IT Department provides resources for computer hardware and software City wide. Purchase, installation and maintenance of computer hardware is centralized for consistency. Software is maintained by IT for compatibility to existing hardware. The City's website is managed for timeliness and accuracy. The Department also oversees an external IT consultant.

2017 Goals:

1. Finish internal help desk process/knowledge base.
2. Install hardware upgrades for SCADA systems.
3. Complete server workflow upgrades and streamline process to WMware.

POLICE DEPARMENT

The Police Department provides public safety to residents. The department is comprised of a Police Chief, Deputy Chief, Lieutenant, Investigations, Sergeants, Officers, Code Enforcement, and Support Staff. The expenses for funding the Police Department are in the General Fund.

In addition to providing public safety the Police Department also provides Community Policing. Officers are encouraged to get into the community and meet with residents. A few years ago Citgo Corporation donated a dog to the Department to establish a K9 unit.

2017 Goals

Improve the Department's relationship with the business community.

- Maintain the current number of contacts with businesses when they are open.
- Continue the current level of business security checks when the businesses are closed, with an emphasis on all businesses receiving equal attention.
- Annually update the Department's business key holder list.

Provide for increased safety on Lockport's roadways through enforcement and education.

- Increase the Department's level of commitment to traffic enforcement efforts, with an emphasis on speed and distracted driving violations.
- Reduce the incidence of Type A injury traffic crashes at the top three intersections (by crash frequency) by 5% within the next 12 months.
- Reduce the overall number of roadway related traffic crashes within the next 12 months.

Continue to build upon the Department's strategies for reducing crime and the community's perception and fear of crime.

- Increase membership in Nixle group to 2,500 subscribers.
- Press releases to be released quarterly encouraging Nixle membership.
- Increase coordination between the Patrol and Investigation divisions through increased Investigator presence at roll calls and improved communications between division supervisors.

Increase the Department's capabilities to coordinate and mitigate a critical incident.

- Conduct at least two table top exercises every year; conduct critical incident drills at least once every five years. First exercise to consist of a plan review of the City Emergency Operations Plan and available resources; remaining exercises are contingent on the completion of the Emergency Operations Plan.

POLICE DEPARMENT (cont'd)

To achieve excellence in service, we will increase the amount of training for our officers.

- Send one supervisor annually to the Northwestern University's Center of Public Safety's School of Police Staff and Command, if available.
- The Department will make every effort to send each officer to a minimum of 16 hours of training annually in addition to Department required training.
- Patrol supervisors will conduct at least two roll call trainings per month.
- Supervisors will arrange for their personnel to tour schools and other buildings at risk to be targeted for workplace violence.
- Identify patrol officers with leadership potential and arrange for these officers to attend advanced supervisory training.

Improve the Department's engagement with the community at large.

- Continue to insure that officers attend block parties and other neighborhood events.
- Continue the Department's commitment to the Citizens' Police Academy.
- Implement incentives to encourage officers to participate in community involvement.

Improve the commitment to Code Enforcement efforts among the Department's sworn officers.

POLICE DEPARMENT (cont'd)

Performance Measurements

	2014	2015	2016
Homicide	1	0	3
Criminal Sexual Assault	2	6	4
Robbery	3	2	2
Aggravated Battery Assault	7	4	13
Burglary	44	31	18
Theft	147	108	44
Motor Vehicle Theft	2	6	0
Arson	1	3	3
Simple Battery/Assault	41	36	34
Deception/Forgery	95	117	115
Criminal Damage/Trespass	223	202	161
Deadly Weapons	8	8	4
Other Sex Offenses	7	14	0
Offenses Involving Juveniles	3	3	17
Drug Offenses	68	62	65
Liquor Control Act Violations	5	4	11
DUI	41	65	122
Traffic Citations Issued	4490	6492	5659
Traffic Warnings Issued	1606	2995	2595
Parking Citations	2823	4714	4153
Local Ordinance Citations	187	263	314
Crash Reports			
Property Damage Crashes	560	502	547
Injury crashes	69	79	80
Total Calls for service	19903	23165	23314

COMMUNITY AND ECONOMIC DEVELOPMENT (CED)-

The CED Department helps the City maintain and improve a vibrant business community while ensuring the safety and well-being of its citizens. The Department accomplishes this through four (4) distinct yet cooperative disciplines: Planning & Zoning, Building Services, Development Engineering and Economic Development. The Department Director manages the City Planner, the Building Official, the Development Engineering Consultant, and two (2) building support staff. The department also provides staff support to the Plan & Zoning Commission, Heritage & Architectural Committee, and the Downtown Development Committee, Funding for the expenses of this department will be found in the General Fund.

The City Planner oversees the planning and zoning aspects of the Department's functions and works closely with residents, property owners and developers to ensure that development proposals comply with the City's comprehensive plan, zoning ordinance and design guidelines.

The Building Services staff works with residents, business owners, and developers to build safe, high-quality improvements to their property by working closely with the property owner throughout the design, permitting, and construction phases.

The Development Engineering Consultant performs preliminary engineering services, final engineering services, engineering review services and construction observation/inspection services related to public infrastructure associated with private development activity.

The Department Director serves as the first point of contact for economic development inquiries and activities. This includes business retention and recruitment, and compiling/maintaining databases that profile economic conditions and opportunities in the City.

The department is also responsible for reviewing façade and site improvement grants and code compliance grants (fire sprinkler & fire alarm system installation assistance program).

2017 Goals:

1. Encourage and support professional development amongst staff members through training opportunities, attending conferences and shadowing other members of the department.

2. Analyze all current fee structures and determine if fees are covering the costs associated with applicable review processes and department services.

3. Update and enhance presentation of all department information to be provided on the website, by fully utilizing the capabilities of the City's new and enhanced website.

COMMUNITY AND ECONOMIC DEVELOPMENT (CED)- (cont'd)

4. Continue the process of updating and/or amending the Zoning Ordinance, Development Code and Building Codes, as necessary, in a manner consistent with the City's established policies and overall best practices of the discipline.

5. Establish development and implementation strategies to enhance successful recruitment of highly desirable businesses, including retailers/restaurants, commercial and industrial users.

6. Assist with the marketing of available properties in the City that are for sale or lease by establishing and maintaining relationships with property owners, realtors and brokers; and contracting with a nationally recognized online service that maintains an ongoing database of available retail, office and industrial properties.

7. Continue revitalization efforts within the Downtown by working with existing businesses, property owners, and the Downtown Development Committee (9th/State Intersection Safety Improvements/IDOT; State Street Streetscape Enhancement Plan, Gateway Signage and Landscape Enhancements; Façade Grant Program, and Fire Sprinkler & Fire Alarm Installation Assistance Program).

Performance Measurements:

Type of Planning & Zoning Request	2014	2015	2016
Annexations	2	2	2
Concept Plans	3	2	2
Rezonings	3	4	2
Preliminary Plat/Plan	1	3	0
Final Plat/Plan	8	6	17
Preliminary & Final Plan in One Step	0	1	0
Special Use Permits	2	3	6
Planned Unit Developments	1	3	3
Variances	5	0	5
Zoning Ordinance Text Amendments	2	1	0
Development Code Text Amendments	1	1	0
Municipal Code Text Amendments	2	2	0
Text Amendments - other	0	1	0
Certificate of Appropriateness (H & A)	5	6	15
TOTAL REQUESTS	**35**	**36**	**52**

COMMUNITY AND ECONOMIC DEVELOPMENT (CED)- (cont'd)

New Businesses 2014-2016		
Year	**Number of Businesses**	**Number of Businesses New Ownership**
2014	15	5
2015	19	2
2016	25	3

Permit Type	Number of Permits			Permit Fees		
	2014	**2015**	**2016**	**2014**	**2015**	**2016**
Accessory Structures	292	331	363	$12,385.00	$13,050.00	$13,969.00
Signs	36	30	38	$1,950.00	$1,085.00	$1,120.00
Residential SF Detached	49	30	68	$62,115.00	$47,497.68	$135,728.15
Residential SF Attached	1 6- unit	5	14	$0	$10,839.19	$54,605.13
Residential Remodels	19	36	17	$5,350.00	$14,175.80	$3,335.00
Residential Additions	2	5	6	$1,075.00	$2,325.00	$2,650.00
Commercial New	0	1	2	$0	$9,469.80	$5,539.70
Commercial Tenant Build-Out	10	15	19	$11,432.75	$14,091.56	$25,709.48
Commercial Re-roofing	NA	9	5	NA	$401.00	$245.00
Industrial New	2	3	5	$205,581.90	$179,670.60	$193,320.48
Industrial Tenant Build-Out	0	0	10	$0	$0	$91,159.22
Demolition	8	9	18	$475.00	$1,170.00	$2,610.00
Miscellaneous	391	470	439	$16,460.00	$17,852.50	$76,168.77
TOTAL	**810**	**971**	**1,004**	**$316,824.65**	**$311,628.13**	**$606,159.93**

PUBLIC WORKS:

STREET DEPARTMENT-The street department is managed by the Director of Public Works. The department is responsible for maintaining the roads and right-a-ways in the City. Duties include snow removal and salting the roads, asphalt patching and pothole repair, maintenance of City signage, street sweeping, storm sewer maintenance, parkway tree inspection and maintenance, emergency response to storm damage, providing support for City events, and mosquito abatement. The expenses for funding the Street Department are in the General Fund.

WATER/SEWER DEPARTMENT-The Water & Sewer Department is a Division of Public Works Department. The Department is supervised by the Public Works Director who also holds the Waste Water License for the Sewer Department. The Water Supervisor holds the Water License. The primary responsibilities of this department include: compliance with EPA regulations, system operations, meter reading, and system maintenance. The City has 6 active wells throughout the system and 2 sanitary sewer treatment facilities. The expenses for funding this department are found in the Water/Sewer Fund.

2017 Goals

1. EQUIPMENT PURCHASE

- Replace blower & motor in the north plant
- Repair/replacement program for all lift station pumps
- 6” trailer mounted diesel pump
- Vogelsang pump replacement for south GBT

2. VEHICLE REPLACEMENT

- Replacement based on Fleet Maintenance Manager’s current recommendation

3. PROFESSIONAL DEVELOPMENT

- Update the City’s snow/ice control plan yearly as more roadways appear
- Make all staff understand training opportunities that are available through Local 150 as well as various professional organizations our employees may participate in

4. COMPUTER/SOFTWARE

- Keep SCADA System updated/current – update SCADA to the Metro Cloud System
- Review and provide the annual updates as required to the City’s GIS and Mapping System as the City continues to expand

PUBLIC WORKS (cont'd)

5. INFRASTRUCTURE IMPROVEMENTS

- Develop and maintain a pro-active roadway/public utilities maintenance program
- Preservation program
- Partner with downtown businesses for maintenance and improvements for downtown, i.e., planters, signage, banners, etc.
- STP roadway upgrades
- Schedule for sewer televising as part of the I&I Reduction Program
- Schedule for sewer lining and spot repairs, as part of the I&I Reduction Program

6. TRAINING

- Encourage employee participation in APWA webinars
- Promote operator certificate for water and wastewater
- Local 150 operator qualification program
- Monthly safety presentations and discussion
- Annual chemical handling safety training certification
- Clerical staff update computer/software training
- Plans for operator competence through Local 150 training facility
- Operator training for the WWTP operator program certification
- Continue to have more employees obtain arborist certifications
- Continued increase in safety awareness for various duties performed by Public Works employees

7. CONTRACTS, LICENSE AGREEMENTS, PERMITS

- Cell tower lease agreements including LHSD & BBFM
- NPDES, sludge permits
- Computer/software
- Contracts & license agreements
- FCC License
- Cathodic protection for water tanks
- Miscellaneous annual contracts

PUBLIC WORKS (cont'd)

- Implementation of pretreatment program required by NPDES permit
- Continue preventative maintenance on wells

8. PERSONNEL/STAFFING

- Work with the incoming Public Works Director to ensure a smooth transition

9. COMMUNICATIONS/PUBLIC RELATIONS

- Improve communications and interactions with other branches of the local government and community groups and agencies
- Improve communications and relationships throughout ALL City departments
- Improve communications with officials and engineers from the BBFM/LHSD districts regarding operations and projects
- Continue to work with Lockport Heights Sanitary District with getting more metered customers online
- Use the website, Facebook and other social media more for communication and updates
- Utilize Nixle for water main breaks and road construction projects

10. IMPROVE THE EFFICIENCY & EFFECTIVNESS OF CITY SERVICES

- Keep current and possibly provide upgrades to the system for tracking infrastructure maintenance and repairs
- Implement a standardized program to achieve compliance with the retro-reflective standards for street signs
- Update and monitor annually the program for RPZ inspections and the required certifications
- Continue to update and improve upon the City's and both of the sanitary districts leak detection and unaccountable loss programs
- Provide City services to our residents in a responsible manner. Treat residents with respect and help with problems, while still knowing the difference between public and private responsibilities

PUBLIC WORKS (cont'd)

Performance Measurements

	2014	2015	2016
WATER DEPARTMENT:			
Utility Bills Issued	114,323	115,079	116,330
Gallons of Water Sold	618,039,000	578,375,000	588,425,000
SEWER DEPARTMENT:			
Average Daily Waste Water Treatment	7,260,000	4,625,000	3,680,000
Amount of Sludge Hauled:			
Lockport Treatment Plant			
Liquid (gallons)	-	-	-
Dry (yards)	3,150	2,045	2,035
Bonnie Brae Treatment Plant			
Liquid (gallons)	800,000	1,187,923	1,432,819

PUBLIC WORKS (cont'd)

	2014	2015	2016
B-Box Inspections	88	103	94
Block Party Information	34	35	25
Blocking Sidewalk	12	1	8
Building Code Violations	5	1	2
Crime Stoppers	7	3	13
Drainage Issues	22	34	26
Garbage Billing	5	9	4
Garbage Pick-up Request	11	30	22
Grass/Weed Complaint	37	31	36
Junk Cars	4	3	4
Landscaping Requests	4	0	8
Metra General	5	0	2
Metra Parking	2	1	7
Neighborhood Watch Program	5	0	5
Obstructions	19	47	48
Other - Nuisance/Code Violations	64	61	81
Other - Request for Information	31	43	53
Parking in Front/Rear Yard	5	2	10
Parkway Trees - dead or diseased/replaced	363	267	1022
Pothole	73	54	45
Restoration Request	350	108	583
Sewer General	22	20	18
Sidewalk Program	142	117	141
Sign Permits/Requirements	5	3	2
Storm Drainage/Erosion	42	32	29
Street Light Out	139	162	181
Street Sweeping	11	8	17
Traffic Signals / Signs	41	55	60
Water & Sewer Locates (Request to Dig)	3	2	1
Water Billing Issue	7	6	11
Water Complaints	60	46	54
Water Leak/Main Break	162	108	121
Water Shut Off/Turn On	85	19	13

DEPARTMENTAL REVIEW

ENGINEERING DEPARTMENT

The Engineering department is responsible for overseeing construction projects throughout the City whether it be new construction or replacement of existing infrastructure. The department head is responsible for overseeing the staff engineers, interns, and consultants that are used by the City. In 2014 the City Council implemented a six year CIP plan. With over $44 million included in infrastructure projects the next few years will be extremely busy. The Engineering Department is funded by both the General Fund and the Capital Improvement Fund if work is directly applicable to a construction project.

The Engineering Department is no longer responsible for the review of concept, preliminary and final engineering plans and plats for new development, and reviewing annexation agreements for new development, which will be taken over by the Community Development Department in 2017.

2017 Goals

1. Complete construction of the following transportation projects:
   - Commerce Street & Hamilton Parking Lot Alleyways – outstanding only from 2016
   - MacGregor & North Reconstruction/Resurfacing (STP)
   - 13th, 14th, Jefferson & Washington Reconstruction & Water Main Replacement
2. Complete design and construction of the following transportation projects:
   - 2nd Street Bridge Replacement (STPB)
   - Briggs/Division/Farrell Multi-use Path (ITEP)
   - 2017 Resurface/Patching Project
   - Valley & 8th Water Main Replacement/Resurfacing
   - Holly & 8th Partial Reconstruction / Resurfacing
   - Summit Street Partial Reconstruction (if funding allows)
3. Complete Phase 2 Engineering and begin construction on the Division & Gougar Signalization (STP)
4. Complete design and construction of the Porter Plaza Storm Sewer Project
5. Complete Preliminary Engineering for the Milne Creek Streambank Stabilization Project
6. Administer the City's 2017 Sidewalk Replacement ADA Program
7. Complete Phase 2 Engineering for the IL-171 Frontage Road Bridge Project (STP-Bridge)
8. Begin Phase 1 study in order to apply for STP funds for the IL-7 widening (Lincoln to Summit)
9. Complete Engineering & Construction of the following water projects:
   - State Street / IL-171 Water Main replacement (Construction included in IDOT Intersection project)
   - 9th Street / IL-7 Water Main replacement (Construction included in IDOT Intersection project)
   - E 9th Street Water Main Replacement
   - State Street Water Main Replacement (Boehme Phase 2)
   - MacGregor Water Main Replacement & Peachtree PRV
   - Charles & Princess Water Main Replacement
   - Well 14 (previously well 9) Iron Filtration project
   - Archer & 143rd lift Station & force main

ENGINEERING DEPARTMENT (CONT'D)

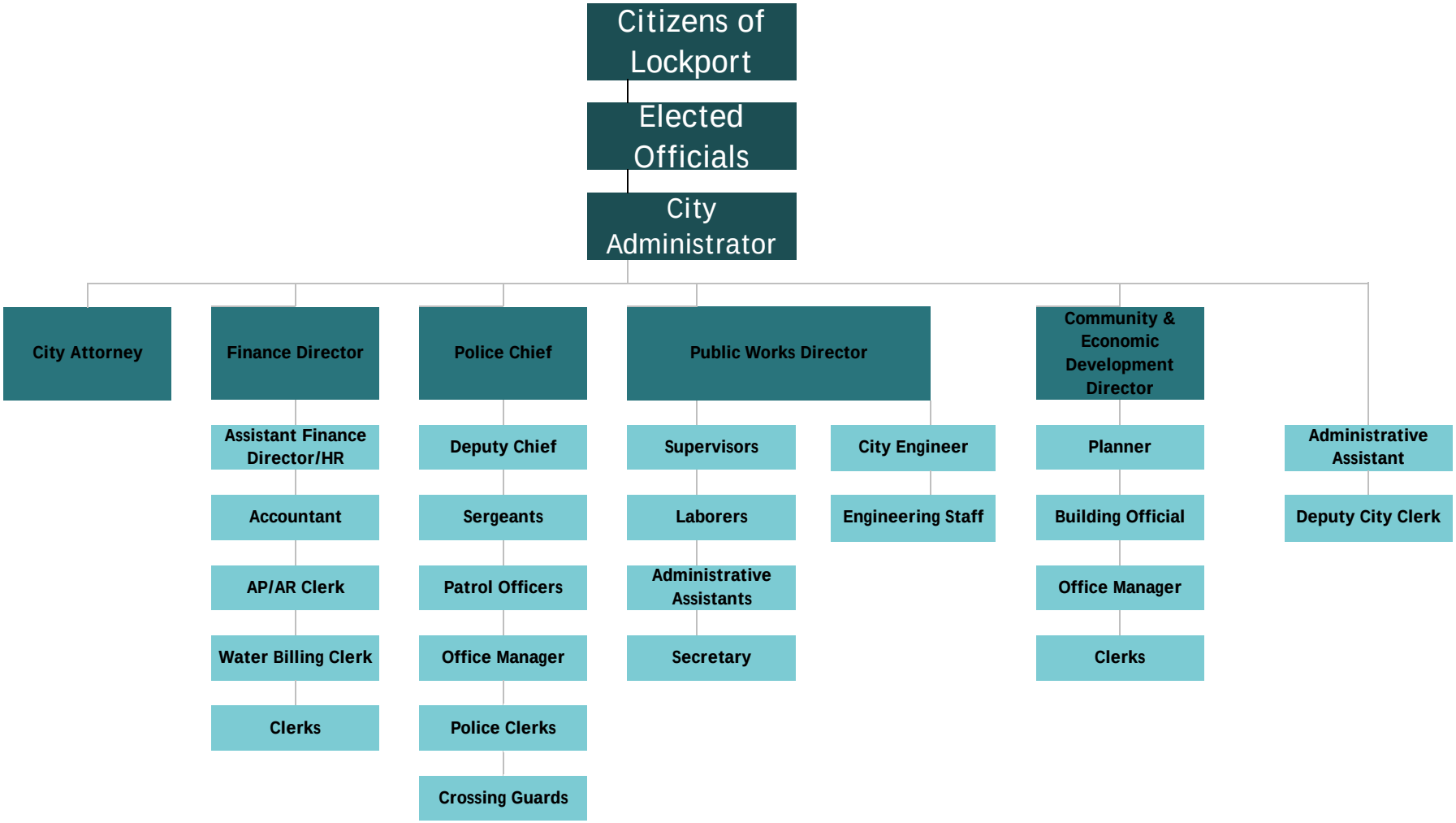
10. Begin Engineering on Gougar Road Water Main Extension (contingent upon agreement with the Village of Homer Glen)
11. Complete Engineering for selected 2018 CIP projects:
    - 7th & Washington (East) Reconstruction
    - 17th & Jefferson Reconstruction
    - 4th/Hamilton/Washington Partial Reconstruction
    - 6th & Jefferson Partial Reconstruction
    - 2018 Resurfacing
    - Madison Street Water Main Replacements
12. Begin Engineering for selected 2019 CIP projects
    - 18th & Hamilton Reconstruction
    - 18th & Madison reconstruction
    - 15th & Jefferson Reconstruction
    - 2019 Resurfacing
    - 2019 Sewer Lining
    - Division Street Water Main Replacements
13. 2017 Redzone Sewer Televising
14. Update the City's 5 year (2015-2020) Capital Improvement Plan for Roads, Water & Sewer
15. Drainage, Bridge Maintenance and Creek Maintenance.
16. Continue to research and apply for grants
17. Hire Assistant City Engineer as a replacement for our current Senior Engineering Tech (retiring) to aid in succession planning for Director of Engineering position

Long Term

1. Help the Community Development Department with needed revisions to the engineering portions of the development code and other City ordinances
2. Implement the City's ADA Transition Plan
3. Continue to develop and utilize the City's GIS system

Project Name	Budgeted ($)	Awarded ($)	Constructed ($)	over/under ($)
2015 Bridge Maintenance	$640,000.00	$639,802.00	$694,337.47	$54,337.47
2016 17th & Hamilton Street Recon. / Water Main Replacement	$1,150,000.00	$991,025.97	$920,273.59	-$229,726.41
2016 Cleveland & 11th Recon. / Water Main Replacement	$950,000.00	$720,952.31	$759,392.47	-$190,607.53
2016 Resurfacing & Patching	*$950,000.00*	$754,134.00	$812,407.39	-$137,592.61
2016 Downtown Vault Filling	$0.00	$53,511.00	$53,511.00	$53,511.00
2016 Sidewalk Repair & ADA Project (+ Mud-Jacking)	$160,000.00	$160,000.00	$126,010.75	-$33,989.25
2016 Well 14 Redrilling	$550,000.00	$524,760.00	$544,310.00	-$5,690.00
2016 Sewer Lining	$525,000.00	$509,602.60	$503,925.77	-$21,074.23
	$4,925,000.00	$4,353,787.88	$4,414,168.44	-$510,831.56

** original budgeted amount for 2016 Resurfacing & Patching was $150,000. In May 2016, an additional $300,00 was added for Resurfacing, an additional $400,000 was added for resurfacing of Prime Blvd (Developer), ands an additional $100,000 was added for resurfacing of the Navajo Subdivision (Homer Township).


Citizens of Lockport
Elected Officials
City Administrator
City Attorney
Finance Director
Assistant Finance Director/HR
Accountant
AP/AR Clerk
Water Billing Clerk
Clerks
Police Chief
Deputy Chief
Sergeants
Patrol Officers
Office Manager
Police Clerks
Crossing Guards
Public Works Director
Supervisors
Laborers
Administrative Assistants
Secretary
City Engineer
Engineering Staff
Community & Economic Development Director
Planner
Building Official
Office Manager
Clerks
Administrative Assistant
Deputy City Clerk

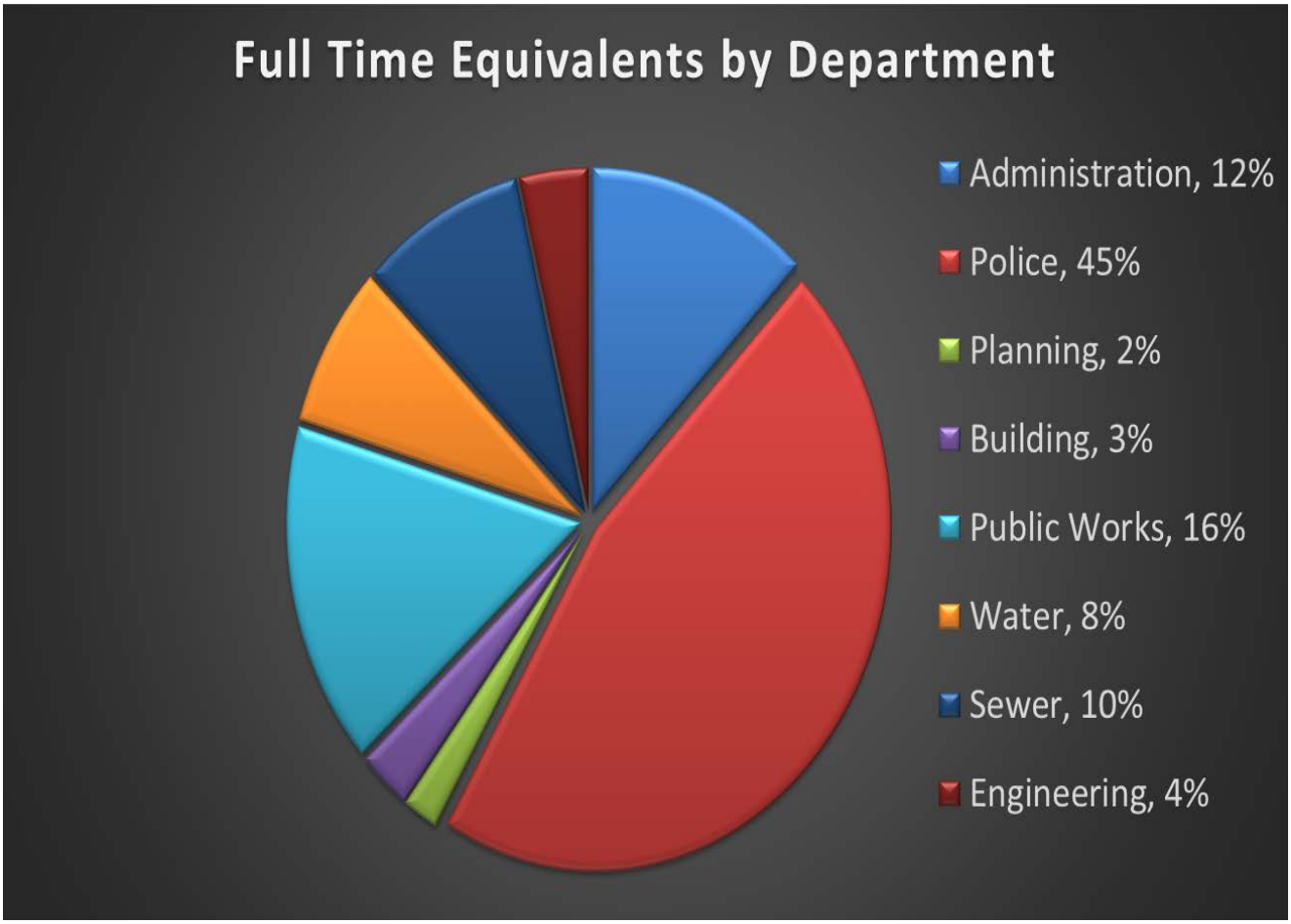
FULL-TIME EQUIVALENT SCHEDULE OF AUTHORIZED POSITIONS FISCAL YEAR 2017

Position	Fiscal Year 2013 Authorized Positions	Fiscal Year 2014 Authorized Positions	Fiscal Year 2015 Authorized Positions	Fiscal Year 2016 Authorized Positions	Fiscal Year 2017 Authorized Positions
* = 150 Union ^ = Police Union					
CITY ADMINISTRATION					
City Administrator	1.0	1.0	1.0	1.0	1.0
City Attorney	1.0	1.0	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0	1.0	1.0
Assistant Finance Director	1.0	1.0	1.0	1.0	1.0
Accountant	0.0	0.0	0.0	1.0	1.0
Clerk *	2.8	2.4	2.6	2.6	2.6
Deputy Clerk *	1.0	1.0	1.0	1.0	1.0
Utility Billing Clerk *	1.0	1.0	1.0	1.0	1.0
Accounts Payable / Receivable Clerk	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	0.6	0.6	0.8	0.0	0.0
Secretary to the Mayor	0.4	0.0	0.0	1.0	1.0
IT Manager	0.0	1.0	1.0	1.0	1.0
Administrative Intern	0.8	0.8	0.0	0.0	0.0
Assistant to the City Administrator	0.0	0.0	1.0	0.0	0.0
	11.6	11.8	12.4	12.6	12.6
POLICE DEPARTMENT					
Police Chief	1.0	1.0	1.0	1.0	1.0
Deputy Chief	0.0	0.0	1.0	1.0	2.0
Lieutenant	1.0	1.0	1.0	1.0	0.0
Sergeant ^	5.0	5.0	5.0	5.0	5.0
Patrol Officer ^	30.0	30.0	30.0	29.0	29.0
Parking Enforcement	0.6	1.3	0.7	0.7	0.0
Administrative Assistant/Office Manage	1.0	1.0	1.0	1.0	1.0
Clerk*	3.8	3.0	2.0	2.0	2.0
Clerk/Collections *	1.0	1.0	1.0	1.0	1.0
Code Enforcement/CSO *	1.0	1.0	1.0	1.0	1.0
Community Service Officer	0.0	0.0	0.0	1.0	1.0
Records Administrator *	1.0	2.0	2.0	2.0	2.0
Crossing Guard	0.8	0.8	0.8	0.8	0.8
Vault Custodian	0.0	0.0	0.5	0.5	0.5
Janitorial Custodian	0.0	0.0	0.5	0.5	0.5
Auxiliary	n/a	n/a	n/a	n/a	n/a
	46.2	47.1	47.5	47.5	46.8
PLANNING DEPARTMENT					
Community Development Director	0.0	1.0	1.0	1.0	1.0
Planner	0.0	0.0	1.0	1.0	1.0
Assistant Planner	0.8	0.8	0.0	0.0	0.0
Planning Secretary	0	0.0	0.0	0.0	0.0
Planning Intern	0.8	0.8	0.0	0.0	0.0
	1.6	2.6	2.0	2.0	2.0
BUILDING DEPARTMENT					
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Building Department Secretary/Clerk	1.0	1.0	1.0	1.0	1.0
Building Official	0.0	0.0	0.0	0.0	0.0
Inspectors	0.0	0.0	0.0	0.0	0.0
Building Inspector	0.0	0.0	1.0	1.0	1.0
Janitor - Building/Planning	0.0	0.0	0.0	0.0	0.0
Building Intern	0.0	0.0	0.0	0.0	0.0
	2.0	2.0	3.0	3.0	3.0
WATER DEPARTMENT					
Water Supervisor	1.0	1.0	1.0	1.0	1.0
Water Crew Leader *	0.0	0.0	1.0	1.0	1.0
Water Laborer *	4.7	4.7	3.0	3.0	3.0
Bonnie Brae Water Operator *	0.3	0.3	0.3	0.3	0.8
Meter Reader *	1.9	1.9	2.6	2.6	2.6
	7.9	7.9	7.9	7.9	8.4
ENGINEERING DEPARTMENT					
City Engineer	0.0	0.0	0.0	0.0	0.0
Director of Engineering	1.0	1.0	1.0	1.0	1.0
Engineer Tech	1.0	1.0	2.0	2.0	2.0
Engineer Tech Intern	1.2	0.9	0.9	0.9	0.9
	3.2	2.9	3.9	3.9	3.9
PUBLIC WORKS DEPARTMENT					
Director of City Services	0.0	0.0	0.0	0.0	0.0
Public Works Director	0.0	1.0	1.0	1.0	1.0
Streets Supervisor	1.0	1.0	1.0	1.0	1.0
Streets Crew Leader *	0.0	0.0	0.0	0.0	0.0
Mechanic Crew Leader *	1.0	1.0	1.0	1.0	1.0
Streets Laborer *	10.8	10.5	11.0	11.0	11.0
Mechanic *	0.0	0.0	0.0	0.0	0.0
Building Maintenance	0.0	0.0	0.0	0.0	0.5
Yard Waste Laborer*	1.0	0.9	0.0	0.0	0.0
Yard Waste Laborers	1.4	0.9	1.4	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	0.7	0.7
Secretary	0.8	0.8	1.0	1.0	1.0
	17.0	17.1	17.4	16.7	17.2
SEWER DEPARTMENT					
Sewer Supervisor	1.0	1.0	0.0	0.0	1.0
Sewage Crew Leader *	0.0	0.0	0.0	0.0	0.0
Sewer Laborers *	7.0	7.0	7.0	7.0	7.0
Seasonal Sewage Laborer	0.8	1.8	0.9	0.7	1.2
Sewer Lab Technician *	1.0	1.0	1.0	1.0	1.0
Sewer Maintenance Tech	1.0	0.0	0.0	0.0	0.0
Sewer Maintenance Worker	1.0	0.0	0.0	0.0	0.0
Sewage Consultant	0.3	0.3	0.5	0.5	0.5
STP Secretary/Clerk/Lab Tech	0.0	0.0	0.0	0.0	0.0
	12.1	11.1	9.4	9.2	10.7
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Total Full Time Equivalents	101.6	102.5	103.5	102.8	104.5
Increase/(Decrease) since 2013	4.1	4.9	6.0	5.2	2.9
Percentage Change Since 2013	4.2%	5.1%	6.1%	5.4%	2.8%

CITY PERSONNEL

Authorized Position Schedule (Continued)

Total Full-Time Equivalent Employees: 104.5
Employees per 1,000 Citizens: 4.2
Number of Citizens per Employee: 237.69



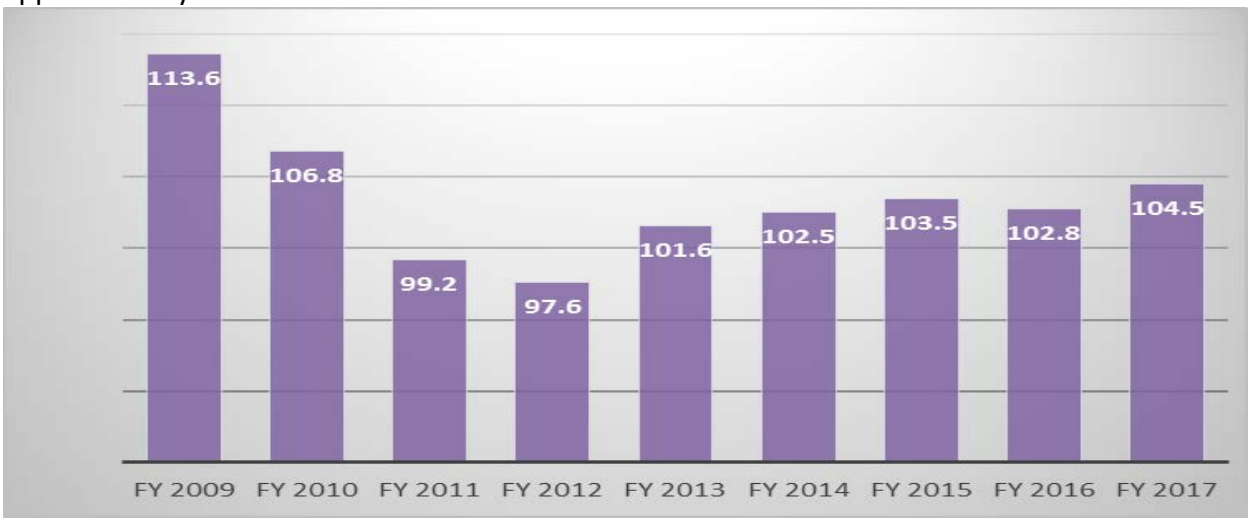
Changes from Previous Years
Increase/Decrease from Fiscal year 2016: 1.7 employees
Increase/Decrease from Fiscal Year 2015: .3 employees
Increase/Decrease from Fiscal Year 2014: 5.2 employees

CITY PERSONNEL

Authorized Position Schedule (Continued)

Full-Time Equivalent Positions – Fiscal Year 2017

As a precaution to the economic downturn that gripped the nation a few years ago, the City proactively tightened its belt including a reduction in staff. This was a difficult decision, that no company or municipality takes lightly. During this period of time, the City contracted out some services, while asking the rest of the staff to pick up more responsibilities. Beginning in 2013 and now through 2017, the City began to slowly hire additional employees, allowing the City to maintain or increase the customer service and operational efficiency, which the community has come to expect. Even with those increases to authorized positions, the City's workforce is still approximately 8% slimmer than it was in 2009.



City of Lockport Employee's Years of Service

Years of Service can be a great metric to analyze and determine the number of employees the City is retaining, along with the amount of Lockport experience held by current employees. As shown below the City's employee population generally has less than 20 years of service for Lockport. However, a large amount of this is greater than five years. What this tells us is that Lockport has been able to maintain a good amount of employees, yet overall there is still room to grow in retaining employees for over twenty years.

SIGNIFICANT POLICIES

Accounting Policies

SECTION 1 – INTRODUCTION

A. INTRODUCTION

The purpose of this accounting manual is to provide the City of Lockport with written documentation of the flow of financial information and the duties and functions performed by finance personnel. A manual helps to ensure finance department employees are aware of required operating procedures and policies. In addition, it serves as an aid in training new employees, monitoring the performance of existing employees, and improving internal communications.

The manual is divided into sections dealing with the operations of the Finance Department. Policies, procedures and basic accounting information will be explained in the accounting manual. Although it may not answer every question related to financial information, duties and functions, it does provide general guidelines for the finance operations.

SECTION 2 – CHART OF ACCOUNTS

A. ACCOUNTING PRESENTATION

The accounting policies of the City of Lockport, Illinois conform to generally accepted accounting principles as applicable to government units. The following is a summary of the more significant accounting policies and information on the reporting entity.

a. Reporting Entity and Services

Budgets have been adopted for the General, Motor Fuel Tax, Bond Sinking, Capital Fund, other Governmental Funds and Water Funds. The Water Funds include: Water & Sewer – General Fund and Water & Sewer – Capital Fund.

The City operates under a combination of a Mayor/Aldermen and City Administrator form of government and provides the following services to its residents and businesses: public safety, road and street maintenance, building and zoning, water distribution, sewer maintenance, waste disposal, administrative services, and several community events.

b. Basis of Presentation – Fund Accounting

The Accounts for the City are organized on the basis of funds, each of which is considered a separate set of self-balancing accounts that comprise assets, liabilities, fund equity / retained earnings, revenues, and expenditures / expenses when appropriate. Government resources are allocated to and are accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

The budget document includes: fund equity or working cash and revenue projections, and approved expenditure appropriations by line item.

B. FUND STRUCTURE

a. Governmental Funds

i. *General Fund*: The general fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund.

ii. *Motor Fuel Tax Fund*: The motor fuel tax (MFT) fund provides for the construction or resurfacing of public right-of-way within the City and for maintenance of streets and sidewalks, including sweeping, cleaning, and snow & ice control. MFT funds are distributed by the State on a per capita basis and are derived from a tax on the privilege of operating motor vehicles upon highways, based on the consumption of motor fuel.

iii. *Bond Sinking Fund*: The bond sinking fund allows the City to put a specified amount of money aside each year to make sure that bond debt is able to be paid off on time and in full when it comes due.

iv. *Downtown TIF Fund*: The downtown TIF fund was created to track all revenue and expenses that the City will receive in regards to the TIF. This is a requirement for all municipalities that have a Tax Increment Financing District within their boundaries.

v. *Capital Projects Fund*: This fund was created to account for all income and expenses related to the purchase and construction of Governmental capital projects within the City.

b. Proprietary Funds

Enterprise Funds: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of enterprise funds include: water, sewer, and garbage funds.

i. *Water & Sewer*: This is the water & sewer - fund of the City. It is used to account for all financial enterprise resources, including Capital and Garbage services.

c. Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity. They are accounted for in essentially the same manner as proprietary funds, since capital maintenance is critical.

Currently, the City of Lockport only has one Fiduciary Fund, the Police Pension Trust Fund. This Fund was created to track contributions and investment returns for the officers serving the City of Lockport Police Department.

C. ACCOUNT STRUCTURE

The City uses Harris Software – MSI Accounting as its accounting management system. The account code structure for a transaction is:

Fund	Department	Sub-Department	Account
XX	XX	XX	XXXXX

The Fund segment is designated as the balancing segment within the account code structure and differentiates between these types of activities. The Department segment further defines the area of service by Administration, Commuter Lot, Police Dept, Animal Control, Yard Waste, Planning/Econ Development, Building, City Maintenance, Prime Blvd, Streets, ESDA, Special Projects, Water Admin, Water, and Sewer. The Sub-Department is used to show a higher level of detail in division of service. We currently only use this to separate Police Auxiliary activities. The G/L segment is used to indicate whether a transaction is recorded as a revenue, expense, equity, asset, or liability.

D. BASIS OF ACCOUNTING/BUDGETING

Basis of accounting refers to when the revenues and expenditures (or expenses) are recognized in the accounts and reported in the annual audit. The City uses the same basis of accounting for reporting and budgeting: modified accrual basis.

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The City's share of State-assessed income taxes, gross receipts, and sales taxes are considered "measurable" when in the hands of the intermediary collection governments and are recognized as revenue at that time. Anticipated refunds, of such taxes, are recorded as liabilities and reductions of revenue, when they are measurable and their validity seems

certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred (when service is performed or item is received). Moreover, there are several taxes that are received by the City of Lockport. They will be recorded in the following manner:

a. Property Taxes: Recognized entirely in the fiscal year and is based on the tax levy.
b. Income Taxes: Recognized when the liability (deduction) occurs.
c. Sales Taxes: Recognized in the month the liability (sale) occurs.
d. Motor Fuel Taxes: Recognized in the month the liability occurs.

All proprietary funds and pension trust funds are accounted for using the accrual basis of accounting except for budgeting purposes. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled water utility receivables are recorded at year-end in the water fund. However, the water fund budget includes capital improvements and equipment as expenses. For accounting purposes capital improvements in excess of $20,000 are capitalized as fixed assets on the balance sheet and not expensed.

SIGNIFICANT POLICIES

Capital Asset Policy

Capital Asset Definition

Capital assets are major assets that provide benefit for more than a single accounting period. They include: land, land improvements, buildings, building improvements, construction in progress, machinery and equipment, vehicles and infrastructure. A capital asset is to be reported and, with some exceptions, depreciated in government-wide and individual fund statements for all enterprise funds. Assets that are not capitalized are expended in the year of acquisition. This Capital Assets Policy follows Generally Accepted Accounting Principles (GAAP).

For further clarification, infrastructure assets are long-lived capital assets that normally can be preserved for a significantly greater number of years than most capital assets and that are normally stationary in nature. Examples include roads, sidewalks, bike paths, bridges, drainage systems, water systems, sewer systems, etc. Infrastructure assets do not include buildings, drives, parking lots or any other examples given above that are incidental to property or access to the property.

Capital Asset Categories

For purposes of this policy, the City of Lockport will use the following capital asset categories:

1) Land – General
2) Land – Detention/Retention
3) Land – Rights of Way
4) Building/Building Improvements – includes well houses, lift stations, wastewater treatment plants, as well as general office and maintenance buildings
5) Machinery and Equipment
6) Construction in Progress
7) Infrastructure
    i. Water Mains
    ii. Sewer Mains
    iii. Storm Sewers
    iv. Bridges
    v. Streets/Curbs/Gutters
    vi. Traffic Signals
    vii. Sidewalks/Bike Paths

Capitalization Threshold

The City of Lockport will capitalize all assets that have a useful life greater than one year and meet the following dollar thresholds:

Asset Category	Threshold
Buildings/Building Improvements	$20,000
Machinery & Equipment	$20,000
Transportation Equipment	$20,000
Infrastructure	$20,000

Construction in progress would be recorded anytime the final project cost will require the project to be recorded as a capital asset, even if the construction in progress is below the $20,000 threshold. When construction is complete, the project will be reclassified from construction in progress to the appropriate capital asset category.

With respect to asset improvements (such as street resurfacing, roof replacement, etc.), costs over the appropriate asset category threshold will be capitalized if:

a. The original estimated life of the asset is extended by more than 25%, or
b. The cost results in a significant increase in the capacity of the asset, or
c. Significantly changes the asset, or
d. The work impacts the "base" structure (in the case of streets and road).

Recording Capital Assets

All assets that meet the above definitions and thresholds will be recorded at historical cost or estimated historical cost. In the case of a donated asset, it shall be recorded at its estimated fair value at the time of acquisition along with incidental costs incurred. The following parameters further refine the recording of capital assets:

a. Land – Recorded at historical cost and *not depreciated*
b. Buildings – Recorded at historical cost and depreciated. Cost should include architectural and engineering fees, permits, etc., as well as actual construction cost
c. Machinery & Equipment – Recorded at historical cost and depreciated. Cost should include purchase price as well as any charges related to installing/acquiring the asset such as freight and operation preparation
d. Transportation Equipment – Recorded at historical costs and depreciated
e. Infrastructure – Recorded at historical cost or estimated historical cost and depreciated

An inventory record will be maintained on each capital asset that will include the following information (depending on the type of asset):

a. Description
b. Type of Asset
c. Responsible Department
d. Acquisition Date
e. Useful Life
f. Serial #, Model #, etc
g. Acquisition Cost
h. Date, method and authorization of disposal

Estimated Useful Life

Estimated useful life means the estimated number of years that an asset will be able to be used for the purpose for which it was purchased. The estimated useful lives of the categories of assets identified in this policy are as follows:

a.	Buildings	10-50 years
b.	Machinery & Equipment	5 - 20 years
c.	Transportation Equipment	5 - 20 years
d.	Infrastructure	30-50 years

Depreciation

Assets subject to depreciation will be depreciated using a straight-line method. The cost of the asset will be written off evenly over the useful life of the asset. For purposes of depreciation, upon purchase of the asset, depreciation will be recorded based on the remaining months within the year.

Exceptions

This policy is intended to address those capital assets that must be tracked for external financial reporting purposes. There are other assets that do not need to be included in the external financial reports due to their relatively low value. However, departments will still be required to exert appropriate control on them. Examples of such assets include, guns, radios, cameras, and computer equipment. Control of other assets not included in this policy will be the responsibility of the department to which the asset is assigned.

SIGNIFICANT POLICIES

Investment Policy

Introduction

It is the policy of the City of Lockport to invest public funds in a manner that will provide the highest investment return, with the maximum security, while meeting the daily cash flow demands of the City.

The City Finance Director or the City Treasurer is to invest funds to the fullest extent possible. The City Finance Director or the City Treasurer shall attempt to obtain the highest yield, provided that all investments meet the criteria established for safety and liquidity.

The investment policies and practices of the City Finance Director or City Treasurer for the City of Lockport are based upon Federal, State, and Local law, and prudent money management. The primary goals of these policies are:

a. To assure compliance with all Federal, State and Local laws governing the investment of monies under the control of the City Finance Director or City Treasurer.
b. To protect the principal monies entrusted to these Offices.
c. To generate the maximum amount of the investment income, within the parameters of this Investment Policy, and the guidelines for suitable investments.

All participants in the City's investment process shall act responsibly as custodians of the public trust. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust.

Scope

This investment procedure applies to all funds of the City of Lockport. These funds are accounted for in the City of Lockport's annual financial report and include all current funds and any other funds that may be created from time to time, except for the City of Lockport's Illinois Municipal Retirement Fund (IMRF) and the Lockport Police Pension Fund. These will be determined by the appropriate Boards of Administration and not covered by this Policy.

All investment of the City of Lockport must be made in compliance with Federal and State law.

Objectives

The purpose of this Investment Policy is to establish cash management and investment guidelines of public funds under the jurisdiction of the City of Lockport.

The primary objectives, in order of priority, of the City of Lockport investment activities are as follows:

a. Safety – Safety of principal is the foremost objective of the investment program. The security of monies, whether on hand or invested, shall be the primary concern of the Finance Director or City Treasurer in selecting depositories or investments. Investments of the City will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Requiring investments to be diversified by type, maturity and institution will also help manage risk of principal.
b. Liquidity – The City of Lockport's investment portfolio shall be structured in such a manner as to provide sufficient liquidity to pay obligations as they come due.
c. Return on Investments – The Finance Director or City Treasurer shall seek to attain a market average or better rate of return throughout budgetary and economic cycles, taking into account risk, constraints, cash flow, and legal restriction on investment.
d. All funds will be invested for a period of one day or longer, depending on the requirement for the disbursement of funds.

Delegation of Authority

Management and administrative responsibility for the investment program is hereby delegated to the Finance Director or Treasurer, under the direction of the appropriate governing body, whom shall establish written procedures for the operation of the investment program. Procedures should include investment transactions, check reconcilement, deposits, bond payments, report preparation and wire transfers.

Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio.

Investments shall be made with judgment and care, under circumstances then prevailing, that persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

Investment officers, acting in accordance with written procedures and this investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Further, no officer involved in the investment process shall have any interest in, or receive any compensation from, any investments in which the Municipality is authorized to invest, or the sellers, sponsors or managers of those investments.

Internal Control

The Finance Director or Treasurer, under the direction of the appropriate governing body, is responsible for establishing and maintaining an internal control structure designed to insure that the assets of the entity are protected from loss of public funds due to fraud, error, misrepresentation by third parties, unanticipated market changes, or imprudent actions by employees or officers of the City. The internal control structure shall be designed to provide reasonable assurance that these standards are met.

a. The City shall establish an annual process of independent review by an external auditor. This review will provide internal control, by assuring that policies and procedures are being complied with. Such review also may result in recommendations to change operating procedures to improve internal control.

Reporting

The Finance Department shall record all investment transactions. A report will be generated monthly, listing all active investments, location of investments, maturity of investments, interest rate and other pertinent information deemed necessary.

Authorized Financial Dealers and Institutions

The City of Lockport's Finance Director or Treasurer will have the responsibility to select which financial institutions will be depositories for the City of Lockport's funds. The City will take into consideration security, size, location, condition, service, fees and the community relation's involvement of the financial institution when choosing a financial institution. Any financial institution selected by the City shall provide normal banking services, including, but not limited to: checking accounts, wire transfers and safekeeping services.

Authorized and Suitable Investments

All investments of public funds shall be made in accordance with the Illinois Public Funds Investment Act and other applicable laws as amended from time to time.

Collateralization

It is the policy of the Municipality to require that time deposits, in excess of FDIC insurable limits, be fully collateralized to protect public deposits in a single financial institution if it were to default. The collateral must be placed in safekeeping at or before the time the City buys the investments, so that it is evident that the purchase of the investment is predicated on the securing of collateral.

In order to accommodate market changes and provide a level of security for all monies, the collateralization level shall be at least 105% of the market value of principal, plus accrued interest, or as required by the terms of bond issues, municipal bond insurance policies, and/or other financing agreements which may pertain to the City's monies. Collateral will always be held by an independent third-party custodian and will be issued in allowable securities that are within state statute. Collateralization will include but not be limited to: FDIC, U.S. Government securities, and letters of credit.

Safekeeping and Custody

To protect against potential fraud, embezzlement, or losses caused by collapse of individual securities dealers, all investment securities purchased by the City, shall be held by the City or in safekeeping by the City's custodian bank or a third party bank trust department. The primary agent shall issue a safekeeping receipt to the City listing the specific instrument, rate, maturity, and other pertinent information.

The originating bank will hold original certificates of deposits. A safekeeping receipt will be acceptable documentation.

Diversification

The City of Lockport shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds.

Diversification can be by type of investment, number of institutions invested in, and length of maturity.

Investment Policy (Continued)

Maturities

To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than 1 year from the date of purchase.

Reserve funds may be invested in securities exceeding 1 year, if the maturity of such investments are made to coincide as nearly as possible with the expected use of the funds.

Performance Standards

The Finance Director or Treasurer will seek to earn a rate of return appropriate for the type of investments being managed in accordance with the parameters specified within this policy.

In general, the Finance Director or Treasurer will strive to earn an average rate of return throughout budgetary and economic cycles, commensurate with the investment risk constraints and the cash flow needs.

Investment Policy Adoption

The Investment Policy shall be adopted by the City Council. The Finance Director or Treasurer shall review the policy on an annual basis and any modifications made thereto must be approved by the City Council.

SIGNIFICANT POLICIES

Purchasing Policy

A. Guidelines:

1. The City Purchasing Policy establishes the guidelines under which all purchases are made and is intended to serve as a supplement to the City's Purchasing Ordinance, Section 33.22 of the Municipal Code. It is the intent of this policy that the City conducts business fairly and equitably while remaining fiscally responsible to its taxpayers.
2. All purchases are to be made by authorized City personnel under the guidelines established in this policy and are required to follow Purchase Order Procedures when procuring goods or services on behalf of the City.
3. All items purchased will be in the best interest of the City. The City will endeavor to purchase from local vendors and merchants when prices are equal:
    a. For budgeted purchases greater than $5,000, written price quotes must be obtained from at least three vendors or merchants.
    b. The purchasing decision should take advantage of the most competitive price without compromising the quality of the product or service.

B. Qualified Local Businesses:

1. To the extent not prohibited by state statute, it shall be the policy of the City to procure goods and services from qualified local businesses to the greatest extent possible. In order to be considered a qualified local business, a business must meet each of the following criteria:

    a. Business must be located within limits of the City.
    b. Employs year round staff located at the business within the City.
    c. Is current with all payments to the City.
    d. Has adequately qualified/trained staff to service the bid item.

2. The City may reject any and all quotes and award the purchase to someone other than the lowest responsible business or a qualified local business who matches the lowest responsible bid upon a two-thirds (2/3) vote of the City Council members then holding office.

C. Applicable Purchase Order Procedures:

1. A purchase order shall be prepared. This process and subsequent approval **must** be completed **prior** to any purchase.
2. In the event that an item is substituted for the item on the purchase order and provided that said substitutions are determined to be acceptable by the City, the department making the purchase shall do a change order to the original purchase order.

Purchasing Policy (Continued)

3. Purchase orders shall be created for specific items and purposes. No additional items will be authorized, nor will charges be authorized which will significantly increase the cost of the purchase. In the event a change is required, a change order will be made to the original purchase order and it will go through the same approval process as the original purchase order.
4. Any vehicle repair purchase exceeding $1,000 requires a memo from the mechanic documenting the vehicle #, extent of the repair, and the status of the vehicle.
5. Any purchase order that authorized a contract with terms and conditions should be reviewed by the City Attorney.

D. Purchase Order Exceptions:

Purchase guidelines shall be followed and approved for all repairs, services, supplies, and capital items procured for City purposes.

Purchase order exceptions include:

1. Utilities, debt or bond payments, insurance premiums, annual membership dues, construction bond refunds
2. Employee reimbursements require a completed travel and expense report
3. Conference registrations (registration docs are sufficient)
   Pre-approved travel form needs to be completed and signed by Administrator for any out of town travel
   Federal per diem rates apply
4. Certain contractual services (i.e. individuals possessing professional skills such as attorneys, architects, auditors, actuary, and engineers, street light maintenance)
5. Monthly service agreements should obtain new quotes at least every three years (i. e. copiers, post office equipment, gasoline, sludge removal, chlorine and polymer)
6. Telecommunications and interconnect equipment, cable, software and services
7. Miscellaneous auto parts or small hardware purchases under $50

E. Purchase Authorization Amounts:

Although any employee of the City may make budgeted purchases, the Department Head is responsible for ensuring that any employee in his/her department is appropriately trained and adequately supervised to ensure that no inappropriate purchases are made. The specific dollar limits of employees' purchasing authority are outlined below.

1. For budgeted purchases less than $1,000, only the purchaser's approval is required.
2. For budgeted purchases between $1,000 and $4,999.99, the purchaser and the Department Head's approval are required.

3. For budgeted purchases between $5,000 and $19,999.99, the City Administrator, the purchaser, the Department Head and the Finance Director must approve the purchase. Three quotes are required.
4. For any purchases greater than $20,000, Council approval must be obtained prior to the purchase. See competitive bidding procedure.

F. Special Circumstances:

1. Temporary Authorization: From time to time, staff may be absent from their office during a time when a purchase order needs approval. To facilitate the smooth operation of the City's business, any employee with approval authority as outlined above may designate another employee to have temporary signature authority in their absence. This authority is limited to the levels specified above and must be documented. The recommended method of documenting is to send an email from the employee who is designating the temporary signature authority to the Finance Department. This designation should indicate the beginning and ending dates of the designation of the temporary signature authority.
2. Unbudgeted Purchase: A purchase for any item or service which has **not** been budgeted, no matter what the amount, requires the approval of the Department Head. It is the responsibility of the purchaser to know if an item is included in the budget.
3. Emergency Purchase:
   a. If an emergency occurs and the City Administrator determines that an expenditure that is in excess of $20,000 is needed, this policy permits the City Administrator of the City to authorize such a purchase and directs that the City Administrator shall individually contact the Council to advise them of the situation.
   b. The City Administrator shall make every reasonable effort to contact each Council Member within three business days of the emergency purchase.
   c. Purchase shall be presented for approval at the next scheduled meeting of the Council.
4. The City may make emergency procurements without competitive sealed bidding or prior notice when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to City property in order to protect against further loss of or damage to City property, to prevent or minimize serious disruption in critical City services that affect health, safety, or collection of substantial City revenues, or to ensure the integrity of City records.

5. Sole Source: Sole source purchases are sometimes required as the vendor is the only provider. These items shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of $20,000 shall be presented to the City Council prior to acquisition with a request to waive the required quotes / bids, approve the purchase order and enter into a formal contract.

G. Payment of Invoices:

1. All invoices will be mailed directly to City Hall. Invoices which required a purchase order will be processed for immediate payment. Invoices for purchases, other than utilities, which do not require a purchase order will be forwarded to the appropriate department for payment approval.
2. On a semi-monthly basis at the regular Council Meeting, the check register detailing all checks processed during the monthly period will be presented to the Council with a recommendation for acceptance.
3. For weekly checks, the invoices, authorized Purchase Orders and supporting documentation must be submitted to the Finance Department by noon on Tuesday for processing.
4. Purchase Orders must have the appropriate authorization per the Purchase Authorization Amounts section of this Purchasing Policy in order for payment to be processed.
5. Payment will be made only from invoices or digital images of invoices not from statements.
6. All payments are processed on the computer system. Hand written checks will not be issued. Check registers and invoice processing reports are generated.
7. Two signatures are required on all checks
8. Invoices will be paid in accordance with the Illinois Prompt Payment Act.

H. Joint Purchasing – *State of Illinois and other Governments:*

City employees are authorized to obtain goods and services using the State of Illinois Joint Purchasing program or other Governmental purchasing programs. When available through these programs, it is not necessary for City employees to obtain quotes or to competitively bid the goods or services which are sought. Employees shall be responsible, however, for ensuring that the goods or services are of a quality sufficient to meet the City's needs and that pricing is competitive.

I. Contracts and Waivers:

1. Contracts. Any contract shall be furnished to the lowest responsible bidder with such bids to be received or obtained in the following manner except as provided herein:
   a. Where the contract does not exceed $20,000, the City Administrator is hereby authorized to enter into the contract, and to authorize Department Heads to enter into a contract of $5,000 or less, without preliminary authorization by the Council, provided the contract expenditure shall be subject to the confirmation or approval of the Council and to the limitations imposed by the adoption of a budget or special appropriation.
   b. Once a contract has been approved by the City Administrator and/or Council, a copy should be submitted to Finance Department. Subsequent purchase orders are not necessary. Invoices will be forwarded to Department Head or designee for stamped approval and proper account coding.
2. Responsible bidder. Responsible bidder for a contract means a bidder who meets all of the job specifications, the following applicable criteria, and submits evidence of such compliance:
   a. All applicable laws prerequisite to doing business in the state.
   b. Evidence of compliance with:
      1. Federal Employer Tax Identification Number or Social Security Number (for individuals).
      2. Provision of Section 2000(e) of Chapter 21, Title 42 of the United States Code and Federal Executive Order No. 11246 as amended by Executive Order No. 11375 (known as the Equal Opportunity Employer provisions).
   c. Certificates of insurance indicating the following coverage: general liability, workers' compensation, completed operations, automobile, hazardous occupation, product liability, and professional liability.
   d. When applicable, compliance with all provisions of the Illinois Prevailing Wage Act, including wages, medical and hospitalization insurance and retirement for those trades covered in the act.
   e. When required by state law or local ordinance, the bidder and all bidder's sub-contractors must participate in active apprenticeship and training programs approved and registered with the United States Department of Labor's Bureau of Apprenticeship and Training (if applicable).
   f. Non-compliance with this section may result in a 20% penalty and a 2% punitive damages of the total contract bid, termination of the contract, rejection of the bid, and/or two year disbarment from bidding with the City. This includes either/or general and subcontractors. This will be imposed by Department Heads in conjunction with the City Attorney.

g. All contractors and sub-contractors are required to turn in certified payroll on a weekly basis.

3. Waiver. A contract may be entered into by the proper officers without advertising for bids if authorized by a vote of 2/3 of all the City Council members then holding office.

J. Competitive Bidding:

1. Advertisement for bids: All proposals to award contracts involving amounts in excess of $20,000 shall be published at least ten days, in advance of the date announced for the receiving of bids, in a daily newspaper of general circulation throughout the City.
2. Bid Opening: Bids shall be opened publicly in the presence of two City employees at the time and place designated in the invitation for bids. The amount of each bid, and such other relevant information, together with the name of each bidder shall be recorded; the record and each bid shall be open to public inspection.
3. Bid Acceptance and Bid Evaluation: Bids shall be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, delivery, and suitability for a particular purpose. Those criteria that will affect the bid price, and be considered in evaluation for award, shall be objectively measurable, such as discounts, transportation costs, and total or life cycle costs. The invitation for bids shall set forth the evaluation criteria to be used, including past performance.
4. Correction or Withdrawal of Bids: Correction or withdrawal of inadvertently erroneous bids before bid opening, or cancellation of awards or contracts based on such bid mistakes, may be permitted where appropriate. All decisions to permit the correction or withdrawal of bids, or to cancel awards or contracts based on bid mistakes, shall be supported by a written determination. Mistakes discovered before bid opening may be withdrawn by written notice received in the office designated in the invitation for bids prior to the time set for bid opening. Any modification prior to the bid opening must be submitted in a sealed envelope prior to the scheduled opening of the bid. After bid opening, no changes in bid prices or other provisions of bids prejudicial to the interest of the City or fair competition shall be permitted. In lieu of bid correction, a low bidder alleging a material mistake may be permitted to withdraw its bid if the mistake is clearly evident on the face of the bid document, but the intended correct bid is not similarly evident; or
5. Award: The contract shall be awarded with reasonable promptness by appropriate written notice to the lowest responsive and responsible bidder whose bid meets the requirements and criteria set forth in the invitation for bids.

K. Change Orders to Regular Purchase Orders:

1. It shall be the responsibility of each Department Head to ensure that all change orders in excess of $20,000, or up to 10% of contract whichever is less, are submitted to the City Council for approval prior to authorizing said change order.

2. The procedures outlined below shall not apply to professional service contracts (e.g. engineering, architectural or land surveying work). Changes to professional service contracts shall be treated as contract amendments.

3. In special circumstances such as an emergency, a change order requiring City Council approval may be authorized by the Mayor, Administrator and or his/her designee to be placed on the City Council agenda. After receiving authorization, the department, shall place the change order on the City Council's agenda for the next COTW meeting. Whether the financial impact is a known quantity or not, time and material change orders must be communicated to Council prior to authorization.

   - Change orders which result from emergency situations are defined as:
     a. Any clear and present danger or hazard to health, safety or welfare; or
     b. A condition which would require the cessation (it is clear and emanate that additional charges for re-mobilization will be incurred due to stoppage) of work on the project if not immediately executed.

Per Illinois State Statute: Public Works Contract Change Order Act. (50 ILCS 525/5)

Sec. 5. Change orders; bidding. If a change order for any public works contract (i) is entered into by a unit of local government or school district, (ii) is not procured in accordance with the Illinois Procurement Code and the State Finance Act, and (iii) authorizes or necessitates any increase in the contract price that is 50% or more of the original contract price or that authorizes or necessitates any increase in the price of a subcontract under the contract that is 50% or more of the original subcontract price, then the portion of the contract that is covered by the change order must be resubmitted for bidding in the same manner for which the original contract was bid. Bidding for the portion of the contract covered by the change order is subject to any requirements to employ females and minorities on the public works project that existed at the bidding for the original contract, together with any later requirements imposed by law.

SIGNIFICANT POLICIES

Budgeting

Basis of Budgeting: The City budgets in the same manner as the audited Governmental financial statements are produced, using the Modified Accrual Basis of Accounting for Governmental Funds and Accrual basis for Enterprise Funds.

Budget Process Summary: A 3 year budget is prepared by Finance and distributed to Department Heads for review. Department Heads suggest changes, if any, to the figures and the budget is compiled. The City Administrator and Finance Director meet with key figures from each Department to discuss the budget and any capital requests. Revisions to budget are made. Two by two meetings are conducted with Elected Officials to discuss the budget and obtain feedback. Once the budget draft is finalized it is then presented at a Committee of the Whole meeting to the City Council and public. At a subsequent meeting a Public Hearing is held to obtain any public comments. Finally the Budget Ordinance is presented in its final form at a City Council meeting for approval prior to the end of the fiscal year.

Balanced Budget: Occurs when total expenditures do not exceed total resources.

Amended Budget: If annual departmental expenses are expected to exceed the approved original budget, the budget will need to be amended. The detailed changes by account will be identified and presented to City Council at a Committee of the Whole meeting for discussion. At a subsequent City Council meeting the amended budget will be formally voted on. The financial system will then we updated to reflect the amendments made.

SIGNIFICANT POLICIES

Fund Balance Policy

Overview

The purpose of this policy is to establish the principles and parameters to which a Fund Balance target will be defined at the beginning of each budget period. This policy is established to provide financial stability, cash flow for operations, and the assurance that the City will be able to respond to emergencies with fiscal strength.

In the event that unexpected situations may cause the City to fall below the minimum level, certain steps will be followed to correct the deficiency, as outlined in the section below "Fund Balance Parameters".

Definitions

Fund Balance – The difference between assets and liabilities in a Governmental Fund.

Net Assets – The amount remaining after subtracting total liabilities from total assets for Enterprise Fund.

Operating Expenditures – Total expenditures minus capital and debt service.

Governmental Funds – Are used to account for all or most of the City's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects fund), and the servicing of long-term debt (debt service funds).

General Fund (01) – Accounts for all activities of the City not accounted for in some other Fund including: Administration, Police, Community Planning and Economic Development, Streets, Engineering, ESDA, and Special Projects.

Motor Fuel Tax Fund (02) – Accounts for the revenues and expenditures of the City's portion of the state tax on the sale of motor fuel. This tax is distributed to the City by the State on a per capita basis. The expenditures intended for Motor Fuel Tax revenues must not exceed the amount of funds available from the State of Illinois Motor Fuel Tax Fund. These revenues should be used only for street improvements and repair, as allowed by the State of Illinois Law. Annually planned expenditures include:

a. Downtown street lighting maintenance
b. Traffic signal maintenance
c. Snow and ice control (salt)
d. Electricity for downtown street lighting and parking lot lighting
e. Infrastructure projects (can only be used with IDOT approval)

Bond Sinking Fund (04) – Is a debt service fund that sets aside monies to retire governmental funds debt obligations.

Downtown TIF Fund (12) – A Tax Increment Financing District was established to allow the City to revitalize its historic downtown and the Texaco/Chevron areas. A TIF freezes the amount of property taxes that are distributed to the governmental entities that are associated with this property. Any incremental taxes received above the frozen amount are distributed into this fund and used to pay for improvements.

a. Created in 2009 and can remain in existence for 23 years.

Capital Projects Fund (14) – The expenditures in this fund are to be used for capital expenditures. One-time revenues should be placed in this fund, which will go to fund one-time expenses. The expenses in this fund include:

a. Infrastructure
b. Buildings
c. Vehicles/Equipment

Enterprise Fund (20) – is used to account for activities similar to those found in the private sector where determination of net income is necessary for sound financial administration. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity is:

1) Financed with debt that is solely secured by a pledge of the net revenues,
2) Has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or
3) Establishes fees and charges based on a pricing policy designed to recover similar costs.

Governmental Fund Equity

With the implementation of GASB 54, the Fund Balance structure for governmental funds has changed as of the fiscal year ending June 30, 2011. Multiple fund balance classifications include: Non-Spendable, Restricted, and Unrestricted, with unrestricted being further broken down into: Committed, Assigned, and Unassigned.

Expenses that can be attained from multiple fund classifications shall be used from the most to least restrictive fund. With the discretion of the Finance Director and City Administrator a lesser restrictive fund balance can be used if they determine that it is in the best interest of the City.

Fund classifications are described by the following:

1) **Non-Spendable Fund Balance** – (1 of 2 conditions)
    a. Amounts that are not in spendable form
        i. Can never be spent (i.e. Inventory, Prepaid Rent)
        ii. Can't currently be spent because of cash flow timing (i.e. Long-Term Receivables)
    b. Amounts that are required to be maintained intact (i.e. Corpus of endowment)
2) **Restricted**
    a. Externally enforceable legal restrictions (i.e. grants, debt proceeds, tax levies)
3) **Unrestricted** (3 designations)
    a. **Committed** – Amounts constrained for a specific purpose by a government using its highest level of decision-making authority. Must be committed prior to fiscal year-end; however, the dollar amount can be decided at a later time.
    b. **Assigned** – Amounts constrained, for the intent to be used for a specific purpose, by the City Administrator and Finance Director.
        i. Includes any remaining positive balances in governmental funds (other than the General Fund), that is not classified in any other fund balance category
        ii. A drawdown of fund balance would be classified within this category
    c. **Unassigned** – Remaining General Fund balance that is not classified in a previous category and amounts that have been expended in excess of resources available in other governmental funds

Proprietary (Enterprise) Fund Equity

Proprietary funds include enterprise and internal service funds.

Expenses that can be attained from multiple fund classifications shall be used from the most to least restrictive fund. With the discretion of the Finance Director and City Administrator a lesser restrictive fund balance can be used if they determine that it is in the best interest of the City.

The net assets will be composed of three primary categories:

1) **Invested in Capital Assets, Net of Related Debt** – Portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets.
    a. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.
2) **Restricted Net Assets** – Portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
3) **Unrestricted Net Assets** – Portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

Fund Balance Parameters - By Fund

It is the City's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. Credit rating agencies carefully monitor levels of fund balance to evaluate the District's credit worthiness.

The following parameters will be used as part of the budget process to establish targets for the following funds:

- **General Fund (01)** – The unrestricted fund balance should be maintained at 120 days (4 months) of estimated operating expenditures. If the unreserved balance falls below the minimum, a plan will be developed to return the minimum balance, within a reasonable period of time. One-time revenues shall not be used to fund current operations.

- **Motor Fuel Tax Fund (02)** – No target is established for this fund. The expenditures intended for the Motor Fuel Tax revenues must not exceed the amount of funds

available from the State of Illinois Motor Fuel Tax Fund. These revenues should be used only for street improvements and repair, as allowed by the State of Illinois Law.

Fund Balance Parameters - By Fund (Continued)

- **Bond Sinking Fund (04) –** No target is established for this fund. This fund is used only as a debt service fund.

- **TIF Fund (12) –** No target is established for this fund. All fund balance within this fund will go to pay for improvements within the TIF district.

- **Capital Projects Fund (14) –** No target is established for this fund. The expenditures in this fund are to be used for retiring debt services and for capital expenditures. One-time revenues should be placed in this fund.

- **Water & Sewer General Fund (20) –** The water fund cash and investment balance should be maintained at a minimum level of 25% - 35% of previous year's expenses. Rates should be maintained at sufficient levels to meet the costs of water programs, fund depreciation, and build reserves for future capital needs. Water rates for consumers will be reviewed on an annual basis. If the balances fall below the minimum, rates will be adjusted so as to gradually return to the minimum within a reasonable period of time. If the balances exceed the maximum, the overage will be used to keep future rate increases lower or fund capital projects for the water/sewer system.

*******Note: All policy changes are approved by City Council**

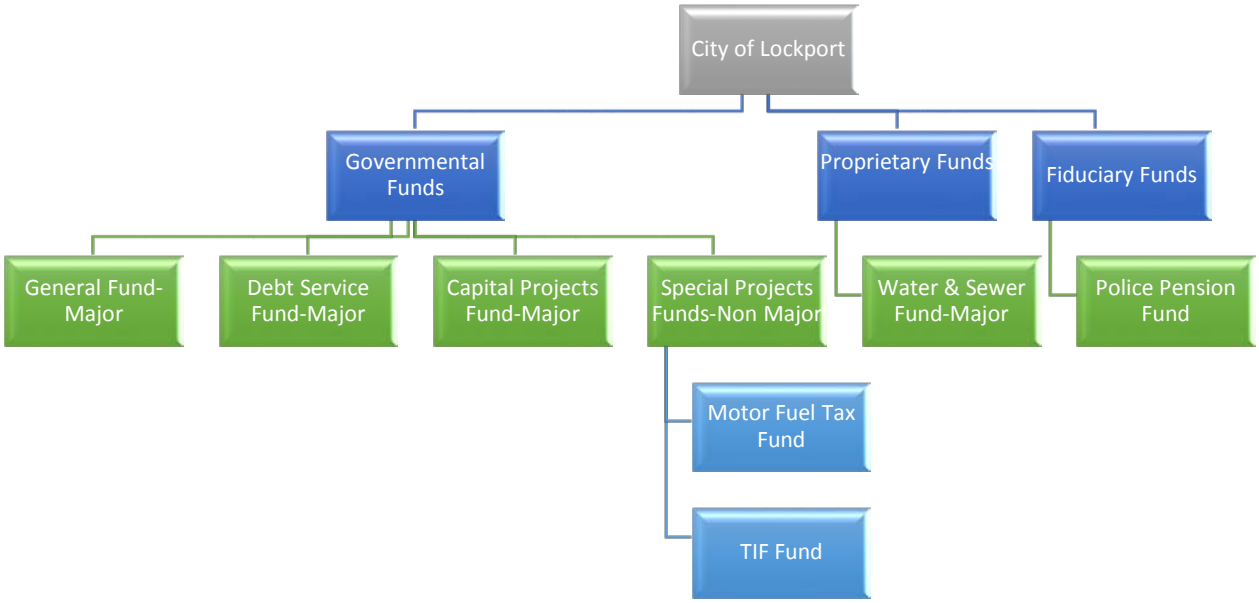
FUND STRUCTURE

Governmental & Enterprise

Governmental Funds are used to account for all or most of a City's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earning can be used for governmental services (permanent fund). The general fund is used to account for all activities of the general government not accounted for in another fund.

Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. In 2016, the City consolidated Funds 06 and 24 into Fund 20.

Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the City. The City utilizes pension trust funds and agency funds to account for assets that the City holds in in a fiduciary capacity. The City does not budget for Fiduciary expenses.



MAJOR REVENUES SOURCES

Governmental

Revenue estimation is a key component in developing the annual budget. The overall approach is to make conservative projections with an objective of attaining collections slightly above 100% of budget. Using Trend Analysis as a guideline for revenue estimation, provides the City with a historical basis for it estimation. The actual collection of individual revenue sources is expected to vary from the estimate. A long-term goal of the City is to create better diversification amongst its revenue sources. This is especially true between elastic and inelastic revenue sources. Elastic revenues sources have the ability to greatly change from year-to-year, whereas, inelastic revenue sources are a stable source of income for the City.

Many factors can affect the City's revenues sources. These include such reasons that are outside of the City's control. Macroeconomic trends such as inflation, unemployment, retail sales, or weather often impact a community's financial statements, yet there is often little that council or management can do to control these occurrences. This is why planning, fund reserves, and a diverse mix of revenue sources are of such importance.

Taxes are a main source of revenues for the City, which are utilized to provide various services to each resident, business, and visitor to Lockport. As a non-home rule community, Lockport's taxing options are limited to those that are provided explicitly within the Illinois Compiled Statutes. Therefore, Lockport currently generates tax revenues from the following sources: Real Estate Tax, Sales & Use Tax, Non-Home Rule Sales & Use Tax, Telecom Tax, Municipal Electric Tax, Income Tax, Motor Fuel Tax (MFT), and Video Gaming Tax.

Approximately 52% of the revenues received within Governmental Funds are received through taxes. These are then utilized to provide: police service, community development, planning & building services, street and infrastructure maintenance, emergency management, animal control, public works, and general administrative services.

Real Estate Taxes (Additional details provided within the Appendix)

Outside of Water/Sewer Fees, Real Estate Taxes are the largest source of income for the City. As a non-home rule community, the City is limited, by the Property Tax Extension Limitation Law, as to how much can be levied for Property Taxes. This states that the City is only allowed to levy for new growth and annexations plus the Annual CPI or 5%, whichever is less. Upon receipt of the Tax Levy Ordinance, which must be filed by the last Tuesday in December of each year, the County Clerk of Will County determines the property tax rate which will need to be imposed upon all the City's properties in order to arrive at the "extension", or total dollar amount to be raised by property taxes under the levy. The rate arrived at by the County Clerk is imposed equally upon all taxable properties based on the equalized assessed valuation (EAV) of each.

The annual Tax Levy Ordinance includes property taxes for the City's operating funds and police pension funds. In addition, the total levy will incorporate the City's share of township road and

Governmental (Continued)

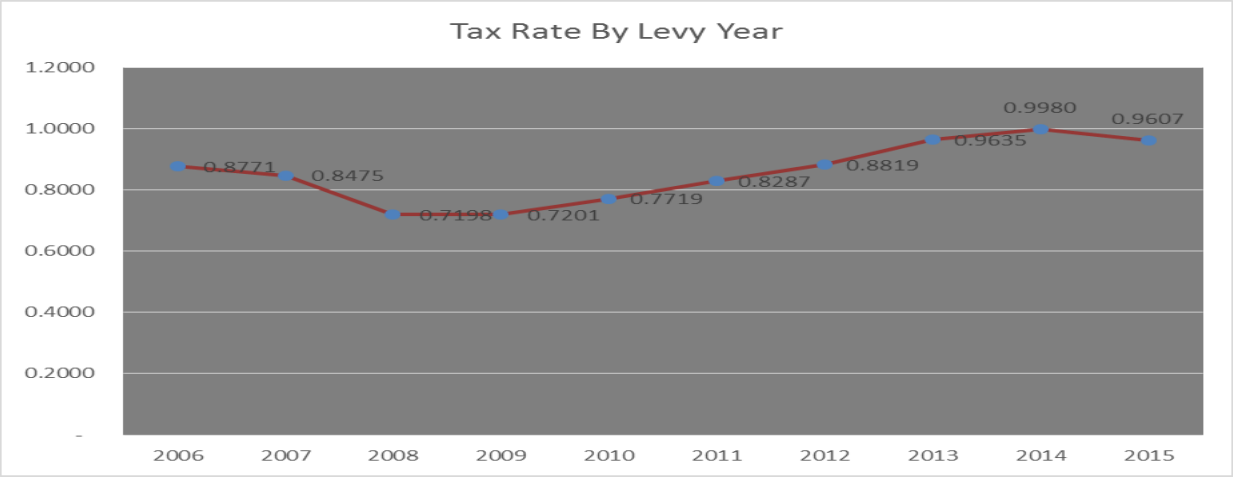
bridge, the TIF District, and any bond levies which are filed at the time of approval of the individual bond ordinances.

The City abates certain bond levies, which have dedicated revenue sources sufficient to pay debt service, such as the 2012 Alternate Revenue Bond.

Due to a decline in real estate prices, the City experienced four straight years of falling Equalized Assessed Valuations. 2015 was the first year the EAV rose. A graphical representation is presented to show this change.

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 est
Series1	593,152,858	658,428,842	709,703,671	719,915,303	696,207,803	648,894,495	603,967,080	571,821,668	561,952,253	593,842,472	647,542,454

In order for the City to continue to receive the same or a greater amount of property taxes, during a time period when EAV is falling, an increase in Tax Rate is necessary. This is determined by the County Clerk's Office. They utilize the Equalized Assessed Valuation and a requested levy, by each entity which levies a property tax, to determine the Tax Rate. Due to the increase in anticipated EAV the City is expecting the tax rate to go down for the second year in a row.



MAJOR REVENUES SOURCES

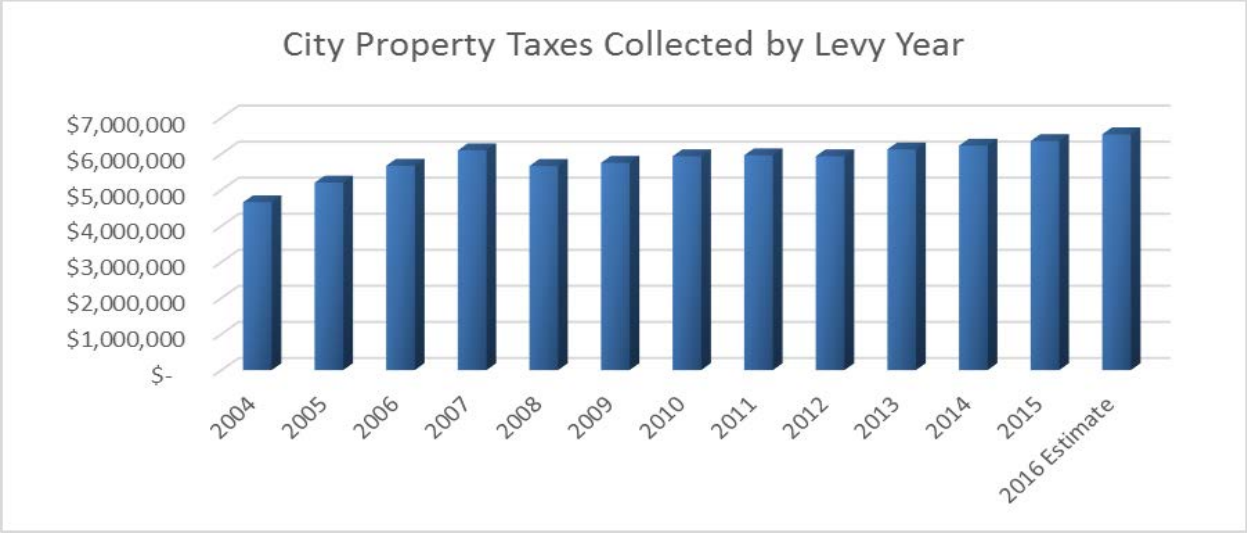
Governmental (Continued)

	1	2	3	4	5	6	7	8	9	10
Lewy Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Pay Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
EAV	593,152,858	658,428,842	709,703,671	719,915,303	696,207,803	648,894,495	603,967,080	571,821,668	561,952,253	593,842,472
% Growth from Prior Year	17.37%	11.00%	7.79%	1.44%	-3.29%	-6.80%	-6.92%	-5.32%	-1.73%	5.67%
New Property	47,481,686	31,949,244	31,515,206	10,785,229	11,397,177	3,245,437	3,660,382	5,225,566	2,822,936	5,094,899
% Growth from Prior Year	9.40%	5.39%	4.79%	1.52%	1.58%	0.47%	0.56%	0.87%	0.49%	0.91%
Annexations	422,776	1,980,195	4,338,119	597,675	-	-	29,013	68,598	166,178	-
% Growth from Prior Year	0.08%	0.33%	0.66%	0.08%	0.00%	0.00%	0.00%	0.01%	0.03%	0.00%
Annual Increase in Existing EAV	39,859,831	31,346,545	15,421,504	-1,171,272	-35,104,677	-50,558,745	-48,616,810	-37,439,576	-12,858,529	26,795,320
% Growth from Prior Year	7.89%	5.28%	2.34%	-0.17%	-4.88%	-7.26%	-7.49%	-6.20%	-2.25%	4.77%
Tax Rate (Excluding Bonds)	0.6152	0.5989	0.6092	0.6108	0.6594	0.7074	0.7522	0.8137	0.8449	0.8129
Bond & Interest	0.2619	0.2486	0.1106	0.1093	0.1125	0.1213	0.1297	0.1498	0.1531	0.1478
Total Tax Rate	0.8771	0.8475	0.7198	0.7201	0.7719	0.8287	0.8819	0.9635	0.9980	0.9607

	10 Historic Average	3 Year Average
EAV % Growth from Existing Property:	**-0.80%**	**-1.23%**
EAV % Growth from New Property:	**2.60%**	**0.76%**
EAV % Growth from Annexations:	**0.12%**	**0.01%**
Total EAV % Growth:	**1.92%**	**-0.46%**

10 Year Tax Rate Change:	**13.78%**
10 Year Existing EAV Change:	**-2.17%**
(Does not include New Prop/Annex)	

The City recognizes the property tax levy in its entirety each Fiscal Year. Since 2008, there has not been a lot of growth in the levy. This has been beneficial to the citizens of Lockport in that they have not seen the large increases in Property Taxes that some communities have seen. This has also allowed the City to better diversify the revenues that are utilized to fund governmental operations.



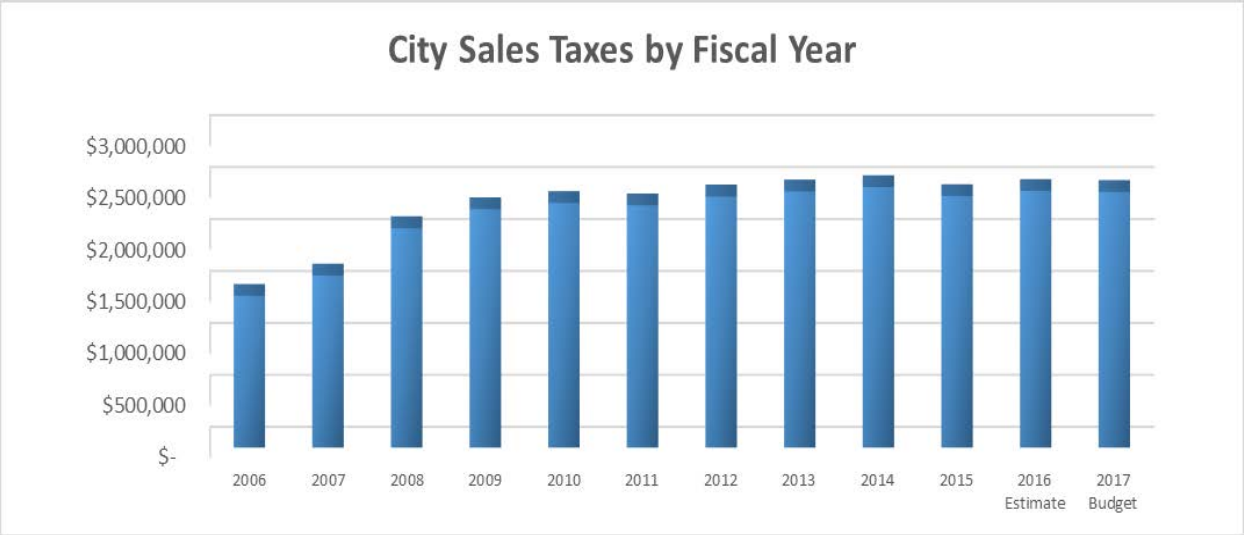
MAJOR REVENUES SOURCES

Governmental (Continued)

Sales Taxes (Additional details provided within the Appendix)

The State collects and distributes to the City 1% of the basic 7.0% Retailer's Occupation Tax imposed within Lockport. This tax is imposed on the sale of tangible personal property. The City currently receives these funds approximately three (3) months after the month of sale.

Sales tax serves as a major revenue source for the City's general operating costs. This is an important revenue source to grow within the municipality as it is a tax that is assessed to residents and non-residents alike based on purchases.



As you can see, the City encountered a large increase in this revenue source during the mid-2000s due to the addition of Wal-Mart and other retailers along the Farrell Road Corridor. This was a large part of the reason that Lockport was able to withstand the economic downturn more favorably than other communities. Sales Tax is an elastic revenue source meaning that it can change greatly from year-to-year. This is mainly a result of retailers moving in or out of the community and/or the economic condition of the area. In times when the economy is struggling people spend less.

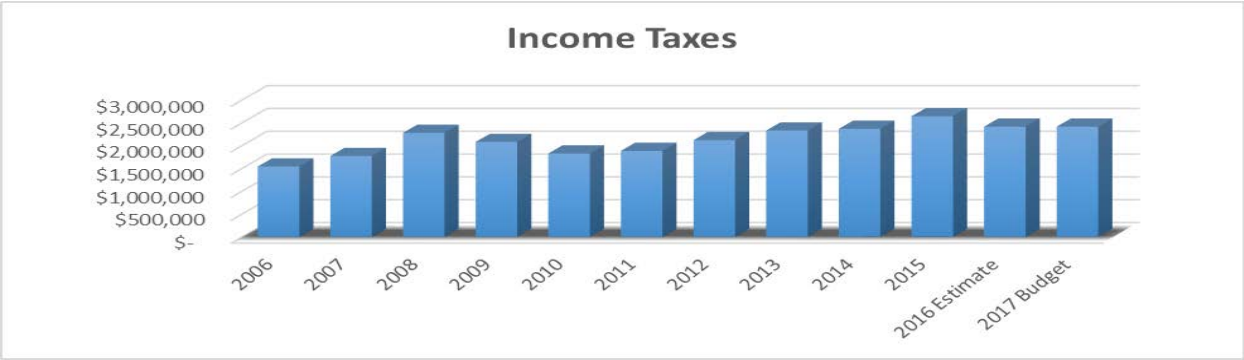
Income Taxes (Additional details provided within the Appendix)

Until 2011, 1/10th of the net tax receipts collected by the State were distributed to municipalities based on population. There is no restriction on the use of this revenue, which is deposited into the General Fund. Effective January 1, 2011, the State increased the income tax rate for individuals from 3.00% to 5.00%, but did not maintain the distributional share of the increased revenue to municipalities. Rather, they lowered the distribution percentage to a level in which municipalities would not lose revenues, but wouldn't gain any from that tax increase either.

MAJOR REVENUES SOURCES

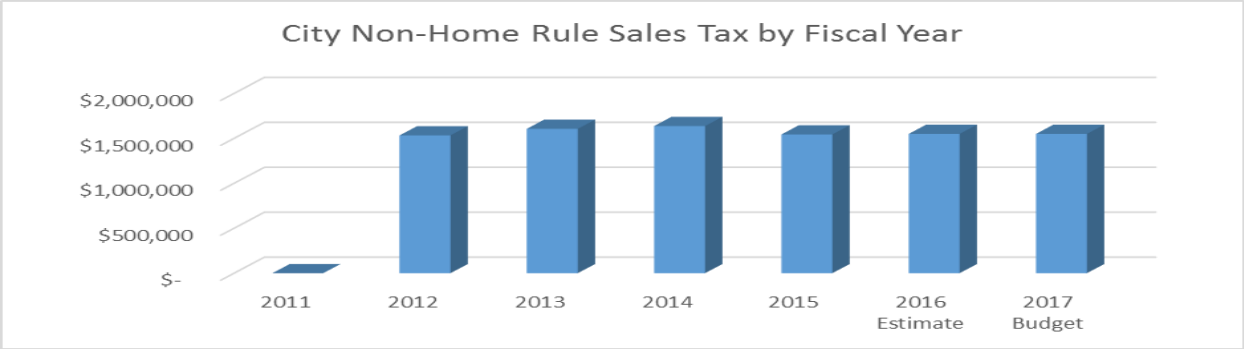
Governmental (Continued)

Income taxes tend to be a very elastic revenue source when it comes to the economy. At times when the unemployment rate increases, there is an inverse relationship with income taxes. In 2013, the City finally regained the tax revenues that had reached a peak in 2008. This was due to a strengthening economy and favorable gains from the 2010 census, as this revenue is distributed on a per capita basis. In 2015 the State reversed the Income Tax Rate back to 3%. There has also been discussion at the State level regarding reducing the distributive share that is provided to municipalities. With the lack of a State budget and uncertainty regarding this revenue source it has the potential to fluctuate.



Non-Home Rule Sales Tax (Additional details provided within the Appendix)

In 2011, the City passed a non-home rule sales tax referendum that allowed Lockport to charge an additional 1% in Sales Taxes. Unlike the 1% that all communities receive, which was outlined earlier, this revenue is more limited in nature. Non-home rule sales tax does not apply to: tangible personal property that is titled or registered with an agency of the state's government, food for human consumption that is to be consumed off the premises where it is sold, and prescription/non-prescription medicines, drugs, medical appliances, etc.



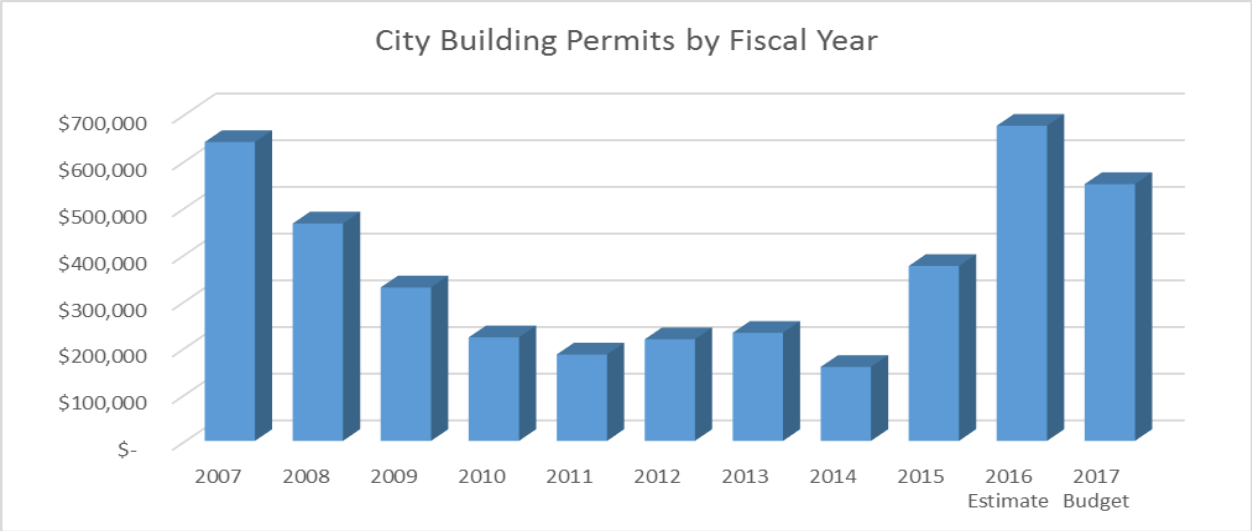
This revenue source is utilized within the City's Capital Project Fund and as such is dedicated to Capital Projects. Since inception it has been a fairly stable revenue source, which the City relied upon to issue $10 million in Alternate Revenue Bonds to streamline capital projects.

MAJOR REVENUES SOURCES

Governmental (Continued)

Building Permits

This revenue source includes the various permit fees for construction, remodeling and repair. Revenues in this category are driven by activity levels throughout the community, and declined from 2008 through 2014 due to economic conditions. An escalation in construction of warehouse buildings have increased 2015 and 2016 revenues, and a new residential subdivision started at the end of 2015. In addition, the City is also expecting a large apartment complex to be constructed in 2017.



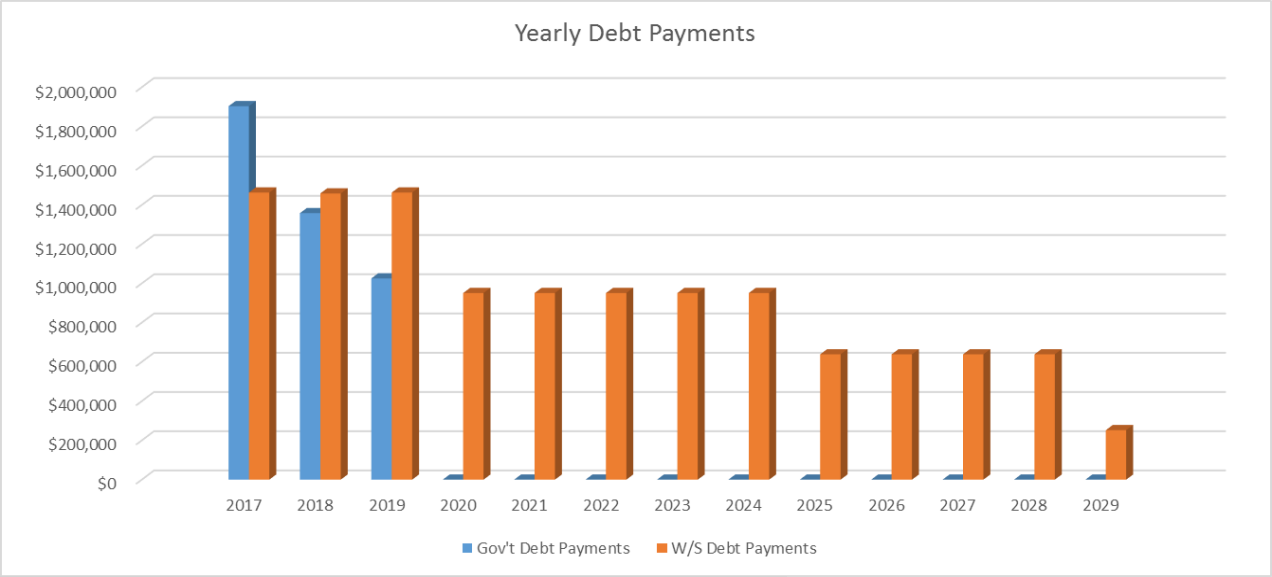
DEBT SCHEDULE

Governmental & Enterprise

The City of Lockport has historically taken a conservative approach to debt financing. The goal of the City's debt policy is to maintain the ability to provide high quality, essential City services in a cost-effective manner. Policy makers weigh this goal against maintaining the ability to borrow at the lowest possible rates. The City has used the following guidelines before financing projects with long-term debt:

- Staff conservatively projects the revenue sources to pay off the debt.
- The financing of the improvement will not exceed its useful life.
- The benefits of the improvement must outweigh its costs, including the interest costs of financing.

The following schedule presents the debt payments (principal and interest) that the City will be responsible for. A brief description of each is outlined following the schedule.



Fiscal Year	GO Bond 2015	Alt Rev Bond 2012	Current IEPA Loans
2017	878,800	1,534,375	951,080
2018	341,700	1,523,750	951,080
2019		1,537,500	951,080
2020		-	951,080
2021		-	951,080
2022		-	951,080
2023		-	951,080
2024		-	951,080
2025		-	638,428
2026		-	638,428
2027		-	638,428
2028		-	638,428
2029		-	251,946
	1,220,500	4,595,625	10,414,297

2017 Principal Payments: $3,010,052 Interest Payments: $354,203

DEBT SCHEDULE

Governmental & Enterprise (Continued)

General Obligation, Limited Tax Bonds (2015) – The City issues general obligation bonds to provide funds for the construction of major capital projects. General obligation bonds are direct obligations and pledges the full faith and credit of the City and are payable from governmental activities/funds. The current issue utilized the Bond and Interest portion of the Real Estate Tax Levy to make payments each year.

General Obligation, Alternate Revenue Bonds (2012) – The City issues general obligation bonds (alternate revenue source) to provide funds for the acquisition and construction of major capital facilities. The alternate revenue source bonds are issued for which the City have pledged future revenue streams. The Series 2012 alternate revenue source bonds are payable for a pledge of the City's public infrastructure sales taxes and revenue sharing receipts. The use of these funds went toward infrastructure and capital improvements for both the Capital Projects Fund and Water & Sewer Improvements Fund. As a result, each fund will make contributions toward the payment of this debt.

IEPA Loans (Current) – The City, through the Illinois Environmental Protection Agency (IEPA), received low interest loans for the construction of water systems improvements and wastewater treatment facilities payable from water and sewer fees.

Bond Rating:

During 2015 the City undergone a bond rating by Standard and Poor's (S&P). Once again the City was able to achieve a rating of AA+ (highlighted below). S&P views the outlook for this rating as stable. Below is a listing of the rating categories:

	S&P	
AAA	**A+**	**BBB+**
AA	**A**	**BBB**
AA-	**A-**	**BBB-**

Legal Debt Margin

As a non-home rule (population under 25,000) community, the City of Lockport is governed as to the amount of debt it is able to hold. As of December 31, 2015, the City's Legal Debt Margin is as follows:

2015 City Equalized Assessed Valuation	$593,842,472
Statutory Debt Limitation (8.625%)	$51,218,913
Less General Obligation Bonds	(2,879,167)
LEGAL DEBT MARGIN	**$48,339,746**

BUDGET SUMMARY

Revenues / Transfers In

SUMMARY OF ENACTED BUDGET FOR FISCAL YEAR ENDING DECEMBER 31, 2017

CITY OF LOCKPORT - REVENUE ALL FUNDS

		Revenues	Transfers In		
GENERAL FUND:					
	Real Estate Taxes	5,569,300			
	Sales Tax	2,460,000			
	Other Taxes	803,000			
	State Income Tax	2,415,000			
	Fines, Forefeitures, & Permits	1,330,900			
	Franchise Fees & Rent Income	520,200			
	Grants, Contributions	158,600			
	Transfers In	-	250,000		
	Miscellaneous	390,600			
	TOTAL			$	13,897,600
		Revenues	**Transfers In**		
OTHER FUNDS:	MFT	651,200			
	Bond Sinking	878,900	1,535,975		
	Downtown TIF	90,400			
	General Capital	8,774,400	3,150,000		
	TOTAL			$	15,080,875
		Revenues	**Transfers In**		
WATER/SEWER FUND:	Water/Sewer/Garbage	15,013,500			15,013,500
TOTAL REVENUES				**$**	**43,991,975**

BUDGET SUMMARY

Expenditures / Transfers Out

SUMMARY OF ENACTED BUDGET FOR FISCAL YEAR ENDING DECEMBER 31, 2017

CITY OF LOCKPORT - EXPENDITURES ALL FUNDS

		Expenditures	Transfers Out		
GENERAL FUND:	Administration	2,287,200			
	Police Department	8,087,500			
	Planning & Building Dept	887,700			
	Engineering	301,400			
	Public Works	2,379,600			
	ESDA	41,400			
	Transfers		3,151,600		
	Special Projects	116,000			
	TOTAL			$	17,252,400
OTHER FUNDS:	MFT	1,530,200			
	Bond Sinking	2,414,875			
	Downtown TIF	50,400			
	General Capital	11,298,400	1,026,000		
	TOTAL			$	16,319,875
WATER / SEWER FUNDS:	Water/Sewer General	9,870,000			
	Water/Sewer Capital	14,299,000	762,000		
	TOTAL			$	24,931,000
TOTAL EXPENDITURES				**$**	**58,503,275**

EXECUTIVE SUMMARY

Revenue & Expenses by Fund

CITY OF LOCKPORT
EXECUTIVE SUMMARY
12/31/2017

	General	MFT	Debt	TIF	Capital	Water	Total
Real Estate Taxes	$ 5,569,300	$ -	$ 878,800	$ 90,000	$ 1,100	$ -	$ 6,539,200
Sales Tax	2,460,000	-	-	-	1,550,000	-	4,010,000
Other Taxes	803,000	650,000	-	-	770,000	40,500	2,263,500
State Income Tax	2,415,000	-	-	-	-	-	2,415,000
Fines, Forefeitures, & Permits	1,330,900	-	-	-	-	300,000	1,630,900
Franchise Fees & Rent Income	520,200	-	-	-	-	-	520,200
Grants, Contributions	158,600	-	-	-	5,112,800	2,950,000	8,221,400
Transfers In	250,000	-	1,535,975	-	3,150,000	-	4,935,975
Bond/Loan Proceeds	-	-	-	-	1,275,000	-	1,275,000
Charges for Services	-	-	-	-	-	11,655,000	11,655,000
Miscellaneous	390,600	1,200	100	400	65,500	68,000	525,800
Total Revenue	13,897,600	651,200	2,414,875	90,400	11,924,400	15,013,500	43,991,975
Payroll and Related Costs	9,889,000	-	-	-	-	2,450,100	12,339,100
Liability/Worker's Comp Ins	400,000	-	-	-	-	180,000	580,000
Consultants	360,000	-	-	31,400	1,788,000	1,307,600	3,487,000
Utilities	380,200	-	-	-	-	608,100	988,300
Restricted Expenses	633,000	-	-	-	-	-	633,000
Computer Technology/Maintenance	172,000	-	-	-	-	-	172,000
Transfers	3,151,600	-	-	-	1,026,000	1,150,000	5,327,600
Other	2,266,600	240,000	-	19,000	200,000	5,077,200	7,802,800
System Operations	-	-	-	-	-	1,174,000	1,174,000
Debt Payments	-	-	2,414,875	-	-	222,000	2,636,875
Capital	-	1,290,200	-	-	9,310,400	12,762,000	23,362,600
Total expense	$ 17,252,400	$ 1,530,200	$ 2,414,875	$ 50,400	$ 12,324,400	$ 24,931,000	$ 58,503,275

FISCAL YEAR 2017 YEAR BUDGET

Summary Page – By Fund

Fund		Revenue	Expense	Debt Incurred/ Restricted Funds	Use of Reserves	Surplus/ (Deficit)	Approximate Unrestricted Excess Fund Balance
General Fund	01	$ 13,897,600	$ 17,252,400	$ 204,800	$ 3,150,000	$ -	$ 65,000
MFT Fund	02	651,200	1,530,200	-	879,000	-	920,000
Bond Sinking Fund	04	2,414,875	2,414,875	-	-	-	-
TIF Fund	12	90,400	50,400	(40,000)	-	-	-
Capital Projects Fund	14	11,924,400	12,324,400	-	400,000	-	460,000
Water/Sewer/Garbage Fund	20	15,013,500	24,931,000	2,500,000	7,417,500	-	1,305,000
		$ 43,991,975	$ 58,503,275	$ 2,664,800	$ 11,846,500	$ -	$ 2,750,000

General Fund Planned Drawdown

Drawdown of Fund Balance for Transfer to Capital Projects Fund

Motor Fuel Tax Fund (MFT) Planned Drawdown

Drawdown of Fund Balance for additional Capital Projects

Capital Projects Fund Planned Drawdown

Drawdown of Fund Balance for additional Capital Projects

Water & Sewer Fund Planned Drawdown

Drawdown of Fund Balance for additional Capital Projects

Total Capital Expenditures for fiscal year 2017 **$21,970,000**

Detail broken down by Fund in subsequent pages

Outlook Summary:

With the multi-year Capital Improvement Plan, the City will continue to use excess reserves to fund infrastructure projects in the historic part of town without incurring a considerable amount of debt. The investment in infrastructure will reduce operating costs over time while providing an increased quality of life for residents. Through many years of managing expenses and keeping staffing costs modest, the City is able to meet the needs of the residents without seeking additional operating revenues. The City's current revenue streams are diversified and thus changes in any one revenue source do not create a negative impact on the City's overall financial stability. A cohesive City Council and desire for an increase in development brought an upswing in the Economic Development in the City in 2015 and 2016, and the expectations for 2017 are even better. The financial outlook of the City is favorable as long as expenses continue to remain constant.

FORECASTED FUND BALANCES

City of Lockport

Unrestricted Fund Balance							
	Per Audit			Projected Fund Balance			
Fund	**6/30/2013**	**6/30/2014**	**12/31/2015**	**12/31/2016**	**12/31/2017**	**12/31/2018**	**12/31/2019**
General Fund Balance	8,710,217	9,358,021	9,963,472	9,963,472	7,963,472	4,813,472	4,813,472
Future use of reserve				(2,000,000)	(3,150,000)		
required reserve 4 mths	*(3,587,000)*	*(3,697,000)*	*(4,171,000)*	*(4,414,000)*	*(4,750,000)*	*(4,680,000)*	*(4,760,000)*
Excess General Fund Reserve	5,123,217	5,661,021	5,792,472	3,549,472	63,472	133,472	53,472
Capital Projects Fund Balance	8,305,760	7,925,537	2,062,644	2,062,644	862,644	462,644	486,144
Future use of reserve				(1,200,000)	(400,000)		
Excess Capital Projects Reserve				862,644	462,644	462,644	486,144
Water Sewer Net Position	10,202,656	11,556,871	11,922,760	11,922,760	11,522,760	4,105,260	3,198,060
Future use of reserve				(400,000)	(7,417,500)	(1,195,500)	
required reserve 25-35%	*(2,360,000)*	*(2,501,000)*	*(2,076,000)*	*(2,422,000)*	*(2,800,000)*	*(2,795,000)*	*(2,850,000)*
Excess Water Fund Net Position	7,842,656	9,055,871	9,846,760	9,100,760	1,305,260	114,760	348,060
Total Excess Reserves	21,271,633	22,642,429	17,701,876	13,512,876	1,831,376	710,876	887,676
Required Fund Balance	5,947,000	6,198,000	6,247,000	6,836,000	7,550,000	7,475,000	7,610,000
Total Fund Balance	27,218,633	28,840,429	23,948,876	20,348,876	9,381,376	8,185,876	8,497,676
*Fund Balance does not include restricted balances (Federal Seizure, Advances to other funds)							

01 – General Fund includes: Unassigned and Assigned Funds
02 – Motor Fuel Tax Fund includes: Restricted Funds
04 – Bond Sinking Fund includes: Restricted Funds
12 – Downtown TIF includes: Unassigned Funds
14 – Capital Projects Fund includes: Restricted, Committed and Assigned Funds
20 – Water/Sewer & Water/Sewer Improvements Funds include: Unrestricted Funds

GENERAL FUND
(FUND 01)

CITY ADMINISTRATION (01-01)

METRA COMMUTER LOT (01-03)

POLICE DEPARTMENT (01-04)

YARD WASTE (01-06)

PLANNING DEPARTMENT (01-07)

BUILDING DEPARTMENT (01-08)

ENGINEERING DEPARTMENT (01-09)

CITY MAINTENANCE/GARAGE (01-15)

PRIME BOULEVARD (01-16)

STREET DEPARTMENT (01-18)

ESDA/EMERGENCY MANAGEMENT (01-19)

SPECIAL PROJECTS/TRANSFERS (01-20)

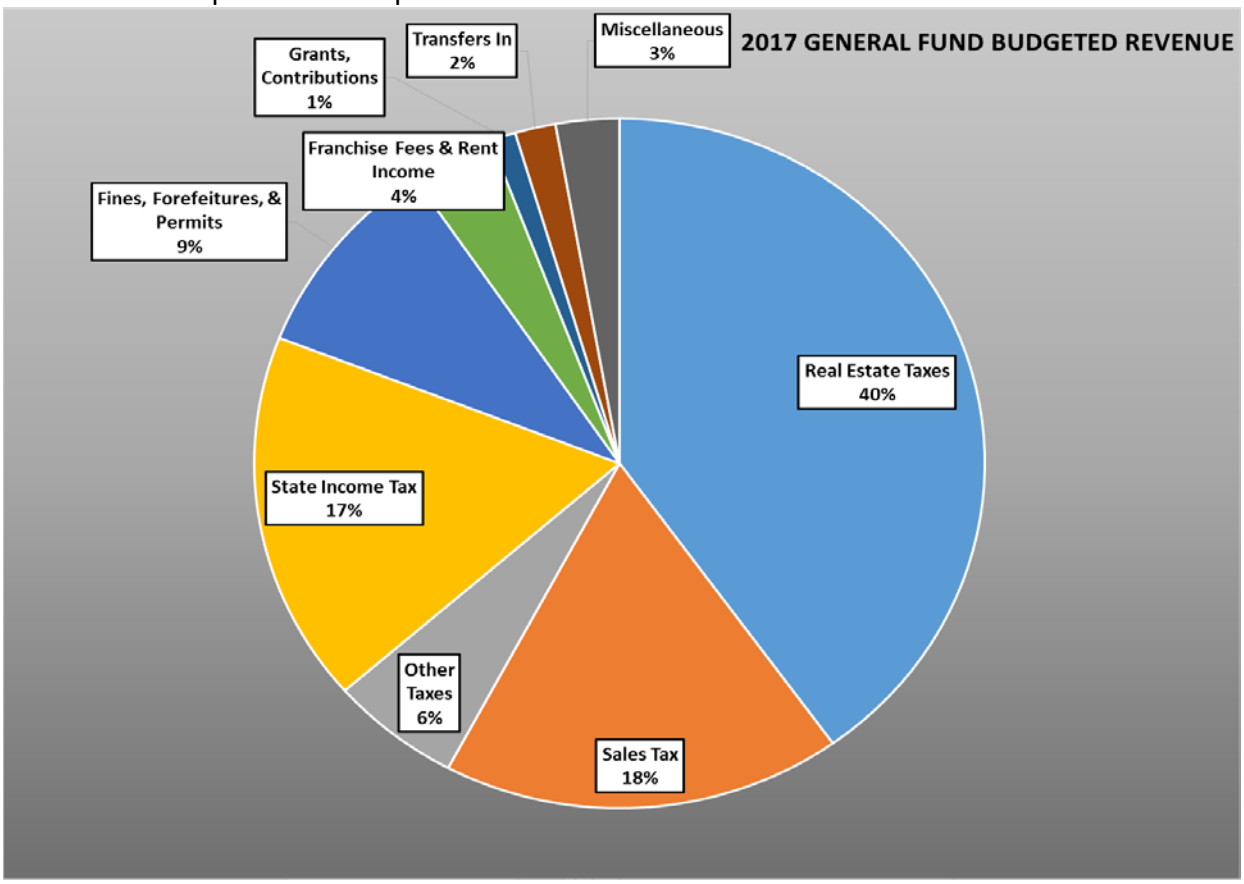
GENERAL FUND DEPARTMENTS

- **Administration (01-01)** – Comprises the City Administrator's Office, City Clerk's Office, Finance Department and Elected Officials. It also supports City-wide expenditures including: Information Technology, Insurance, Advertising, and various other expenses.
- **Commuter Lot (01-03)** – Provides maintenance and operating expenditures for the upkeep and improvement of the Metra Commuter Lot.
- **Police Department (01-04)** – Public safety administration and services for the community.
- **Yard Waste (01-06)** – Expenditures related to the City's fall leaf pickup and branch removal for storms.
- **Planning Department (01-07)** – Includes Community & Economic Development and Planning Services for new and current developments within the City.
- **Building Department (01-08)** – Inspection Services related to new and current developments/improvements within the City.
- **Engineering Services (01-09)** – Design services and oversight for construction projects and infrastructure.
- **City Maintenance (01-15)** – Maintenance and repair services for the City's vehicle and equipment fleet.
- **Prime Boulevard (01-16)** – Shared operational expenditures related to the Public Works Facility.
- **Street Department (01-18)** – Maintenance and repairs for the City's road and infrastructure.
- **ESDA (01-19)** – Emergency Management services.
- **Special Projects (01-20)** – Expenditures related to City operated events and transfers to the other funds including the Capital Projects Fund.

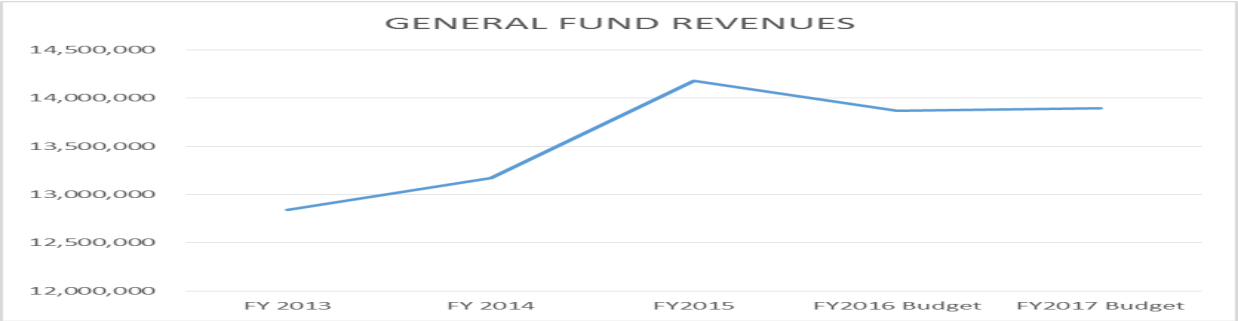
WHERE THE MONEY COMES FROM

General Fund

The General Fund is primarily funded by tax revenues. This money is being spent for the direct operations of the City. As such, these revenues fund the day-to-day activities that allow Lockport to continue to operate and improve.



Much like businesses, communities adjust their expenditures and therefore operations based on the strength of revenues and the overall economy. During the economic downturn Lockport, like many municipalities, cut back on expenses in preparation for falling revenues. However, the City weathered the downturn fairly well. Now, with the economy improving, the City has cautiously started investing in additional expenditures for both operations and capital. Staff continues to monitor and forecast revenues and is cautiously optimistic of the local economy.

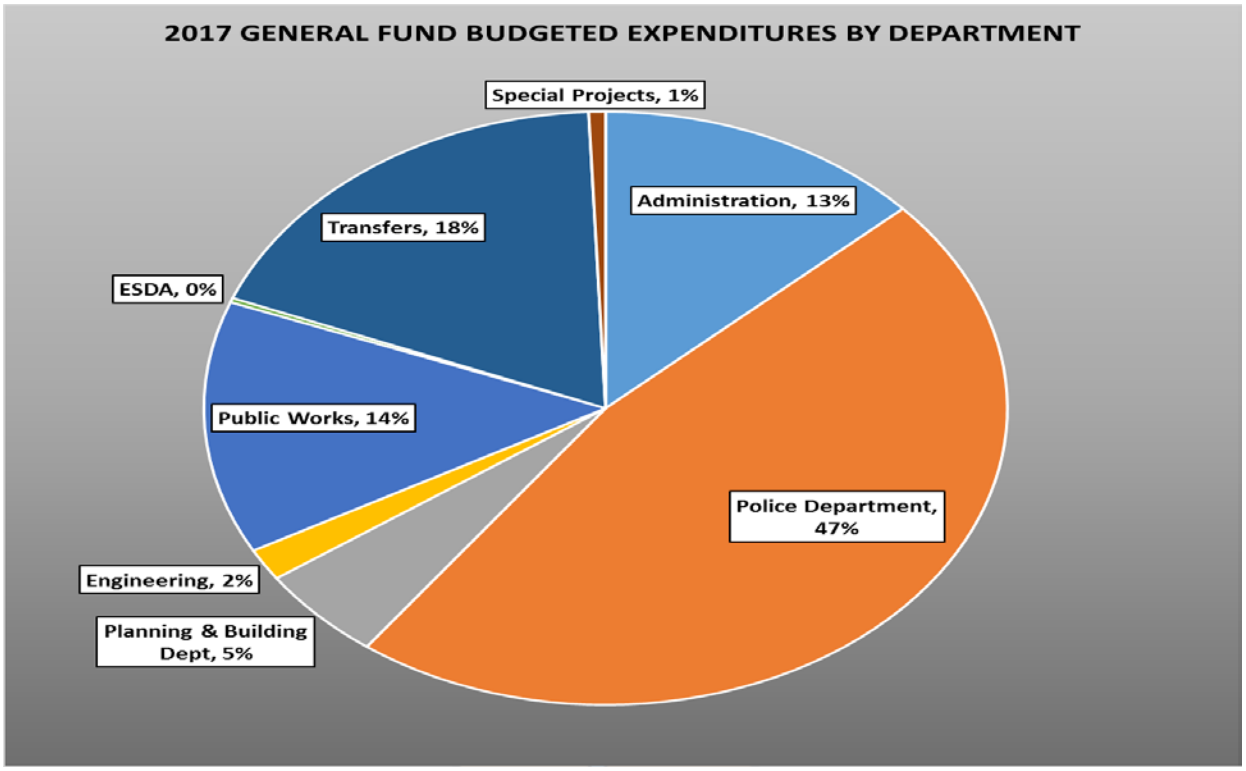


HOW THE MONEY IS SPENT

General Fund

The General Fund is used to account for most of the day-to-day operations of the City which are financed from property taxes and other general revenues. Activities financed by the General Fund include those of staff departments within the City, except for activities of the Enterprise Funds.

Expenditures within the General Fund are funded by such sources as: Property Taxes, Sales Taxes, Income Taxes, Licenses & Permits, Fines & Forfeitures and other miscellaneous revenues. These revenues are utilized to provide the citizens with services including: Administration, Commuter Lot, Police Department, Public Works & Engineering, and Economic/Community Development. However, expenditures for these department are not equal, and neither is the staffing. Although each division is an important building block of the community, some are more costly to provide than others.



Administration – This department tends to be somewhat of a catch all within the General Fund. Employees include the City Administrator's Office, Finance, Legal, and the Elected Officials. In addition, large expenditures are paid from these line items such as: Liability, Casualty, & Workers' Compensation Insurance, Central Square Expenses, City-wide Dues & Subscriptions, Computer and IT, and Retiree Medical.

Commuter Lot – This department allocates revenues and expenditures that are attributed to the Parking Lot for Metra commuters. Expenditures include: maintenance & upkeep, police patrol, and various miscellaneous costs.

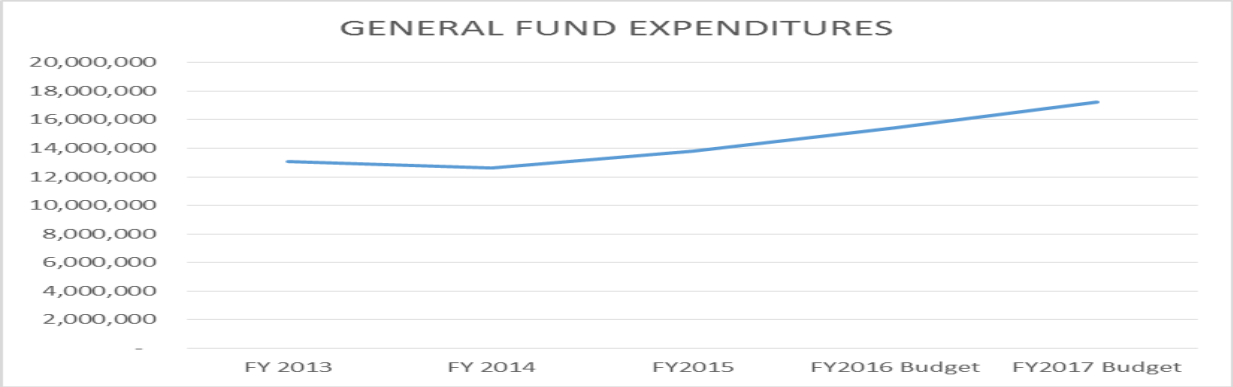
Departmental Expenditures

General Fund

Police – The police department provides many services to the community, with the most important being protective services. This is the largest department within the City of Lockport, both in number of employees (46.8 Full-time equivalents) and portion of the General Fund expenditures (47%). Far and away the largest portion of this cost is personnel related due to salaries, overtime, taxes, pension, insurance, and other fringe benefits. Another large expense is paid to Wescom, the City's provider of dispatch/9-1-1-services. Like many small to medium communities, the City finds Wescom's services far more cost beneficial then having in-house dispatch services.

Public Works & Engineering – This includes sub-departments such as Yard Waste, City Maintenance (Garage), Streets, and Engineering. As such, it makes up approximately 16% of the General Fund expenditures. However, it should be noted, that the capital projects are budgeted separately, within their own fund. This includes the costs of resurfacing, patching, construction, design engineering, etc. Therefore, like police these departmental cost are personnel and maintenance heavy.

Community & Economic Development – The Planning, Economic Development, and Building Departments comprise this category. This makes up a rather small, but important, part of the General Fund. The costs related to development tend to be based on personnel and consultants that provide direction and guidance to the Elected Officials plans.



ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
		restricted		
01-00-00-40300	REALIZED GAIN-INVESTMENTS	-		
01-00-00-40500	TIF SURPLUS	1,400	1,400	1,400
01-00-00-40600	LIQUOR LICENSES	42,000	42,000	42,000
01-00-00-40700	FOOD / VENDOR LICENSES	5,000	5,000	5,000
01-00-00-40900	MISCELLANEOUS LICENSES	600	600	600
01-00-00-43000	REAL ESTATE TAXES	1,999,000	2,078,800	2,158,800
01-00-00-43110	PERSONAL PROP REPLACE TAX	62,000	75,000	75,000
01-00-00-43120	REAL ESTATE TAXES LIAB INS	213,000	213,000	213,000
01-00-00-43130	REAL ESTATE TAXES IMRF	160,000	160,000	160,000
01-00-00-43140	REAL ESTATE TAXES FICA	160,000	160,000	160,000
01-00-00-43300	SALES TAX	2,460,000	2,550,000	2,650,000
01-00-00-43310	MISCELLANEOUS SALES TAXES	570,000	575,000	580,000
01-00-00-43400	INCOME TAX	2,415,000	2,425,000	2,538,000
01-00-00-43500	VIDEO GAMING TAX	171,000	171,000	171,000
01-00-00-44100	OPERATING GRANTS - STATE SAFETY GRANT	13,000	13,000	13,000
01-00-00-45610	TOWER RENT	57,000	58,000	59,000
	CENTRAL SQUARE RENT	36,000	18,000	-
01-00-00-45630	CABLE FRANCHISE FEES	380,000	380,000	380,000
01-00-00-45680	GAS FRANCHISE FEES	37,000	37,000	37,000
01-00-00-47000	INTEREST INCOME	27,400	27,400	27,400
01-00-00-48500	REIMBURSE - SERVICES	7,000	7,000	7,000
01-00-00-48910	REIMBURSE - INSURANCE	16,000	16,000	16,000
01-00-00-49000	MISCELLANEOUS INCOME	50,000	20,000	20,000
01-00-00-49010	IPBC/SWAHM RESERVE ADJUSTMENT	75,000	-	-
01-00-00-49410	TRANSFER FROM WATER FUND	143,000	143,000	144,000
	Includes: 20% of IT Budget, 50% of Prime Blvd Expenses, & General Overhead 30%			
01-00-00-49420	TRANSFER FROM SEWER FUND	107,000	106,000	105,000
	Includes: 20% of IT Budget, & General Overhead 30%			
01-00-00-49901	RETIREE INS CONTRIBUTIONS	60,000	60,000	60,000
	TOTAL ADMIN REVENUES:	9,267,400	9,342,200	9,623,200
01-01-00-50100	BASE SALARY	577,000	580,000	588,000
01-01-00-50200	OVERTIME	2,500	2,500	2,500
01-01-00-50600	UNEMPLOYMENT PAYMENTS	20,000	20,000	20,000
01-01-00-51000	OFFICE SUPPLIES	12,000	12,500	13,000
01-01-00-51200	POSTAGE	5,500	5,600	5,700
01-01-00-51300	BOOKS & PAMPHLETS	500	500	500
01-01-00-51310	NEWSLETTER	14,000	14,000	14,000
01-01-00-51400	DUES & SUBSCRIPTIONS	61,000	62,000	62,000
01-01-00-51500	GASOLINE, OIL & OTHER FLUIDS	2,000	2,200	2,400
01-01-00-52200	EQUIPMENT MAINTENANCE	600	600	600
01-01-00-52600	MUNICIPAL CODE BOOK UPDATES	8,000	8,000	8,000
01-01-00-52700	CENTRAL SQUARE EXPENSE	65,000	37,000	38,000
	RENOVATIONS	75,000	-	-
01-01-00-52800	CONTRACT - OTHER	14,500	14,500	14,500
01-01-00-52900	LCTV - OPERATING	6,000	6,000	6,000
01-01-00-53100	CITY AUDIT	34,000	35,000	36,000
01-01-00-53200	CONSULTANTS	80,000	80,000	80,000
	Attorney, pension actuary 5700, local court 5000			
01-01-00-53300	RECORDING FEES	5,000	5,000	5,000
01-01-00-53400	COMPUTER TECHNOLOGY	40,000	30,000	30,000
01-01-00-53500	COMPUTER TRAINING	2,000	2,000	2,000
01-01-00-53600	COMPUTER MAINTENANCE	130,000	139,300	140,000
01-01-00-53900	TELEPHONE	7,500	7,500	7,500
01-01-00-54000	LIABILITY / WORKMANS COMP INS	400,000	412,000	424,000
01-01-00-54100	MEDICAL, DENTAL & LIFE INS	83,000	86,000	90,000
01-01-00-54101	COBRA & SUPPLEMENTAL INS	13,000	13,000	13,000

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
01-01-00-54200	RETIREE'S MED/DENTAL/LIFE INS	216,000	209,000	202,000
01-01-00-54300	TREASURER'S BOND	200	200	200
01-01-00-55000	EQUIPMENT RENTALS - COPIER	6,000	6,000	6,000
01-01-00-56100	MONTHLY ALLOWANCE	7,200	7,200	7,200
01-01-00-56200	TRAINING & SEMINARS	40,000	40,000	40,000
	ICMA, ILCMA, ICSC (local & national) IGFOA, HR, IML 13, Misc training/seminars, educ reimb x2, Lobby Day			
01-01-00-56300	ADVERTISING / PROMO	15,000	15,000	15,000
01-01-00-56301	MARKETING	50,000	50,000	50,000
01-01-00-56310	EVENTS	30,000	30,000	30,000
	July Fireworks ($15,000), Car Show/Movies & Christmas in the Square ($6000), Main St Clean Sweep $3,000, flowers $1,000, other $2,000, $3000 vets			
01-01-00-56400	NOTARY FEES	200	200	200
01-01-00-56800	MISCELLANEOUS EXPENSES-CONTINGENCY	150,000	150,000	150,000
01-01-00-56801	EMPLOYEE EXPENSES	6,500	6,500	6,500
01-01-00-57000	FICA / MEDICARE EXPENSE	43,500	44,500	45,000
01-01-00-57100	IMRF	58,500	59,000	60,000
01-01-00-57200	AZAVAR-SALES TAX	6,000	-	-
	TOTAL ADMIN EXPENSES:	2,287,200	2,192,800	2,214,800
01-03-00-42600	FINES - COMMUTER LOT	2,500	2,500	2,500
01-03-00-45500	RENT - METRO	1,200	1,200	1,200
01-03-00-45510	FEES - COMMUTER LOT	65,000	65,000	65,000
	TOTAL COMMUTER LOT REVENUES:	68,700	68,700	68,700
01-03-00-50100	SALARIES	6,000	6,000	6,000
01-03-00-51320	STREET SIGNS & PARTS	500	500	500
01-03-00-52010	REP & MAINT COMMUTER LOT	6,000	6,000	6,000
01-03-00-52020	BUILDING MAINTENANCE	5,000	5,000	5,000
01-03-00-52800	OTHER CONTRACT	9,800	9,800	9,800
01-03-00-53700	ELECTRIC	8,000	8,000	8,000
01-03-00-53800	GAS	1,700	1,700	1,700
01-03-00-57000	FICA/MEDICARE	500	500	500
01-03-00-57100	IMRF	-		
	TOTAL COMMUTER LOT EXPENSES:	37,500	37,500	37,500
01-04-00-41500	ADMINISTRATIVE TICKETS	-	-	-
01-04-00-41510	ADMINISTRATION FEES / TOWS	100,000	100,000	100,000
01-04-00-41600	PARKING FINES	133,000	133,000	133,000
01-04-00-41650	ELECTRONIC CITATION REVENUE	3,000	3,000	3,000
01-04-00-41675	FTA WARRANT FEE	2,000	2,000	2,000
01-04-00-42500	TRAFFIC / COURT FINES	146,000	146,000	146,000
01-04-00-43000	REAL ESTATE TAXES	837,100	837,100	837,100
01-04-00-43150	RE TAXES POLICE PENSION	1,320,000	1,320,000	1,320,000
01-04-00-44001	GRANTS - MISC.	2,000	2,000	2,000
01-04-00-44100	MANS GRANT	25,000	25,000	25,000
01-04-00-44500	COURT ROOM RENT	1,200	1,200	1,200
01-04-00-44600	TOWER RENT	7,800	7,800	7,800
01-04-00-47000	INTEREST - FEDERAL SEIZURE	2,000	2,000	2,000
01-04-00-48500	REIMBURSE - EXTRA DUTY	26,000	26,000	26,000
01-04-00-48600	REIMBURSE - OTHER	1,000	1,000	1,000
01-04-00-48602	REIMBURSEMENT - OT	40,000	40,000	40,000
01-04-00-48630	IL STATE HWY ENFORCE OT	24,600	19,000	19,000
01-04-00-49900	MISCELLANEOUS INCOME	10,000	10,000	10,000
01-04-00-49940	FORFEITURES	7,000	7,000	7,000
01-04-00-49950	COURT REIMB DUI	6,000	6,000	6,000
01-04-00-49970	FEDERAL SEIZURE	200,000	200,000	200,000

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
01-04-00-49980	ANIMAL CONTROL FINE STATE	300	300	300
01-04-00-49990	POLICE VEHICLE FUND	10,000	10,000	10,000
01-04-01-48500	REIMBURSE - EXTRA DUTY AUX			
	TOTAL POLICE REVENUES:	2,907,000	2,901,400	2,901,400
01-04-00-50100	BASE SALARY	3,779,000	3,887,000	3,998,000
01-04-00-50200	OVERTIME	150,000	150,000	150,000
01-04-00-50210	HOLIDAY PAY WORKED	110,000	110,000	110,000
01-04-00-50220	HOLIDAY PAY NOT WORKED	36,500	36,500	36,500
01-04-00-50400	NON-WORKING PTO	15,000	15,000	15,000
01-04-00-50410	COURT TIME	37,000	37,000	37,000
01-04-00-50420	TRAINING TIME	25,000	25,000	25,000
01-04-00-50430	EXTRA DUTY	28,000	28,000	28,000
01-04-00-51000	OFFICE SUPPLIES	19,500	19,500	19,500
01-04-00-51200	POSTAGE	3,000	3,000	3,000
01-04-00-51400	DUES & SUBSCRIPTIONS	5,000	5,000	5,000
01-04-00-51500	GASOLINE	80,000	80,000	85,000
01-04-00-51600	UNIFORM ALLOWANCE	22,000	19,000	19,000
01-04-00-51610	AMMUNITION	13,000	13,000	13,000
01-04-00-51620	POLICE FILMS/TAPES/SUPPLIES	12,000	12,000	12,000
01-04-00-51640	FORFEITURES	55,000	25,000	25,000
01-04-00-51670	FEDERAL SEIZURE EXPENSES	445,000	250,000	250,000
01-04-00-51770	CANINE SUPPLIES	2,500	2,500	2,500
01-04-00-51800	JANITORIAL SUPPLIES	2,200	2,200	2,200
01-04-00-52000	VEHICLE MAINTENANCE	40,000	42,000	44,000
01-04-00-52100	BUILDING MAINTENANCE	50,000	31,000	32,000
01-04-00-52200	EQUIPMENT MAINT / CONTRACT	26,000	26,500	27,000
01-04-00-52300	RADIO / RADAR MAINTENANCE	7,000	7,000	7,000
01-04-00-52810	CONTRACT - UNIFORM CLEANING	5,500	5,500	5,500
01-04-00-52820	CONTRACT - MEDICAL FEES	1,000	1,000	1,000
01-04-00-52840	CONTRACT-WILL COUNTY SHERIFF	5,000	5,000	5,000
01-04-00-52830	WESCOM	457,500	480,000	505,000
01-04-00-53800	NATURAL GAS	7,000	7,200	7,400
01-04-00-53900	TELEPHONE	33,000	34,000	35,000
01-04-00-54100	MEDICAL, DENTAL & LIFE INS	715,000	750,000	787,000
01-04-00-56100	MONTHLY ALLOWANCE	4,500	4,500	4,500
01-04-00-56200	TRAINING & SEMINARS	22,000	22,000	22,000
01-04-00-56300	DARE / GREAT EXPENSES	3,000	3,000	3,000
01-04-00-56400	NOTARY FEES	200	200	200
01-04-00-56500	DUI EXPENSES	15,000	6,000	6,000
01-04-00-56600	ELECTRONIC CITATION EXPENSES	3,000	10,000	5,000
01-04-00-56800	MISCELLANEOUS EXPENSES	10,000	10,000	10,000
01-04-00-56810	COMMISSIONERS BOARD	13,000	13,000	21,000
01-04-00-56850	TRANSFER TO POLICE PENSION	1,398,000	1,398,000	1,398,000
01-04-00-57000	FICA / MEDICARE	312,000	315,000	317,000
01-04-00-57100	IMRF	39,500	40,000	41,000
01-04-01-50100	SALARIES - AUXILIARY	1,000	1,000	1,000
01-04-01-52200	AUXILIARY EQUIPMENT	2,000	2,000	2,000
01-04-01-57000	FICA / MEDICARE	100	100	100
	extra to pension			
	TOTAL POLICE EXPENSES:	8,010,000	7,933,700	8,122,400
01-05-00-40111	ANIMAL CONTROL REVENUE	500	500	500
	TOTAL ANIMAL CONTROL REVENUES:	500	500	500
01-05-00-52800	CONTRACT - OTHER	40,000	41,000	42,000

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
	TOTAL ANIMAL CONTROL EXPENSES:	40,000	41,000	42,000
01-06-00-43000	REAL ESTATE TAXES	1,700	1,700	1,700
	TOTAL YARD WASTE REVENUES:	1,700	1,700	1,700
01-06-00-52200	EQUIPMENT MAINTENANCE	15,000	15,000	15,000
01-06-00-52210	DISPOSAL FEES	7,000	7,000	7,000
01-06-00-56800	MISCELLANEOUS EXPENSES	1,500	1,500	1,500
	TOTAL YARD WASTE EXPENSES:	23,500	23,500	23,500
01-07-00-45650	STAFF REVIEW FEES	20,000	20,000	20,000
01-07-00-45660	APPLICATION FEES	10,000	10,000	10,000
01-07-00-45670	ENGINEERING REVIEW FEES	50,000	50,000	50,000
01-07-00-45680	ENGINEERING INSPECTION FEES	35,000	35,000	35,000
	TOTAL PLANNING & ECON. DEVELOP REV	115,000	115,000	115,000
01-07-00-50100	BASE SALARY	184,000	186,000	189,000
01-07-00-51000	OFFICE SUPPLIES	1,500	1,500	1,500
01-07-00-51200	POSTAGE	1,000	1,000	1,000
01-07-00-51300	BOOKS & PAMPHLETS	200	200	200
01-07-00-51400	DUES & SUBSCRIPTIONS	6,000	6,000	6,000
01-07-00-51500	GASOLINE, OIL & OTHER FLUIDS	200	200	200
01-07-00-52850	FACADE 50/50	40,000	40,000	40,000
01-07-00-53200	CONSULTANTS	185,000	185,000	185,000
01-07-00-53900	TELEPHONE	4,000	4,200	4,400
01-07-00-54100	MEDICAL, DENTAL, LIFE	29,500	30,500	32,100
01-07-00-55000	OFFICE EQUIPMENT RENTAL	3,500	3,600	3,700
01-07-00-56200	TRAINING & SEMINARS	8,000	8,000	8,000
01-07-00-56300	ADVERTISING	3,200	3,200	3,200
01-07-00-56800	MISCELLANEOUS EXPENSES	500	500	500
01-07-00-56801	HERITAGE AND ARCHITECTURE EXPENSES	1,500	1,500	1,500
01-07-00-56802	PLANNING & ZONING EXPENSES	200	200	200
01-07-00-57000	FICA/MEDICARE	14,500	15,000	15,500
01-07-00-57100	IMRF	21,000	21,500	22,000
	TOTAL PLANNING & ECON. DEVELOP EXP	503,800	508,100	514,000
01-08-00-41100	BUILDING PERMITS	550,000	550,000	550,000
01-08-00-41200	PLAN REVIEW	5,000	5,000	5,000
01-08-00-49000	MISCELLANEOUS INCOME	300	300	300
	TOTAL BUILDING REVENUES:	555,300	555,300	555,300
01-08-00-50100	BASE SALARY	158,000	161,000	163,000
01-08-00-51000	OFFICE SUPPLIES	2,800	2,800	2,800
01-08-00-51200	POSTAGE	1,000	1,000	1,000
01-08-00-51300	BOOKS & PAMPHLETS	1,000	1,000	1,000
01-08-00-51400	DUES AND SUBSCRIPTIONS	500	500	500
01-08-00-51500	GASOLINE, OIL AND OTHER FLUIDS	1,500	1,500	1,500
01-08-00-51600	UNIFORM ALLOWANCE	500	500	500
01-08-00-51700	CODE COMPLIANCE GRANT	60,000	60,000	60,000
01-08-00-51800	JANITORIAL SUPPLIES	700	-	-
01-08-00-52000	VEHICLE MAINTENANCE	800	800	800
01-08-00-52100	BUILDING MAINTENANCE	24,000	-	-
01-08-00-53200	CONSULTANTS	45,000	45,000	45,000
01-08-00-53210	PLAN REVIEW EXPENSE	15,000	15,000	15,000

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
01-08-00-53800	NATURAL GAS	1,300	1,300	1,300
01-08-00-53900	TELEPHONE	4,200	4,300	4,400
01-08-00-54100	MEDICAL, DENTAL, LIFE INS	30,000	31,500	33,000
01-08-00-55000	OFFICE EQUIPMENT RENTAL	3,500	3,500	3,500
01-08-00-56200	TRAINING & SEMINARS	3,000	3,000	3,000
01-08-00-56300	ADVERTISING	300	300	300
01-08-00-56800	MISCELLANEOUS EXPENSES	300	300	300
01-08-00-57000	FICA/MEDICARE	12,500	13,000	13,500
01-08-00-57100	IMRF	18,000	18,500	19,000
	TOTAL BUILDING EXPENSES:	383,900	364,800	369,400
01-09-00-49000	MISCELLANEOUS INCOME	500	500	500
	TOTAL ENGINEERING REVENUES:	500	500	500
01-09-00-50100	BASE SALARY	270,000	275,000	280,000
	RC TO CAPITAL	(108,000)	(110,000)	(112,000)
01-09-00-50200	OVERTIME	10,000	10,000	10,000
	RC TO CAPITAL	(10,000)	(10,000)	(10,000)
01-09-00-51200	POSTAGE	1,500	1,500	1,500
01-09-00-51300	BOOKS & PAMPHLETS	400	400	400
01-09-00-51400	DUES & SUBSCRIPTIONS	700	700	700
01-09-00-51500	GASOLINE, OIL & OTHER FLUIDS	2,500	2,500	2,500
01-09-00-51600	UNIFORM ALLOWANCE	1,600	1,600	1,600
01-09-00-51700	MISC. SUPPLIES	200	200	200
01-09-00-51900	TOOLS	1,000	1,000	1,000
01-09-00-52000	VEHICLE MAINTENANCE	4,000	4,000	4,000
01-09-00-52200	EQUIPMENT MAINTENANCE	6,500	6,500	6,500
01-09-00-53200	CONSULTANTS	50,000	50,000	50,000
01-09-00-53300	RECORDING FEES	200	200	200
01-09-00-53900	TELEPHONE	1,400	1,500	1,600
01-09-00-54100	MEDICAL, DENTAL & LIFE INS	53,000	56,000	58,500
	RC TO CAPITAL	(21,200)	(22,400)	(23,400)
01-09-00-56200	TRAINING & SEMINARS	5,000	5,000	5,000
01-09-00-56300	ADVERTISING	1,000	1,000	1,000
01-09-00-56800	MISCELLANEOUS EXPENSES	1,000	1,000	1,000
01-09-00-57000	FICA / MEDICARE	22,500	23,000	23,500
	RC TO CAPITAL	(9,000)	(9,200)	(9,400)
01-09-00-57100	IMRF	28,500	29,000	29,500
	RC TO CAPITAL	(11,400)	(11,600)	(11,800)
	TOTAL ENGINEERING EXPENSES:	301,400	306,900	312,100
01-15-00-50100	SALARIES	74,000	75,000	76,000
01-15-00-50200	OVERTIME	1,000	1,000	1,000
01-15-00-51500	GASOLINE, OIL & OTHER FLUIDS	2,000	2,000	2,000
01-15-00-51600	UNIFORMS / BOOTS	600	600	600
01-15-00-51700	STOCK PARTS	2,500	2,500	2,500
01-15-00-51900	TOOLS / EQUIPMENT	4,500	4,500	4,500
01-15-00-52200	EQUIPMENT MAINTENANCE	6,000	6,000	6,000
01-15-00-54100	MEDICAL, DENTAL & LIFE INS	7,900	8,300	9,000
01-15-00-55000	EQUIPMENT RENTALS	1,000	1,000	1,000
01-15-00-56200	TRAINING & SEMINARS	1,000	1,000	1,000
01-15-00-57000	FICA / MEDICARE	5,800	5,900	6,000
01-15-00-57100	IMRF	8,400	8,500	8,600
01-15-00-68000	MISCELLANEOUS EXPENSES	2,000	2,000	2,000
	TOTAL GARAGE EXPENSES:	116,700	118,300	120,200

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
01-16-00-49000	MISCELLANEOUS INCOME	1,000	1,000	1,000
	TOTAL PRIME BLVD REVENUES:	1,000	1,000	1,000
01-16-00-51000	OFFICE SUPPLIES	3,200	3,500	3,800
01-16-00-51200	POSTAGE	500	500	500
01-16-00-51800	JANITORIAL SUPPLIES	1,500	2,000	2,500
01-16-00-52100	BUILDING MAINTENANCE	21,000	21,000	21,000
01-16-00-52800	CONTRACT - OTHER	12,000	13,000	14,000
01-16-00-53200	NATURAL GAS	12,500	13,000	13,500
01-16-00-53900	TELEPHONE	11,000	11,500	12,000
01-16-00-55000	EQUIPMENT RENTAL	9,000	9,000	9,000
01-16-00-68000	MISCELLANEOUS EXPENSES	1,000	1,000	1,000
	TOTAL PRIME BLVD EXPENSES:	71,700	74,500	77,300
01-18-00-43000	REAL ESTATE TAXES	209,000	209,000	209,000
01-18-00-43200	RE TAXES - ROAD & BRIDGE	663,000	663,000	663,000
01-18-00-44000	ELECTRONIC RECYCLING	15,000	15,000	15,000
01-18-00-49000	MISCELLANEOUS INCOME	10,000	10,000	10,000
	TOTAL STREETS REVENUES:	897,000	897,000	897,000
01-18-00-50100	BASE SALARY	897,500	911,000	925,000
01-18-00-50200	OVERTIME	120,000	120,000	120,000
01-18-00-51100	LICENSES	700	700	700
01-18-00-51300	BOOKS & PAMPHLETS	1,000	1,000	1,000
01-18-00-51400	DUES & SUBSCRIPTIONS	1,500	1,500	1,500
01-18-00-51500	GASOLINE, OIL & OTHER FLUIDS	25,000	28,000	30,000
01-18-00-51550	DIESEL FUEL	40,000	42,000	44,000
01-18-00-51600	UNIFORM ALLOWANCE	8,500	8,500	8,500
01-18-00-51610	SAFETY EQUIPMENT	6,500	6,500	6,500
01-18-00-51620	WEED SPRAY	500	500	500
01-18-00-51630	STREET SIGNS & PARTS	20,000	20,000	20,000
01-18-00-51650	STREET MAINTENANCE PARTS	3,000	3,000	3,000
01-18-00-51660	CONCRETE / REDI-MIX	1,500	1,500	1,500
01-18-00-51680	LIQUID CHLORIDE	8,000	8,000	8,000
01-18-00-51900	TOOLS / EQUIPMENT	21,500	21,500	6,500
01-18-00-52000	VEHICLE MAINTENANCE	60,000	60,000	60,000
01-18-00-52001	TREE PROGRAM EXPENSES	50,000	50,000	50,000
01-18-00-52200	EQUIPMENT MAINTENANCE	40,000	40,000	40,000
01-18-00-52210	STREET LIGHT MAINTENANCE	37,000	37,000	37,000
01-18-00-52211	TRAFFIC SIGNAL MAINTENANCE	26,000	26,000	26,000
01-18-00-52300	RADIO / RADAR MAINTENANCE	3,000	3,000	3,000
01-18-00-52310	INFRASTRUCTURE MAINTENANCE	20,000	20,000	20,000
01-18-00-52420	PARKWAY TREE SERVICE	20,000	20,000	20,000
01-18-00-52800	CONTRACT - OTHER	27,500	30,000	31,000
01-18-00-53700	ELECTRIC	290,000	290,000	290,000
01-18-00-54100	MEDICAL, DENTAL & LIFE INS	192,000	198,000	207,000
01-18-00-55000	EQUIPMENT RENTALS	8,000	8,000	8,000
01-18-00-56200	TRAINING & SEMINARS	9,000	9,000	9,000
01-18-00-56300	ADVERTISING / PROMO	1,500	1,500	1,500
01-18-00-56800	MISCELLANEOUS EXPENSES	2,000	2,000	2,000
01-18-00-56810	DOWNTOWN BEAUTIFICATION	15,000	15,000	15,000
01-18-00-57000	FICA / MEDICARE	87,500	89,000	90,500
01-18-00-57100	IMRF	124,000	126,000	128,000
	TOTAL STREETS EXPENSES:	2,167,700	2,198,200	2,214,700

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
01-19-00-43000	REAL ESTATE TAXES	6,500	6,500	6,500
01-19-00-49200	CONTRIBUTIONS / DONATIONS	2,000	2,000	2,000
	TOTAL ESDA REVENUES:	8,500	8,500	8,500
01-19-00-50100	BASE SALARY	6,000	6,000	6,000
01-19-00-51400	DUES & SUBSCRIPTIONS	300	300	300
01-19-00-51500	GASOLINE, OIL & OTHER FLUIDS	3,000	3,000	3,000
01-19-00-51600	UNIFORM ALLOWANCE	2,500	2,500	2,500
01-19-00-51610	MEDICAL SUPPLIES	2,500	2,500	2,500
01-19-00-51900	TOOLS / EQUIPMENT	2,000	2,000	2,000
01-19-00-52000	VEHICLE MAINTENANCE	4,000	4,000	4,000
01-19-00-52200	EQUIPMENT MAINTENANCE	1,500	1,500	1,500
01-19-00-52300	RADIO / RADAR MAINTENANCE	2,500	2,500	2,500
01-19-00-52800	CONTRACT - OTHER	10,000	10,000	10,000
01-19-00-55100	OTHER RENTALS - PAGERS	2,200	2,200	2,200
01-19-00-56200	TRAINING & SEMINARS	1,000	1,000	1,000
01-19-00-56800	MISCELLANEOUS EXPENSES	3,500	3,500	3,500
01-19-00-57000	FICA / MEDICARE	400	400	400
	TOTAL ESDA EXPENSES:	41,400	41,400	41,400
01-20-00-42200	CANAL DAYS DONATION/REVENUES	75,000	75,000	75,000
	TOTAL SPECIAL PROJ. REVENUES:	75,000	75,000	75,000
01-20-00-52100	DONATIONS - PASS THRU	15,000	-	-
01-20-00-52200	CANAL DAYS EXPENSES	75,000	75,000	75,000
01-20-00-52400	SUMMER ART SERIES	20,000	20,000	20,000
01-20-00-58400	MOSQUITO CONTROL	6,000	6,000	6,000
01-20-00-58900	TRANSFER TO GEN CAP FUND	3,150,000	-	-
01-20-00-68901	TRANSFER TO OTHER GOVT FUND	1,600	1,900	1,900
	TOTAL SPECIAL PROJ. EXPENSES:	3,267,600	102,900	102,900
	TOTAL GENERAL FUND REVENUES:	13,897,600	13,966,800	14,247,800
	TOTAL GENERAL FUND EXPENSES:	17,252,400	13,943,600	14,192,200
	RESTRICTED VIDEO GAMING	(56,000)	(56,000)	(56,000)
	RESTRICTED FOR COMMUTER LOT	(31,200)	(31,200)	(31,200)
	RESTRICTED FOR PUBLIC SAFETY	292,000	65,000	60,000
	USE OF RESERVES	3,150,000	-	-
	SURPLUS / (DEFICIT)	-	1,000	28,400

MOTOR FUEL TAX FUND (FUND 02)

The Motor Fuel Tax that the City receives is a share of the state-imposed and collected fuel tax. State regulations strictly control the use of these funds and include the following eligible items: street construction, maintenance or reconstruction, bridge repair, traffic signal installation and maintenance, and sidewalk repair and maintenance.

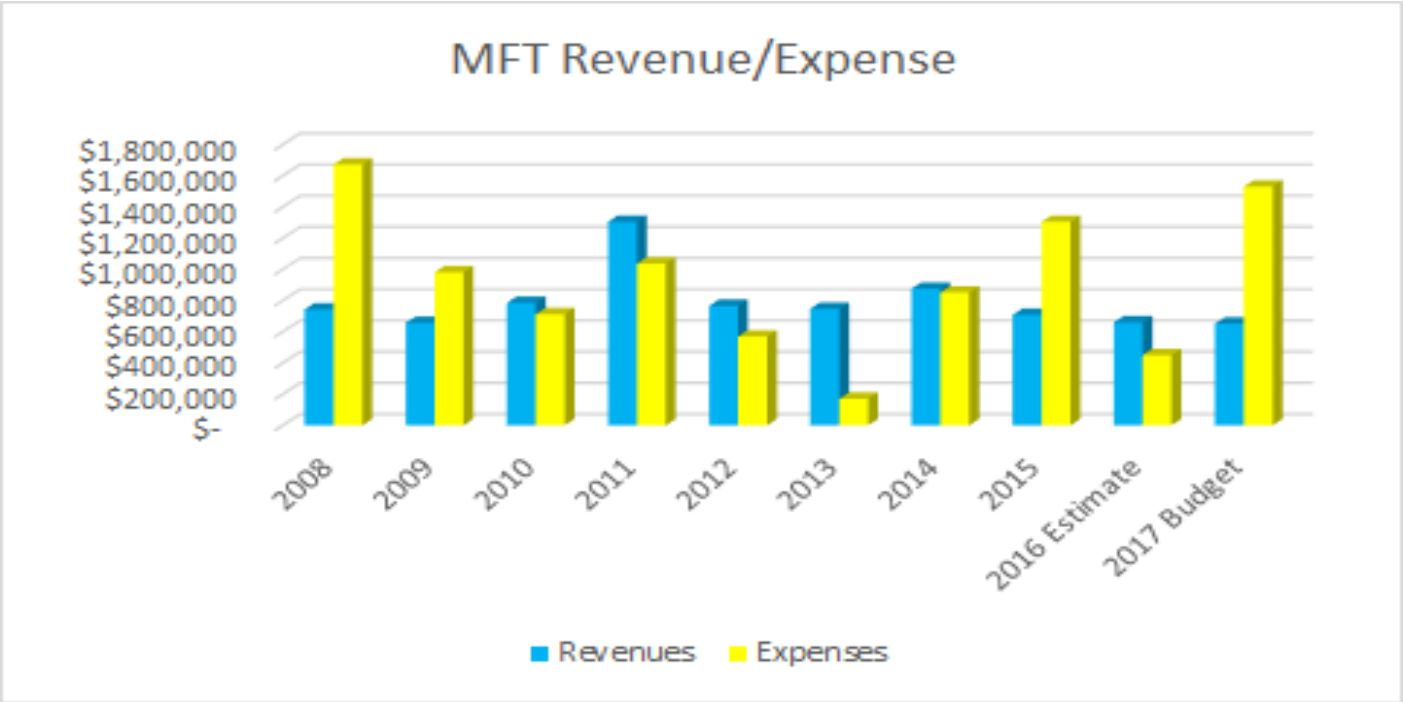
MOTOR FUEL TAX (MFT) FUND

Revenues and Expenditures

The Motor Fuel Tax Fund was created to track the revenues and expenses related to the Motor Fuel Tax Allotment received by the City. This allotment is distributed by the Illinois Department of Transportation on a monthly basis.

The State of Illinois distributes this to each municipality with the intent that it can only be used on expenses that are approved by the State. As such, the City uses these funds for such items as infrastructure maintenance (street projects) and snow/ice control (plowing/salt).

During Fiscal Year 2017, the City plans to drawdown fund balance within the MFT Fund to complete various infrastructure projects. These projects include: Briggs/Division/Farrell Multi-use Path, 2nd St Bridge, MacGregor & North Street Reconstruction, and Division & Gougar Signalization.



ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
02-00-00-44000	ALLOTMENTS	650,000	650,000	650,000
02-00-00-47000	INTEREST INCOME	1,200	1,200	1,200
	TOTAL MFT REVENUES:	651,200	651,200	651,200
02-00-00-52310	INFRASTRUCTURE MAINTENANCE	1,290,200	1,140,000	-
02-00-00-52440	SNOW & ICE CONTROL	240,000	240,000	240,000
	TOTAL MFT EXPENSES:	1,530,200	1,380,000	240,000
	TOTAL MFT FUND REVENUES:	651,200	651,200	651,200
	TOTAL MFT FUND EXPENSES:	1,530,200	1,380,000	240,000
	USE OF RESERVES	879,000	728,800	
	SURPLUS / (DEFICIT)	-	-	411,200

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-017	Briggs, Division, Farrell Sidewalk & Bike Path ITEP	2,3&4

Type	Department
Sidewalk/Bike Path	Engineering

Description:

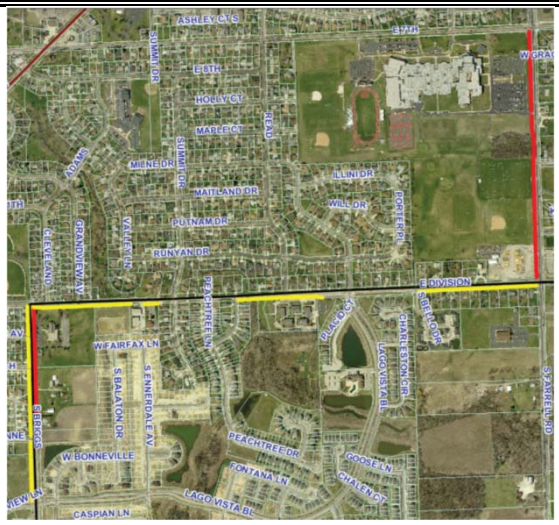
This project will involve the construction of Sidewalk & bike path on Briggs Street, from Parkview to Division, sidewalk on Division, from Briggs to Farrell, and bike path on Farrell, from Division to 7th.

Justification:

Gaps along the sidewalk system are needed to facilitate pedestrian traffic along Division Street, for easy access to the area schools and commercial development along Farrell. Bike path and sidewalk along Briggs will provide connections from residential to Garfield Park. The City received ITEP funding in 2010 which will cover 80% of engineering & construction.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.	$65,000					$65,000
Construction				$850,000		$850,000
Material						$0
Project Mgmt.				$100,000		$100,000
Total	$65,000	$0	$0	$950,000	$0	$1,015,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer						$0
Motor Fuel Tax				$490,000		$490,000
Capital Proj. Fund	$13,000			$100,000		$113,000
Grant	$52,000			$360,000		$412,000
Other						$0
Total	$65,000	$0	$0	$950,000	$0	$1,015,000

Location Photo	Location Map
	

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-035	2nd Street Bridge Replacement (STP-B)	1

Type	Department
Bridge/Road	Engineering

Description:

This project involves the full replacement of the 2nd Street Bridge over the I&M Canal. The project also includes reconstruction of the Bridge approaches, sidewalk, bike path retaining wall fence and landscape restoration.

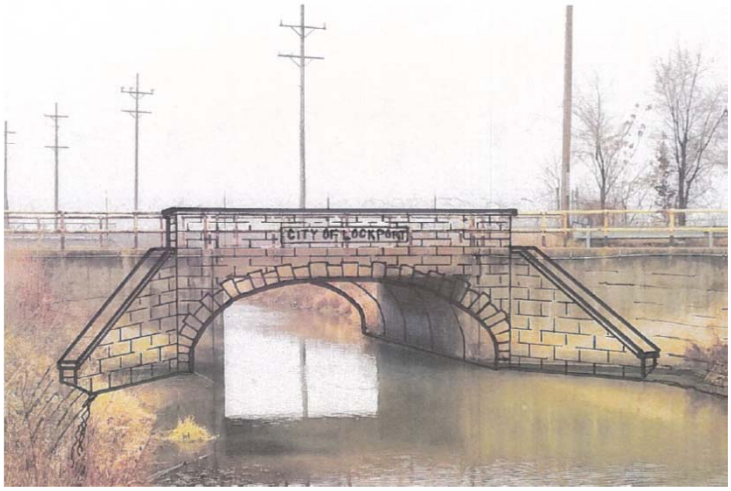
Justification:

The 2nd Street Bridge was in exremenly poor condition. The City was forced to post a weight limit of 10 Tons. The City received federal STP Bridge Program funds to cover 80% of the cost of engineering and construction of the project, which was part ofthe Citys agreement with Chevron for the Star Business Park. The local share will be reimburseable through the TIF.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.	$130,000	$120,000				$250,000
Construction				$1,620,000		$1,620,000
Material						$0
Project Mgmt.				$170,000		$170,000
Total	$130,000	$120,000	$0	$1,790,000	$0	$2,040,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer						$0
Motor Fuel Tax				$324,000		$324,000
Capital Proj. Fund	$26,000	$24,000		$34,000		$84,000
Grant	$104,000	$96,000		$1,432,000		$1,632,000
Other						$0
Total	$130,000	$120,000	$0	$1,790,000	$0	$2,040,000

Location Photo



Location Map

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-036	Division & Gougar Intersection Improvements (STP)	2 & 3

Type	Department
Road/Storm Sewer/ Curb/ Signal	Engineering

Description:

This project will include the widening of both Gougar & Division at the intersection, to include turn lanes. This project will also include bike path (if possible) traffic signal (including pedestrian signals, curb & gutter, storm sewer and landscape restoration.

Justification:

Huge AM and PM rush hour traffic delays, along with accident data, have made the signalization of the intersection a priority. The intersection is jointly maintained by the City and Will County. An agreement is in the works for cost participation, and the City will also be submitting an application to WCGL for STP funding in Fall 2014. The City will either pay 50% of the full cost or 50% of the local share (10% total cost), depending on whether STP funds are secured.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.	$30,000					$30,000
Engineering/Des.	$100,000	$100,000				$200,000
Construction				$1,345,000		$1,345,000
Material						$0
Project Mgmt.				$140,000		$140,000
Total	$130,000	$100,000	$0	$1,485,000	$1	$1,715,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer						$0
Motor Fuel Tax				$269,000		$269,000
Capital Proj. Fund	$65,000	$50,000		$28,000		$143,000
Grant				$1,188,000		$1,188,000
Other (Will Co.)	$65,000	$50,000				$115,000
Total	$130,000	$100,000	$0	$1,485,000	$0	$1,715,000

Location Photo	Location Map

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-049	MacGregor & North Reconstruction/Resurface	1

Type	Department
Road/Storm Sewer/Sidewalk	Engineering

Description:

This project will include full reconstruction & widening of Macgregor Road, from Shoals to North, full reconstruction of North Street, from MacGregor to Reef, and Curb repair and Resurfacing of North Street, from Reef to Farrell.

Justification:

This section of MacGregor Road is in very poor condition, and is half the width of the roadway to the north and south. There are also gaps in the idewalk along Macgregor, and this section leads directly to Walsh Elementary. North Street is in poor condition along the north side of the school, and corrections are needed in the crown. STP funds are anticipated for this project. An application for funding will be made to WCGL in Fall 2014.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.	$30,000					$30,000
Engineering/Des.	$100,000	$100,000				$200,000
Construction				$1,636,000		$1,636,000
Material						$0
Project Mgmt.				$177,280		$177,280
Total	$130,000	$100,000	$0	$1,813,280	$0	$2,043,280

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer						$0
Motor Fuel Tax				$327,200		$327,200
Capital Proj. Fund	$130,000	$20,000		$35,456		$185,456
Grant		$80,000		$1,450,624		$1,530,624
Other						$0
Total	$130,000	$100,000	$0	$1,813,280	$0	$2,043,280

Location Photo

Location Map

BOND SINKING FUND (FUND 04)

The Bond Sinking Fund is used for paying general obligation debt incurred by the City. The property tax is levied in such a fashion so that the City will receive funds in time to pay the principal and interest as it becomes payable. The City also pays the G.O. Alternate Revenue Bond from this fund utilizing money from the Capital Projects and Water/Sewer Improvement Funds.

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
04-00-00-43000	REAL ESTATE TAXES	878,800	861,700	855,000
04-00-00-47000	INTEREST INCOME	100	100	100
04-00-00-49800	TRANSFER IN	1,535,975	1,525,650	1,539,400
	TOTAL BOND SINKING FUND REVENUES:	2,414,875	2,387,450	2,394,500
	PRIOR BONDS - REPAID			
04-00-00-60000	AMERICAN TRUST	1,700	2,000	2,000
04-00-00-68700	2012 ALT REV BOND INTEREST	109,375	73,750	37,500
04-00-00-68750	2012 ALT REV BOND PRINCIPAL	1,425,000	1,450,000	1,500,000
04-00-00-68770	2015 GO BOND PRINCIPAL	855,000	335,000	-
04-00-00-68780	2015 GO BOND INTEREST	23,800	6,700	-
	2017 GO BOND		520,000	855,000
	TOTAL BOND SINKING FUND EXPENSES:	2,414,875	2,387,450	2,394,500
	TOTAL BOND SINKING FUND REVENUES:	2,414,875	2,387,450	2,394,500
	TOTAL BOND SINKING FUND EXPENSES:	2,414,875	2,387,450	2,394,500
	SURPLUS / (DEFICIT)	-	-	-

TIF FUND
(FUND 12)

Lockport has one Tax Incremental Financing District within its boundaries. This location includes the Downtown and Star Business Park. A TIF District is a tool used by Illinois communities to revitalize a certain portion of a City, Village or Town, utilizing revenues generated from new and/or increased property values.

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
12-00-00-43000	RE TAXES	90,000	90,000	90,000
12-00-00-47000	INTEREST INCOME	400	400	400
	TOTAL TIF REVENUES:	90,400	90,400	90,400
12-00-00-52311	TIF STUDYS/CONSULTANTS	31,400	31,400	31,400
12-00-00-56990	TIF SURPLUS DISTRIBUTION	19,000	19,000	19,000
	TOTAL TIF EXPENSES:	50,400	50,400	50,400
	TOTAL TIF FUND REVENUES:	90,400	90,400	90,400
	TOTAL TIF FUND EXPENSES:	50,400	50,400	50,400
	REFUND GENERAL FUND	(40,000)	(40,000)	(20,000)
	SURPLUS / (DEFICIT)	-	-	20,000

CAPITAL PROJECTS FUND (FUND 14)

The City segregates expenditures related to capital projects and capital outlay to better ensure that revenues dedicated to these expenditures are properly allocated. In addition, this allows the City to use one-time revenues or excess operating funds to complete additional projects.

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
14-00-00-40510	ELECTRIC EXCISE TAX	550,000	550,000	550,000
14-00-00-40600	NON-HOME RULE SALES TAX	1,550,000	1,560,000	1,565,000
14-00-00-41000	ANNEXATIONS - MUNICIPAL FACILITY	10,000	10,000	10,000
14-00-00-41200	ANNEXATIONS - POLICE DEPT	7,000	7,000	7,000
14-00-00-41300	ANNEXATIONS - STREET	4,000	4,000	4,000
14-00-00-41400	ANNEXATIONS - EMA	1,000	1,000	1,000
14-00-00-41500	ROAD IMPACT FEES	37,000	37,000	37,000
14-00-00-43000	RE TAXES - STORMWATER MGMT	1,100	1,100	1,100
14-00-00-44000	CAPITAL GRANTS - FEDERAL	5,012,800	1,760,000	-
14-00-00-45620	TELECOM UTILITY TAX	220,000	220,000	220,000
14-00-00-47000	INTEREST INCOME	5,500	-	-
14-00-00-47100	DEVELOPER REIMBURSEMENTS	100,000	100,000	100,000
14-00-00-49000	MISCELLANEOUS INCOME	1,000	1,000	1,000
14-00-00-49450	TRANSFER FROM GEN FUND	3,150,000	-	-
14-00-00-49500	BOND PROCEEDS	1,275,000	-	1,275,000
14-00-00-49510	(PREM) / DISC ON BOND ISSUE			
	TOTAL CAPITAL PROJECT REVENUES:	11,924,400	4,251,100	3,771,100
14-00-00-52310	INFRASTRUCTURE MAINTENANCE	100,000	100,000	100,000
14-00-00-52311	ROADWAY PROJECTS CAPITAL	7,960,800	2,030,000	1,520,000
	RC SALARIES FROM GEN FD	159,600	163,200	166,600
14-00-00-52320	SIDEWALK PROGRAM	140,000	120,000	150,000
14-00-00-53150	EMERALD ASH BORER	50,000	45,900	50,000
14-00-00-53200	CONSULTANTS	1,788,000	100,000	300,000
14-00-00-54310	BOND ISSUANCE EXPENSES	30,000	-	30,000
14-00-00-55000	EQUIPMENT RENTALS	5,000	5,000	5,000
14-00-00-56800	MISCELLANEOUS EXPENSES	5,000	5,000	5,000
14-00-00-57200	AZAVAR NON HOME RULE TAX	10,000	-	-
14-00-00-58100	STORMWATER EXPENSES	450,000		
14-00-00-59510	CAPITAL - ADMINISTRATION	205,000	70,000	-
14-00-00-59530	CAPITAL - POLICE	60,000	60,000	60,000
14-00-00-59550	CAPITAL - ENGINEERING	30,000	-	30,000
14-00-00-59560	CAPITAL - PUBLIC WORKS	205,000	435,000	205,000
14-00-00-67300	BOND PAYMENT TRANSFER	1,026,000	1,017,000	1,026,000
14-00-00-67400	LAND ACQUISITION	100,000	100,000	100,000
	TOTAL CAPITAL PROJECT EXPENSES:	12,324,400	4,251,100	3,747,600
	TOTAL CAPITAL PROJ FUND REVENUES:	11,924,400	4,251,100	3,771,100
	TOTAL CAPITAL PROJ FUND EXPENSES:	12,324,400	4,251,100	3,747,600
	USE OF RESERVES	400,000	-	-
	SURPLUS / (DEFICIT)	-	-	23,500

CAPITAL PROJECTS FUND

Capital Outlay

- **Replacement of six squad cars within city fleet**
  - $30,000 Budgeted for each Ford Utility Interceptor AWD
    - 1 from Federal Seizure, 1 from State Seizure & 2 from Capital Project Fund
  - $25,000 Budgeted for Investigations vehicle (State Seizure)
  - $40,000 Budgeted for Chevy Tahoe (Federal Seizure)

- **Purchase of equipment for Street Department**
  - $145,000 Budgeted for large dump truck
  - $60,000 Budgeted for 2 Pickup Trucks

IMPACT:

The City of Lockport maintains a vehicle replacement program. The City mechanic charts maintenance expenses by vehicle and determines when it is best to replace equipment. Having a proactive approach to vehicle replacement helps to smooth out the annual operating expenses. Thus the impact to the general fund on an annual basis is minimum.

In 2014 the City created a multi-year capital improvement plan. Over a 6 year period of time the City will undergo a number of infrastructure projects including road, storm water, and water main replacements in the historic part of town. None of the projects occurring in 2017 will create substantial additional operating expenses for the City in 2017. In fact it is expected that over the next few years overtime costs will decrease due to a reduction in water main breaks. Also, the newer roads will require fewer pothole patches.

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-037/038	13th, 14th, Jefferson & Washington Street Reconstruction	2

Type	Department
Road/Storm Sewer/Water Main	Engineering

Description:

This project involves the full reconstruction of 13th Street, from Madison to Division, 14th Street, from Jefferson to Washington, and Jefferson & Washington Streets, from 13th to Division. This project will also include water main, storm sewer and landscape restoration.

Justification:

13th Street, as well as both sections of Jefferson & Washington, were identified as priority water main replacements and this area of roadway is in very poor condition.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.	$100,000					$100,000
Construction				$1,666,000		$1,666,000
Material						$0
Project Mgmt.						$0
Total	$100,000	$0	$0	$1,666,000	$0	$1,766,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer				$466,000		$466,000
Motor Fuel Tax						$0
Capital Proj. Fund	$100,000			$1,200,000		$1,300,000
Grant						$0
Other						$0
Total	$100,000	$0	$0	$1,666,000	$0	$1,766,000

Location Photo

Location Map

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-055	Holly Street Partial Reconstruction	2

Type	Department
Road/Water Main	Engineering

Description:

This project will include curb repair on Holly, along with a full depth mill, base repair, binder & surface. For 8th Street, a simple mill & resurface, with minor curb repairs, will suffice.

Justification:

Holly Court is in poor condition and in need of significant improvements. The resurfacing of 8th Street makes sense for economies of scale. This project could also potentially be paired with the partial reconstructions of Putnam & Maitland, or the Summit street (north) Project for further savings.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.						$0
Construction				$300,000		$300,000
Material						$0
Project Mgmt.						$0
Total	$0	$0	$0	$300,000	$0	$300,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer						$0
Motor Fuel Tax						$0
Capital Proj. Fund				$300,000		$300,000
Grant						$0
Other						$0
Total	$0	$0	$0	$300,000	$0	$300,000

Location Photo	Location Map

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-056	2017 Seal & Patch	all

Type	Department
Road	Engineering

Description:

This project will involve crack sealing streets that were reconstructed before 2015 or resurfaced in the 2015 Resurfacing project, and also patching that will be required after the winter evaluation.

Justification:

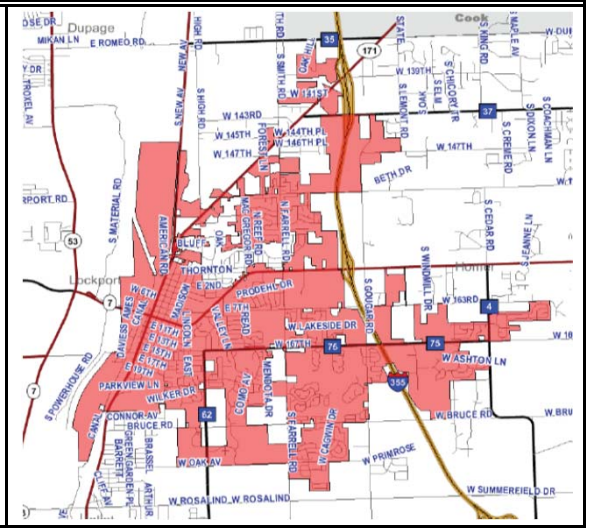
Crack sealing and patching extends the life of the pavement.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.						$0
Construction				$150,000		$150,000
Material						$0
Project Mgmt.						$0
Total	$0	$0	$0	$150,000	$0	$150,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer						$0
Motor Fuel Tax						$0
Capital Proj. Fund				$150,000		$150,000
Grant						$0
Other						$0
Total	$0	$0	$0	$150,000	$0	$150,000

Location Photo

Location Map



City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-057	2017 Sidewalk & ADA Project	all

Type	Department
Sidewalk	Engineering

Description:

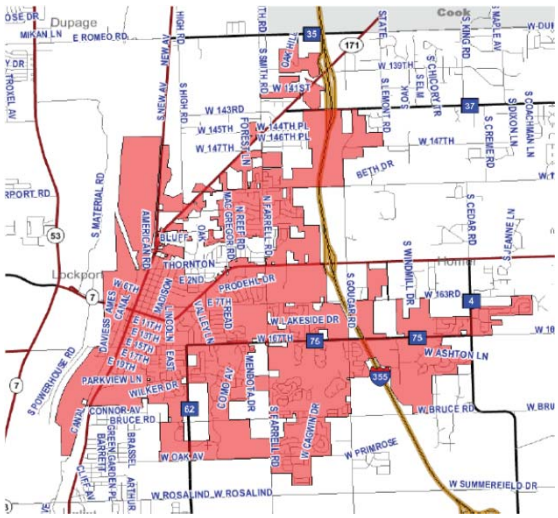
Removal & replacement of sidewalk on a first come first serve basis, and ADA improvements in the Victoria Crossings Neighborhood in anticipation of the upcoming resurfacing projects.

Justification:

Trip Hazards are a liability issue for the City, and federal stautes require that municipalities complete an ADA transition plan, and work towards making all facilities ADA compliant within a reasonable amount of time.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.						$0
Construction				$120,000		$120,000
Material						$0
Project Mgmt.						$0
Total	$0	$0	$0	$120,000	$0	$120,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer						$0
Motor Fuel Tax						$0
Capital Proj. Fund				$120,000		$120,000
Grant						$0
Other						$0
Total	$0	$0	$0	$120,000	$0	$120,000

Location Photo	Location Map
	

CAPITAL PROJECTS FUND

Capital Outlay

Downtown Streetscape

In conjunction with the State & 9th St water main and State re-configuration project the City decided to complete a project that was not in the Capital Improvement Plan. The City is going to redesign the look and feel of the section of State St from 8 to 10th Streets. New landscaping and planters will be installed, sidewalks will be more inviting, benches and bike racks will be added, also included are decorative light poles. The Streetscape Project will continue on to additional streets when funding allows.

The estimated cost of this project is $1,600,000 and will come from the Capital Projects Fund.

Ongoing maintenance of this section is not estimated to increase costs based on this section of the project.

WATER & SEWER FUND (FUND 20)

Water/Sewer Administration (20-01)
Water Department (20-15)
Sewer Department (20-16)
Garbage (20-06)
Capital (20-24)

- Water Administration (20-01) – Includes administrative employees and expenses related to water and sewer operations. It also supports City-wide expenditures including: Information Technology, Insurance, Advertising, and various other expenses.

- Water Department (20-15) – Provides personnel, maintenance and operating expenditures for the upkeep and improvement of the Water System.

- Sewer Department (20-16) – Provides personnel, maintenance and operating expenditures for the upkeep and improvement of the Sewer System.

- Garbage (20-06) – The City of Lockport contracts with Waste Management to provide waste disposal services to the residents of the community. The contract is in effect until October 2018. The contract outlines an increase in unit rate services for each year on November 1st. These increases amount to approximately 3.5% per year, plus an additional surcharge if the average cost of diesel fuel exceeds the base amount outlined within the contract. Garbage, in prior years was separated into its own fund, but in 2016 was consolidated with the Water & Sewer Fund.

- Capital (20-24) – In 2016, Fund 20 and 24 were consolidated. Previously the Capital Fund (24) accounted for Capital Outlay. As the Water & Sewer Fund provides the necessary funding for these projects it was not considered necessary to have these funds separated.

WATER & SEWER FUNDS

Rate Structure

The City of Lockport produces water for almost 10,000 customers, which include not only Lockport residents, but also Bonnie Brae and Lockport Heights Sanitary Districts. Overall demand for water has shown a downward trend and is strongly influenced by seasonal factors. This trend can be attributed to multiple factors including: higher rates, more efficient products (sinks, washing machines, toilets, etc.), and the overall decline in the U.S. economy that leads many people to be more vigilant of their utility bills.

As outlined within the City Ordinance, water and sewer rates increased .7% in December 2016. The City Council passed this Ordinance to allow for better funding of operating expenses, debt payments, and future capital projects. However, due to the continued decrease in usage, actual revenues are coming in much lower than expected. This should not affect the operations of the City's Water & Sewer Department, however, it will lessen the impact that the City will be able to make for improvements to the system.

Metered Account Non-Senior

	Water per 1,000 gallons	Sewer per 1,000 gallons	Minimum Charge	Water Surcharge	Sewer Surcharge
December 15, 2010	$4.53	$4.38	$17.82	$7.50	$7.00
December 15, 2011	$5.21	$5.04	$20.50	$7.50	$7.00
December 15, 2012	$5.73	$5.54	$22.54	$7.50	$7.00
December 15, 2013	$5.90	$5.71	$23.22	$7.50	$7.00
December 15, 2014	$6.08	$5.88	$23.92	$7.50	$7.00
December 15, 2015	$6.13	$5.93	$24.11	$7.50	$7.00
December 15, 2016	$6.17	$5.97	$24.28	$7.50	$7.00

Effective December 15, 2015 and annually thereafter, the Water Usage Cost and Sewer Usage Cost shall increase by 3% or the annual CPI as established for tax cap purposes, whichever is less.

Non-Metered Account Non-Senior

	Water per 1,000 gallons	Sewer per 1,000 gallons	Water Surcharge	Sewer Surcharge
December 15, 2010	$29.97	$28.96	$7.50	$7.00
December 15, 2011	$34.47	$33.30	$7.50	$7.00
December 15, 2012	$37.91	$36.63	$7.50	$7.00
December 15, 2013	$39.05	$37.73	$7.50	$7.00
December 15, 2014	$40.22	$38.87	$7.50	$7.00
December 15, 2015	$40.54	$39.18	$7.50	$7.00
December 15, 2016	$40.82	$39.45	$7.50	$7.00

Effective December 15, 2015 and annually thereafter, the Water Usage Cost and Sewer Usage Cost shall increase by 3% or the annual CPI as established for tax cap purposes, whichever is less.

Rate Structure

Metered Account Senior

	Water per 1,000 gallons	Sewer per 1,000 gallons	Minimum Charge	Water Surcharge	Sewer Surcharge
December 15, 2010	$2.27	$4.38	$13.30	$3.75	$7.00
December 15, 2011	$2.60	$5.04	$15.28	$3.75	$7.00
December 15, 2012	$2.87	$5.54	$16.82	$3.75	$7.00
December 15, 2013	$2.95	$5.71	$17.32	$3.75	$7.00
December 15, 2014	$3.04	$5.88	$17.84	$3.75	$7.00
December 15, 2015	$3.06	$5.93	$17.98	$3.75	$7.00
December 15, 2016	$3.08	$5.97	$18.11	$3.75	$7.00

Effective December 15, 2015 and annually thereafter, the Water Usage Cost and Sewer Usage Cost shall increase by 3% or the annual CPI as established for tax cap purposes, whichever is less.

Non-Metered Account Senior

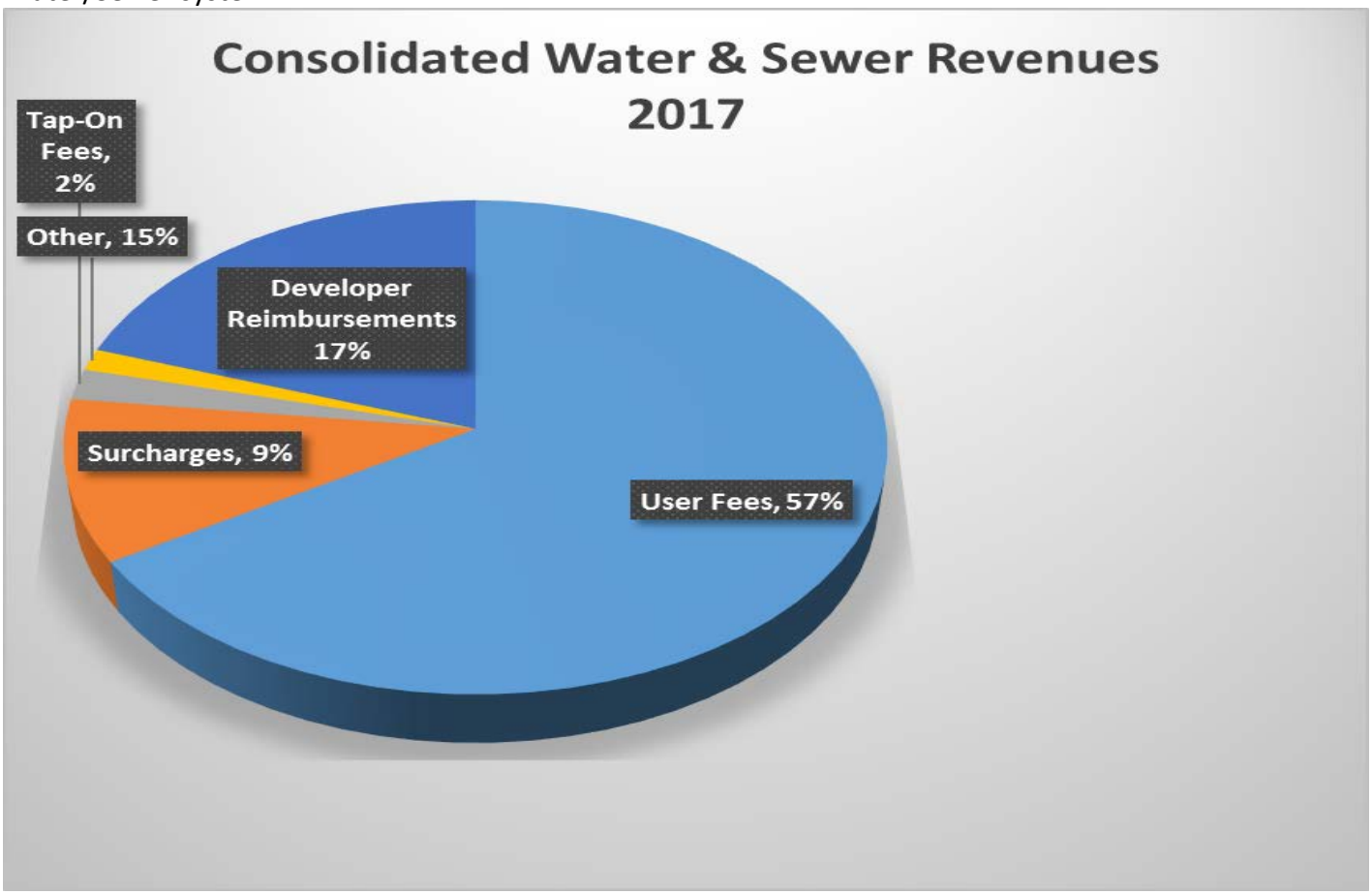
	Water per 1,000 gallons	Sewer per 1,000 gallons	Water Surcharge	Sewer Surcharge
December 15, 2010	$24.52	$28.96	$3.75	$7.00
December 15, 2011	$25.75	$33.30	$3.75	$7.00
December 15, 2012	$28.33	$36.63	$3.75	$7.00
December 15, 2013	$29.17	$37.73	$3.75	$7.00
December 15, 2014	$30.05	$38.87	$3.75	$7.00
December 15, 2015	$30.29	$39.18	$3.75	$7.00
December 15, 2016	$30.50	$39.45	$3.75	$7.00

Effective December 15, 2015 and annually thereafter, the Water Usage Cost and Sewer Usage Cost shall increase by 3% or the annual CPI as established for tax cap purposes, whichever is less.

WATER & SEWER FUNDS

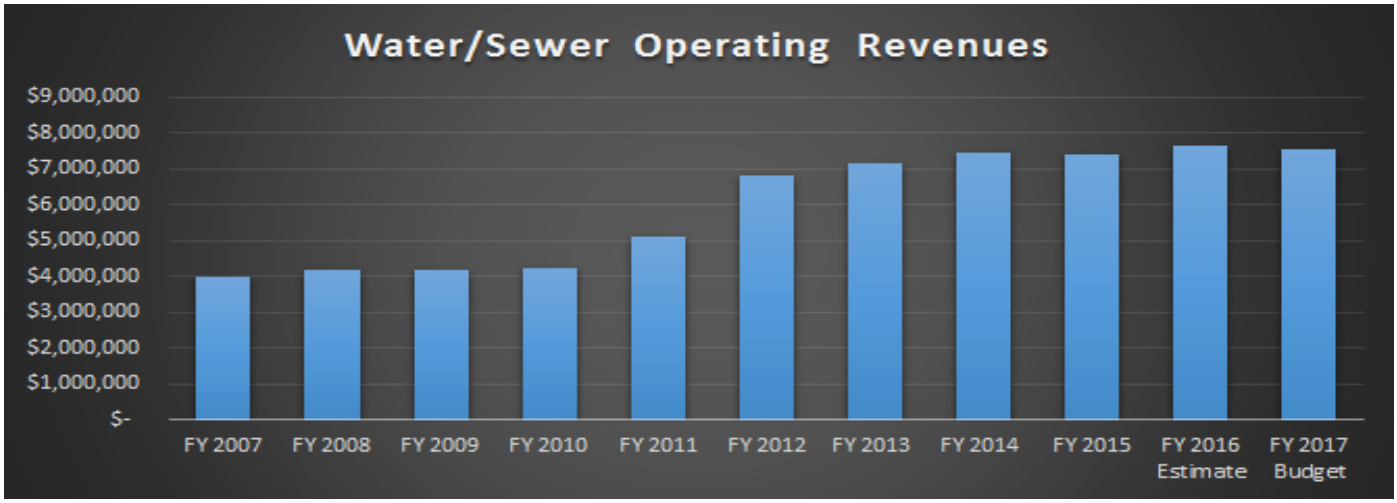
Revenue Analysis

The Water & Sewer Funds are Enterprise Funds and as such should be ran like a business. Unlike the General Fund and other Governmental Funds, the Water & Sewer Revenues are generated from customer's fees, surcharges, and tap-on fees. As a result, tax dollars are not used to fund operations or capital within the Water/Sewer Funds. As you can see from the graphic below, the main source for revenue for these funds is derived from user fees. This amount and the Surcharges are the monthly payments by the users of Lockport's Water/Sewer system.



The 2000's ushered in a surge of growth for many Chicagoland communities, including Lockport. This resulted in a large amount of revenue being realized from Tap-On Fees. This is a fee that developers pay to tap on to existing water and sewer infrastructure. The constant flow of these revenues allowed communities to conduct and plan projects utilizing a revenue source that was expected to continue to produce for years to come. Unfortunately, as the Great Recession began and the housing market crashed, this revenue source quickly deteriorated. This led to a structural deficit for the City of Lockport, in which an approximate $1,000,000 Operating Loss was recognized for Fiscal Years 2009 and 2010. As a result the City of Lockport implemented a Water and Sewer rate increase required to (1) fund the current operations of the Water and Sewer System (thus eliminating the Operating Loss), and (2) ensure that funds would be available to pay off debt, while engaging in additional capital improvements. These changes led to Fiscal Year 2013 becoming the first year in which the City was able to capture the same level of revenues as were seen in 2005.

Revenue Analysis (Continued)

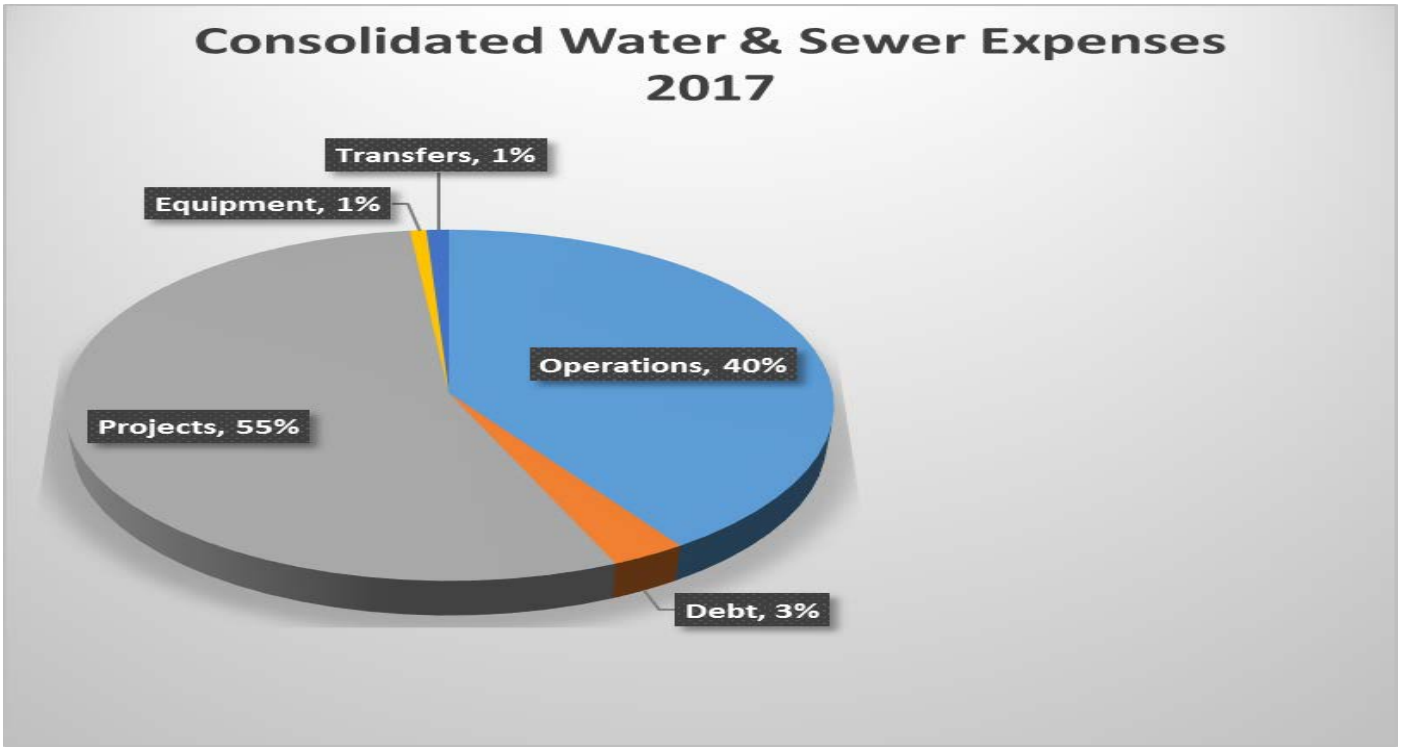


Tap-On Fees should be utilized for a one-time use, meaning they are not a multi-year revenue stream, and as such should fund one-time expenses, like capital purchases and infrastructure projects. As previously stated, due to Lockport's growth in the 2000's, this revenue was received in abundance. However, due to the Great Recession, the City's tap-on fees became nearly inexistent. Since that time the City has recognized the importance of relying on water/sewer rates and surcharges to fund operations, while tap-on fees are recognized within Capital. Due to the large amount of new commercial construction in 2016 the revenues once again peaked. Budgeting conservatively in 2017, we are not budgeting at the level of tap on fees that were obtained in 2016.

WATER & SEWER FUNDS

Expense Analysis

Over the next two fiscal year's (2017 and 2018) the City plans to both drawdown Water/Sewer Fund Balance and utilize IEPA Low-Interest Loans to fund much needed improvements to the City's water and sewer infrastructure. This will provide updates that are much needed, however, will not be able to address all of Lockport's concerns. In future years, the City will not have the ability to continue to draw down current resources.

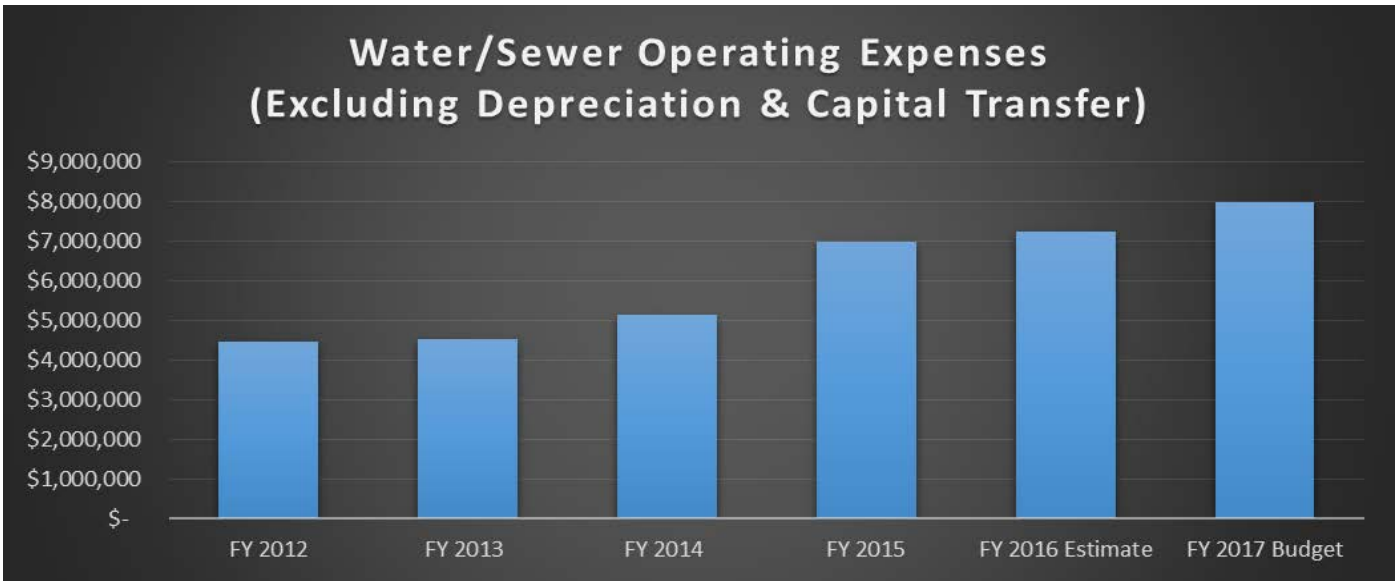


Similar to the General Fund, there is a constant pressure of increasing expenses within the Water/Sewer Fund. The City has historically been very conservative in regards to expenses related to the Water/Sewer Funds. Overall, the personnel for the Water and Sewer Departments has not changed greatly since the beginning of the Great Recession.

Since 2011 Department heads have found methods to stabilize these expenditures. However, with the current year budget we are finally seeing expenses catch up. Cost containment methods work best over a few years, however, as more expenses are cut, it becomes more difficult to find ways to decrease basic operational expenses without impacting services. The City will be conducting a water rate study in 2017 to better address upcoming infrastructure and operating needs.

WATER & SEWER FUNDS

Expense Analysis



Personnel expenditures have started to weigh on operations. This will continue to be monitored as the City continues to strive to provide excellent operations, at the most efficient cost.

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
20-00-00-46100	WATER BILLING	3,725,000	3,880,000	4,030,000
20-00-00-46103	TURN-ON FEES	7,000	7,000	7,000
20-00-00-46200	SEWER BILLING	3,805,000	3,960,000	4,110,000
20-00-00-46300	PENALTIES	30,000	30,000	30,000
20-00-00-46400	TEMPORARY WATER PERMITS	1,000	1,000	1,000
20-00-00-46500	METERS	100,000	100,000	100,000
20-00-00-47000	INTEREST INCOME	61,000	60,000	60,000
20-00-00-49000	MISCELLANEOUS INCOME	7,000	7,000	7,000
	TOTAL WATER/SEWER REVENUES:	7,736,000	8,045,000	8,345,000
20-06-00-46000	GARBAGE BILLING	2,375,000	2,458,000	2,544,000
20-06-00-46100	PENALTIES	9,000	9,000	9,000
	TOTAL GARBAGE REVENUES:	2,384,000	2,467,000	2,553,000
24-00-00-40300	REALIZED GAIN ON INVESTMENTS			
24-00-00-43000	RE TAXES - BONNIE BRAE	40,000	40,000	40,000
24-00-00-45000	RECEIPTS - BONNIE BRAE	500	500	500
20-24-00-45300	TAP ON FEES	300,000	300,000	300,000
20-24-00-46101	WATER SURCHARGE	720,000	720,000	720,000
20-24-00-46102	SR. WATER SURCHARGE	71,000	71,000	71,000
20-24-00-46201	SEWER SURCHARGE	812,000	812,000	812,000
20-00-00-48570	REIMBURSE - DEVELOPERS	2,950,000		
				-
	TOTAL WATER/SEWER CAPITAL REVENUES:	4,893,500	1,943,500	1,943,500
20-00-00-90000	DEPRECIATION EXPENSE	2,120,000	2,527,500	2,655,000
	TOTAL WATER/SEWER EXPENSES:	2,120,000	2,527,500	2,655,000
20-01-00-50100	BASE SALARY	156,000	159,000	163,000
20-01-00-50200	OVERTIME	1,000	1,000	1,000
20-01-00-51000	OFFICE SUPPLIES	3,000	3,000	3,000
20-01-00-51200	POSTAGE	64,000	66,000	68,000
20-01-00-52800	CONTRACT - CENTRAL SQUARE	35,000	37,000	38,000
20-01-00-53100	CITY AUDIT	15,000	16,000	17,000
20-01-00-53200	CONSULTANTS	52,600	28,500	29,500
20-01-00-53300	RECORDING FEES	500	500	500
20-01-00-53900	TELEPHONE	3,500	3,500	3,500
20-01-00-54100	MEDICAL, DENTAL & LIFE INS	44,000	46,200	48,500
20-01-00-55000	EQUIPMENT RENTALS - COPIER	5,500	5,500	5,500
20-01-00-56200	TRAINING & SEMINARS	500	500	500
20-01-00-56400	NOTARY FEES	200	200	200
20-01-00-56800	MISCELLANEOUS EXPENSES	5,000	5,000	5,000
20-01-00-57000	FICA / MEDICARE	12,100	12,500	13,000
20-01-00-57100	IMRF	18,000	18,500	19,000
	TOTAL WATER/SEWER ADMIN EXPENSES:	415,900	402,900	415,200
20-06-00-52750	GARBAGE CONTRACT	2,375,000	2,458,000	2,544,000
20-06-00-52800	CONTRACT - OTHER	7,500	7,500	7,500
20-06-00-56800	MISC EXPENSE	2,500	2,500	2,500
	TOTAL GARBAGE EXPENSES:	2,385,000	2,468,000	2,554,000

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
20-15-00-50100	BASE SALARY	650,000	660,000	670,000
20-15-00-50200	OVERTIME	100,000	100,000	100,000
20-15-00-51400	DUES & SUBSCRIPTIONS	2,000	2,000	2,000
20-15-00-51500	GASOLINE, OIL & OTHER FLUIDS	15,000	15,000	15,000
20-15-00-51550	DIESEL	7,000	7,000	7,000
20-15-00-51600	UNIFORM ALLOWANCE	4,000	4,000	4,000
20-15-00-51810	LAB SUPPLIES	10,000	10,000	10,000
20-15-00-51811	WATER SAMPLES	20,000	20,000	20,000
20-15-00-51820	CHLORINE / POLYPHOSPHATE	40,000	40,000	40,000
20-15-00-51900	TOOLS / EQUIPMENT	19,000	12,000	12,000
20-15-00-52000	VEHICLE MAINTENANCE	15,000	15,000	15,000
20-15-00-52100	BUILDING MAINTENANCE	19,000	19,000	19,000
20-15-00-52200	EQUIPMENT MAINTENANCE	20,000	20,000	20,000
20-15-00-52220	CHLORINATOR MAINTENANCE	10,000	10,000	10,000
20-15-00-52230	METERS	225,000	225,000	225,000
20-15-00-52240	PUMP / MOTOR MAINTENANCE	10,000	10,000	10,000
20-15-00-52260	SYSTEM MAINTENANCE	150,000	150,000	150,000
20-15-00-52270	WELL MAINTENANCE	100,000	100,000	100,000
20-15-00-52300	RADIO / RADAR MAINTENANCE	5,000	5,000	5,000
20-15-00-52800	CONTRACT - OTHER	2,000	2,000	2,000
20-15-00-52820	CONTRACT - MEDICAL FEES	1,000	1,000	1,000
20-15-00-53200	CONSULTANTS	70,000	10,000	10,000
20-15-00-53700	ELECTRIC	172,000	175,000	180,000
20-15-00-53800	NATURAL GAS	2,100	2,200	2,300
20-15-00-53900	TELEPHONE	4,500	4,600	4,700
20-15-00-54000	LIABILITY/WORKMAN COMP INS	90,000	94,000	98,000
20-15-00-54100	MEDICAL, DENTAL & LIFE INS	131,000	137,000	145,000
20-15-00-55000	EQUIPMENT RENTALS	1,000	1,000	1,000
20-15-00-56200	TRAINING & SEMINARS	3,000	3,000	3,000
20-15-00-56500	JULIE - EXPENSE	8,000	8,500	9,000
20-15-00-56800	MISCELLANEOUS EXPENSES	2,000	2,000	2,000
20-15-00-56920	TRANSFER TO BONNIE BRAE	222,000	226,000	231,000
20-15-00-56930	TRANSFER TO LOCKPORT HTS	166,000	169,000	173,000
20-15-00-56931	TRANSFER TO GENERAL FUND	143,000	143,000	144,000
	Includes: 20% of IT Budget, 50% of Prime Blvd Expenses, & 30% for General Overhead			
20-15-00-57000	FICA / MEDICARE	65,000	66,000	67,000
20-15-00-57100	IMRF	93,000	95,000	96,500
	TOTAL WATER EXPENSES:	2,596,600	2,563,300	2,603,500
20-16-00-50100	BASE SALARY	780,000	792,000	804,000
20-16-00-50200	OVERTIME	75,000	75,000	75,000
20-16-00-50400	NON-WORKING PTO	10,000	10,000	10,000
20-16-00-51000	OFFICE SUPPLIES	1,500	1,500	1,500
20-16-00-51200	POSTAGE	500	500	500
20-16-00-51400	DUES & SUBSCRIPTIONS	3,500	3,500	3,500
20-16-00-51500	GASOLINE, OIL & OTHER FLUIDS	16,000	17,000	18,000
20-16-00-51550	DIESEL FUEL	7,500	8,000	8,500
20-16-00-51600	UNIFORM ALLOWANCE	5,000	5,000	5,000
20-16-00-51800	JANITORIAL SUPPLIES	2,000	2,000	2,000
20-16-00-51810	LAB SUPPLIES	15,000	15,000	15,000
20-16-00-51820	CHLORINE	13,000	13,000	13,000
20-16-00-51830	POLYMER	70,000	70,000	70,000
20-16-00-51840	ALUMINUM SULFATE	50,000	50,000	50,000
20-16-00-51900	TOOLS / EQUIPMENT	62,000	3,000	3,000
20-16-00-52000	VEHICLE MAINTENANCE	10,000	10,000	10,000
20-16-00-52100	BUILDING MAINTENANCE	25,000	25,000	25,000
20-16-00-52200	EQUIPMENT MAINTENANCE	50,000	50,000	50,000

ACCOUNT NUMBER	DESCRIPTION	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
20-16-00-52240	PUMP / MOTOR MAINTENANCE	75,000	75,000	75,000
20-16-00-52260	SYSTEM MAINTENANCE	100,000	100,000	100,000
20-16-00-52300	RADIO / RADAR MAINTENANCE	1,000	1,000	1,000
20-16-00-52800	CONTRACT - OTHER	28,000	28,000	28,000
20-16-00-52810	SLUDGE REMOVAL	130,000	135,000	140,000
20-16-00-52820	CONTRACT - MEDICAL FEES	2,000	2,000	2,000
20-16-00-52830	PERMITS	52,000	52,000	52,000
20-16-00-53200	CONSULTANTS	70,000	40,000	40,000
20-16-00-53700	ELECTRIC	405,000	410,000	415,000
20-16-00-53800	NATURAL GAS	15,000	15,000	15,000
20-16-00-53900	TELEPHONE	6,000	6,500	7,000
20-16-00-54000	LIABILITY/WORKMANS COMP INS	90,000	95,000	100,000
20-16-00-54100	MEDICAL, DENTAL & LIFE INS	145,000	151,300	160,000
20-16-00-55000	EQUIPMENT RENTALS	4,000	4,000	4,000
20-16-00-56200	TRAINING & SEMINARS	6,000	6,000	6,000
20-16-00-56800	MISCELLANEOUS EXPENSES	500	500	500
20-16-00-56931	TRANSFER TO GENERAL FUND	107,000	106,000	105,000
	Includes: 20% of IT Budget, & 30% for General Overhead			
20-16-00-57000	FICA / MEDICARE	71,000	72,000	73,000
20-16-00-57100	IMRF	99,000	100,500	102,000
	TOTAL SEWER EXPENSES:	2,602,500	2,550,300	2,589,500
24-00-00-52260	SYSTEM MAINTENANCE			
20-24-00-52310	TAP ON FEE REBATES	200,000	50,000	50,000
20-24-00-67000	ENGINEERING/CONSULTANT FEES	1,115,000	350,000	350,000
20-24-00-67100	WATER/SEWER PROJECTS	12,579,000	1,787,000	363,000
24-00-00-67200	CAPITAL OUTLAY - WATER	70,000	35,000	50,000
20-24-00-67250	CAPITAL OUTLAY - SEWER	113,000	105,000	125,000
20-24-00-68000	IEPA LOAN REPAYMENT - WATER	55,000	49,000	42,000
20-24-00-68300	IEPA LOAN REPAYMENT - SEWER	167,000	155,000	143,000
20-24-00-68400	BOND PAYMENT TRANSFER	512,000	508,000	513,000
24-00-00-70001	NEW IEPA LOANS	-	100,000	100,000
	TOTAL WATER/SEWER CAPITAL EXPENSES:	14,811,000	3,139,000	1,736,000
	TOTAL WATER/SEWER FUND REVENUES	15,013,500	12,455,500	12,841,500
	TOTAL WATER/SEWER EXPENSE	24,931,000	13,651,000	12,553,200
	LOW INTEREST LOAN	2,500,000	-	-
	USE OF RESERVE	7,417,500	1,195,500	
	SURPLUS / (DEFICIT)	-	-	288,300

WATER & SEWER IMPROVEMENTS

Capital Outlay

- **Replacements of Pump for Sewer Department**
  - $20,000 North plant blower and motor
  - $36,000 6” Trailer mount diesel pump

- **3 Pickup Trucks**
  - 1 Sewer $30,000
  - 2 Water $70,000
- **John Deere Tractor with mowing deck $22,000**

Impact:
The capital purchases listed above will not increase operating expenses. In fact a minimal decrease in expense is anticipated due to the reduction in maintenance expense that will no longer be needed for the existing pumps and trucks.

The infrastructure projects that are being completed in 2017 are not expected to increase any costs during the current year. Water main replacements will help to reduce overtime as fewer breaks are expected to occur. The sewer lining will help to reduce the breaks and outflow of seepage. The Well 14 Iron Removal Facility will increase costs in 2017 once the project is complete. A further analysis of those costs will be determined in the upcoming months as the plant will not be operational until 2018.

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-030	Boehme & State Street Water Main Replacement (phase 2)	2 & 3

Type	Department
Water Main	Engineering

Description:

This project involves water main replacement on State Street, from Daggett to Parkview. The Boehme Street portion was constructed in 2015, and a seperate contract for a portion of water main and services on IL-171, will be constructed in 2017. This portion was not completed in 2015 due to easement issues and unanticipated rock excavation.

Justification:

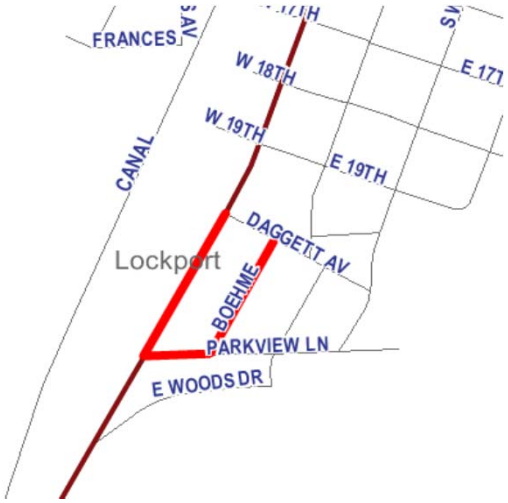
Water main replacement on this portion State Street were identified as a priority project.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.						$0
Construction				$520,000		$520,000
Material						$0
Project Mgmt.				$50,000		$50,000
Total	$0	$0	$0	$570,000	$0	$570,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer				$570,000		$570,000
Motor Fuel Tax						$0
Capital Proj. Fund						$0
Grant						$0
Other						$0
Total	$0	$0	$0	$570,000	$0	$570,000

Location Photo

Location Map



City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-033	The Highlands (143rd Street) Lift Station	1

Type	Department
Sewer	Engineering

Description:

This project includes the construction of a lift station and force main at the SW cornert of 141st & Basham, in order to provide City sewer to the Highlands Redidential and Commercial development, as well as several surrounding properties, in anticipation of new development in these areas.

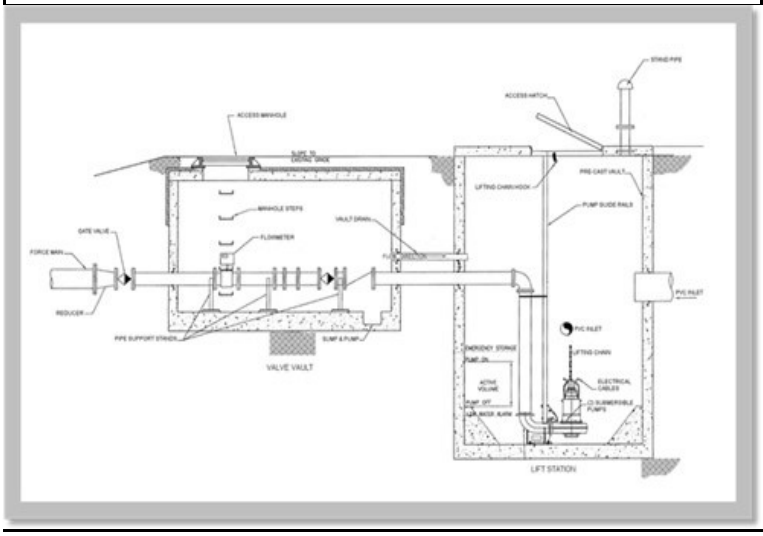
Justification:

This project is being funded with developer contributions and fees associated with the Highlands development.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.	$70,000					$70,000
Construction				$950,000		$950,000
Material						$0
Project Mgmt.						$0
Total	$70,000	$0	$0	$950,000	$0	$1,020,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer	$70,000			$950,000		$1,020,000
Motor Fuel Tax						$0
Capital Proj. Fund						$0
Grant						$0
Other						$0
Total	$70,000	$0	$0	$950,000	$0	$1,020,000

Location Photo



Location Map

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-040	Valley & 8th Water Main Replacement/Resurface	2

Type	Department
Road/Water Main	Engineering

Description:

This project will include water main replacement, curb repair, and roadway resurfacing.

Justification:

Water main replacement on both streets is needed and 8th Street is in poor condition. A partial reconstruction or resurfacing paired with major curb repair is a possible solution.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.						$0
Construction				$600,000		$600,000
Material						$0
Project Mgmt.						$0
Total	$0	$0	$0	$600,000	$0	$600,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer				$200,000		$200,000
Motor Fuel Tax						$0
Capital Proj. Fund				$400,000		$400,000
Grant						$0
Other						$0
Total	$0	$0	$0	$600,000	$0	$600,000

Location Photo

Location Map

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
18-048	Well # 15 Construction	all

Type	Department
Water	Engineering

Description:

This project will involve the construction of a new well at a llocation identified by a new well siting study.

Justification:

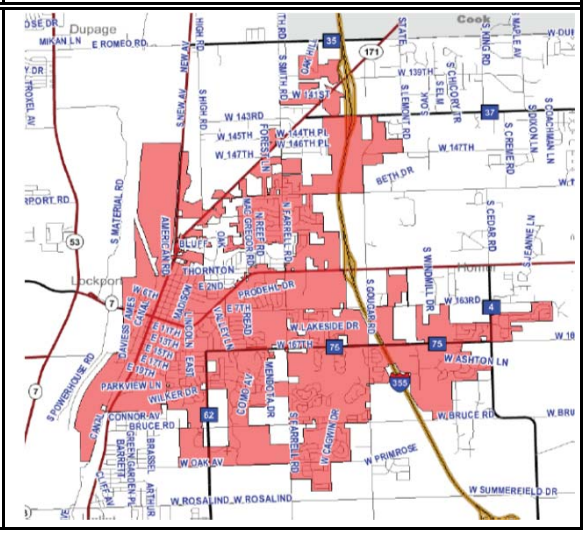
Preliminary studies have shown that a new well will be needed to serve new commercial development within the next 5 years. Fees from new development will help to provide fundiong for this.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.				$250,000		$250,000
Construction					$3,500,000	$3,500,000
Material						$0
Project Mgmt.						$0
Total	$0	$0	$0	$250,000	$3,500,000	$3,750,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer				$250,000	$3,500,000	$3,750,000
Motor Fuel Tax						$0
Capital Proj. Fund						$0
Grant						$0
Other						$0
Total	$0	$0	$0	$250,000	$3,500,000	$3,750,000

Location Photo

Location Map



City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-060	E 9th Street Water Main Replacement	2

Type	Department
Water Main	Engineering

Description:

This project involves water main replacement on 9th Street, from 7th to Summit.

Justification:

Water main replacement on this portion of 9th Street was identified as a priority project.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.	$40,000					$40,000
Construction				$667,000		$667,000
Material						$0
Project Mgmt.				$70,000		$70,000
Total	$40,000	$0	$0	$737,000	$0	$777,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer	$40,000			$737,000		$777,000
Motor Fuel Tax						$0
Capital Proj. Fund						$0
Grant						$0
Other						$0
Total	$40,000	$0	$0	$737,000	$0	$777,000

Location Photo

Location Map

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-034/047	Well #14 Iron Removal	all

Type	Department
Water	Engineering

Description:

This project will include the construction of an Iron Removal System and enclosure for Well #14, just south of 151st Street on Gougar Road.

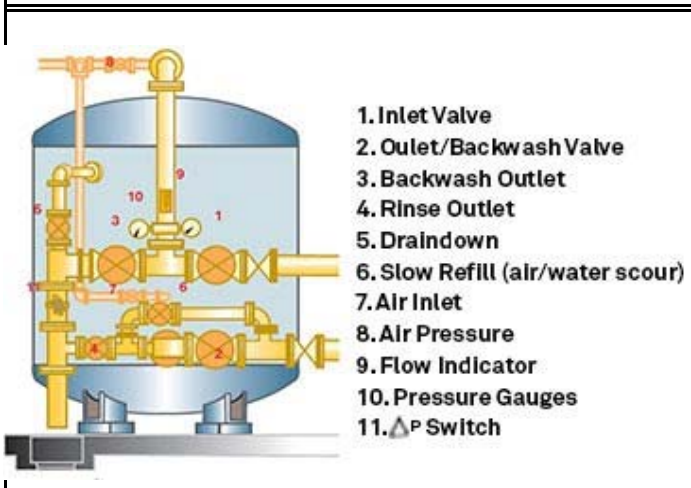
Justification:

IEPA recommendations, poor water quality, and anticipation of future IEPA requirements for this facility is driving the completion of this project. IEPA low interest loans are also currently available to complete projects of this type.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.	$25,000					$25,000
Construction				$2,500,000		$2,500,000
Material						$0
Project Mgmt.			$72,000	$133,000		$205,000
Total	$25,000	$0	$72,000	$2,633,000	$0	$2,730,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer	$25,000		$72,000	$2,633,000		$2,730,000
Motor Fuel Tax						$0
Capital Proj. Fund						$0
Grant						$0
Other						$0
Total	$25,000	$0	$72,000	$2,633,000	$0	$2,730,000

Location Photo



Location Map

City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-046	9th Street / IL-7 Water Main Replacement	2

Type	Department
Sidewalk/Water Main	Engineering

Description:

This project involves water main replacement on 9th Street, from Hamilton to Lincoln.

Justification:

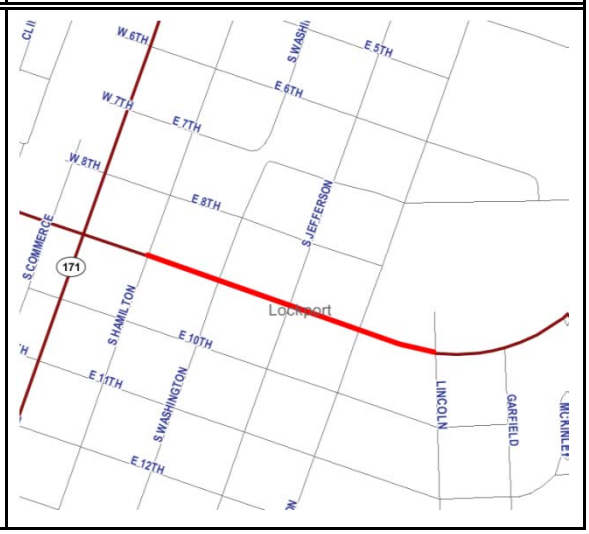
Water main replacement on this portion of 9th Street was identified as a priority project. Vaults may need to be filled and sidewalk replaced as part of the project.

Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.	$45,000					$45,000
Construction				$1,248,000		$1,248,000
Material						$0
Project Mgmt.				$130,000		$130,000
Total	$45,000	$0	$0	$1,378,000	$0	$1,423,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer	$45,000			$1,378,000		$1,423,000
Motor Fuel Tax						$0
Capital Proj. Fund						$0
Grant						$0
Other						$0
Total	$45,000	$0	$0	$1,378,000	$0	$1,423,000

Location Photo

Location Map



City of Lockport Capital Improvement Plan 2014-2020

Project #	Name	Ward
17-045	State Street / IL-7 Water Main Replacement	2

Type	Department
Sidewalk/Vaults/Water Main	Engineering

Description:

This project involves water main replacement on State Street, from 8th to 11th, and 9th Street, from State to Hamilton. This should be incorporated into the State's intersection improvement project, if possible.

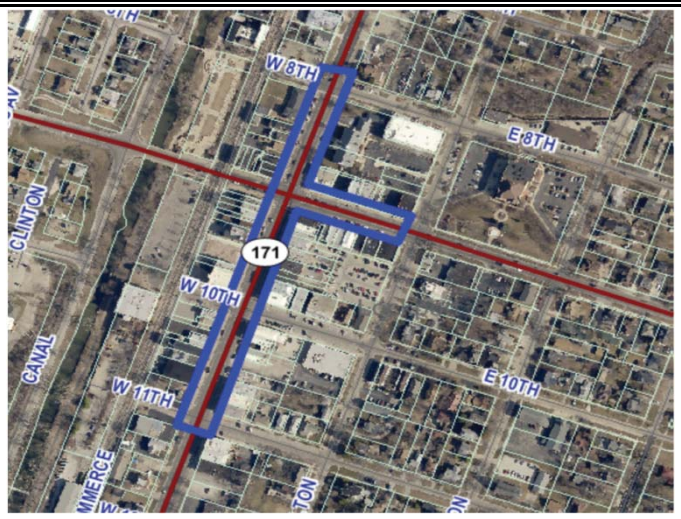
Justification:

Water main replacement on this portion of State Street was identifies as a priority project. Vaults will likely need to be filled and sidewalk replaced as part of the project.

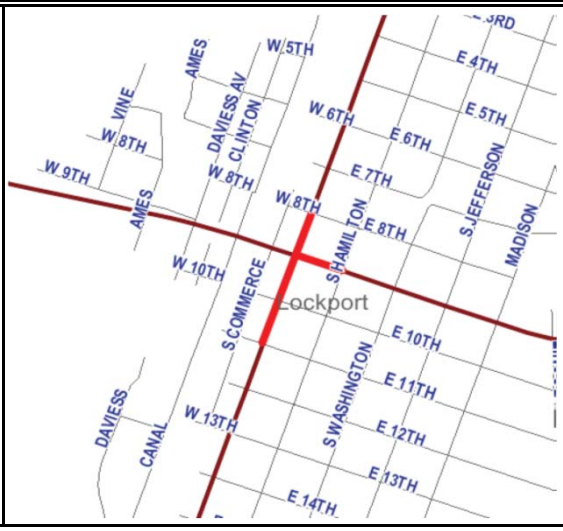
Project Cost	2014	2015	2016	2017	2018	Total
Land/R.O.W.						$0
Engineering/Des.			$85,000			$85,000
Construction				$1,603,000		$1,603,000
Material						$0
Project Mgmt.						$0
Total	$0	$0	$85,000	$1,603,000	$0	$1,688,000

Fund Source	2014	2015	2016	2017	2018	Total
Water & Sewer			$85,000	$1,603,000		$1,688,000
Motor Fuel Tax						$0
Capital Proj. Fund						$0
Grant						$0
Other						$0
Total	$0	$0	$85,000	$1,603,000	$0	$1,688,000

Location Photo



Location Map



WATER & SEWER IMPROVEMENTS

Capital Projects

The following 2 projects were not included in the original Capital Improvement Plan. There were added by City Council in 2017 due to unforeseen circumstances that occurred since 2014.

Gougar Rd water main extension

This project lengthens the water main to connect the North and South sections of town near Gougar Rd. The Village of Homer Glen has contacted the City regarding this extension.

The project is expected to cost $3,500,000, of which $2,000,000 will be reimbursed by Homer Glen. The entirety of this project will only occur if an Intergovernmental Agreement is reached with the Village. The City's portion of the project will come from the Water & Sewer Fund reserves.

Charles & Princess water main replacement

The water main located near Charles & Princess Street is failing. The residents in this area are complaining of poor quality water. The City Council felt the extreme condition warranted adding this project to the 2017 budgets even though it was not originally included in the Capital Improvement Plan.

It is expected that this project will cost $318,000 and will be funded with reserves in the Water & Sewer Fund.

Neither project is expected to increase future operational costs in the Water & Sewer Fund.

Net Position by Component Unit – Governmental Activities (in millions)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Invested in Capital Assets (Net of Related Debt)	12.1	18.4	24.0	81.8	91.0	93.5	94.9	86.6	86.1	100.1
Restricted	6.3	7.0	3.1	2.0	2.7	2.8	2.9	2.9	3.0	2.0
Unrestricted	10.4	8.8	9.7	6.1	5.4	8.6	12.5	15.5	17.6	4.0
Total Governmental Activities	28.8	34.2	36.8	89.9	99.1	104.9	110.3	105.0	106.7	106.1

Source: Audited Financial Statements

Net Position by Component Unit – Business-Type Activities (in millions)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Invested in Capital Assets (Net of Related Debt)	33.1	34.0	37.0	38.6	41.5	41.0	42.3	45.4	45.5	49.1
Restricted	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Unrestricted	6.6	7.0	4.7	4.8	4.0	4.7	6.8	10.2	11.6	11.9
Total Business-Type Activities	39.7	41.0	41.8	43.4	45.5	45.6	49.0	55.6	57.1	61.0

Source: Audited Financial Statements

Net Position by Component Unit – Primary Government (in millions)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Invested in Capital Assets (Net of Related Debt)	45.1	52.4	61.0	120.4	132.5	134.5	137.2	132.0	131.6	149.1
Restricted	6.3	7.0	3.1	2.0	2.7	2.8	2.9	2.9	3.0	2.0
Unrestricted	17.0	15.8	14.4	10.9	9.3	13.2	19.3	25.7	29.2	16.0
Total Primary Government	68.4	75.2	78.5	133.2	144.6	150.4	159.4	160.6	163.8	167.1

Source: Audited Financial Statements

COMPARISON OF WATER & SEWER RATES

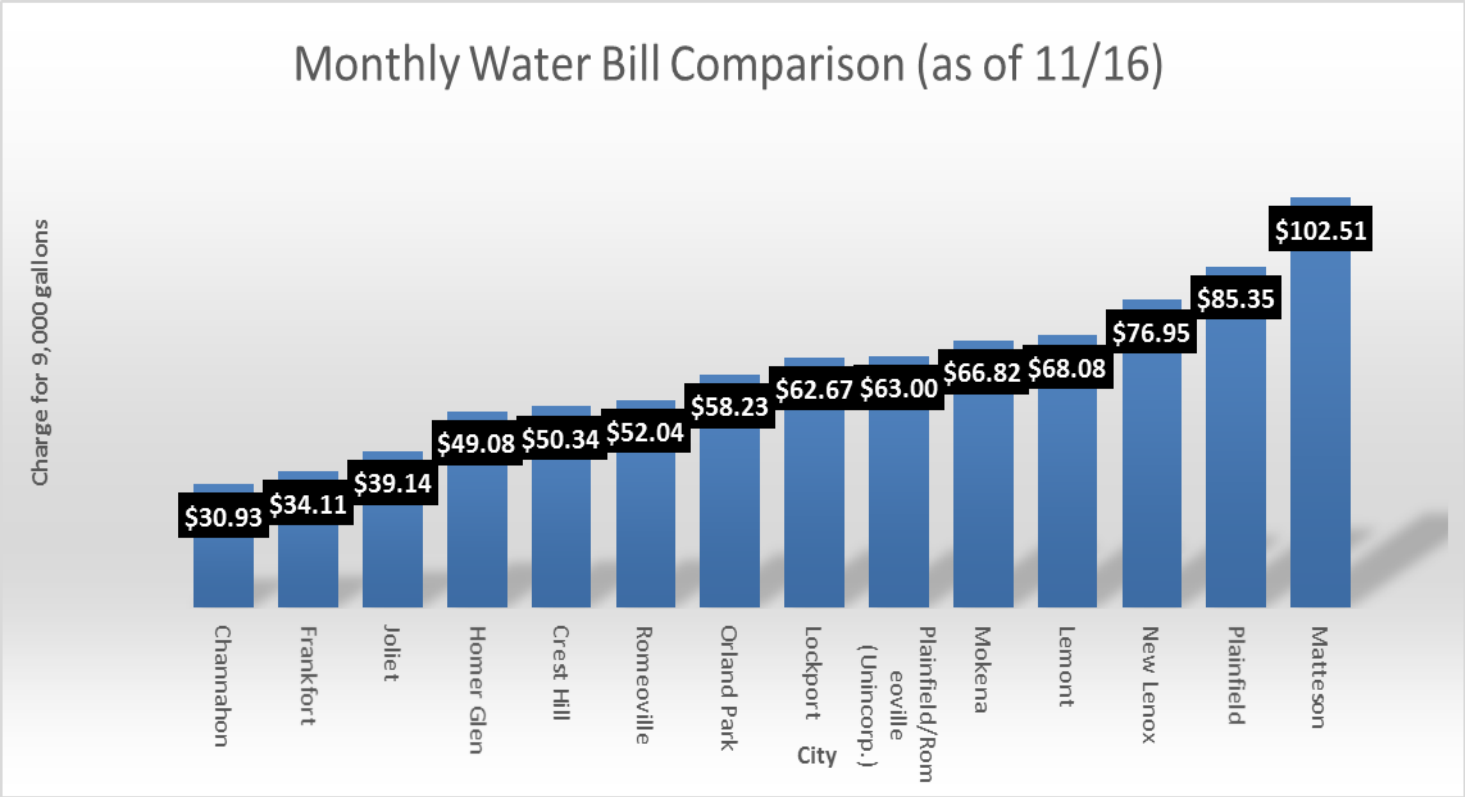
Will County

WATER RATES

The City recently conducted research as to the residential cost for Water services within Will County. The study presents the cost of 9,000 gallons of usage for a water customer within 14 different Will County communities.
The Results of this study concluded the following:

- Costs ranged from $30.93 to $102.51
- The average monthly cost was $59.95

Currently the cost for the 9,000 gallons of water services within the City of Lockport is $62.67. Presented below is a chart showing the breakdown of each community and how they compared within the study.



COMPARISON OF WATER & SEWER RATES

Will County

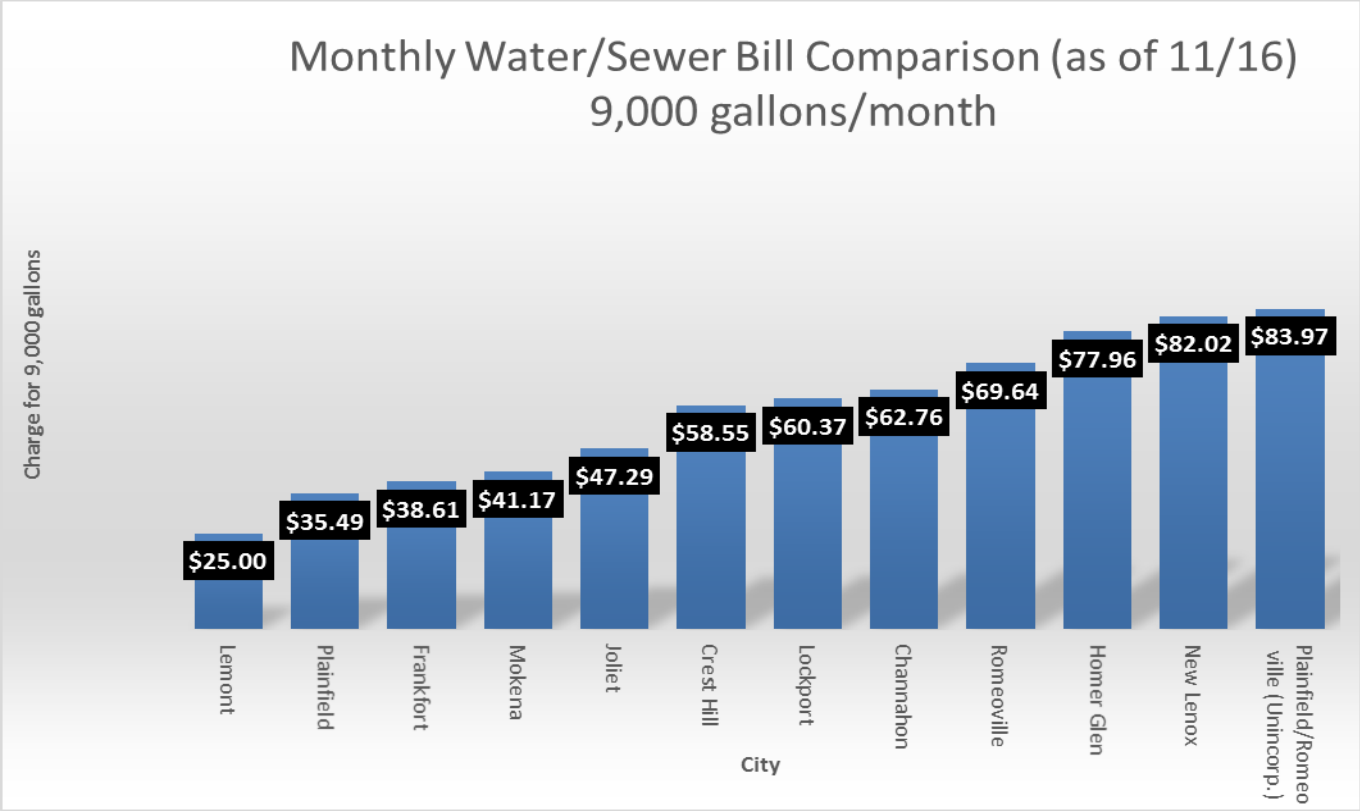
SEWER RATES

The City also conducted research as to the residential cost for Sewer services within Will County. The study presents the cost of 9,000 gallons of usage for a sewer customer within 14 different Will County communities.

The Results of this study concluded the following:

- Costs ranged from $25.00 to $83.97
- The average monthly cost was $56.90.

Currently the cost for the 9,000 gallons of sewer services within the City of Lockport is $60.37. Presented below is a chart showing the breakdown of each community and how they compared within the study.



CITY OF LOCKPORT, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Ten Years Ago

	2015			2006		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Valuation**	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Valuation**
Wal-Mart Real Estate Business	$ 5,167,209	1	0.92%	$ -	N/A	0.00%
Equilon Enterprises, LLC	3,945,861	2	0.70%	-	N/A	0.00%
Panduit Corp	2,791,638	3	0.50%	3,021,000	2	0.51%
Jetco Properties Inc.	2,422,276	4	0.43%	3,049,814	1	0.51%
LCMC Associates LLC	2,000,000	5	0.36%	-	N/A	0.00%
MLRP Lockport 2 LLC	1,617,412	6	0.29%	-	N/A	0.00%
Paramount Plastics Inc	1,500,000	7	0.27%	1,807,100	4	0.30%
Baric Retail LLC	1,487,749	8	0.26%	1,505,400	6	0.25%
Gator Lockport, LLC	1,400,887	9	0.25%	1,366,000	8	0.23%
Lockport Lad LLC	1,352,250	10	0.24%	1,614,174	5	0.27%
Chevron Environmental Services Co.	-	N/A	0.00%	2,364,740	3	0.40%
Lockport Development Group	-	N/A	0.00%	1,430,030	7	0.24%
Savich George	-	N/A	0.00%	942,447	9	0.16%
Bako LLC	-	N/A	0.00%	876,822	10	0.15%
	$ 23,685,282		4.22%	$ 17,977,527		3.02%

N/A - Not available

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked. The 2014 EAV is the most current available.

Data Source

Office of the County Clerk

CITY OF LOCKPORT, ILLINOIS

OPERATING INDICATORS

Last Ten Calendar Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
PUBLIC SAFETY										
Police										
Physical arrests	995	1,216	1,058	948	447	357	347	360	448	776
Parking violations	4,153	3,602	2,752	4,135	2,407	4,297	4,822	5,667	4,895	4,714
Traffic violations	5,885	6,002	4,028	4,005	3,759	3,738	3,929	3,655	3,545	6,492
PUBLIC WORKS										
Streeting resurfacing (miles)	3.99	2.07	2.81	13.33	2.25	1.00	11.20	5.62	2.02	4.00
Pothole repairs	10,318	16,410	13,862	16,699	2,582	2,525	1,812	959	2,389	1,056
WATER										
New connections	149	110	62	23	37	27	32	30	58	49
Water main breaks	54	63	51	52	83	49	72	77	94	50
Average daily consumption (MGD)	2.40	2.50	3.46	3.26	2.67	3.13	2.73	2.67	2.67	2.48
Peak daily consumption (MGD)	7.22	8.79	5.69	6.45	4.24	7.35	6.90	6.90	6.90	6.26
WASTEWATER										
Average daily treatment (MGD)	4.40	4.56	5.36	5.40	4.41	3.11	3.11	7.26	7.26	4.87

Data Source

Various City departments

CITY OF LOCKPORT, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Calendar Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Vehicles	45	45	45	44	44	44	44	47	45	45
PUBLIC WORKS										
Arterial streets (miles)	25	25	25	25	25	25	25	25	25	25
Residential streets (miles)	131	138	138	152	153	153	153	153	153	155
Traffic signals	10	10	13	14	14	14	14	14	15	15
WATER										
Water mains (miles)	112	117	117	130	130	130	130	131	132	133
Fire hydrants	1,267	1,344	1,344	1,565	1,565	1,565	1,600	1,600	1,600	1,600
Storage capacity (gallons)	3,750,000	3,750,000	3,750,000	3,750,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
WASTEWATER										
Sanitary sewers (miles)	102	106	106	117	118	128	128	128	129	130
Storm sewers (miles)	75	83	83	103	105	117	117	118	119	121
Treatment capacity (MGD)	17	17	17	21	21	21	21	21	21	21

Data Source

Various City departments

SUMMARY OF CAPITAL IMPROVEMENT PLAN

Plan Overview

Purpose

The City's Multi-Year Capital Improvement Plan (CIP) is part of the City's long term strategic planning and is being presented to the City Council as part of the financial planning and reporting process. Each year, City staff will meet with the City's Finance Department to align the years scheduled projects with the financial Forecast, which outlines available capital funding. If a budget year includes more funding than anticipated, projects can me moved up from the following year's projects. Conversely, if a budget shortfall occurs, a project planned for the current fiscal year may be delayed to the following budget year. The process for preparing the plan includes identifying the inventory of assets requiring maintenance, repair or replacement, with particular attention to those assets that are essential to the City's mission and long-term vision for the community. The plan focuses on the 4 main systems of Infrastructure; Transportation, Water, Storm Sewer and Sanitary Sewer, and takes in to consideration all components as a complete system of functioning infrastructure. A prioritization is made separately for road, water & sewer projects, and then combined to prioritize the CIP as a complete package.

Accounting

As a local government organization the City utilizes Fund Accounting to account for various resources and activities. The City accounts for the replacement and major maintenance of its infrastructure assets in various funds to segregate the resources available. The various funds and a description of each follows;

Water and Sewer Capital Fund (24) –This fund accounts for all capital needs related to the Village's water and sanitary sewer systems. Now included with Fund 20 as of 2017 Budget.

Motor Fuel Tax Fund (02) –This fund accounts for proceeds from Motor Fuel Taxes, which by statute, are to be utilized for transportation related projects. Traditionally, the City utilizes MFT funds for large reconstruction projects and as a local match component to federally funded projects.

General Capital Projects Fund (14) –This fund accounts for all other City assets unrelated to the water & sanitary sewer systems, including bridges, roadways and storm sewer systems.

In the past 10 years, the City has received approximately $12 Million in funding from various grant programs to help offset the enormous cost of maintaining infrastructure. The City will continue to be aggressive in pursuing grant opportunities for eligible projects.

Note

The full Capital Improvement Plan can be found on the City's website. The following is included as a summary of the plan. Detailed capital projects that have been included in the budget are listed under each fund.

SUMMARY OF CAPITAL IMPROVEMENT PLAN

Transportation System

Overview

The City's Transportation System is comprised of 12 Bridges and nearly 90 centerline miles of roadway with much of it having curb &gutter. The system also includes concrete sidewalks for pedestrian traffic.

State mandated Bridge inspections are completed at regular intervals. The older a bridge is, the shorter the interval for required inspections. Regular maintenance for bridges must be completed, to ensure the maximum useful life of the structure. Once a bridge has fallen below a specific sufficiency rating, a lower load limit may be imposed, until repairs or reconstruction can be completed. Fortunately, in most cases there is funding available through the Illinois Department of Transportation's STP-Bridge program, once the sufficiency rating falls below a certain threshold.

Roadways require routine maintenance such as crack sealing, striping and patching to achieve the maximum useful life of the surface. Resurfacing occurs approximately every 15-20 years to replace the surface given a sound structural road base underneath. Without the structural base, a full reconstruction of the roadway is required at a much higher cost.

Sidewalks require maintenance periodically throughout their life consisting of lifting (mud-jacking) and concrete replacement. Federal American Disabilities Act (ADA) laws also require that certain improvements be made throughout the transitional period, in order to make sure that the City moves toward a goal of becoming fully ADA compliant.

Ratings

In 2012, the City had an independent street condition survey completed through Robinson Engineering and IMS. The system utilized a vehicle equipped with cameras and lasers to rate the pavement condition and assigns a Pavement Condition Index (PCI) factor on a scale of 1-100, with 100 being new. Unfortunately this system was difficult to form a capital improvement program around as it showed the condition of newer roads in subdivisions such as Willow Walk to be in the same condition or worse, than streets in the downtown.

Previously, the City has used the PASER system of surveying the streets. This system is a straightforward visual survey that considers the condition of the pavement, and condition or lack of drainage system. This system was utilized again in late 2013, to review the current status of the streets. However, the 2012 OCI system was also utilized in determining the priority of two relatively similar locations.

Assumptions & Approach

The roadway prioritization for the Capital Improvement Plan is based on a few broad assumptions;

- First priority projects are listed as a required full or partial reconstruction paired with underground utility needs.
- Partial reconstructions are considered where the roadway base is in fair condition, and mountable curb may be installed or replaced, without the need for significant changes in the profile of the roadway.
- Resurfacing must be incorporated into the program to keep fair condition streets from falling into a full reconstruction state, which would cost the City Four times as much.

Storm Sewer System

Overview

The City's storm sewer collection system consists of ditches, swales, 117 miles of various sized storm sewer mains, 6300 storm drainage structures (inlets, manholes, catch basins) and the creeks and detention facilities. The purpose of the system is to handle storm water runoff during rain events to prevent flooding in low lying areas.

Maintenance activities related the storm sewer system include inlet inspection and repair, and jetting of storm sewer lines.

Ratings

The storm sewer system is rated using the age of the system and data from heavy rain or water flow events. Significant factors are repetitive flooding and/or long term standing water that causes premature deterioration of the pavement.

Several Storm Sewer Master Plans have been completed in the last 10 years, to identify capacity issues and insufficient infrastructure. These plans will be utilized to make sure that the new systems installed in these areas, during a full roadway reconstruction or separate storm sewer project, will act as a complete system to manage storm water flows.

Assumptions & Approach

The storm sewer prioritization for the Capital Improvement Plan is based on a few broad assumptions;

- Prioritize areas of localized flooding and standing water problems
- Utilize existing master plans to size storm sewer for roadway reconstructions, to ensure a competent system for managing the storm flows.
- Identify areas where additional planning may be needed.

SUMMARY OF CAPITAL IMPROVEMENT PLAN

Water System

Overview

The City's water distribution system consists of 10 wells, one elevated tanks and one above ground storage facility with a storage capacity of 3.5 million gallons.

In addition, the water system consists of 130 miles of various sized water distribution mains, and appurtenances intrinsic of 1500 control valves, 1600 fire hydrants, 9400 water services and metered accounts. The Village pumps an average of 3.0 million gallons per day (GPD) with an annual pumping volume of approximately 1.1 billion gallons.

Maintenance activities of waters system assets include; hydrant flushing and painting, valve exercising, well testing and pump maintenance and repair.

Ratings

Due to the nature of the majority of the water system being underground, the primary indicators of ratings and benchmarks for water mains are age and main break history. The Public works department maintains a main break listing by year, which is utilized to determine the order of replacement. Above ground assets such as water towers, hydrants, wells and the pump station undergo routine inspections and maintenance by the Public Works department.

Strand Associates was contracted by the City in 2013 to complete a new water model and to prioritize the water system improvements. Strands "WATERMAIN REPLACEMENT PLAN, PRIORITY SCORE" map is included in the CIP as Exhibit EX-1.

Assumptions & Approach

The water system prioritization for the Capital Improvement Plan is based on a few broad assumptions;

- Underground work should be timed to coincide with required road work
- Replace 4" main with larger diameter main to increase fire flows
- Utilize main break history and age to determine maintenance and replacement priorities
- New infrastructure, such as wells and transmission main will be identified throughout the development processes, and funded through development fees and contributions.

Sanitary Sewer System

Overview

The City's sanitary sewer collection system consists of 128 miles of various sized sanitary mains including 8 sanitary lift stations. Sanitary sewage is conveyed to the Bonnie Brae or Division Street Sewage Treatment Facilities, where it is treated and released. The Sanitary Division maintenance programs include regular jetting, flushing, and cleaning of sanitary sewer mains and emergency response to sewer line blockages.

Maintenance activities related to the sanitary sewer system include; jetting, lining, manhole inspections and repair, and lift station maintenance.

Ratings

The City has undertaken two large scale televising projects, since 2012, through a company called Redzone Robotics. Redzone televises and codes the sewer mains and identifies lines that are eligible for lining or may need spot repairs prior to or during a reconstruction project. As a result of this televising, certain repairs and lining will be recommended and plugged into the capital improvement plan.

Ongoing televising for future years is incorporated into the consultant line item for the water & sewer CIP.

Assumptions & Approach

The Sanitary system prioritization for the Capital Improvement Plan is based on a few broad assumptions;

- As a result of the televising, identify lining to be completed as part of a separate lining project, or spot repairs to be incorporated into the roadway reconstruction project.
- New infrastructure, such as lift stations, force main, and sewer main will be identified throughout the development processes, and funded through development fees and contributions.

GLOSSARY OF TERMS

City of Lockport Budget

ABATEMENT: A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNT: A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

ACCRUAL BASIS OF ACCOUNTING: A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

ACTUARIAL/ACTUARY: A person or methodology that makes determinations of required contributions to achieve future funding levels that address risk and time.

ADOPTED BUDGET: The proposed budget as initially and formally approved by the City Council.

AMENDED BUDGET: If actual expenses are anticipated to exceed budgeted expenses, then the budget will need to be amended. The City Council will vote on the increased expenses and amended budget.

AMORTIZATION: The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

APPRAISED VALUE: To make an estimate of value, generally for the purpose of taxation.

APPROPRIATION: A sum of money or total of assets devoted to a special purpose.

ASSESSED VALUE: A value set upon real estate or other property by a government, generally for the purpose of levying taxes.

ASSETS: Resources owned or held by a government which have monetary value.

AUDIT: An independent assessment of the fairness by which a company's financial statements are presented by its management.

BALANCED BUDGET: Total expenditure allocations do not exceed total available resources.

BENEFITS: Payments to which participants may be entitled under a pension plan, including pension, death and those due on termination of employment.

BOND: A written promise, generally under seal, to pay a specified sum of money called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.

BONDED DEBT: Debt for which general obligation bonds or revenue bonds are issued.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET AUTHORITY: Authority provided by law that permits City departments to incur obligations requiring either immediate or future payment of money.

BUDGET CALENDAR: The schedule of essential dates or milestones which the City follows in the preparation, adoption and administration of the budget.

BUDGET DEFICIT: The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing by the City Administrator to the City Council.

BUDGET ORDINANCE: The official enactment by the City Council to legally authorize City staff to obligate and expend resources.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

BUILDING PERMITS: Revenues derived from the issuance of building permits prior to construction with the City of Lockport.

CABLE TV FRANCHISE: Franchise tax levied on a cable television company.

CAPITAL EXPENDITURES: Major asset purchases that provide benefit for more than a single accounting period.

CAPITAL IMPROVEMENT PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

CHART OF ACCOUNTS: A listing of the asset, liability, equity, expenditure and revenue accounts that are used in the accounting, operations and budgeting processes.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): This official audited annual report presents the status of the City's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

CONTINGENCY: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates, shortfalls in revenue, and similar events.

DEBT PROCEEDS – BONDS: Funds available from the issuance of bonds.

DEBT SERVICE FUND: A fund used to account for the accumulation of resources and the payment of general long-term debt principal, interest, and related costs.

DEFICIT: The excess of liabilities over assets or expenditures over revenues, in a fund over an accounting period.

DEPARTMENT: The basic organizational unit of the City, which is functionally unique in its services.

DEPRECIATION: A calculation of the estimated decrease in value of physical assets due to usage and passage of time.

ENTERPRISE FUNDS: Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

EXPENDITURE: The actual outlay of or obligation to pay cash. This does not include encumbrances.

FIDUCIARY FUNDS (TRUST AND AGENCY FUNDS): These funds are used to account for assets held by the City in a trustee capacity or as an agency for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for essentially in the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for essentially in the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

FISCAL YEAR: Defined as the twelve-month accounting period previously running from January 1 through June 30, changed to calendar year basis as of January 1, 2015.

FIXED ASSETS: Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

FLEET: The vehicles owned and operated by the City.

FORECAST: A projection of future revenues and/or expenses based on historical and current economic, financial and demographic information.

FORFEITURE: The automatic loss of property, including cash, as a penalty for breaking the law or as compensation for losses resulting from illegal activity. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

FULL-TIME EQUIVALENT (FTE): The number of positions calculated on the basis that one FTE equates to a 40-hour workweek for twelve months. For example, two part-time positions working 20 hours for twelve months equals one FTE.

FUND: A fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations

FUND ACCOUNTING: The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its asset, liability, fund equity, revenue and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.

FUND BALANCE: The fund equity of governmental funds.

FUND TRANSFER: A budgeted transfer of funds to another fund.

GENERAL FUND: The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GOAL: A statement of broad direction, purpose or intent based on the needs of the community.

GENERAL OBLIGATION BONDS: Bonds in which the full faith and credit of the issuing government are pledged.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Guidelines to financial accounting and reporting.

GOVERNMENTAL ACCOUNTING: The composite of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

GOVERNMENTAL FUNDS: General, Special Revenue, Debt Service and Capital Project funds. These funds are general used to account for tax-supported activities.

GRANT: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

INFLATION: A substantial rise in the general level of prices related to an increase in the volume of money, resulting in the loss of value of currency.

INFRASTRUCTURE: Public domain fixed assets including: roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

INTERFUND TRANSFERS: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

INTERGOVERNMENTAL REVENUE: Revenue received from or through the Federal, State or County Government.

LIABILITIES: Debt or other obligations arising in the past, which must be liquidated, renewed or refunded at some future date.

LINE ITEM BUDGET: A budget that allocates funds to specific cost centers, accounts or objects, (e.g., salaries and office supplies.)

LONG-TERM DEBT: Bonded debt and other long-term obligation, such as benefit accruals, due beyond one year.

MANDATE: A requirement from a higher level of government that a lower level of government perform a task in a particular way or by a particular standard.

MISCELLANEOUS REVENUE: Those revenues that are small in value and not individually categorized.

MISSION STATEMENT: The statement that identifies the particular purpose and function of the City of Lockport.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: Basis of accounting in which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which is recognized when due. The City uses this basis for both accounting and budgeting.

MUNICIPAL CODE: A collection of laws, rules and regulations that apply to the City and its Citizens.

OBJECT CLASSIFICATION: A means of identifying and analyzing the obligations incurred by the City in terms of the nature of the goods or services purchased (e.g. personnel compensations, commodities, capital outlays, contractual services and personnel benefits), regardless of the agency involved or purpose of the programs for which they are used.

OPERATING BUDGET: A financial plan that presents proposed expenditures for the fiscal year and estimates the revenues to fund them.

OPERATING EXPENSES: Fund expenses that are ordinary, recurring in nature and directly related to the fund's primary service activities.

ORDINANCE: A formal, legislative enactment by the City that carries the full force and effect of the law, within corporate boundaries of the City, unless in conflict with any higher form of law such as state or federal.

OUTLAYS: Checks issued, interest accrued on public debt or other payments made, offset by refunds and reimbursements.

PER CAPITA: A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

PROPERTY TAXES: Used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

PROPRIETARY FUND: Enterprise and internal service funds that are similar to corporate funds in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activity.

RESERVE: (1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

RESOLUTION: A legislative act by the City with less legal formality than an ordinance.

REVENUES: Money received into a fund from outside the fund that, together with fund balances, provide the financial resources for a given fiscal year.

REVISED BUDGET: The adopted budget as formally adjusted by the City Council.

SALES TAX: Tax imposed on taxable sales of all final goods.

STRATEGIC OBJECTIVES: Something to be accomplished in specific, well-defined and measurable terms and is achievable within a specific time frame.

TAX LEVY: The total amount to be raised by general property taxes for a purpose specified in the Tax Levy Ordinance.

TRIAL BALANCE: A list of the balances by account in a ledger kept by double entry with the debit and credit balances shown in separate columns.

USER CHARGES: The payment of a fee for direct receipt of public service by the party benefiting from the service.

VARIABLE RATE: A rate of interest subject to adjustment.

ACRONYMS

ADA-American Disabilities Act
AWD-All wheel drive
APWA-American Public Works Association
CAFR-Comprehensive Annual Financial Report
CED-Community & Economic Development
CIP-Capital Improvement Plan
CPI-Consumer Price Index
EAV-Equalized Assessed Value
ESDA-Emergency Services & Disaster Agency
FDIC-Federal Deposit Insurance Corporation
FOIA-Freedom of Information Act
FTE-Full time equivalent
GAAP-Generally Accepted Accounting Principles
GASB-Governmental Accounting Standards Board
GFOA-Government Finance Officers Association
GIS-Geographic Information System
GO Bond-General Obligations Bond
GPD-Gallons per day
I & I –Infiltration and Inflow
IDOT-Illinois Department of Transportation
IEPA-Illinois Environmental Protection Agency
IMRF-Illinois Municipal Retirement Fund
IT-Information Technology
MFT-Motor Fuel Tax
PTELL-Property Tax Extension Law Limit
STP-Surface Transportation Program
TIF-Tax Increment Financing

PATROL OFFICERS

Years of Service	07/01/15-06/30/16	07/01/16-06/30/17	07/01/17-06/30/18	07/01/18-06/30/19
Starting	$ 57,386	$ 58,533	$ 59,411	$ 60,303
After 1 Year	$ 61,650	$ 62,883	$ 63,826	$ 64,783
After 2 Years	$ 65,214	$ 66,518	$ 67,516	$ 68,528
After 3 Years	$ 68,763	$ 70,138	$ 71,190	$ 72,258
After 4 Years	$ 71,909	$ 73,347	$ 74,447	$ 75,564
After 5 Years	$ 75,253	$ 76,759	$ 77,910	$ 79,079
After 6 Years	$ 77,785	$ 79,341	$ 80,531	$ 81,739
After 7 Years	$ 81,682	$ 83,316	$ 84,566	$ 85,834
After 8 Years	$ 85,358	$ 87,065	$ 88,371	$ 89,697
After 9 Years	$ 89,200	$ 90,984	$ 92,348	$ 93,734

SERGEANTS

Years of Service	07/01/15-06/30/16	07/01/16-06/30/17	07/01/17-06/30/18	07/01/18-06/30/19
Starting	91,462	93,291	94,690	96,111
After 1 Year	93,291	95,157	96,585	98,033
After 2 Years	95,157	97,060	98,516	99,994
After 3 Years	97,060	99,002	100,487	101,994
After 4 Years	99,002	100,982	102,496	104,034
After 5 Years	100,982	103,002	104,547	106,115
After 6 Years	103,001	105,061	106,637	108,237

Wage Schedule Local 150 contract

Years of service	15-16	16-17	17-18	18-19
	Sewer, Water & Street Employees			
Start	45,687.33	46,601.07	47,300.09	48,009.59
Start 2nd	47,514.90	48,465.20	49,192.18	49,930.06
Start 3rd	49,415.25	50,403.56	51,159.61	51,927.00
Start 4th	51,391.45	52,419.28	53,205.57	54,003.65
Start 5th	53,447.60	54,516.55	55,334.30	56,164.31
Start 6th	55,585.75	56,697.47	57,547.93	58,411.15
Start 7th	57,808.98	58,965.15	59,849.63	60,747.38
Start 8th	60,122.40	61,324.85	62,244.72	63,178.39
Start 9th	62,526.03	63,776.55	64,733.19	65,704.19
Start 10th	65,028.05	66,328.61	67,323.54	68,333.39
Crew Leader	69,864.00	71,261.28	72,330.20	73,415.15

Years of service	15-16	16-17	17-18	18-19
	Clerk			
Start	32,263.93	32,909.20	33,402.84	33,903.88
Start 2nd	33,231.53	33,896.16	34,404.60	34,920.67
Start 3rd	34,229.88	34,914.47	35,438.19	35,969.76
Start 4th	35,255.90	35,961.02	36,500.43	37,047.94
Start 5th	36,313.70	37,039.97	37,595.57	38,159.51
Start 6th	37,403.28	38,151.34	38,723.61	39,304.46
Start 7th	38,525.65	39,296.16	39,885.61	40,483.89
Start 8th	39,680.83	40,474.44	41,081.56	41,697.78
Start 9th	40,870.85	41,688.27	42,313.59	42,948.29
Start 10th	42,097.78	42,939.73	43,583.83	44,237.58
Top Scale	44,300.50	45,186.51	45,864.31	46,552.27

Years of service	15-16	16-17	17-18	18-19
	Utility Billing Clerk			
Start	35,397.35	36,105.30	36,646.88	37,196.58
Start 2nd	36,812.88	37,549.13	38,112.37	38,684.06
Start 3rd	38,285.80	39,051.52	39,637.29	40,231.85
Start 4th	39,816.13	40,612.45	41,221.63	41,839.96
Start 5th	41,410.00	42,238.20	42,871.77	43,514.85
Start 6th	43,066.40	43,927.73	44,586.64	45,255.44
Start 7th	44,788.40	45,684.17	46,369.43	47,064.97
Start 8th	46,580.10	47,511.70	48,224.38	48,947.74
Start 9th	48,443.55	49,412.42	50,153.61	50,905.91
Start 10th	50,380.80	51,388.42	52,159.24	52,941.63
Top Scale	53,762.28	54,837.52	55,660.08	56,494.98

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY2016 APPRVD BUD	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
							restricted		
01-00-00-40300	REALIZED GAIN-INVESTMENTS				2,688	-	-		
01-00-00-40500	TIF SURPLUS	-	-	1,373	1,285	1,400	1,400	1,400	1,400
01-00-00-40600	LIQUOR LICENSES	42,742	46,508	42,156	42,506	40,000	42,000	42,000	42,000
01-00-00-40700	FOOD / VENDOR LICENSES	10,285	7,608	4,453	7,210	5,000	5,000	5,000	5,000
01-00-00-40900	MISCELLANEOUS LICENSES	132	518	695	1,004	600	600	600	600
01-00-00-43000	REAL ESTATE TAXES	1,964,619	1,880,166	1,915,700	1,968,707	2,009,000	1,999,000	2,078,800	2,158,800
01-00-00-43110	PERSONAL PROP REPLACE TAX	69,834	73,912	77,461	82,603	77,500	62,000	75,000	75,000
01-00-00-43120	REAL ESTATE TAXES LIAB INS	152,167	179,974	200,577	215,521	215,700	213,000	213,000	213,000
01-00-00-43130	REAL ESTATE TAXES IMRF	199,213	182,682	165,578	161,641	161,800	160,000	160,000	160,000
01-00-00-43140	REAL ESTATE TAXES FICA	155,894	182,682	165,578	161,641	161,800	160,000	160,000	160,000
01-00-00-43300	SALES TAX	2,416,306	2,464,213	2,506,434	2,419,766	2,425,000	2,460,000	2,550,000	2,650,000
01-00-00-43310	MISCELLANEOUS SALES TAXES	430,366	460,012	492,628	589,869	550,000	570,000	575,000	580,000
01-00-00-43400	INCOME TAX	2,120,329	2,330,095	2,367,936	2,642,950	2,210,000	2,415,000	2,425,000	2,538,000
01-00-00-43500	VIDEO GAMING TAX	-	15,384	78,205	158,915	150,000	171,000	171,000	171,000
01-00-00-44100	OPERATING GRANTS - STATE SAFETY GRANT	-	16,575	16,412	13,693	13,000	13,000	13,000	13,000
01-00-00-45610	TOWER RENT	42,277	42,737	44,874	51,329	56,800	57,000	58,000	59,000
	CENTRAL SQUARE RENT	-	-	-	-	-	36,000	18,000	-
01-00-00-45630	CABLE FRANCHISE FEES	296,281	324,818	342,814	378,467	365,000	380,000	380,000	380,000
01-00-00-45680	GAS FRANCHISE FEES	33,452	31,560	30,118	31,379	36,800	37,000	37,000	37,000
01-00-00-47000	INTEREST INCOME	21,976	28,078	24,650	23,907	19,000	27,400	27,400	27,400
01-00-00-48500	REIMBURSE - SERVICES	13,430	11,205	14,255	9,061	7,000	7,000	7,000	7,000
01-00-00-48910	REIMBURSE - INSURANCE	45,789	21,556	94,715	24,891	10,000	16,000	16,000	16,000
01-00-00-49000	MISCELLANEOUS INCOME	62,297	59,381	51,515	39,479	20,000	50,000	20,000	20,000
01-00-00-49010	IPBC/SWAHM RESERVE ADJUSTMENT	50,967	5,588	(9,986)	30,908	-	75,000	-	-
01-00-00-49410	TRANSFER FROM WATER FUND	102,611	146,456	115,362	110,352	208,600	143,000	143,000	144,000
	Includes: 20% of IT Budget, 50% of Prime Blvd Expenses, & General Overhead 30%					-			
01-00-00-49420	TRANSFER FROM SEWER FUND	76,206	85,823	83,322	80,622	172,700	107,000	106,000	105,000
	Includes: 20% of IT Budget, & General Overhead 30%					-			
01-00-00-49901	RETIREE INS CONTRIBUTIONS	34,893	26,421	24,070	16,906	22,000	60,000	60,000	60,000
	TOTAL ADMIN REVENUES:	8,373,631	8,631,523	8,853,893	9,267,297	8,938,700	9,267,400	9,342,200	9,623,200
01-01-00-50100	BASE SALARY	295,719	290,298	324,323	539,460	561,000	577,000	580,000	588,000
01-01-00-50200	OVERTIME	99	27	570	1,355	1,500	2,500	2,500	2,500
01-01-00-50600	UNEMPLOYMENT PAYMENTS	24,132	820	11,834	8,202	20,000	20,000	20,000	20,000
01-01-00-51000	OFFICE SUPPLIES	7,451	7,994	11,037	12,846	11,000	12,000	12,500	13,000
01-01-00-51200	POSTAGE	4,998	4,030	4,001	4,941	5,500	5,500	5,600	5,700
01-01-00-51300	BOOKS & PAMPHLETS	845	571	145	121	500	500	500	500
01-01-00-51310	NEWSLETTER	12,904	11,435	13,605	9,406	14,000	14,000	14,000	14,000
01-01-00-51400	DUES & SUBSCRIPTIONS	27,927	32,875	33,489	53,816	52,700	61,000	62,000	62,000
01-01-00-51500	GASOLINE, OIL & OTHER FLUIDS	185	-	827	2,123	2,000	2,000	2,200	2,400
01-01-00-52200	EQUIPMENT MAINTENANCE	485	485	414	-	600	600	600	600
01-01-00-52600	MUNICIPAL CODE BOOK UPDATES	7,043	6,241	7,269	8,149	7,500	8,000	8,000	8,000
01-01-00-52700	CENTRAL SQUARE EXPENSE	32,500	37,500	53,750	40,000	40,000	65,000	37,000	38,000
	RENOVATIONS						75,000	-	-
01-01-00-52800	CONTRACT - OTHER	2,500	2,500	1,250	-	2,500	14,500	14,500	14,500
01-01-00-52900	LCTV - OPERATING	3,000	3,000	3,000	3,000	6,000	6,000	6,000	6,000
01-01-00-53100	CITY AUDIT	23,175	23,790	24,505	34,230	32,500	34,000	35,000	36,000
01-01-00-53200	CONSULTANTS	95,421	65,822	78,707	80,380	100,000	80,000	80,000	80,000
	Attorney, pension actuary 5700, local court 5000								
01-01-00-53300	RECORDING FEES	5,357	4,002	5,707	5,615	6,000	5,000	5,000	5,000
01-01-00-53400	COMPUTER TECHNOLOGY	11,101	24,839	48,267	40,678	24,000	40,000	30,000	30,000
01-01-00-53500	COMPUTER TRAINING	-	450	1,666	-	2,000	2,000	2,000	2,000
01-01-00-53600	COMPUTER MAINTENANCE	69,930	103,729	74,687	68,885	126,000	130,000	139,300	140,000
01-01-00-53900	TELEPHONE	6,584	5,717	5,442	5,009	7,500	7,500	7,500	7,500
01-01-00-54000	LIABILITY / WORKMANS COMP INS	266,739	290,395	297,500	346,780	350,000	400,000	412,000	424,000
01-01-00-54100	MEDICAL, DENTAL & LIFE INS	50,028	46,693	37,887	68,656	98,100	83,000	86,000	90,000
01-01-00-54101	COBRA & SUPPLEMENTAL INS	19,455	25,394	20,320	11,846	12,000	13,000	13,000	13,000
01-01-00-54200	RETIREE'S MED/DENTAL/LIFE INS	115,963	96,730	111,033	99,019	141,000	216,000	209,000	202,000
01-01-00-54300	TREASURER'S BOND	200	488	713	175	-	200	200	200
01-01-00-55000	EQUIPMENT RENTALS - COPIER	2,380	2,367	2,488	2,775	3,500	6,000	6,000	6,000
01-01-00-56100	MONTHLY ALLOWANCE	6,600	4,425	6,255	7,266	7,200	7,200	7,200	7,200
01-01-00-56200	TRAINING & SEMINARS	7,455	10,492	15,871	32,496	43,000	40,000	40,000	40,000
	ICMA, ILCMA, ICSC (local & national) IGFOA, HR, IML 13, Misc training/seminars, educ reimb x2, Lobby Day								
01-01-00-56300	ADVERTISING / PROMO	5,946	8,168	2,777	5,580	15,000	15,000	15,000	15,000
01-01-00-56301	MARKETING	-	-	-	49,757	48,000	50,000	50,000	50,000
01-01-00-56310	EVENTS	15,880	18,796	14,526	21,043	26,500	30,000	30,000	30,000
	July Fireworks ($15,000), Car Show/Movies & Christmas in the Square ($6000), Main St Clean Sweep $3,000, flowers $1,000, other $2,000, $3000 vets								
01-01-00-56400	NOTARY FEES	10	110	110	84	200	200	200	200
01-01-00-56800	MISCELLANEOUS EXPENSES-CONTINGENCY	36,033	228,503	122,455	10,360	150,000	150,000	150,000	150,000
01-01-00-56801	EMPLOYEE EXPENSES	-	-	4,776	4,884	5,500	6,500	6,500	6,500
01-01-00-57000	FICA / MEDICARE EXPENSE	22,187	21,819	25,130	40,745	42,000	43,500	44,500	45,000
01-01-00-57100	IMRF	32,129	32,738	36,042	52,594	55,000	58,500	59,000	60,000
01-01-00-57200	AZAVAR-SALES TAX				13,466	22,000	6,000	-	-
	TOTAL ADMIN EXPENSES:	1,224,118	1,475,601	1,425,156	1,749,729	2,066,800	2,287,200	2,192,800	2,214,800
01-03-00-42600	FINES - COMMUTER LOT	3,156	2,760	1,781	2,536	2,500	2,500	2,500	2,500
01-03-00-45500	RENT - METRO	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
01-03-00-45510	FEES - COMMUTER LOT	73,221	67,201	65,763	64,931	65,000	65,000	65,000	65,000
	TOTAL COMMUTER LOT REVENUES:	77,577	71,161	68,744	68,667	68,700	68,700	68,700	68,700

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY2016 APPRVD BUD	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
01-03-00-50100	SALARIES	41,889	42,992	45,203	34,234	33,500	6,000	6,000	6,000
01-03-00-51320	STREET SIGNS & PARTS	-	-	-	373	1,000	500	500	500
01-03-00-52010	REP & MAINT COMMUTER LOT	7,765	114,341	9,112	5,964	6,000	6,000	6,000	6,000
01-03-00-52020	BUILDING MAINTENANCE	2,778	4,522	637	769	5,000	5,000	5,000	5,000
01-03-00-52800	OTHER CONTRACT	7,185	2,379	1,500	5,600	4,000	9,800	9,800	9,800
01-03-00-53700	ELECTRIC	7,494	9,509	6,900	7,201	8,000	8,000	8,000	8,000
01-03-00-53800	GAS	1,037	1,340	1,655	1,136	1,500	1,700	1,700	1,700
01-03-00-57000	FICA/MEDICARE	2,021	2,089	2,262	2,561	2,600	500	500	500
01-03-00-57100	IMRF	3,185	3,415	3,711	3,756	3,800	-		
	TOTAL COMMUTER LOT EXPENSES:	80,095	187,572	78,040	68,203	72,300	37,500	37,500	37,500
01-04-00-41500	ADMINISTRATIVE TICKETS	25,010	22,700	20,000	20,440	23,000	-	-	-
01-04-00-41510	ADMINISTRATION FEES / TOWS	93,120	89,290	97,705	91,310	100,000	100,000	100,000	100,000
01-04-00-41600	PARKING FINES	132,752	174,159	151,853	152,050	108,000	133,000	133,000	133,000
01-04-00-41650	ELECTRONIC CITATION REVENUE	4,744	6,273	4,996	2,984	5,000	3,000	3,000	3,000
01-04-00-41675	FTA WARRANT FEE	1,820	2,030	2,310	2,380	2,000	2,000	2,000	2,000
01-04-00-42500	TRAFFIC / COURT FINES	195,360	209,319	197,256	145,324	160,000	146,000	146,000	146,000
01-04-00-43000	REAL ESTATE TAXES	1,080,169	1,136,027	1,133,926	906,983	799,800	837,100	837,100	837,100
01-04-00-43150	RE TAXES POLICE PENSION	696,292	712,465	772,587	1,108,637	1,276,000	1,320,000	1,320,000	1,320,000
01-04-00-44001	GRANTS - MISC.	1,650	3,667	3,920	9,860	1,600	2,000	2,000	2,000
01-04-00-44100	MANS GRANT	31,154	31,154	26,481	24,923	31,100	25,000	25,000	25,000
01-04-00-44500	COURT ROOM RENT	1,500	1,210	1,350	2,975	1,200	1,200	1,200	1,200
01-04-00-44600	TOWER RENT	7,074	7,128	7,128	7,128	7,100	7,800	7,800	7,800
01-04-00-47000	INTEREST - FEDERAL SEIZURE	951	1,112	1,128	1,477	1,000	2,000	2,000	2,000
01-04-00-48500	REIMBURSE - EXTRA DUTY	29,711	33,368	36,203	26,235	18,000	26,000	26,000	26,000
01-04-00-48600	REIMBURSE - OTHER	2,289	1,962	459	6,111	1,000	1,000	1,000	1,000
01-04-00-48602	REIMBURSEMENT - OT	83,553	69,204	50,765	42,907	40,000	40,000	40,000	40,000
01-04-00-48630	IL STATE HWY ENFORCE OT	6,308	26,999	16,004	6,776	19,000	24,600	19,000	19,000
01-04-00-49900	MISCELLANEOUS INCOME	8,786	9,162	24,872	8,033	9,200	10,000	10,000	10,000
01-04-00-49940	FORFEITURES	23,380	16,401	10,275	7,320	10,000	7,000	7,000	7,000
01-04-00-49950	COURT REIMB DUI	6,430	5,300	4,705	6,105	4,000	6,000	6,000	6,000
01-04-00-49970	FEDERAL SEIZURE	163,952	244,610	250,981	307,444	200,000	200,000	200,000	200,000
01-04-00-49980	ANIMAL CONTROL FINE STATE	360	640	680	340	500	300	300	300
01-04-00-49990	POLICE VEHICLE FUND	18,096	15,945	18,550	18,808	16,000	10,000	10,000	10,000
01-04-01-48500	REIMBURSE - EXTRA DUTY AUX	-	-	-	-	-			
	TOTAL POLICE REVENUES:	2,695,632	2,823,654	2,928,881	2,953,712	2,839,000	2,907,000	2,901,400	2,901,400
01-04-00-50100	BASE SALARY	3,300,678	3,404,858	3,440,589	3,785,642	3,825,000	3,779,000	3,887,000	3,998,000
01-04-00-50200	OVERTIME	171,780	153,946	157,667	134,530	160,000	150,000	150,000	150,000
01-04-00-50210	HOLIDAY PAY WORKED	75,926	61,674	67,379	89,780	74,000	110,000	110,000	110,000
01-04-00-50220	HOLIDAY PAY NOT WORKED	33,237	31,209	28,690	46,503	36,000	36,500	36,500	36,500
01-04-00-50400	NON-WORKING PTO	35,433	(4,536)	70,949	(3,354)	15,000	15,000	15,000	15,000
01-04-00-50410	COURT TIME	56,757	36,844	35,193	35,257	45,000	37,000	37,000	37,000
01-04-00-50420	TRAINING TIME	46,918	49,505	38,043	33,383	42,000	25,000	25,000	25,000
01-04-00-50430	EXTRA DUTY	26,478	28,760	31,620	21,772	16,000	28,000	28,000	28,000
01-04-00-51000	OFFICE SUPPLIES	17,257	20,127	15,039	13,719	19,500	19,500	19,500	19,500
01-04-00-51200	POSTAGE	10,278	9,851	10,395	3,215	3,000	3,000	3,000	3,000
01-04-00-51400	DUES & SUBSCRIPTIONS	978	2,022	802	2,386	2,500	5,000	5,000	5,000
01-04-00-51500	GASOLINE	107,884	105,241	95,418	73,094	110,000	80,000	80,000	85,000
01-04-00-51600	UNIFORM ALLOWANCE	14,569	15,331	12,425	20,454	19,000	22,000	19,000	19,000
01-04-00-51610	AMMUNITION	8,014	7,963	9,219	9,384	13,000	13,000	13,000	13,000
01-04-00-51620	POLICE FILMS/TAPES/SUPPLIES	11,735	9,226	9,323	10,658	11,000	12,000	12,000	12,000
01-04-00-51640	FORFEITURES	-	1,701	2,026	965	2,000	55,000	25,000	25,000
01-04-00-51670	FEDERAL SEIZURE EXPENSES	101,674	128,797	167,289	275,447	250,000	445,000	250,000	250,000
01-04-00-51770	CANINE SUPPLIES	-	-	-	1,810	2,500	2,500	2,500	2,500
01-04-00-51800	JANITORIAL SUPPLIES	1,406	1,801	1,584	1,745	2,200	2,200	2,200	2,200
01-04-00-52000	VEHICLE MAINTENANCE	41,692	33,695	34,786	44,481	40,000	40,000	42,000	44,000
01-04-00-52100	BUILDING MAINTENANCE	34,477	29,277	25,953	28,255	35,000	50,000	31,000	32,000
01-04-00-52200	EQUIPMENT MAINT / CONTRACT	21,111	27,986	24,338	23,754	30,000	26,000	26,500	27,000
01-04-00-52300	RADIO / RADAR MAINTENANCE	2,257	5,502	5,475	7,734	6,200	7,000	7,000	7,000
01-04-00-52810	CONTRACT - UNIFORM CLEANING	4,868	5,319	4,945	4,787	5,500	5,500	5,500	5,500
01-04-00-52820	CONTRACT - MEDICAL FEES	35	452	967	548	1,000	1,000	1,000	1,000
01-04-00-52840	CONTRACT-WILL COUNTY SHERIFF	-	-	-	-	7,000	5,000	5,000	5,000
01-04-00-52830	WESCOM	356,860	360,678	364,328	414,725	448,000	457,500	480,000	505,000
01-04-00-53800	NATURAL GAS	3,183	5,039	7,782	4,492	5,000	7,000	7,200	7,400
01-04-00-53900	TELEPHONE	23,238	27,339	23,080	28,475	47,000	33,000	34,000	35,000
01-04-00-54100	MEDICAL, DENTAL & LIFE INS	703,056	690,596	701,250	705,089	690,000	715,000	750,000	787,000
01-04-00-56100	MONTHLY ALLOWANCE	-	-	-	3,150	4,500	4,500	4,500	4,500
01-04-00-56200	TRAINING & SEMINARS	-	(125)	541	1,511	-	22,000	22,000	22,000
01-04-00-56300	DARE / GREAT EXPENSES	768	-	2,278	2,861	2,000	3,000	3,000	3,000
01-04-00-56400	NOTARY FEES	-	-	135	118	200	200	200	200
01-04-00-56500	DUI EXPENSES	-	-	15,484	1,205	4,000	15,000	6,000	6,000
01-04-00-56600	ELECTRONIC CITATION EXPENSES	-	-	-		5,000	3,000	10,000	5,000
01-04-00-56800	MISCELLANEOUS EXPENSES	7,268	50,781	17,975	4,779	8,000	10,000	10,000	10,000
01-04-00-56810	COMMISSIONERS BOARD	6,608	6,418	15,522	9,956	20,900	13,000	13,000	21,000
01-04-00-56850	TRANSFER TO POLICE PENSION	747,943	741,792	815,072	1,212,200	1,310,000	1,398,000	1,398,000	1,398,000
01-04-00-57000	FICA / MEDICARE	284,643	286,757	287,107	313,863	292,000	312,000	315,000	317,000
01-04-00-57100	IMRF	36,517	37,183	38,922	36,385	38,000	39,500	40,000	41,000
01-04-01-50100	SALARIES - AUXILIARY	772	1,320	620	1,580	1,000	1,000	1,000	1,000
01-04-01-52200	AUXILIARY EQUIPMENT	-	-	480	-	1,500	2,000	2,000	2,000
01-04-01-57000	FICA / MEDICARE	59	101	47	121	100	100	100	100

extra to pension

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY2016 APPRVD BUD	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
	TOTAL POLICE EXPENSES:	6,298,337	6,375,714	6,580,734	7,406,458	7,649,600	8,010,000	7,933,700	8,122,400
01-05-00-40111	ANIMAL CONTROL REVENUE	90	610	830	1,135	500	500	500	500
	TOTAL ANIMAL CONTROL REVENUES:	263	610	830	1,135	500	500	500	500
01-05-00-52800	CONTRACT - OTHER	39,021	39,910	37,430	39,778	40,000	40,000	41,000	42,000
	TOTAL ANIMAL CONTROL EXPENSES:	39,021	39,910	37,455	39,778	40,000	40,000	41,000	42,000
01-06-00-43000	REAL ESTATE TAXES	1,339	1,250	1,462	1,122	1,200	1,700	1,700	1,700
	TOTAL YARD WASTE REVENUES:	1,339	1,250	1,462	1,122	1,200	1,700	1,700	1,700
01-06-00-52200	EQUIPMENT MAINTENANCE	14,746	4,895	12,004	7,735	15,000	15,000	15,000	15,000
01-06-00-52210	DISPOSAL FEES	3,600	91,426	3,725	5,450	7,000	7,000	7,000	7,000
01-06-00-56800	MISCELLANEOUS EXPENSES	60	109	-	257	1,500	1,500	1,500	1,500
	TOTAL YARD WASTE EXPENSES:	64,967	126,559	34,746	13,443	23,500	23,500	23,500	23,500
01-07-00-45650	STAFF REVIEW FEES	15,145	13,022	16,610	46,590	20,000	20,000	20,000	20,000
01-07-00-45660	APPLICATION FEES	20,062	32,066	41,238	21,718	2,000	10,000	10,000	10,000
01-07-00-45670	ENGINEERING REVIEW FEES	-	44,665	97,022	192,517	150,000	50,000	50,000	50,000
01-07-00-45680	ENGINEERING INSPECTION FEES	-	-	-	142,136	100,000	35,000	35,000	35,000
	TOTAL PLANNING & ECON. DEVELOP REV	37,592	91,207	153,755	403,352	272,000	115,000	115,000	115,000
01-07-00-50100	BASE SALARY	73,046	37,469	91,468	166,467	181,000	184,000	186,000	189,000
01-07-00-51000	OFFICE SUPPLIES	2,135	2,380	2,016	2,239	2,000	1,500	1,500	1,500
01-07-00-51200	POSTAGE	897	3,056	1,789	947	3,000	1,000	1,000	1,000
01-07-00-51300	BOOKS & PAMPHLETS	-	-	102	-	200	200	200	200
01-07-00-51400	DUES & SUBSCRIPTIONS	493	776	1,415	2,210	8,000	6,000	6,000	6,000
01-07-00-51500	GASOLINE, OIL & OTHER FLUIDS	124	153	224	194	600	200	200	200
01-07-00-52850	FACADE 50/50	15,024	7,988	13,960	10,700	40,000	40,000	40,000	40,000
01-07-00-53200	CONSULTANTS	25,457	138,996	136,424	43,256	210,000	185,000	185,000	185,000
01-07-00-53900	TELEPHONE	2,146	1,699	2,805	3,091	3,100	4,000	4,200	4,400
01-07-00-54100	MEDICAL, DENTAL, LIFE	7,266	609	-	29,940	27,000	29,500	30,500	32,100
01-07-00-55000	OFFICE EQUIPMENT RENTAL	2,898	2,204	2,852	2,906	3,500	3,500	3,600	3,700
01-07-00-56200	TRAINING & SEMINARS	1,062	2,559	1,053	7,183	10,500	8,000	8,000	8,000
01-07-00-56300	ADVERTISING	1,442	1,710	4,178	2,992	3,200	3,200	3,200	3,200
01-07-00-56800	MISCELLANEOUS EXPENSES	10,999	596	-	-	300	500	500	500
01-07-00-56801	HERITAGE AND ARCHITECTURE EXPENSES	-	20	-	-	100	1,500	1,500	1,500
01-07-00-56802	PLANNING & ZONING EXPENSES	-	-	-	-	200	200	200	200
01-07-00-57000	FICA/MEDICARE	5,588	2,866	6,997	12,735	14,000	14,500	15,000	15,500
01-07-00-57100	IMRF	8,027	4,134	10,685	17,763	19,500	21,000	21,500	22,000
	TOTAL PLANNING & ECON. DEVELOP EXP	152,403	206,654	280,011	298,793	526,200	503,800	508,100	514,000
01-08-00-41100	BUILDING PERMITS	217,699	231,520	158,495	374,677	800,000	550,000	550,000	550,000
01-08-00-41200	PLAN REVIEW	43,671	38,881	24,009	8,984	3,500	5,000	5,000	5,000
01-08-00-49000	MISCELLANEOUS INCOME	2,308	867	(330)	210	-	300	300	300
	TOTAL BUILDING REVENUES:	263,678	271,267	182,174	383,870	803,500	555,300	555,300	555,300
01-08-00-50100	BASE SALARY	64,112	71,478	82,344	145,302	155,000	158,000	161,000	163,000
01-08-00-51000	OFFICE SUPPLIES	1,542	2,630	2,436	3,171	2,800	2,800	2,800	2,800
01-08-00-51200	POSTAGE	1,115	1,781	1,346	119	2,000	1,000	1,000	1,000
01-08-00-51300	BOOKS & PAMPHLETS	1,098	169	-	823	1,000	1,000	1,000	1,000
01-08-00-51400	DUES AND SUBSCRIPTIONS	-	35	125	388	600	500	500	500
01-08-00-51500	GASOLINE, OIL AND OTHER FLUIDS	-	-	83	1,305	2,500	1,500	1,500	1,500
01-08-00-51600	UNIFORM ALLOWANCE	237	-	115	140	500	500	500	500
01-08-00-51700	CODE COMPLIANCE GRANT	-	-	-	-	60,000	60,000	60,000	60,000
01-08-00-51800	JANITORIAL SUPPLIES	400	654	422	464	500	700	-	-
01-08-00-52000	VEHICLE MAINTENANCE	-	-	107	4	800	800	800	800
01-08-00-52100	BUILDING MAINTENANCE	11,971	21,569	29,285	23,737	20,000	24,000	-	-
01-08-00-53200	CONSULTANTS	180,848	202,293	157,590	16,075	20,000	45,000	45,000	45,000
01-08-00-53210	PLAN REVIEW EXPENSE	36,469	33,989	27,488	1,035	15,000	15,000	15,000	15,000
01-08-00-53800	NATURAL GAS	-	416	1,486	1,049	1,300	1,300	1,300	1,300
01-08-00-53900	TELEPHONE	1,363	1,768	3,925	3,810	4,100	4,200	4,300	4,400
01-08-00-54100	MEDICAL, DENTAL, LIFE INS	7,209	7,149	7,254	28,101	29,000	30,000	31,500	33,000
01-08-00-55000	OFFICE EQUIPMENT RENTAL	3,330	3,370	2,981	2,906	3,500	3,500	3,500	3,500
01-08-00-56200	TRAINING & SEMINARS	-	-	15	200	3,000	3,000	3,000	3,000
01-08-00-56300	ADVERTISING	-	-	-	-	300	300	300	300
01-08-00-56800	MISCELLANEOUS EXPENSES	20,894	1,226	597	-	300	300	300	300
01-08-00-57000	FICA/MEDICARE	4,895	5,480	6,238	11,023	12,000	12,500	13,000	13,500
01-08-00-57100	IMRF	7,591	8,790	9,755	15,944	17,500	18,000	18,500	19,000
	TOTAL BUILDING EXPENSES:	341,617	364,372	335,447	252,388	351,700	383,900	364,800	369,400
01-09-00-49000	MISCELLANEOUS INCOME	4,301	820	1,295	1,550	500	500	500	500
	TOTAL ENGINEERING REVENUES:	4,301	820	1,295	1,550	500	500	500	500
01-09-00-50100	BASE SALARY	-	-	-	87,261	260,000	270,000	275,000	280,000
	RC TO CAPITAL			-		(178,500)	(108,000)	(110,000)	(112,000)

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY2016 APPRVD BUD	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
01-09-00-50200	OVERTIME	-	-	-	12,957	10,000	10,000	10,000	10,000
	RC TO CAPITAL			-		(10,000)	(10,000)	(10,000)	(10,000)
01-09-00-51200	POSTAGE	-	-	-	845	1,500	1,500	1,500	1,500
01-09-00-51300	BOOKS & PAMPHLETS	-	-	-	-	400	400	400	400
01-09-00-51400	DUES & SUBSCRIPTIONS	-	-	-	759	700	700	700	700
01-09-00-51500	GASOLINE, OIL & OTHER FLUIDS	-	-	-	2,924	2,500	2,500	2,500	2,500
01-09-00-51600	UNIFORM ALLOWANCE	-	-	-	1,603	1,500	1,600	1,600	1,600
01-09-00-51700	MISC. SUPPLIES	-	-	-	63	-	200	200	200
01-09-00-51900	TOOLS	-	-	-	508	1,000	1,000	1,000	1,000
01-09-00-52000	VEHICLE MAINTENANCE	-	-	-	3,098	6,000	4,000	4,000	4,000
01-09-00-52200	EQUIPMENT MAINTENANCE	-	-	-	2,992	6,500	6,500	6,500	6,500
01-09-00-53200	CONSULTANTS	24,515	73,489	73,915	73,009	50,000	50,000	50,000	50,000
01-09-00-53300	RECORDING FEES	-	-	-	-	200	200	200	200
01-09-00-53900	TELEPHONE	-	-	-	1,090	1,000	1,400	1,500	1,600
01-09-00-54100	MEDICAL, DENTAL & LIFE INS	-	-	-	19,787	51,000	53,000	56,000	58,500
	RC TO CAPITAL			-		(35,700)	(21,200)	(22,400)	(23,400)
01-09-00-56200	TRAINING & SEMINARS	-	-	-	90	5,000	5,000	5,000	5,000
01-09-00-56300	ADVERTISING	-	-	-	960	1,000	1,000	1,000	1,000
01-09-00-56800	MISCELLANEOUS EXPENSES	-	-	-	253	1,000	1,000	1,000	1,000
01-09-00-57000	FICA / MEDICARE	-	-	-	7,581	20,000	22,500	23,000	23,500
	RC TO CAPITAL			-		(14,000)	(9,000)	(9,200)	(9,400)
01-09-00-57100	IMRF	-	-	-	9,180	25,500	28,500	29,000	29,500
	RC TO CAPITAL					(17,100)	(11,400)	(11,600)	(11,800)
	TOTAL ENGINEERING EXPENSES:	24,515	73,489	73,915	226,947	189,500	301,400	306,900	312,100
01-15-00-50100	SALARIES	108,106	64,791	68,514	71,213	73,000	74,000	75,000	76,000
01-15-00-50200	OVERTIME	24	118	369	38	1,000	1,000	1,000	1,000
01-15-00-51500	GASOLINE, OIL & OTHER FLUIDS	-	-	46	760	500	2,000	2,000	2,000
01-15-00-51600	UNIFORMS / BOOTS	516	594	639	490	600	600	600	600
01-15-00-51700	STOCK PARTS				2,191	3,100	2,500	2,500	2,500
01-15-00-51900	TOOLS / EQUIPMENT	3,488	4,035	3,714	4,523	4,500	4,500	4,500	4,500
01-15-00-52200	EQUIPMENT MAINTENANCE	9,938	3,684	3,148	3,977	6,000	6,000	6,000	6,000
01-15-00-54100	MEDICAL, DENTAL & LIFE INS	14,012	7,362	6,909	7,023	7,500	7,900	8,300	9,000
01-15-00-55000	EQUIPMENT RENTALS			458	267	-	1,000	1,000	1,000
01-15-00-56200	TRAINING & SEMINARS	320	480	-		1,000	1,000	1,000	1,000
01-15-00-57000	FICA / MEDICARE	8,271	5,015	5,292	5,459	5,600	5,800	5,900	6,000
01-15-00-57100	IMRF	12,187	7,907	8,433	7,818	8,000	8,400	8,500	8,600
01-15-00-68000	MISCELLANEOUS EXPENSES	-	3,409	4,997	1,958	2,000	2,000	2,000	2,000
	TOTAL GARAGE EXPENSES:	157,076	99,013	102,064	104,647	112,800	116,700	118,300	120,200
01-16-00-49000	MISCELLANEOUS INCOME	-	1,716	1,434	1,111	-	1,000	1,000	1,000
	TOTAL PRIME BLVD REVENUES:	-	1,716	1,434	1,111	-	1,000	1,000	1,000
01-16-00-51000	OFFICE SUPPLIES	2,576	3,909	3,129	4,111	3,200	3,200	3,500	3,800
01-16-00-51200	POSTAGE	1,574	1,861	1,886	363	3,800	500	500	500
01-16-00-51800	JANITORIAL SUPPLIES	822	1,304	1,004	1,179	1,300	1,500	2,000	2,500
01-16-00-52100	BUILDING MAINTENANCE	18,004	69,170	14,904	14,912	20,000	21,000	21,000	21,000
01-16-00-52800	CONTRACT - OTHER	9,435	11,502	11,548	11,233	11,000	12,000	13,000	14,000
01-16-00-53200	NATURAL GAS	7,684	10,712	12,810	8,940	12,000	12,500	13,000	13,500
01-16-00-53900	TELEPHONE	3,864	5,949	9,547	9,133	10,500	11,000	11,500	12,000
01-16-00-55000	EQUIPMENT RENTAL	11,790	8,656	8,694	8,675	9,000	9,000	9,000	9,000
01-16-00-68000	MISCELLANEOUS EXPENSES	-	5,154	2,389	914	1,000	1,000	1,000	1,000
	TOTAL PRIME BLVD EXPENSES:	55,748	118,216	65,911	59,459	71,800	71,700	74,500	77,300
01-18-00-43000	REAL ESTATE TAXES	309,740	269,483	235,000	210,469	210,000	209,000	209,000	209,000
01-18-00-43200	RE TAXES - ROAD & BRIDGE	587,873	595,828	613,356	625,596	656,000	663,000	663,000	663,000
01-18-00-44000	ELECTRONIC RECYCLING	-	-	-	-	-	15,000	15,000	15,000
01-18-00-49000	MISCELLANEOUS INCOME	10,174	37,585	13,906	165,138	-	10,000	10,000	10,000
	TOTAL STREETS REVENUES:	908,898	907,065	878,275	1,002,722	866,000	897,000	897,000	897,000
01-18-00-50100	BASE SALARY	676,465	754,185	887,433	839,656	873,000	897,500	911,000	925,000
01-18-00-50200	OVERTIME	73,761	99,928	164,104	72,082	120,000	120,000	120,000	120,000
01-18-00-51100	LICENSES	323	669	460	236	700	700	700	700
01-18-00-51300	BOOKS & PAMPHLETS	290	631	666	-	1,000	1,000	1,000	1,000
01-18-00-51400	DUES & SUBSCRIPTIONS	520	709	571	1,047	1,500	1,500	1,500	1,500
01-18-00-51500	GASOLINE, OIL & OTHER FLUIDS	24,659	28,369	32,093	14,636	35,000	25,000	28,000	30,000
01-18-00-51550	DIESEL FUEL	41,238	53,810	66,067	32,109	55,000	40,000	42,000	44,000
01-18-00-51600	UNIFORM ALLOWANCE	5,783	7,416	7,909	6,000	8,500	8,500	8,500	8,500
01-18-00-51610	SAFETY EQUIPMENT	4,704	4,465	8,171	3,602	6,500	6,500	6,500	6,500
01-18-00-51620	WEED SPRAY	710	331	-	431	500	500	500	500
01-18-00-51630	STREET SIGNS & PARTS	16,493	14,670	8,808	48,413	50,000	20,000	20,000	20,000
01-18-00-51650	STREET MAINTENANCE PARTS	696	1,121	2,666	2,005	3,000	3,000	3,000	3,000
01-18-00-51660	CONCRETE / REDI-MIX	-	-	-	161	1,500	1,500	1,500	1,500
01-18-00-51680	LIQUID CHLORIDE	2,401	2,369	8,671	5,109	8,000	8,000	8,000	8,000
01-18-00-51900	TOOLS / EQUIPMENT	4,750	15,519	10,349	1,251	6,500	21,500	21,500	6,500
01-18-00-52000	VEHICLE MAINTENANCE	28,811	37,259	65,056	57,094	47,000	60,000	60,000	60,000
01-18-00-52001	TREE PROGRAM EXPENSES	2,150	4,422	-	43,330	50,000	50,000	50,000	50,000
01-18-00-52200	EQUIPMENT MAINTENANCE	35,628	11,962	37,046	38,903	30,000	40,000	40,000	40,000
01-18-00-52210	STREET LIGHT MAINTENANCE	24,176	40,045	33,571	29,265	37,000	37,000	37,000	37,000

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY2016 APPRVD BUD	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
01-18-00-52211	TRAFFIC SIGNAL MAINTENANCE	-	16,423	24,346	44,266	26,000	26,000	26,000	26,000
01-18-00-52300	RADIO / RADAR MAINTENANCE	2,005	2,242	4,905	-	3,000	3,000	3,000	3,000
01-18-00-52310	INFRASTRUCTURE MAINTENANCE	-	1,954	-	234,110	20,000	20,000	20,000	20,000
01-18-00-52420	PARKWAY TREE SERVICE	27,419	32,325	8,260	16,158	20,000	20,000	20,000	20,000
01-18-00-52800	CONTRACT - OTHER	8,559	10,127	14,810	19,761	20,000	27,500	30,000	31,000
01-18-00-53700	ELECTRIC	202,410	196,285	200,435	318,582	330,000	290,000	290,000	290,000
01-18-00-54100	MEDICAL, DENTAL & LIFE INS	141,908	139,517	151,736	169,421	176,000	192,000	198,000	207,000
01-18-00-55000	EQUIPMENT RENTALS	-	9,057	4,098	1,025	8,000	8,000	8,000	8,000
01-18-00-56200	TRAINING & SEMINARS	9,391	6,208	8,305	6,097	12,000	9,000	9,000	9,000
01-18-00-56300	ADVERTISING / PROMO	2,127	816	659	487	1,500	1,500	1,500	1,500
01-18-00-56800	MISCELLANEOUS EXPENSES	2,084	4,638	7,845	940	6,000	2,000	2,000	2,000
01-18-00-56810	DOWNTOWN BEAUTIFICATION	-	-	-	15,586	15,000	15,000	15,000	15,000
01-18-00-57000	FICA / MEDICARE	57,170	65,472	80,478	69,608	65,000	87,500	89,000	90,500
01-18-00-57100	IMRF	88,591	103,615	127,334	97,982	91,500	124,000	126,000	128,000
	TOTAL STREETS EXPENSES:	1,496,438	1,670,485	1,986,271	2,187,852	2,128,700	2,167,700	2,198,200	2,214,700
01-19-00-43000	REAL ESTATE TAXES	8,906	12,180	12,059	6,174	6,100	6,500	6,500	6,500
01-19-00-49200	CONTRIBUTIONS / DONATIONS	9,303	2,050	2,050	3,129	2,000	2,000	2,000	2,000
	TOTAL ESDA REVENUES:	18,209	14,230	14,109	9,303	8,100	8,500	8,500	8,500
01-19-00-50100	BASE SALARY	5,019	5,000	5,019	5,031	5,000	6,000	6,000	6,000
01-19-00-51400	DUES & SUBSCRIPTIONS	100	175	150	150	300	300	300	300
01-19-00-51500	GASOLINE, OIL & OTHER FLUIDS	2,481	2,570	1,756	1,735	3,000	3,000	3,000	3,000
01-19-00-51600	UNIFORM ALLOWANCE	907	1,214	1,992	238	2,500	2,500	2,500	2,500
01-19-00-51610	MEDICAL SUPPLIES	3,833	473	-	-	2,500	2,500	2,500	2,500
01-19-00-51900	TOOLS / EQUIPMENT	-	1,495	851	1,758	11,500	2,000	2,000	2,000
01-19-00-52000	VEHICLE MAINTENANCE	1,796	6,833	3,840	676	4,000	4,000	4,000	4,000
01-19-00-52200	EQUIPMENT MAINTENANCE	319	82	-	-	1,500	1,500	1,500	1,500
01-19-00-52300	RADIO / RADAR MAINTENANCE	3,155	-	-	1,888	2,500	2,500	2,500	2,500
01-19-00-52800	CONTRACT - OTHER	8,268	6,781	7,288	9,083	37,500	10,000	10,000	10,000
01-19-00-55100	OTHER RENTALS - PAGERS	1,849	2,072	2,196	-	2,200	2,200	2,200	2,200
01-19-00-56200	TRAINING & SEMINARS	-	550	249	132	1,000	1,000	1,000	1,000
01-19-00-56800	MISCELLANEOUS EXPENSES	128	2,147	804	1,639	3,500	3,500	3,500	3,500
01-19-00-57000	FICA / MEDICARE	384	382	384	385	400	400	400	400
	TOTAL ESDA EXPENSES:	28,239	29,773	24,530	22,716	77,400	41,400	41,400	41,400
01-20-00-42200	CANAL DAYS DONATION/REVENUES	15,000	19,005	67,942	65,438	70,000	75,000	75,000	75,000
	TOTAL SPECIAL PROJ. REVENUES:	15,323	27,598	83,627	82,639	70,000	75,000	75,000	75,000
01-20-00-52100	DONATIONS - PASS THRU	-	5,098	-	705	4,000	15,000	-	-
01-20-00-52200	CANAL DAYS EXPENSES	18,500	16,847	50,336	54,158	70,000	75,000	75,000	75,000
01-20-00-52400	SUMMER ART SERIES	-	-	6,819	21,775	20,000	20,000	20,000	20,000
01-20-00-58400	MOSQUITO CONTROL	-	275	500	5,712	6,000	6,000	6,000	6,000
01-20-00-58900	TRANSFER TO GEN CAP FUND	717,576	2,273,041	1,541,653	1,270,000	2,000,000	3,150,000	-	-
01-20-00-68901	TRANSFER TO OTHER GOVT FUND	-	-	-		1,600	1,600	1,900	1,900
	TOTAL SPECIAL PROJ. EXPENSES:	736,076	2,296,124	1,601,380	1,352,350	2,101,600	3,267,600	102,900	102,900
	TOTAL GENERAL FUND REVENUES:	12,396,442	12,842,102	13,168,479	14,176,480	13,868,200	13,897,600	13,966,800	14,247,800
	TOTAL GENERAL FUND EXPENSES:	10,698,650	13,063,481	12,625,660	13,782,761	15,411,900	17,252,400	13,943,600	14,192,200
	RESTRICTED VIDEO GAMING						(56,000)	(56,000)	(56,000)
	RESTRICTED FOR COMMUTER LOT						(31,200)	(31,200)	(31,200)
	RESTRICTED FOR PUBLIC SAFETY						292,000	65,000	60,000
	USE OF RESERVES						3,150,000	-	-
	SURPLUS / (DEFICIT)	1,697,791	(221,379)	542,819	393,719	(1,543,700)	-	1,000	28,400
02-00-00-44000	ALLOTMENTS	758,369	742,280	871,586	702,844	625,000	650,000	650,000	650,000
02-00-00-47000	INTEREST INCOME	2,354	3,927	3,547	4,517	1,200	1,200	1,200	1,200
	TOTAL MFT REVENUES:	765,560	746,207	875,133	707,361	626,200	651,200	651,200	651,200
02-00-00-52310	INFRASTRUCTURE MAINTENANCE	(5,036)	-	683,469	1,126,932	540,000	1,290,200	1,140,000	-
02-00-00-52440	SNOW & ICE CONTROL	177,704	170,108	168,092	176,978	240,000	240,000	240,000	240,000
	TOTAL MFT EXPENSES:	197,507	170,108	851,562	1,303,910	780,000	1,530,200	1,380,000	240,000
	TOTAL MFT FUND REVENUES:	765,560	746,207	875,133	707,361	626,200	651,200	651,200	651,200
	TOTAL MFT FUND EXPENSES:	197,507	170,108	851,562	1,303,910	780,000	1,530,200	1,380,000	240,000
	USE OF RESERVES						879,000	728,800	
	SURPLUS / (DEFICIT)	568,053	576,099	23,572	(596,549)	(153,800)	-	-	411,200
04-00-00-43000	REAL ESTATE TAXES	781,456	783,651	820,756	859,277	877,600	878,800	861,700	855,000
04-00-00-47000	INTEREST INCOME	533	686	572	704	100	100	100	100
04-00-00-49800	TRANSFER IN	-	256,635	1,503,875	1,514,400	1,539,100	1,535,975	1,525,650	1,539,400
	TOTAL BOND SINKING FUND REVENUES:	781,988	1,040,972	2,325,203	2,374,381	2,416,800	2,414,875	2,387,450	2,394,500
	PRIOR BONDS - REPAID	764,595	766,815	369,798	-	-			

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY2016 APPRVD BUD	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
04-00-00-60000	AMERICAN TRUST	428	856	535	962	1,500	1,700	2,000	2,000
04-00-00-68700	2012 ALT REV BOND INTEREST	-	256,635	203,875	164,375	137,500	109,375	73,750	37,500
04-00-00-68750	2012 ALT REV BOND PRINCIPAL	-	-	1,300,000	1,350,000	1,400,000	1,425,000	1,450,000	1,500,000
04-00-00-68770	2015 GO BOND PRINCIPAL	-	-	-	-	85,000	855,000	335,000	-
04-00-00-68780	2015 GO BOND INTEREST	-	-	-	-	37,700	23,800	6,700	-
	2017 GO BOND	-	-	-	-	-		520,000	855,000
	TOTAL BOND SINKING FUND EXPENSES:	765,023	1,024,306	2,279,209	2,375,337	2,416,800	2,414,875	2,387,450	2,394,500
	TOTAL BOND SINKING FUND REVENUES:	781,988	1,040,972	2,325,203	2,374,381	2,416,800	2,414,875	2,387,450	2,394,500
	TOTAL BOND SINKING FUND EXPENSES:	765,023	1,024,306	2,279,209	2,375,337	2,416,800	2,414,875	2,387,450	2,394,500
	SURPLUS / (DEFICIT)	16,965	16,666	45,994	(956)	-	-	-	-
12-00-00-43000	RE TAXES	25,900	38,868	46,058	49,285	50,000	90,000	90,000	90,000
12-00-00-47000	INTEREST INCOME	160	243	366	529	-	400	400	400
	TOTAL TIF REVENUES:	26,060	39,111	46,424	109,815	50,000	90,400	90,400	90,400
12-00-00-52311	TIF STUDYS/CONSULTANTS	-	-	9,539	61,124	10,000	31,400	31,400	31,400
12-00-00-56990	TIF SURPLUS DISTRIBUTION	7,252	10,883	16,124	18,848	17,000	19,000	19,000	19,000
	TOTAL TIF EXPENSES:	43,103	77,788	25,663	79,972	142,000	50,400	50,400	50,400
	TOTAL TIF FUND REVENUES:	26,060	39,111	46,424	109,815	50,000	90,400	90,400	90,400
	TOTAL TIF FUND EXPENSES:	43,103	77,788	25,663	79,972	142,000	50,400	50,400	50,400
	REFUND GENERAL FUND						(40,000)	(40,000)	(20,000)
	SURPLUS / (DEFICIT)	(17,043)	(38,677)	20,761	29,843	(92,000)	-	-	20,000
14-00-00-40510	ELECTRIC EXCISE TAX	-	-	-	128,179	750,000	550,000	550,000	550,000
14-00-00-40600	NON-HOME RULE SALES TAX	1,533,465	1,606,324	1,637,143	1,544,129	1,550,000	1,550,000	1,560,000	1,565,000
14-00-00-41000	ANNEXATIONS - MUNICIPAL FACILITY	11,600	11,600	9,200	12,300	8,000	10,000	10,000	10,000
14-00-00-41200	ANNEXATIONS - POLICE DEPT	6,525	6,525	7,200	9,850	9,000	7,000	7,000	7,000
14-00-00-41300	ANNEXATIONS - STREET	2,900	5,150	3,200	5,400	4,000	4,000	4,000	4,000
14-00-00-41400	ANNEXATIONS - EMA	725	725	800	2,650	1,000	1,000	1,000	1,000
14-00-00-41500	ROAD IMPACT FEES	43,500	46,500	55,500	36,750	19,500	37,000	37,000	37,000
14-00-00-43000	RE TAXES - STORMWATER MGMT	347	625	873	1,122	1,100	1,100	1,100	1,100
14-00-00-44000	CAPITAL GRANTS - FEDERAL	97,579	138,315	149,299	357,019	614,000	5,012,800	1,760,000	-
14-00-00-45620	TELECOM UTILITY TAX	308,700	290,871	259,187	226,238	220,000	220,000	220,000	220,000
14-00-00-47000	INTEREST INCOME	8,496	28,123	16,978	8,852	5,000	5,500	-	-
14-00-00-47100	DEVELOPER REIMBURSEMENTS	-	-	523,623	-	2,520,000	100,000	100,000	100,000
14-00-00-49000	MISCELLANEOUS INCOME	1,000	21,400	4,567	2,727	1,000	1,000	1,000	1,000
14-00-00-49450	TRANSFER FROM GEN FUND	717,576	2,273,041	1,541,653	1,270,000	2,000,000	3,150,000	-	-
14-00-00-49500	BOND PROCEEDS	9,750,000	-	1,489,923	1,275,000	-	1,275,000	-	1,275,000
14-00-00-49510	(PREM) / DISC ON BOND ISSUE	339,156	-	(8,986)	24,659	-			
	TOTAL CAPITAL PROJECT REVENUES:	13,876,171	5,246,556	6,043,827	5,113,688	7,702,600	11,924,400	4,251,100	3,771,100
14-00-00-52310	INFRASTRUCTURE MAINTENANCE	84,856	78,895	85,705	254,192	540,000	100,000	100,000	100,000
14-00-00-52311	ROADWAY PROJECTS CAPITAL	95,996	4,120,757	3,145,601	4,453,620	4,770,000	7,960,800	2,030,000	1,520,000
	RC SALARIES FROM GEN FD					255,300	159,600	163,200	166,600
14-00-00-52320	SIDEWALK PROGRAM	75,579	99,384	96,647	281,663	280,000	140,000	120,000	150,000
14-00-00-53150	EMERALD ASH BORER	-	-	61,216	46,561	50,000	50,000	45,900	50,000
14-00-00-53200	CONSULTANTS	509,312	638,058	539,570	1,125,163	1,853,000	1,788,000	100,000	300,000
14-00-00-54310	BOND ISSUANCE EXPENSES	122,334	-	27,061	22,346	-	30,000	-	30,000
14-00-00-55000	EQUIPMENT RENTALS	545	360	-	-	5,000	5,000	5,000	5,000
14-00-00-56800	MISCELLANEOUS EXPENSES	1,401	6,302	19,178	9	5,000	5,000	5,000	5,000
14-00-00-57200	AZAVAR NON HOME RULE TAX	-	-	-	15,364		10,000	-	-
14-00-00-58100	STORMWATER EXPENSES	-	125,000	125,000	125,000	750,000	450,000		
14-00-00-59510	CAPITAL - ADMINISTRATION	-	-	17,200	3,570	-	205,000	70,000	-
14-00-00-59530	CAPITAL - POLICE	122,231	80,142	57,600	54,918	84,000	60,000	60,000	60,000
14-00-00-59550	CAPITAL - ENGINEERING	-	-	-		-	30,000	-	30,000
14-00-00-59560	CAPITAL - PUBLIC WORKS	162,755	77,590	347,034	430,761	106,000	205,000	435,000	205,000
14-00-00-67300	BOND PAYMENT TRANSFER	-	-	902,325	1,029,800	1,025,500	1,026,000	1,017,000	1,026,000
14-00-00-67400	LAND ACQUISITION	-	-	418,565	16,453	100,000	100,000	100,000	100,000
	TOTAL CAPITAL PROJECT EXPENSES:	1,568,083	9,533,012	6,424,048	9,255,241	9,823,800	12,324,400	4,251,100	3,747,600
	TOTAL CAPITAL PROJ FUND REVENUES:	13,876,171	5,246,556	6,043,827	5,113,688	7,702,600	11,924,400	4,251,100	3,771,100
	TOTAL CAPITAL PROJ FUND EXPENSES:	1,568,083	9,533,012	6,424,048	9,255,241	9,823,800	12,324,400	4,251,100	3,747,600
	USE OF RESERVES						400,000	-	-
	SURPLUS / (DEFICIT)	12,308,088	(4,286,457)	(380,221)	(4,141,554)	(2,121,200)	-	-	23,500
20-00-00-46100	WATER BILLING	3,418,903	3,557,388	3,697,488	3,668,303	3,865,000	3,725,000	3,880,000	4,030,000
20-00-00-46103	TURN-ON FEES	7,705	9,620	9,550	6,490	8,500	7,000	7,000	7,000
20-00-00-46200	SEWER BILLING	3,359,003	3,564,158	3,710,578	3,715,764	3,860,000	3,805,000	3,960,000	4,110,000
20-00-00-46300	PENALTIES	30,246	34,458	32,247	30,160	27,000	30,000	30,000	30,000
20-00-00-46400	TEMPORARY WATER PERMITS	290	330	390	510	300	1,000	1,000	1,000
20-00-00-46500	METERS	34,581	71,622	53,797	67,442	45,000	100,000	100,000	100,000
20-00-00-47000	INTEREST INCOME	7,498	11,121	9,653	13,619	15,800	61,000	60,000	60,000
20-00-00-49000	MISCELLANEOUS INCOME	11,564	9,904	10,111	10,299	7,000	7,000	7,000	7,000
	TOTAL WATER/SEWER REVENUES:	7,742,544	7,327,692	7,754,456	8,288,081	7,836,100	7,736,000	8,045,000	8,345,000
20-06-00-46000	GARBAGE BILLING	1,921,868	2,006,615	2,079,699	2,230,569	2,295,000	2,375,000	2,458,000	2,544,000

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY2016 APPRVD BUD	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
20-06-00-46100	PENALTIES	9,754	9,986	9,596	9,552	9,000	9,000	9,000	9,000
	TOTAL GARBAGE REVENUES:	1,932,750	2,017,664	2,090,144	2,240,971	2,304,000	2,384,000	2,467,000	2,553,000
24-00-00-40300	REALIZED GAIN ON INVESTMENTS	-	-	-	3,041	-			
24-00-00-43000	RE TAXES - BONNIE BRAE	60,687	39,969	39,984	39,977	-	40,000	40,000	40,000
24-00-00-45000	RECEIPTS - BONNIE BRAE	541	123	371	590	-	500	500	500
20-24-00-45300	TAP ON FEES	300,000	450,300	272,200	1,160,552	1,182,800	300,000	300,000	300,000
20-24-00-46101	WATER SURCHARGE	717,747	715,608	705,877	719,107	715,000	720,000	720,000	720,000
20-24-00-46102	SR. WATER SURCHARGE	67,195	68,824	69,668	71,721	69,000	71,000	71,000	71,000
20-24-00-46201	SEWER SURCHARGE	803,114	804,240	796,274	811,773	804,500	812,000	812,000	812,000
20-00-00-48570	REIMBURSE - DEVELOPERS	5,000	-	-		950,000	2,950,000		
									-
	TOTAL WATER/SEWER CAPITAL REVENUES:	4,259,351	3,890,938	4,209,649	3,097,970	3,721,300	4,893,500	1,943,500	1,943,500
20-00-00-90000	DEPRECIATION EXPENSE	1,237,005	1,601,496	2,048,220	1,893,308	1,975,000	2,120,000	2,527,500	2,655,000
	TOTAL WATER/SEWER EXPENSES:	1,237,005	(2,019,707)	1,101,261	1,893,308	1,975,000	2,120,000	2,527,500	2,655,000
20-01-00-50100	BASE SALARY	128,094	120,234	135,136	144,927	151,000	156,000	159,000	163,000
20-01-00-50200	OVERTIME	-	377	-	-	1,000	1,000	1,000	1,000
20-01-00-51000	OFFICE SUPPLIES	10,785	11,298	9,261	5,218	9,500	3,000	3,000	3,000
20-01-00-51200	POSTAGE	40,842	43,217	44,857	57,340	70,000	64,000	66,000	68,000
20-01-00-52800	CONTRACT - CENTRAL SQUARE	32,500	37,500	53,750	40,000	40,000	35,000	37,000	38,000
20-01-00-53100	CITY AUDIT	14,125	12,810	13,195	14,670	14,000	15,000	16,000	17,000
20-01-00-53200	CONSULTANTS	-	-	-	7,039	25,000	52,600	28,500	29,500
20-01-00-53300	RECORDING FEES	-	-	-	-	500	500	500	500
20-01-00-53900	TELEPHONE	2,284	2,281	2,246	1,730	2,900	3,500	3,500	3,500
20-01-00-54100	MEDICAL, DENTAL & LIFE INS	33,901	19,729	20,466	40,910	42,000	44,000	46,200	48,500
20-01-00-55000	EQUIPMENT RENTALS - COPIER	2,865	2,851	2,851	2,771	4,000	5,500	5,500	5,500
20-01-00-56200	TRAINING & SEMINARS	-	80	-	-	500	500	500	500
20-01-00-56400	NOTARY FEES	-	-	-	-	200	200	200	200
20-01-00-56800	MISCELLANEOUS EXPENSES	2,488	4,162	11,201	1,929	5,000	5,000	5,000	5,000
20-01-00-57000	FICA / MEDICARE	9,748	9,118	10,261	11,024	12,000	12,100	12,500	13,000
20-01-00-57100	IMRF	15,162	14,662	16,545	15,903	17,500	18,000	18,500	19,000
	TOTAL WATER/SEWER ADMIN EXPENSES:	295,602	279,680	320,250	366,180	396,600	415,900	402,900	415,200
20-06-00-52750	GARBAGE CONTRACT	1,918,640	2,000,956	2,089,773	2,223,225	2,295,000	2,375,000	2,458,000	2,544,000
20-06-00-52800	CONTRACT - OTHER	7,380	7,401	7,428	7,507	7,200	7,500	7,500	7,500
20-06-00-56800	MISC EXPENSE	27	-	58	-	2,600	2,500	2,500	2,500
	TOTAL GARBAGE EXPENSES:	1,926,047	2,008,357	2,097,258	2,230,732	2,304,800	2,385,000	2,468,000	2,554,000
20-15-00-50100	BASE SALARY	554,080	591,101	732,621	601,819	610,000	650,000	660,000	670,000
20-15-00-50200	OVERTIME	69,522	107,877	119,116	68,337	100,000	100,000	100,000	100,000
20-15-00-51400	DUES & SUBSCRIPTIONS	274	855	1,011	643	2,000	2,000	2,000	2,000
20-15-00-51500	GASOLINE, OIL & OTHER FLUIDS	24,075	19,926	15,946	11,051	15,000	15,000	15,000	15,000
20-15-00-51550	DIESEL	6,556	2,422	12,408	6,697	2,000	7,000	7,000	7,000
20-15-00-51600	UNIFORM ALLOWANCE	1,623	3,807	3,639	3,688	4,000	4,000	4,000	4,000
20-15-00-51810	LAB SUPPLIES	9,944	7,044	4,856	8,469	10,000	10,000	10,000	10,000
20-15-00-51811	WATER SAMPLES	12,243	13,446	15,455	13,506	20,000	20,000	20,000	20,000
20-15-00-51820	CHLORINE / POLYPHOSPHATE	29,708	32,704	36,535	31,349	40,000	40,000	40,000	40,000
20-15-00-51900	TOOLS / EQUIPMENT	3,967	8,545	17,555	2,500	12,000	19,000	12,000	12,000
20-15-00-52000	VEHICLE MAINTENANCE	13,987	9,259	28,607	3,277	15,000	15,000	15,000	15,000
20-15-00-52100	BUILDING MAINTENANCE	7,677	4,658	5,913	12,252	19,000	19,000	19,000	19,000
20-15-00-52200	EQUIPMENT MAINTENANCE	4,648	14,047	17,106	14,301	15,000	20,000	20,000	20,000
20-15-00-52220	CHLORINATOR MAINTENANCE	770	3,360	9,711	9,122	10,000	10,000	10,000	10,000
20-15-00-52230	METERS	148,736	119,847	215,783	167,723	255,000	225,000	225,000	225,000
20-15-00-52240	PUMP / MOTOR MAINTENANCE	1,805	285	14,148	4,853	10,000	10,000	10,000	10,000
20-15-00-52260	SYSTEM MAINTENANCE	61,248	135,941	114,583	101,358	135,000	150,000	150,000	150,000
20-15-00-52270	WELL MAINTENANCE	31,412	4,399	28,175	69,120	100,000	100,000	100,000	100,000
20-15-00-52300	RADIO / RADAR MAINTENANCE	1,595	2,314	2,438	-	5,000	5,000	5,000	5,000
20-15-00-52800	CONTRACT - OTHER	83	365	609	401	2,000	2,000	2,000	2,000
20-15-00-52820	CONTRACT - MEDICAL FEES	-	-	-	19	1,000	1,000	1,000	1,000
20-15-00-53200	CONSULTANTS	128,657	53,391	6,720	1,451	25,000	70,000	10,000	10,000
20-15-00-53700	ELECTRIC	183,705	139,086	138,931	147,993	155,000	172,000	175,000	180,000
20-15-00-53800	NATURAL GAS	1,599	1,936	5,366	2,103	6,500	2,100	2,200	2,300
20-15-00-53900	TELEPHONE	5,033	6,274	3,769	3,666	4,000	4,500	4,600	4,700
20-15-00-54000	LIABILITY/WORKMAN COMP INS	82,016	92,682	96,796	77,032	122,000	90,000	94,000	98,000
20-15-00-54100	MEDICAL, DENTAL & LIFE INS	116,167	89,543	119,149	105,127	115,000	131,000	137,000	145,000
20-15-00-55000	EQUIPMENT RENTALS	3,983	2,538	196	-	1,000	1,000	1,000	1,000
20-15-00-56200	TRAINING & SEMINARS	1,267	1,907	2,270	2,285	3,000	3,000	3,000	3,000
20-15-00-56500	JULIE - EXPENSE	7,019	5,188	6,339	6,963	8,000	8,000	8,500	9,000
20-15-00-56800	MISCELLANEOUS EXPENSES	254	1,915	1,271	534	2,000	2,000	2,000	2,000
20-15-00-56920	TRANSFER TO BONNIE BRAE	205,390	209,278	212,417	216,960	224,500	222,000	226,000	231,000
20-15-00-56930	TRANSFER TO LOCKPORT HTS	154,043	156,959	159,313	162,720	168,400	166,000	169,000	173,000
20-15-00-56931	TRANSFER TO GENERAL FUND	102,611	144,932	115,362	110,352	208,600	143,000	143,000	144,000
	Includes: 20% of IT Budget, 50% of Prime Blvd Expenses, & 30% for General Overhead					-			
20-15-00-57000	FICA / MEDICARE	47,084	53,142	65,006	51,072	45,000	65,000	66,000	67,000
20-15-00-57100	IMRF	70,566	81,554	99,875	70,711	62,000	93,000	95,000	96,500

ACCOUNT NUMBER	DESCRIPTION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY2016 APPRVD BUD	FY 2017 BUDGET	FY 2018 BUDGET	FY 2019 BUDGET
	TOTAL WATER EXPENSES:	2,116,880	2,136,545	2,478,949	2,146,393	2,532,000	2,596,600	2,563,300	2,603,500
20-16-00-50100	BASE SALARY	645,092	658,321	691,978	620,258	661,000	780,000	792,000	804,000
20-16-00-50200	OVERTIME	54,438	55,963	45,179	40,045	75,000	75,000	75,000	75,000
20-16-00-50400	NON-WORKING PTO	(14,008)	(6,357)	8,018	(11,032)	10,000	10,000	10,000	10,000
20-16-00-51000	OFFICE SUPPLIES	1,414	1,347	1,217	1,420	1,300	1,500	1,500	1,500
20-16-00-51200	POSTAGE	-	-	-	-	200	500	500	500
20-16-00-51400	DUES & SUBSCRIPTIONS	1,830	1,354	2,552	1,908	3,500	3,500	3,500	3,500
20-16-00-51500	GASOLINE, OIL & OTHER FLUIDS	19,501	22,019	18,657	11,685	23,600	16,000	17,000	18,000
20-16-00-51550	DIESEL FUEL	2,006	6,376	6,807	5,734	7,000	7,500	8,000	8,500
20-16-00-51600	UNIFORM ALLOWANCE	3,016	3,894	3,321	3,335	5,000	5,000	5,000	5,000
20-16-00-51800	JANITORIAL SUPPLIES	4,472	2,456	1,714	958	1,500	2,000	2,000	2,000
20-16-00-51810	LAB SUPPLIES	8,750	11,311	10,804	10,474	12,000	15,000	15,000	15,000
20-16-00-51820	CHLORINE	8,591	12,244	7,707	9,028	13,000	13,000	13,000	13,000
20-16-00-51830	POLYMER	55,620	57,996	66,081	61,329	70,000	70,000	70,000	70,000
20-16-00-51840	ALUMINUM SULFATE	20,257	32,176	42,271	37,806	50,000	50,000	50,000	50,000
20-16-00-51900	TOOLS / EQUIPMENT	3,151	2,951	7,566	2,237	2,500	62,000	3,000	3,000
20-16-00-52000	VEHICLE MAINTENANCE	3,691	5,713	11,387	3,788	10,000	10,000	10,000	10,000
20-16-00-52100	BUILDING MAINTENANCE	18,398	23,262	15,344	28,525	25,000	25,000	25,000	25,000
20-16-00-52200	EQUIPMENT MAINTENANCE	13,682	37,778	31,947	22,964	50,000	50,000	50,000	50,000
20-16-00-52240	PUMP / MOTOR MAINTENANCE	33,461	54,131	117,128	46,076	75,000	75,000	75,000	75,000
20-16-00-52260	SYSTEM MAINTENANCE	48,378	165,444	81,175	91,903	100,000	100,000	100,000	100,000
20-16-00-52300	RADIO / RADAR MAINTENANCE	117	-	122	-	1,000	1,000	1,000	1,000
20-16-00-52800	CONTRACT - OTHER	23,187	17,051	20,632	33,062	28,000	28,000	28,000	28,000
20-16-00-52810	SLUDGE REMOVAL	77,794	102,160	102,275	97,229	125,000	130,000	135,000	140,000
20-16-00-52820	CONTRACT - MEDICAL FEES	334	596	484	534	800	2,000	2,000	2,000
20-16-00-52830	PERMITS	50,000	51,000	51,000	51,000	51,500	52,000	52,000	52,000
20-16-00-53200	CONSULTANTS	18,975	35,793	6,720	-	20,000	70,000	40,000	40,000
20-16-00-53700	ELECTRIC	448,115	248,046	339,810	311,729	402,000	405,000	410,000	415,000
20-16-00-53800	NATURAL GAS	7,692	11,248	14,700	8,669	12,500	15,000	15,000	15,000
20-16-00-53900	TELEPHONE	6,405	4,638	4,959	4,800	5,100	6,000	6,500	7,000
20-16-00-54000	LIABILITY/WORKMANS COMP INS	89,663	92,666	96,791	73,818	123,000	90,000	95,000	100,000
20-16-00-54100	MEDICAL, DENTAL & LIFE INS	145,089	143,072	142,572	133,250	138,000	145,000	151,300	160,000
20-16-00-55000	EQUIPMENT RENTALS	2,108	10,531	3,984	-	4,000	4,000	4,000	4,000
20-16-00-56200	TRAINING & SEMINARS	2,060	4,801	3,434	3,213	6,000	6,000	6,000	6,000
20-16-00-56800	MISCELLANEOUS EXPENSES	6,232	1,424	742	285	500	500	500	500
20-16-00-56931	TRANSFER TO GENERAL FUND	76,206	85,823	83,322	80,622	172,700	107,000	106,000	105,000
	Includes: 20% of IT Budget, & 30% for General Overhead					-			
20-16-00-57000	FICA / MEDICARE	52,967	54,472	56,323	50,320	51,000	71,000	72,000	73,000
20-16-00-57100	IMRF	79,326	82,562	83,310	70,466	70,000	99,000	100,500	102,000
	TOTAL SEWER EXPENSES:	4,312,201	3,545,314	4,448,626	2,247,939	2,406,700	2,602,500	2,550,300	2,589,500
24-00-00-52260	SYSTEM MAINTENANCE	-	300,303	-		-			
20-24-00-52310	TAP ON FEE REBATES	61,000	179,300	37,000	269,899	50,000	200,000	50,000	50,000
20-24-00-67000	ENGINEERING/CONSULTANT FEES	18,074	51,550	151,619	106,452	775,000	1,115,000	350,000	350,000
20-24-00-67100	WATER/SEWER PROJECTS	97,995	47,909	98,030	127,310	4,760,000	12,579,000	1,787,000	363,000
24-00-00-67200	CAPITAL OUTLAY - WATER	9,864	-	3,600	3,411	-	70,000	35,000	50,000
20-24-00-67250	CAPITAL OUTLAY - SEWER	75,804	-	23,450	8,400	160,000	113,000	105,000	125,000
20-24-00-68000	IEPA LOAN REPAYMENT - WATER	86,529	80,840	75,009	65,978	312,700	55,000	49,000	42,000
20-24-00-68300	IEPA LOAN REPAYMENT - SEWER	223,132	212,684	212,794	184,749	638,500	167,000	155,000	143,000
20-24-00-68400	BOND PAYMENT TRANSFER	-	102,654	601,550	484,600	512,000	512,000	508,000	513,000
24-00-00-70001	NEW IEPA LOANS			-		-	-	100,000	100,000
	TOTAL WATER/SEWER CAPITAL EXPENSES:	603,140	653,339	2,170,804	1,391,127	7,208,200	14,811,000	3,139,000	1,736,000
	TOTAL WATER/SEWER FUND REVENUES	13,934,645	13,236,294	14,054,249	13,627,022	13,861,400	15,013,500	12,455,500	12,841,500
	TOTAL WATER/SEWER EXPENSE	10,490,875	6,603,529	12,617,147	10,275,679	16,823,300	24,931,000	13,651,000	12,553,200
	LOW INTEREST LOAN	-	-	-		2,000,000	2,500,000	-	-
	USE OF RESERVE						7,417,500	1,195,500	
	SURPLUS / (DEFICIT)	3,443,770	6,632,766	1,437,102	3,351,344	(961,900)	-	-	288,300

ORDINANCE NO. 16-015

**AN ORDINANCE FOR THE LEVYING AND ASSESSING OF TAXES
FOR THE CITY OF LOCKPORT, WILL COUNTY, ILLINOIS,
FOR THE FISCAL YEAR OF SAID CITY COMMENCING JANUARY 1, 2017
AND ENDING DECEMBER 31, 2017**

**This Ordinance has been published in pamphlet form by the
authority of the Mayor and the City Council of the City of Lockport,
County of Will, and State of Illinois.**

SUMMARY OF 2016 TAX LEVY FUNDS

I.	Corporate Fund Levy (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/8-3-1)		$	2,035,000
II.	Police Protection Fund (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-1-3)		$	860,000
III.	Street & Bridge Levy (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-81-1,5/11-81-2)			-
IV.	Civil Defense Fund (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/8-3-16)		$	7,000
V.	Refuse Fund (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-19-4)		$	1,800
VI.	IMRF (pursuant to Illinois Compiled Statutes Chapter 40, Section 5/7-171)		$	164,750
VII.	Social Security Fund (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/21-110)		$	165,250
VIII.	Liability Insurance Fund (pursuant to Illinois Compiled Statutes Chapter 745, Section 10/9-107)		$	220,000
IX.	Police Pension Fund (pursuant to Illinois Compiled Statutes Chapter 40, Section 5/3-125)		$	1,355,000
X.	Municipal Auditing Fund (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/8-8-8)		$	26,000
XI.	School Crossing Guard Fund (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-80-23)		$	1,300
XII.	Street Lighting (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-80-5)		$	220,000
XIII.	Stormwater Management (pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-113.1-1)		$	2,000
	Subtotal		$	5,058,100
IX.	Principal & Interest on Outstanding Bonds Debt Service Fund	878,800		
	Bond Total		$	878,800
	TOTAL AMOUNT		$	5,936,900

I. *GENERAL CORPORATE PURPOSE FUND*

(Pursuant to Illinois Compiled Statutes Chapter 65, Section 5/8-3-1)

A. *GENERAL ADMINISTRATION*

	Amount Budgeted 2017	To Be Raised By Taxation	To Be Raised by Other Sources or Levied Previously
PERSONAL SERVICES			
Salaries	$ 579,500	$ 560,700	$ 18,800
Unemployment	$ 20,000	$ 20,000	$ -
TOTAL	**$ 599,500**	**$ 580,700**	**$ 18,800**
SUPPLIES AND MATERIALS			
Office Supplies	$ 12,000	$ 10,000	$ 2,000
Postage	$ 5,500	$ 5,000	$ 500
Books, Pamphlets, Forms	$ 500	$ -	$ 500
Newsletter	$ 14,000	$ 12,000	$ 2,000
Dues, Memberships, Subscriptions	$ 61,000	$ 50,000	$ 11,000
Gasoline	$ 2,000	$ 1,000	$ 1,000
Sundry Supplies		$ -	$ -
TOTAL	**$ 95,000**	**$ 78,000**	**$ 17,000**
REPAIRS AND MAINTENANCE			
Building	$ -	$ -	$ -
Office Equipment	$ 600	$ -	$ 600
Contract - Code Book	$ 8,000	$ 7,500	$ 500
Contract - Central Square	$ 140,000	$ 65,500	$ 74,500
Contract - Other	$ 14,500	$ 14,500	$ -
LCTV - Operating	$ 6,000	$ 6,000	$ -
LCTV - Capital	$ -	$ -	$ -
Contract - Consultants	$ 80,000	$ 80,000	$ -
Contract - Record Fee	$ 5,000	$ 5,000	$ -
Computer Technology, Training, Maintenance	$ 172,000	$ 151,000	$ 21,000
TOTAL	**$ 426,100**	**$ 329,500**	**$ 96,600**
EXPENSES - UTILITIES			
Gas	$ -	$ -	$ -
Telephone	$ 7,500	$ 7,500	$ -
TOTAL	**$ 7,500**	**$ 7,500**	**$ -**
EXPENSES - INSURANCE			
Medical	$ 96,000	$ 96,000	$ -
Retire's Med, Dental & Life	$ 216,000	$ 154,000	$ 62,000
Treasures's Bond	$ 200	$ -	$ 200
TOTAL	**$ 312,200**	**$ 250,000**	**$ 62,200**
EXPENSES - RENTAL			
Office Equipment Rental	$ 6,000	$ 2,000	$ 4,000
Other Rental	$ -	$ -	$ -
TOTAL	**$ 6,000**	**$ 2,000**	**$ 4,000**

EXPENSES - OTHER			
Monthly Allowance & Employee Expense	$ 13,700	$ 5,000	$ 8,700
Training and Seminars	$ 40,000	$ 30,000	$ 10,000
Advertising/Promo	$ 15,000	$ 5,000	$ 10,000
Events	$ 30,000	$ 10,000	$ 20,000
Notary Fees	$ 200	$ -	$ 200
Marketing	$ 50,000	$ 10,000	$ 40,000
Miscellaneous	$ 6,000	$ -	$ 6,000
TOTAL	**$ 154,900**	**$ 60,000**	**$ 94,900**
CONTINGENCIES			
Contingencies - Miscellaneous	$ 150,000	$ -	$ 150,000
TOTAL	**$ 150,000**	**$ -**	**$ 150,000**
CAPITAL OUTLAY			
Capital Outlay	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**
TOTAL GENERAL ADMINISTRATION	**$ 1,751,200**	**$ 1,307,700**	**$ 443,500**
B. ***COMMUTER PARKING LOT***			
PERSONAL SERVICES			
Salaries	$ 6,000	$ -	$ 6,000
TOTAL	**$ 6,000**	**$ -**	**$ 6,000**
SUPPLIES AND MATERIALS			
Street Signs, Parts	$ 500	$ -	$ 500
Sundry Supplies	$ -	$ -	$ -
TOTAL	**$ 500**	**$ -**	**$ 500**
REPAIRS AND MAINTENANCE			
R & M Commuter Lot	$ 6,000	$ -	$ 6,000
Building Maintenance	$ 5,000	$ -	$ 5,000
Other Contract	$ 9,800	$ -	$ 9,800
TOTAL	**$ 20,800**	**$ -**	**$ 20,800**
EXPENSES - UTILITIES			
Electric	$ 8,000	$ -	$ 8,000
Gas	$ 1,700	$ -	$ 1,700
TOTAL	**$ 9,700**	**$ -**	**$ 9,700**
EXPENSES - INSURANCE			
Medical		$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**

CAPITAL OUTLAY						
Capital Outlay	$	-	$	-	$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL COMMUTER PARKING LOT	**$**	**37,000**	**$**	**-**	**$**	**37,000**
C. ***ANIMAL CONTROL***						
REPAIRS AND MAINTENANCE						
Building Maintenace	$	-	$	-	$	-
Contract - Other	$	40,000	$	35,000	$	5,000
TOTAL	**$**	**40,000**	**$**	**35,000**	**$**	**5,000**
CAPITAL OUTLAY						
Capital Outlay	$	-	$	-	$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL ANIMAL CONTROL	**$**	**40,000**	**$**	**35,000**	**$**	**5,000**
D. **PLANNING/BUILDING/ECON DEVELOPMENT**						
PERSONAL SERVICES						
Salaries	$	342,000	$	291,300	$	50,700
TOTAL	**$**	**342,000**	**$**	**291,300**	**$**	**50,700**
SUPPLIES & MATERIALS						
Office Supplies	$	4,300	$	4,300	$	-
Postage	$	2,000	$	2,000	$	-
Janitorial Supplies	$	700	$	-	$	700
Books, Pamphlets, Forms	$	1,200	$	-	$	1,200
Dues, Memberships, Subscriptions	$	6,500	$	6,000	$	500
Tools	$	-	$	-	$	-
Gasoline	$	1,700	$	1,700	$	-
Uniform Allowance	$	500	$	500	$	-
Sundry Supplies	$	-	$	-	$	-
TOTAL	**$**	**16,900**	**$**	**14,500**	**$**	**2,400**
CONTRACTS						
Vehicle Maintenance	$	800	$	500	$	300
Building Maintenance	$	24,000	$	18,000	$	6,000
Equipment Maintenance	$	-	$	-	$	-
Façade 50/50,ADA 50/50, & Compliance	$	100,000	$	-	$	100,000
Contract - Consultants	$	230,000	$	140,000	$	90,000
Plan Review Expense	$	15,000	$	-	$	15,000
Recording Fees	$	-	$	-	$	-
Engineering	$	270,800	$	-	$	270,800
TOTAL	**$**	**640,600**	**$**	**158,500**	**$**	**482,100**

EXPENSES - UTILITES			
Gas	$ 1,300	$ 1,000	$ 300
Telephone	$ 8,200	$ 6,000	$ 2,200
TOTAL	**$ 9,500**	**$ 7,000**	**$ 2,500**
EXPENSES - INSURANCE			
Medical	$ 59,500	$ 54,000	$ 5,500
TOTAL	**$ 59,500**	**$ 54,000**	**$ 5,500**
EXPENSES - RENTALS			
Equipment Rentals - Office	$ 7,000	$ 4,000	$ 3,000
Other Rentals	$ -	$ -	$ -
TOTAL	**$ 7,000**	**$ 4,000**	**$ 3,000**
EXPENSES - OTHER			
Training & Seminars	$ 11,000	$ 10,000	$ 1,000
Advertising	$ 3,500	$ -	$ 3,500
Heritage & Architecture	$ 1,500	$ -	$ 1,500
Sundry Expenses	$ 1,000	$ -	$ 1,000
TOTAL	**$ 17,000**	**$ 10,000**	**$ 7,000**
CONTINGENCIES			
Contingencies - Miscellaneous	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY			
Capital Outlay	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**
TOTAL BUILDING/PLANNING/ECON DEV	**$ 1,092,500**	**$ 539,300**	**$ 553,200**

E. ***CITY MAINTENANCE***

PERSONAL SERVICES			
Salaries	$ 75,000	$ 70,000	$ 5,000
TOTAL	**$ 75,000**	**$ 70,000**	**$ 5,000**
SUPPLIES & MATERIALS			
Office Supplies	$ -	$ -	$ -
Uniforms	$ 600	$ -	$ 600
Tools / Equipment	$ 7,000	$ -	$ 7,000
Sundry Supplies		$ -	$ -
TOTAL	**$ 7,600**	**$ -**	**$ 7,600**
REPAIRS AND MAINTENANCE			
Equipment Maintenance	$ 6,000	$ 5,000	$ 1,000
Equipment Supplies	$ 2,000	$ 2,000	$ -
TOTAL	**$ 8,000**	**$ 7,000**	**$ 1,000**

EXPENSES - UTILITIES						
Telephone	$	-	$	-	$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
EXPENSES - INSURANCE						
Medical	$	7,900	$	6,000	$	1,900
TOTAL	**$**	**7,900**	**$**	**6,000**	**$**	**1,900**
RENTALS						
Other Rentals	$	1,000	$	1,000	$	-
TOTAL	**$**	**1,000**	**$**	**1,000**	**$**	**-**
EXPENSES - OTHER						
Training & Seminars	$	1,000	$	-	$	1,000
Misc Expenses	$	2,000	$	1,000	$	1,000
TOTAL	**$**	**3,000**	**$**	**1,000**	**$**	**2,000**
CONTINGENCIES						
Contingencies - Miscellaneous	$	-	$	-	$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
CAPITAL OUTLAY						
Capital Outlay	$	-	$	-	$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL CITY MAINTENANCE	**$**	**102,500**	**$**	**85,000**	**$**	**17,500**
F. ***HERITAGE & ARCHITECTURE***						
EXPENSES - OTHER						
Misc Expenses	$	-	$	-	$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL H & A EXPENDITURES	**$**	**-**	**$**	**-**	**$**	**-**
G. ***PRIME BLVD LOCATION***						
SUPPLIES & MATERIALS						
Office Supplies	$	3,700	$	3,700	$	-
Miscellaneous Supplies	$	1,000	$	1,000	$	-
Janitorial Supplies	$	1,500	$	1,000	$	500
TOTAL	**$**	**6,200**	**$**	**5,700**	**$**	**500**
REPAIRS AND MAINTENANCE						
Building Maintenance	$	21,000	$	19,000	$	2,000
Contract-Other	$	12,000	$	10,300	$	1,700
Alarm System			$	-	$	-
TOTAL	**$**	**33,000**	**$**	**29,300**	**$**	**3,700**

	EXPENSES - UTILITIES					
	Natural Gas	$	12,500	$	12,000	$ 500
	Telephone	$	11,000	$	9,000	$ 2,000
	TOTAL	**$**	**23,500**	**$**	**21,000**	**$ 2,500**
	RENTALS					
	Equipment Rental	$	9,000	$	8,000	$ 1,000
	TOTAL	**$**	**9,000**	**$**	**8,000**	**$ 1,000**
	TOTAL PRIME BLVD EXPENDITURES	**$**	**71,700**	**$**	**64,000**	**$ 7,700**
H.	***SPECIAL PROJECTS***					
	Canal Days	$	75,000	$	-	$ 75,000
	Special Projects	$	35,000	$	-	$ 35,000
	Mosquito Control	$	6,000	$	4,000	$ 2,000
	TOTAL	**$**	**116,000**	**$**	**4,000**	**$ 112,000**
	OTHER EXPENSES					
	Transfer to General Capital Fund & Debt Service Fund	$	3,151,600	$	-	$ 3,151,600
	Rebates	$	-	$	-	$ -
	TOTAL	**$**	**3,151,600**	**$**	**-**	**$ 3,151,600**
	CAPITAL OUTLAY					
	Capital Outlay	$	-	$	-	$ -
	TOTAL	**$**	**-**	**$**	**-**	**$ -**
	TOTAL SPECIAL PROJECTS	**$**	**3,267,600**	**$**	**4,000**	**$ 3,263,600**
II.	**GENERAL CORPORATE PURPOSE FUND TOTAL**					
A.	GENERAL ADMINISTRATION	**$**	**1,751,200**	**$**	**1,307,700**	**$ 443,500**
B.	COMMUTER PARKING LOT	**$**	**37,000**	**$**	**-**	**$ 37,000**
C.	ANIMAL CONTROL	**$**	**40,000**	**$**	**35,000**	**$ 5,000**
D.	PLANNING COMMISSION (Planning, Building, & Engineering)	**$**	**1,092,500**	**$**	**539,300**	**$ 553,200**
E.	CITY MAINTENANCE	**$**	**102,500**	**$**	**85,000**	**$ 17,500**
F.	HERITAGE & ARCHITECTURE	**$**	**-**	**$**	**-**	**$ -**
G.	PRIME BLVD.	**$**	**71,700**	**$**	**64,000**	**$ 7,700**
H.	SPECIAL PROJECTS	**$**	**3,267,600**	**$**	**4,000**	**$ 3,263,600**
	SUBTOTAL	**$**	**6,362,500**	**$**	**2,035,000**	**$ 4,327,500**
II.	***POLICE PROTECTION FUND***					
	(Pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-1-3)					
	PERSONAL SERVICES					
	Salaries	$	4,134,000	$	860,000	$ 3,274,000
	TOTAL	**$**	**4,134,000**	**$**	**860,000**	**$ 3,274,000**
	SUPPLIES & MATERIALS					

Office Supplies	$ 19,500	$ -	$ 19,500
Postage	$ 3,000	$ -	$ 3,000
Janitorial Supplies	$ 2,200	$ -	$ 2,200
Dues, Memberships, Subscriptions	$ 5,000	$ -	$ 5,000
Gasoline, Oil, Fluids	$ 80,000	$ -	$ 80,000
Uniform Allowance	$ 22,000	$ -	$ 22,000
Ammunition	$ 13,000	$ -	$ 13,000
Film/Tapes	$ 12,000	$ -	$ 12,000
DUI Expense	$ 15,000	$ -	$ 15,000
Forfeitures	$ 55,000	$ -	$ 55,000
Federal Seizure Expenses	$ 445,000	$ -	$ 445,000
Administration Fees / Tows	$ -	$ -	$ -
Canine Supplies	$ 2,500	$ -	$ 2,500
Sundry Supplies	$ 10,000	$ -	$ 10,000
TOTAL	**$ 684,200**	**$ -**	**$ 684,200**
REPAIRS & MAINTENANCE			
Auxiliary - Auxiliary Equipment	$ 2,000	$ -	$ 2,000
Vehicles	$ 40,000	$ -	$ 40,000
Buildings	$ 50,000	$ -	$ 50,000
Equipment Maint\Contract	$ 26,000	$ -	$ 26,000
Radio and Radar	$ 7,000	$ -	$ 7,000
Electronic Citation Expense	$ 3,000	$ -	$ 3,000
Contract - Clean/Repair Uniforms	$ 5,500	$ -	$ 5,500
Contract - Consultants	$ -	$ -	$ -
Contract - Medical	$ 1,000	$ -	$ 1,000
Contract - WESCOM & Will County	$ 462,500	$ -	$ 462,500
Computer Maintenance	$ -	$ -	$ -
TOTAL	**$ 597,000**	**$ -**	**$ 597,000**
EXPENSES - UTILITIES			
Natural Gas	$ 7,000	$ -	$ 7,000
Telephone	$ 33,000	$ -	$ 33,000
TOTAL	**$ 40,000**	**$ -**	**$ 40,000**
EXPENSES - INSURANCE			
Medical	$ 715,000	$ -	$ 715,000
TOTAL	**$ 715,000**	**$ -**	**$ 715,000**
EXPENSES - OTHER			
Monthly Allowance	$ 4,500	$ -	$ 4,500
Training & Seminars	$ 22,000	$ -	$ 22,000
Dare\Great Expenses	$ 3,000	$ -	$ 3,000
Notary Fees	$ 200	$ -	$ 200
Miscellaneous Expenses	$ -	$ -	$ -
Commissioners Board	$ 13,000	$ -	$ 13,000
TOTAL	**$ 42,700**	**$ -**	**$ 42,700**

CONTINGENCIES						
Contingencies - Miscellaneous	$	-	$	-	$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
CAPITAL OUTLAY						
Capital Outlay	$	-			$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL POLICE PROTECTION FUND	**$**	**6,212,900**	**$**	**860,000**	**$**	**5,352,900**
III. ***STREET & BRIDGE LEVY FUND***						
(Pursuant to Illinois Compiled Statutes Chapter 65,						
Section 5/11-81-1, 5/11-81-2)						
PERSONAL SERVICES						
Salaries	$	1,017,500	$	-	$	1,017,500
TOTAL	**$**	**1,017,500**	**$**	**-**	**$**	**1,017,500**
SUPPLIES & MATERIALS						
Janitorial	$	-	$	-	$	-
Licenses	$	700	$	-	$	700
Books & Pamphlets	$	1,000	$	-	$	1,000
Dues, Memberships, Subscriptions	$	1,500	$	-	$	1,500
Tools / Equipment	$	21,500	$	-	$	21,500
Gasoline, Oil, Fluids	$	25,000	$	-	$	25,000
Diesel Fuel	$	40,000	$	-	$	40,000
Uniform Allowance	$	8,500	$	-	$	8,500
Safety Equipment	$	6,500	$	-	$	6,500
Weed Spray	$	500	$	-	$	500
Street Signs & Parts	$	20,000	$	-	$	20,000
Street Maintenance Parts	$	3,000	$	-	$	3,000
Downtown Beautification	$	15,000	$	-	$	15,000
Concrete	$	1,500	$	-	$	1,500
Liquid Chloride	$	8,000	$	-	$	8,000
Sundry Supplies			$	-	$	-
TOTAL	**$**	**152,700**	**$**	**-**	**$**	**152,700**
REPAIRS & MAINTENANCE						
Vehicles	$	60,000	$	-	$	60,000
Equipment Maintenance	$	40,000	$	-	$	40,000
Street Lighting & Traffic Signal	$	63,000	$	-	$	63,000
Radio and Radar	$	3,000	$	-	$	3,000
Infrastructure	$	20,000	$	-	$	20,000
Tree Removal	$	20,000	$	-	$	20,000
Tree Program	$	50,000	$	-	$	50,000
Contract - Other	$	27,500	$	-	$	27,500
TOTAL	**$**	**283,500**	**$**	**-**	**$**	**283,500**

EXPENSES - UTILITIES						
Gas/Telephone	$	-	$	-	$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
EXPENSES - INSURANCE						
Medical	$	192,000	$	-	$	192,000
TOTAL	**$**	**192,000**	**$**	**-**	**$**	**192,000**
EXPENSES - RENTALS						
Equipment Rental	$	8,000	$	-	$	8,000
Other Rentals	$	-	$	-	$	-
TOTAL	**$**	**8,000**	**$**	**-**	**$**	**8,000**
EXPENSES - OTHER						
Training & Seminars	$	9,000	$	-	$	9,000
Advertising/Promo	$	1,500	$	-	$	1,500
Sundry	$	2,000	$	-	$	2,000
TOTAL	**$**	**12,500**	**$**	**-**	**$**	**12,500**
CAPITAL OUTLAY						
Capital Outlay	$	-	$	-	$	-
TOTAL	**$**	**-**	**$**	**-**	**$**	**-**
TOTAL STREET & BRIDGE	**$**	**1,666,200**	**$**	**-**	**$**	**1,666,200**

IV. CIVIL DEFENSE FUND

(Pursuant to Illinois Compiled Statutes Chapter 65, Section 5/8-3-16)

PERSONAL SERVICES						
Salaries	$	6,000	$	3,600	$	2,400
TOTAL	**$**	**6,000**	**$**	**3,600**	**$**	**2,400**
SUPPLIES & MATERIALS						
Dues, Memberships, Subscriptions	$	300	$	-	$	300
Tools / Equipment	$	2,000	$	-	$	2,000
Gasoline	$	3,000	$	-	$	3,000
Uniform Allowance	$	2,500	$	-	$	2,500
Medical Supplies	$	2,500	$	-	$	2,500
Sundry Supplies	$	-	$	-	$	-
TOTAL	**$**	**10,300**	**$**	**-**	**$**	**10,300**
REPAIRS & MAINTENANCE						
Vehicles	$	4,000	$	-	$	4,000
Buildings	$	-	$	-	$	-
Equipment Maintenance	$	1,500	$	-	$	1,500
Radio and Radar	$	2,500	$	1,000	$	1,500
Contract - Other	$	10,000	$	2,400	$	7,600
TOTAL	**$**	**18,000**	**$**	**3,400**	**$**	**14,600**

EXPENSES - UTILITIES			
Telephone	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**
Rentals			
Other Rentals - Pagers	$ 2,200	$ -	$ 2,200
TOTAL	**$ 2,200**	**$ -**	**$ 2,200**
EXPENSES - OTHER			
Training & Seminars	$ 1,000	$ -	$ 1,000
Misc Expense	$ 3,500	$ -	$ 3,500
TOTAL	**$ 4,500**	**$ -**	**$ 4,500**
CONTINGENCIES			
Contingencies - Miscellaneous	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY			
Capital Outlay	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**
TOTAL CIVIL DEFENSE	**$ 41,000**	**$ 7,000**	**$ 34,000**

V. ***REFUSE***

(Pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-19-4)

REPAIRS & MAINTENANCE			
Vehicles	$ -	$ -	$ -
Equipment Maintenance	$ 15,000	$ -	$ 15,000
Disposal Fees	$ 7,000	$ 1,800	$ 5,200
TOTAL	**$ 22,000**	**$ 1,800**	**$ 20,200**
EXPENSES - OTHER			
Sundry	$ 1,500	$ -	$ 1,500
TOTAL	**$ 1,500**	**$ -**	**$ 1,500**
CONTINGENCIES			
Contingencies - Miscellaneous		$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**
CAPITAL OUTLAY			
Capital Outlay	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**
TOTAL REFUSE	**$ 23,500**	**$ 1,800**	**$ 21,700**

VI.	**ILLINOIS MUNICIPAL RETIREMENT FUND**					
	(pursuant to Illinois Compiled Statutes Chapter 40, Section 5/7-171)					
	City Administration	$	58,500	$	41,750	$ 16,750
	Commuter Lot	$	-	$	-	$ -
	Police Department	$	39,500	$	20,000	$ 19,500
	Planning/Economic Development	$	21,000	$	5,000	$ 16,000
	Building Department	$	18,000	$	10,000	$ 8,000
	Engineering Department	$	17,100	$	3,000	$ 14,100
	City Maintenance	$	8,400	$	3,000	$ 5,400
	Street Department	$	124,000	$	82,000	$ 42,000
	TOTAL	**$**	**286,500**	**$**	**164,750**	**$ 121,750**
VII.	**SOCIAL SECURITY FUND**					
	(pursuant to Illinois Compiled Statutes Chapter 65, Section 5/21-110)					
	City Administration	$	43,500	$	24,000	$ 19,500
	Commuter Lot	$	500	$	250	$ 250
	Police Department	$	312,100	$	75,000	$ 237,100
	Planning/Economic Development	$	14,500	$	5,000	$ 9,500
	Building Department	$	12,500	$	5,000	$ 7,500
	Engineering Department	$	13,500	$	5,000	$ 8,500
	City Maintenance	$	5,800	$	1,000	$ 4,800
	Street Department	$	87,500	$	50,000	$ 37,500
	EMA	$	400	$	-	$ 400
	TOTAL	**$**	**490,300**	**$**	**165,250**	**$ 325,050**
VIII.	**LIABILITY INSURANCE**					
	City Administration	$	400,000	$	220,000	$ 180,000
	(pursuant to Illinois Compiled Statutes Chapter 745, Section 10/9-107)					
	TOTAL	**$**	**400,000**	**$**	**220,000**	**$ 180,000**
IX.	**POLICE PENSION FUND**					
	(pursuant to Illinois Compiled Statutes Chapter 40, Section 5/3-125)					
	POLICE PENSION FUND TOTAL	**$**	**1,398,000**	**$**	**1,355,000**	**$ 43,000**
X.	**MUNICIPAL AUDITING**					
	(pursuant to Illinois Compiled Statutes Chapter 65, Section 5/8-8-8)					
	AUDITING & EXPENSES TOTAL	**$**	**34,000**	**$**	**26,000**	**$ 8,000**
XI.	**SCHOOL CROSSING GUARD**					
	(pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-80-23)					
	SCHOOL CROSSING GUARDS SALARIES					
	TOTAL	**$**	**47,500**	**$**	**1,300**	**$ 46,200**
XII.	**STREET LIGHTING**					
	(pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-80-5)					
	TOTAL	**$**	**290,000**	**$**	**220,000**	**$ 70,000**

XIII.	**STORMWATER MANAGEMENT**			
	(pursuant to Illinois Compiled Statutes Chapter 65, Section 5/11-113.1-1)			
	TOTAL	**$ 450,000**	**$ 2,000**	**$ 448,000**
	SUBTOTAL	**$ 17,702,400**	**$ 5,058,100**	**$ 12,644,300**
XIV.	**PRINCIPAL AND INTEREST ON OUTSTANDING BONDS**			
	Debt Service Fund	$ 2,414,875	$ 878,800	$ 1,536,075

	SUMMARY
GENERAL FUND TOTAL	**$ 17,702,400**
BOND PRINCIPAL & INTEREST TOTAL	**$ 2,414,875**
TOTAL	**$ 20,117,275**
Less Estimated Rev from Sources other than the Tax Levy	**$ 14,180,375**
TOTAL AMOUNT TO BE RAISED BY THE TAX LEVY FOR ALL FUNDS	**$ 5,936,900**

I.	**GENERAL CORPORATE PURPOSE FUND**	**$ 6,362,500**	**$ 2,035,000**	**$ 4,327,500**
II.	**POLICE PROTECTION FUND**	**$ 6,212,900**	**$ 860,000**	**$ 5,352,900**
III.	**STREET & BRIDGE FUND**	**$ 1,666,200**	**$ -**	**$ 1,666,200**
IV.	**CIVIL DEFENSE FUND**	**$ 41,000**	**$ 7,000**	**$ 34,000**
V.	**REFUSE**	**$ 23,500**	**$ 1,800**	**$ 21,700**
VI.	**ILLINOIS MUNICIPAL RETIREMENT FUND**	**$ 286,500**	**$ 164,750**	**$ 121,750**
VII.	**SOCIAL SECURITY FUND**	**$ 490,300**	**$ 165,250**	**$ 325,050**
VIII.	**LIABILITY FUND**	**$ 400,000**	**$ 220,000**	**$ 180,000**
IX.	**POLICE PENSION FUND**	**$ 1,398,000**	**$ 1,355,000**	**$ 43,000**
X.	**MUNICIPAL AUDITING FUND**	**$ 34,000**	**$ 26,000**	**$ 8,000**
XI.	**SCHOOL CROSSING GUARD FUND**	**$ 47,500**	**$ 1,300**	**$ 46,200**
XII.	**STREET LIGHTING**	**$ 290,000**	**$ 220,000**	**$ 70,000**
XIII.	**STORMWATER MANAGEMENT**	**$ 450,000**	**$ 2,000**	**$ 448,000**
	SUBTOTAL	**$ 17,702,400**	**$ 5,058,100**	**$ 12,644,300**
XIV.	**PRINCIPAL & INTEREST ON OUTSTANDING BONDS**	**$ 2,414,875**	**$ 878,800**	**$ 1,536,075**
	TOTAL	**$ 20,117,275**	**$ 5,936,900**	**$ 14,180,375**