

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2023/24 BUDGET SUMMARY**

GENERAL FUND	FY 2023/24 REVENUE	FY 2023/24 EXPENSE	FY 2023/24 PERFORMANCE	FY 2022/23 PERFORMANCE
General Fund Revenue	5,531,562			4,975,222
Administrative		1,337,037		1,031,851
Police		2,577,506		2,473,966
Fleet		377,603		268,706
Streets		849,007		1,067,294
Buildings & Grounds		140,000		124,007
Special Events	25,000	61,500		68,252
TOTAL	5,556,562	5,342,653	213,909	(58,856)
WATER/SEWER FUND	FY 2023/24 REVENUE	FY 2023/24 EXPENSE	FY 2023/24 PERFORMANCE	FY 2022/23 PERFORMANCE
Water & Sewer Revenue	3,282,644			3,389,360
Water		1,826,222		1,787,083
Sewer		1,411,568	44,854	1,324,796
TOTAL	3,282,644	3,237,790	44,854	277,481
ENTERPRISE FUNDS	FY 2023/24 REVENUE	FY 2023/24 EXPENSE	FY 2023/24 PERFORMANCE	FY 2022/23 PERFORMANCE
Metra Fund	42,825	31,792	11,033	17,964
Mansion Fund	81,400	59,185	22,215	(67,708)
Special Events Fund	66,750	61,500	5,250	(14,853)
Garbage Fund	672,244	677,041	(4,797)	476
SPECIAL FUNDS	FY 2023/24 REVENUE	FY 2023/24 EXPENSE	FY 2023/24 PERFORMANCE	FY 2022/23 PERFORMANCE
Motor Fuel Tax Fund	218,303	120,000	98,303	(213,626)
Retirement Fund	-	-	-	(223,933)
Insurance Fund	240,960	240,960	-	108,426
Information Technology Fund	-	-	-	(38,914)
Fleet Maintenance Fund	280,000	-	280,000	11,294
CAPITAL FUNDS	FY 2023/24 REVENUE	FY 2023/24 EXPENSE	FY 2023/24 PERFORMANCE	FY 2022/23 PERFORMANCE
General Capital Fund	403,445	1,637,635	(1,234,190)	601,191
Water/Sewer Capital Fund	263,000	1,570,000	(1,307,000)	1,253,349
Parks Capital Fund	3,000	75,000	(72,000)	(20,250)
Downtown TIF Fund	260,000	603,550	(343,550)	239,213
Park Avenue TIF Fund	35,200	33,500	1,700	-
Downtown Business District	211,400	301,597	(90,197)	94,556
FIXED ASSET FUNDS	FY 2023/24 REVENUE	FY 2023/24 EXPENSE	FY 2023/24 PERFORMANCE	FY 2022/23 PERFORMANCE
Squad Car Replacement Fund	-	-	-	42,654
Public Works Fleet Replacement Fund	-	-	-	106,500
Water/Sewer Equipment Replacement Fund	-	-	-	72,000
NON OPERATING FUNDS	FY 2023/24 REVENUE	FY 2023/24 EXPENSE	FY 2023/24 PERFORMANCE	FY 2022/23 PERFORMANCE
Police Pension	1,003,581	711,500	292,081	256,104
Drug Forfeiture	2,000	-	2,000	336
DUI	-	20,100	(20,100)	(734)
Celebration of Summer	-	-	-	-

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2023/24 FUND BALANCES**

OPERATING FUNDS

GENERAL FUND			
FY 22/23 BEGINNING BALANCE	2,096,886	FY 23/24 BEGINNING BALANCE	2,363,968
FY 22/23 PROJECTED REVENUE	4,975,222	FY 23/24 PROJECTED REVENUE	5,556,562
FY 22/23 PROJECTED EXPENSES	4,708,139	FY 23/24 PROJECTED EXPENSES	5,342,653
MAY 1, 2023 PROJECTED BALANCE	2,363,968	MAY 1, 2024 PROJECTED BALANCE	2,577,877

WATER/SEWER FUND			
FY 22/23 BEGINNING BALANCE	807,046	FY 23/24 BEGINNING BALANCE	1,084,527
FY 22/23 PROJECTED REVENUE	3,389,360	FY 23/24 PROJECTED REVENUE	3,282,644
FY 22/23 PROJECTED EXPENSES	3,111,879	FY 23/24 PROJECTED EXPENSES	3,237,790
MAY 1, 2023 PROJECTED BALANCE	1,084,527	MAY 1, 2024 PROJECTED BALANCE	1,129,382

METRA FUND			
FY 22/23 BEGINNING BALANCE	34,614	FY 23/24 BEGINNING BALANCE	52,578
FY 22/23 PROJECTED REVENUE	43,860	FY 23/24 PROJECTED REVENUE	42,825
FY 22/23 PROJECTED EXPENSES	25,896	FY 23/24 PROJECTED EXPENSES	31,792
MAY 1, 2023 PROJECTED BALANCE	52,578	MAY 1, 2024 PROJECTED BALANCE	63,611

MANSSION FUND			
FY 22/23 BEGINNING BALANCE	(128,307)	FY 23/24 BEGINNING BALANCE	(196,015)
FY 22/23 PROJECTED REVENUE	36,331	FY 23/24 PROJECTED REVENUE	81,400
FY 22/23 PROJECTED EXPENSES	104,039	FY 23/24 PROJECTED EXPENSES	59,185
MAY 1, 2023 PROJECTED BALANCE	(196,015)	MAY 1, 2024 PROJECTED BALANCE	(173,800)

SPECIAL EVENTS FUND			
FY 22/23 BEGINNING BALANCE	(7,158)	FY 23/24 BEGINNING BALANCE	(22,011)
FY 22/23 PROJECTED REVENUE	53,399	FY 23/24 PROJECTED REVENUE	66,750
FY 22/23 PROJECTED EXPENSES	68,252	FY 23/24 PROJECTED EXPENSES	61,500
MAY 1, 2023 PROJECTED BALANCE	(22,011)	MAY 1, 2024 PROJECTED BALANCE	(16,761)

GARBAGE FUND			
FY 22/23 BEGINNING BALANCE	86,066	FY 23/24 BEGINNING BALANCE	86,542
FY 22/23 PROJECTED REVENUE	682,361	FY 23/24 PROJECTED REVENUE	702,969
FY 22/23 PROJECTED EXPENSES	681,886	FY 23/24 PROJECTED EXPENSES	677,041
MAY 1, 2023 PROJECTED BALANCE	86,542	MAY 1, 2024 PROJECTED BALANCE	112,470

MOTOR FUEL TAX FUND			
FY 22/23 BEGINNING BALANCE	1,307,953	FY 23/24 BEGINNING BALANCE	1,094,328
FY 22/23 PROJECTED REVENUE	442,223	FY 23/24 PROJECTED REVENUE	218,303
FY 22/23 PROJECTED EXPENSES	655,849	FY 23/24 PROJECTED EXPENSES	120,000
MAY 1, 2023 PROJECTED BALANCE	1,094,328	MAY 1, 2024 PROJECTED BALANCE	1,192,631

RETIREMENT FUND

FY 22/23 BEGINNING BALANCE	79,636	FY 23/24 BEGINNING BALANCE	(144,297)
FY 22/23 PROJECTED REVENUE	-	FY 23/24 PROJECTED REVENUE	-
FY 22/23 PROJECTED EXPENSES	223,933	FY 23/24 PROJECTED EXPENSES	-
MAY 1, 2023 PROJECTED BALANCE	(144,297)	MAY 1, 2024 PROJECTED BALANCE	(144,297)

INSURANCE FUND

FY 22/23 BEGINNING BALANCE	49,139	FY 23/24 BEGINNING BALANCE	157,565
FY 22/23 PROJECTED REVENUE	346,427	FY 23/24 PROJECTED REVENUE	240,960
FY 22/23 PROJECTED EXPENSES	238,001	FY 23/24 PROJECTED EXPENSES	240,960
MAY 1, 2023 PROJECTED BALANCE	157,565	MAY 1, 2024 PROJECTED BALANCE	157,565

CAPITAL FUNDS**GENERAL CAPITAL FUND**

FY 22/23 BEGINNING BALANCE	1,723,075	FY 23/24 BEGINNING BALANCE	2,324,266
FY 22/23 PROJECTED REVENUE	1,368,344	FY 23/24 PROJECTED REVENUE	403,445
FY 22/23 PROJECTED EXPENSES	767,153	FY 23/24 PROJECTED EXPENSES	1,637,635
MAY 1, 2023 PROJECTED BALANCE	2,324,266	MAY 1, 2024 PROJECTED BALANCE	1,090,076

WATER/SEWER CAPITAL FUND

FY 22/23 BEGINNING BALANCE	1,552,067	FY 23/24 BEGINNING BALANCE	2,805,416
FY 22/23 PROJECTED REVENUE	2,218,396	FY 23/24 PROJECTED REVENUE	263,000
FY 22/23 PROJECTED EXPENSES	965,047	FY 23/24 PROJECTED EXPENSES	1,570,000
MAY 1, 2023 PROJECTED BALANCE	2,805,416	MAY 1, 2024 PROJECTED BALANCE	1,498,416

PARKS CAPITAL FUND

FY 22/23 BEGINNING BALANCE	159,643	FY 23/24 BEGINNING BALANCE	139,393
FY 22/23 PROJECTED REVENUE	-	FY 23/24 PROJECTED REVENUE	3,000
FY 22/23 PROJECTED EXPENSES	20,250	FY 23/24 PROJECTED EXPENSES	75,000
MAY 1, 2023 PROJECTED BALANCE	139,393	MAY 1, 2024 PROJECTED BALANCE	67,393

DOWNTOWN TIF FUND

FY 22/23 BEGINNING BALANCE	283,200	FY 23/24 BEGINNING BALANCE	522,413
FY 22/23 PROJECTED REVENUE	266,800	FY 23/24 PROJECTED REVENUE	260,000
FY 22/23 PROJECTED EXPENSES	27,587	FY 23/24 PROJECTED EXPENSES	603,550
MAY 1, 2023 PROJECTED BALANCE	522,413	MAY 1, 2024 PROJECTED BALANCE	178,863

PARK AVENUE TIF FUND

FY 22/23 BEGINNING BALANCE	-	FY 23/24 BEGINNING BALANCE	17,304
FY 22/23 PROJECTED REVENUE	34,187	FY 23/24 PROJECTED REVENUE	35,200
FY 22/23 PROJECTED EXPENSES	16,883	FY 23/24 PROJECTED EXPENSES	33,500
MAY 1, 2023 PROJECTED BALANCE	17,304	MAY 1, 2024 PROJECTED BALANCE	19,004

DOWNTOWN BUSINESS DISTRICT

FY 22/23 BEGINNING BALANCE	267,393	FY 23/24 BEGINNING BALANCE	361,949
FY 22/23 PROJECTED REVENUE	202,228	FY 23/24 PROJECTED REVENUE	211,400
FY 22/23 PROJECTED EXPENSES	107,672	FY 23/24 PROJECTED EXPENSES	301,597
MAY 1, 2023 PROJECTED BALANCE	361,949	MAY 1, 2024 PROJECTED BALANCE	271,752

FIXED ASSET FUNDS**SQUAD CAR REPLACEMENT FUND**

FY 22/23 BEGINNING BALANCE	92,776	FY 23/24 BEGINNING BALANCE	135,430
FY 22/23 PROJECTED REVENUE	82,080	FY 23/24 PROJECTED REVENUE	-
FY 22/23 PROJECTED EXPENSES	39,426	FY 23/24 PROJECTED EXPENSES	-
MAY 1, 2023 PROJECTED BALANCE	135,430	MAY 1, 2024 PROJECTED BALANCE	135,430

PUBLIC WORKS FLEET REPLACEMENT FUND

FY 22/23 BEGINNING BALANCE	15,494	FY 23/24 BEGINNING BALANCE	121,994
FY 22/23 PROJECTED REVENUE	168,000	FY 23/24 PROJECTED REVENUE	-
FY 22/23 PROJECTED EXPENSES	61,500	FY 23/24 PROJECTED EXPENSES	-
MAY 1, 2023 PROJECTED BALANCE	121,994	MAY 1, 2024 PROJECTED BALANCE	121,994

WATER/SEWER EQUIPMENT REPLACEMENT

FY 22/23 BEGINNING BALANCE	443,717	FY 23/24 BEGINNING BALANCE	515,717
FY 22/23 PROJECTED REVENUE	72,000	FY 23/24 PROJECTED REVENUE	-
FY 22/23 PROJECTED EXPENSES	-	FY 23/24 PROJECTED EXPENSES	-
MAY 1, 2023 PROJECTED BALANCE	515,717	MAY 1, 2024 PROJECTED BALANCE	515,717

NON-OPERATING FUNDS**POLICE PENSION**

FY 22/23 BEGINNING BALANCE	8,007,969	FY 23/24 BEGINNING BALANCE	8,264,073
FY 22/23 PROJECTED REVENUE	962,067	FY 23/24 PROJECTED REVENUE	1,003,581
FY 22/23 PROJECTED EXPENSES	705,963	FY 23/24 PROJECTED EXPENSES	711,500
MAY 1, 2023 PROJECTED BALANCE	8,264,073	MAY 1, 2024 PROJECTED BALANCE	8,556,154

DRUG FORFEITURE

FY 22/23 BEGINNING BALANCE	16,814	FY 23/24 BEGINNING BALANCE	17,150
FY 22/23 PROJECTED REVENUE	2,976	FY 23/24 PROJECTED REVENUE	2,000
FY 22/23 PROJECTED EXPENSES	2,640	FY 23/24 PROJECTED EXPENSES	-
MAY 1, 2023 PROJECTED BALANCE	17,150	MAY 1, 2024 PROJECTED BALANCE	19,150

DUI FUND

FY 22/23 BEGINNING BALANCE	24,165	FY 23/24 BEGINNING BALANCE	23,431
FY 22/23 PROJECTED REVENUE	6,063	FY 23/24 PROJECTED REVENUE	-
FY 22/23 PROJECTED EXPENSES	6,797	FY 23/24 PROJECTED EXPENSES	20,100
MAY 1, 2023 PROJECTED BALANCE	23,431	MAY 1, 2024 PROJECTED BALANCE	3,331

CELEBRATION OF SUMMER

FY 22/23 BEGINNING BALANCE	6,855	FY 23/24 BEGINNING BALANCE	6,855
FY 22/23 PROJECTED REVENUE	-	FY 23/24 PROJECTED REVENUE	-
FY 22/23 PROJECTED EXPENSES	-	FY 23/24 PROJECTED EXPENSES	-
MAY 1, 2023 PROJECTED BALANCE	6,855	MAY 1, 2024 PROJECTED BALANCE	6,855

GENERAL FUND REVENUE

		ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
TAXES					
01-00-10-3010	REAL ESTATE TAXES	1,022,724	1,032,377	1,033,791	1,463,526
01-00-10-3020	ROAD & BRIDGE TAX	22,599	22,500	24,305	22,600
01-00-10-3030	SALES TAX (S-95%)	1,053,405	912,671	1,045,000	1,135,095
01-00-10-3040	STATE INCOME TAX (S-95%)	1,223,452	1,039,655	1,104,425	1,162,553
01-00-10-3070	USE TAX (S-95%)	317,264	333,404	311,738	342,299
01-00-10-3050	REPLACEMENT TAX	32,673	15,000	31,000	32,673
01-00-30-3130	CABLE FRANCHISE TAX	156,506	155,000	157,196	160,000
01-00-10-3140	TELECOMMUNICATIONS TAX	110,356	120,000	102,762	115,943
01-00-10-3150	UTILITY TAX-GAS	172,856	120,000	154,101	140,000
01-00-10-3151	UTILITY TAX-ELECTRIC	304,364	305,000	319,867	310,000
TOTAL TAXES		4,416,199	4,055,606	4,284,186	4,884,690
LICENSES & PERMITS					
01-00-20-3110	LIQUOR LICENSE	34,150	19,400	34,000	30,000
01-00-20-3150	VENDING & AMUSMENT LICENSE	-	500	-	500
01-00-20-3160	VIDEO GAMING LICENSES	16,975	16,500	16,000	16,500
01-00-20-3170	BUSINESS REGISTRATION FEES	5,275	5,500	8,000	7,500
01-00-20-3210	BUILDING PERMITS	131,812	95,000	129,327	175,000
01-00-20-3211	WATERSHED PERMIT	-	50	-	50
01-00-20-3213	SITE DEVELOPMENT PERMITS	6,360	5,000	1,929	5,000
01-00-20-3214	LANDSCAPE INSPECTION FEE	-	500	-	100
01-00-20-3120	VEHICLE LICENSES	97,090	95,000	91,732	95,000
01-00-20-3250	IMPACT FEES	1,800	-	1,200	-
TOTAL LICENSES & PERMITS		293,462	237,450	282,187	329,650
OTHER REVENUE					
01-00-30-3480	ZONING HEARING FEES	-	800	750	750
01-00-30-3481	NATURAL GAS FRANCHISE	17,204	17,204	17,204	17,204
01-00-30-3610	POLICE REPORTS	2,575	2,500	2,370	2,500
01-00-30-3710	COURT FINES	91,610	85,000	90,000	90,000
01-00-30-3720	PARKING & ORDINANCE FINES	21,680	25,000	8,560	8,500
01-00-30-3730	SEX OFFENDER REGISTRATION FEE	410	300	400	400
01-00-30-3810	INTEREST INCOME	44,602	45,000	45,000	45,000
01-00-30-3880	SCHOOL RESOURCE OFFICER	109,376	116,000	93,109	123,000
01-00-30-3890	OTHER REVENUE	47,711	20,000	151,455	23,868
01-00-00-3019	TRANSFER FROM OTHER FUNDS	-	-	-	6,000
TOTAL OTHER REVENUE		335,167	311,804	408,848	317,222
TOTAL REVENUE		5,044,828	4,604,860	4,975,222	5,531,562

TAXES

REAL ESTATE TAXES 01-00-10-3010

Budget amount is the amount levied for Property Tax Levy. Includes all real estate tax except for Police Pension Fund, insurance and retirement.

Corporate	\$ 458,555
Police	\$ 482,454
Streets	\$ 118,001
Liability Insurance	\$ 170,007
Social Security	\$ 179,012
IMRF	\$ 55,497
	\$ 1,463,526

ROAD & BRIDGE TAX 01-00-10-3020

This revenue is received from Lake Villa Township for those roads within our municipality. The Village receives a portion of the amount the townships collect from their roads and bridges levy within the corporate limits of Village of Lake Villa.

SALES TAX 01-00-10-3030

The Village currently receives 1% sales tax on eligible items sold in the Village. 2023/2024 assumes \$1,135,095 in total sales tax receipts. The first 95% of Sales Tax generated is pledged towards the General Operating Fund. 5% of the sales tax revenue is dedicated towards the General Capital Fund.

STATE INCOME TAX 01-00-10-3040

This revenue is received from the Illinois Income Tax being returned to municipalities. Utilizing a population of 8,741 at an estimate of \$140.00 per person, the revenue is anticipated for 23/24 is \$1,162,553.

First 95% of Income Tax generated is pledged towards the General Operating Fund. 5% of the sales tax revenue is dedicated towards the General Capital Fund.

USE TAX 01-00-10-3070

Local governments receive revenue from the State Use Tax rate. The funds are distributed from the Local Government Distributive Fund based on population (8,741). The State Use Tax is collected on purchases of personal property from out-of-state retailers, not including titled items (automobiles, etc.). The Village used the Illinois Municipal League estimate of \$43.39 in FY 2023/2024.

First 95% of Local Use Tax generated is pledged towards the General Operating Fund. 5% of the sales tax revenue is dedicated towards the General Capital Fund.

REPLACEMENT TAX 01-00-10-3050

This revenue is derived primarily from the income tax on corporations. It replaces the revenue

received from the tax on corporate personal property prior to 1979. Municipalities receive a share of the distribution of these funds based upon the amount of corporate personal property tax collected for them in 1977 in proportion to the total amount of personal property tax collected. It also covers a portion of personal property replacement tax issued to the Road District.

CABLE FRANCHISE 01-00-30-3130

This revenue comes from the franchise fee of 5% of monthly royalty charged against Comcast and AT&T cable service. Fees are received quarterly.

TELECOMMUNICATIONS TAX 01-00-10-3140

As of 2003 the municipal telecommunications tax (5%) and the municipal tax on the occupation or privilege of transmitting messages and the municipal infrastructure maintenance fee (1%) were repealed and then combined into a single municipally imposed telecommunications tax of 6%. Reduction in landline phones is negatively impacting this revenue source.

UTILITY TAX-GAS 01-00-10-3150

A tax is imposed on all persons engaged in the business of distributing, supplying, furnishing, or selling gas for use or consumption within the corporate limits of the village and not for resale, at the rate of five percent (5%) of the gross receipts therefrom.

UTILITY TAX-ELECTRIC 01-00-10-3151

This revenue is received at a rate of 5% of electricity bills within the corporate limits of Village of Lake Villa. Pursuant to section 8-11-2 of the Illinois municipal code and any and all other applicable authority, a tax is imposed upon the privilege of using or consuming electricity acquired in a purchase at retail and used or consumed within the corporate limits of the village.

LICENSES & PERMITS

LIQUOR LICENSE 01-00-20-3110

This revenue is received from liquor licenses and is based on the current fees and number of each classification.

VENDING AMUSEMENT LICENSE 01-00-20-3150

These receipts are derived from amusement and vending licenses for arcade machines per Village Code.

VIDEO GAMING LICENSE 01-00-20-3160

These receipts are derived from. 66 Video Gaming licenses @ \$250 per machine.

BUSINESS REGISTRATION FEES 01-00-20-3170

This revenue comes from business registrations @ \$25 per applicant per Village Code.

BUILDING PERMITS 01-00-20-3210

Miscellaneous permits based on history of building permit revenue.

WATERSHED PERMITS 01-00-20-3211

\$25 fee per Village Code for watershed inspections. Assumes 2 in FY 2023/2024.

SITE DEVELOPMENT PERMITS 01-00-20-3213

Site development permit issued with new construction.

LANDSCAPE INSPECTION FEE 01-00-20-3214

\$50 fee per Village Code for landscape inspections. Assumes 10 in FY 2023/2024.

VEHICLE LICENSE

- All households within the village are charged an annual motor vehicle license fee which is billed in installments on the sewer and water bill.
- All households located in single-family dwellings, townhomes, and condominiums - \$36.
- All multi-family rental units - \$18 (per dwelling unit).
- All multiple-family rental units located within a building reserved exclusively for senior housing - \$12 (per dwelling unit).
- Senior Discount - \$12
- Commercial:

1 to 4	Vehicles	\$ 36
5 to 10	Vehicles	\$ 72
10+	Vehicles	\$108

OTHER REVENUE

ZONING HEARING FEES 01-00-30-3480

This revenue is received from zoning hearing fees such as variations, special use permits and re-zoning requests.

NATURAL GAS FRANCHISE 01-00-30-3481

Revenue from the Village’s Natural Gas Franchise Agreement with NICOR. Payment for 31,467 Therms at the average Therm cost over the past 3-years. 2023/2024 assumes an average Therm cost of 0.5467

POLICE REPORTS 01-00-30-3610

This is a fee that is charged for copies of police reports.

COURT FINES 01-00-30-3710

This revenue comes from fines through the Court system.

PARKING & ORDINANCE FINES 01-00-30-3720

This revenue comes from local ordinance violations through the Administrative Adjudication System.

SEX OFFENDER REGISTRATION FEE 01-00-30-3730

This revenue is from the Village share of the Sex Offender Registration fee.

INTEREST INCOME 01-00-30-3810

Income derived from investments.

SCHOOL RESOURCE OFFICERS 01-00-30-3880

This revenue consists of receipts from Allendale (\$60,000) paid quarterly, and from School Districts for special police detail such as directing traffic for buses, and \$63,000 from CCD #117 for School Resource Officer.

OTHER REVENUE 01-00-30-3890

This miscellaneous line item is for one-time receipts of unforeseen monies. This includes the payment of a retired employee paying full cost of Village Health insurance.

ADMINISTRATION

		ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
PERSONNEL EXPENSES					
01-10-10-4011	SALARY (Payroll Spread)	279,521	235,533	284,609	350,764
01-10-10-4015	PART-TIME	13,955	36,000	17,540	57,470
01-10-10-4014	OVERTIME (Payroll Spread)	-	50	63	100
01-10-10-4017	BENEFIT TIME COMPENSATION (Payroll Spread)	2,354	2,500	811	2,500
01-10-10-4020	SALARY-VILLAGE CLERK	3,500	3,500	3,500	3,500
01-10-10-4021	SALARY-MAYOR & TRUSTEES	23,150	25,000	24,900	28,330
01-10-10-4022	SALARY-ZONING & PLANNING	600	1,320	1,320	3,960
01-10-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	63,736	54,000	64,795	70,968
01-10-10-4130	IMRF	-	-	70,674	85,209
01-10-10-4140	SOCIAL SECURITY	-	-	185,965	195,186
TOTAL PERSONNEL EXPENSES		386,816	357,903	654,178	797,987
CONTRACTOR EXPENSES					
01-10-20-4214	VACANT LOT MOWING	5,024	3,500	3,984	3,000
01-10-20-4310	AUDIT (S-70%)	16,719	16,875	17,938	23,450
01-10-20-4311	FINANCIAL MANAGEMENT CONTRACT (S-50%)	32,745	29,320	34,340	35,000
01-10-20-4330	LEGAL FEES	86,286	50,000	114,767	90,000
01-10-20-4391	CODIFICATION	3,237	4,000	1,978	4,500
01-10-20-4392	BUILDING INSPECTORS	62,894	57,000	61,888	65,000
01-10-20-4380	PLANNING	-	5,000	-	15,000
01-10-20-4813	EQUIPMENT MAINTENANCE	1,628	3,072	1,524	3,000
01-10-20-5215	IT SUPPORT (75%)	-	8,400	10,204	9,000
01-10-20-5216	MANAGED GIS SERVICES (20%)	-	-	-	6,000
TOTAL CONTRACTOR EXPENSES		208,533	177,167	246,622	253,950
OTHER EXPENSES					
01-10-60-4810	OFFICE SUPPLIES (S-35%)	7,197	7,350	7,100	7,350
01-10-60-4812	CREDIT CARD FEES (S-10%)	1,439	3,000	1,268	2,000
01-10-60-4430	PUBLISHING	3,936	2,000	724	1,500
01-10-60-4442	NEWSLETTER	1,050	1,200	1,694	2,500
01-10-60-4440	PRINTING	390	1,000	-	1,000
01-10-60-4530	TRAINING/TRAVEL	9,739	14,000	6,763	8,750
01-10-60-4531	MEMBERSHIPS	-	-	-	10,000
01-10-60-5190	MISCELLANEOUS EXPENSES	10,053	8,000	18,653	8,000
01-10-60-4811	INFORMATION TECH. FUND CONTRIBUTION	30,000	40,000	40,000	-
01-10-60-5217	SPECIAL EVENTS CONTRIBUTION	-	25,000	28,750	40,000
01-10-60-5201	NEW EQUIPMENT	2,880	3,500	2,100	2,500
01-10-60-5213	SOFTWARE LICENSES (50%)	-	27,145	24,000	25,000
01-00-60-4680	LIABILITY INSURANCE (75%)	-	-	-	176,500
01-10-60-5219	IMPACT FEE PAYMENTS	-	-	-	-
TOTAL OTHER EXPENSES		66,684	132,195	131,052	285,100
TOTAL EXPENSES		662,032	667,265	1,031,851	1,337,037

PERSONNEL EXPENSES

SALARY 01-10-10-4011

Salaries for Village Administrator, Administrative Services Director, Executive Assistant, Utility Billing Coordinator, Finance Clerk and auto allowance (\$3,000) for Administrator. Salaries based on percentage of time associated with this fund. Includes payout for retired Executive Assistant position for 6 months.

PART-TIME 01-10-10-4015

Assumes 1 position at 1000 hours, plus an intern.

OVERTIME 01-10-10-4014

Cost for overtime for office staff.

BENEFIT TIME COMPENSATION 01-10-10-4017

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

SALARY-VILLAGE CLERK 01-10-10-4020

Per Village Code, \$3,500 per year.

SALARY-MAYOR & TRUSTEES 01-10-10-4021

Expenses for Mayor \$6,000 per year plus \$70.00 per meeting. Expenses for Trustees: \$70 per board meeting and other meetings. Assumes 24 board meetings plus other meetings as defined by Village Code.

SALARY-ZONING & PLANNING 01-10-10-4022

Per Village Code each meeting costs include the following. Assumes twelve meetings.

Chairman (1)	\$60
Members (6)	\$45

HEALTH & LIFE INSURANCE 01-10-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and cost per health insurance with renewal occurring in January annually.

IMRF 01-10-10-4130

Illinois Municipal Retirement Fund.

SOCIAL SECURITY 01-10-10-4140

The FICA rate of 7.65%

CONTRACTOR EXPENSES

VACANT LOT MOWING 01-10-20-4214

Costs to mow private properties in violation of property maintenance code. Costs are reimbursable via the lien process.

AUDIT 01-10-20-4310 (SPREAD)

Portion of contractual costs for annual Village audit. 70% of expenses (Remaining costs in Water/Sewer/Police Pension).

FINANCIAL MANAGEMENT CONTRACT (SPREAD)

Costs for financial management support contract. 50% of total cost.

LEGAL FEES 01-10-20-4330

Costs for Village Attorney to attend meetings, write ordinances, conduct research, etc. Costs include all legal expenses, except police prosecution and adjudication.

CODIFICATION 01-10-60-4391

Contractual cost for paper and online code updates. \$500 per year for online code.

BUILDING INSPECTORS 01-10-20-4392

Costs for Lake County to perform plan review and building inspection services. \$67 per hour and assumes 820 annual hours.

PLANNER 01-10-20-4380

Contract cost for outside contractor planning fees.

EQUIPMENT MAINTENANCE 01-10-20-4813

Postage Machine Agreement	\$ 1,972	(100%)
Copier Maintenance	\$ 1,100	(100%)
	\$ 3,072	

IT SUPPORT 01-10-20-5215

Assumes (75%) 80 per hour at 150 hours per year per the Village current agreement for these services.

MANAGED GIS SERVICES 01-10-20-5216

20% split with water/sewer.

OTHER EXPENSES

OFFICE SUPPLIES 01-10-60-4810

Spread cost of officer supplies, 35%.

CREDIT CARD FEES 01-10-60-4812

10% of total credit card fees, remainder in Water/Sewer Fund.

PUBLISHING 01-10-60-4430

Costs for legal publications related to bids and public meetings.

NEWSLETTER 01-10-60-4442

Costs for printing bi-monthly newsletter. Cost for 17" x 11" color newsletter.

PRINTING 01-10-60-4440

Costs for printing various items.

TRAINING/TRAVEL 01-10-60-4530

Covers travel and training costs for administrative staff.

MEMBERSHIPS 01-10-60-4531

Covers the cost of annual memberships.

ITEM	COST
Chamber Luncheon	\$400
ILCMA	\$300
ICMA	\$1,000
Municipal Clerks	\$100
Lake County Partners	\$ 1,700 (\$.25 per capita)
ICSC	\$100
Lake County Municipal League	\$1,000
IL Municipal League	\$1,000
Chicago Agency for Planning	\$350
IL TIF Association	\$550
Chamber Dues	\$200
Mileage	\$300
Miscellaneous	\$3,000
TOTAL	\$10,000

MISCELLANEOUS EXPENSES 01-10-60-5190

Costs for unanticipated expenses.

SPECIAL EVENTS FUND CONTRIBUTION 01-10-60-4441

Fund contribution for the Special Events Fund.

NEW EQUIPMENT 01-10-60-5201

SOFTWARE LICENSES 01-10-60-5213

75% Admin, 25% Water, 25% Sewer

Software Licenses

Anti-Spam	\$	800
Off-Site Back-up	\$	3,100
Website fee	\$	2,400
Remote Access	\$	1,350
Laserfiche	\$	1,300
SeeClickFix	\$	7,800
Adobe Creative Suite	\$	1,000
EDR	\$	3,500
Exchange Online Plan for GCC	\$	4,000
Firewall replacement	\$	3,500
Network Detective Pro License	\$	600
BS&A	\$	8,000
Paylocity	\$	8,000
Total	\$	30,950

IMPACT FEE PAYMENTS 01-10-60-5219

Remittance for impact fees paid to Library District and the Fire Protection District.

POLICE

	ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
PERSONNEL EXPENSES				
01-20-10-4010 SALARY-FULL-TIME OFFICERS	1,428,382	1,566,201	1,500,555	1,699,886
01-20-10-4011 SALARY-POLICE CLERICAL	70,527	68,463	70,477	70,517
01-20-10-4012 PART-TIME OFFICERS	86,906	100,000	65,000	100,000
01-20-10-4014 OVERTIME, COURT & RANGE	71,051	65,000	93,715	75,000
01-20-10-4015 PART-TIME POLICE CLERICAL	14,561	13,000	13,726	28,314
01-20-10-4016 OIC PAY	10,967	8,000	9,995	14,000
01-20-10-4018 HOLIDAY PAY	38,470	20,000	16,100	20,000
01-20-10-4019 FTO PAY	1,414	1,000	2,000	1,500
01-20-10-4021 BENEFIT TIME COMPENSATION	6,821	6,500	6,236	6,800
01-20-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	260,332	244,770	226,470	225,584
01-20-50-4022 POLICE COMMISSION PAYROLL	540	600	-	600
TOTAL PERSONNEL EXPENSES	1,989,971	2,093,534	2,004,274	2,242,201
CONTRACTOR EXPENSES				
01-20-20-4330 LEGAL FEES - PROSECUTION	36,312	30,000	36,707	37,000
01-20-20-4460 DISPATCHING	60,525	102,000	82,000	82,000
01-20-50-4330 POLICE COMMISSION & TRAINING ACADEMY	12,425	18,234	6,112	18,234
01-20-50-5191 POLICE COMMISSION EXPENSES	1,027	-	-	-
01-20-20-4393 POLICE POLICY PROGRAM	6,880	6,800	7,585	-
01-20-20-4710 RADIO NETWORK FEES	11,016	11,016	11,016	11,016
01-20-20-4813 EQUIPMENT MAINTENANCE	6,658	9,350	7,458	-
01-20-20-4331 ADMINISTRATIVE ADJUDICATION	525	2,100	-	2,100
01-20-20-4332 CRIME LAB	15,325	15,500	15,325	15,500
01-20-20-4333 STOLEN PROPERTY DATABASE	2,302	2,500	2,345	-
TOTAL CONTRACTOR EXPENSES	152,995	197,500	168,548	165,850
OTHER EXPENSES				
01-20-60-4170 UNIFORM ALLOWANCE	27,539	25,000	21,264	28,000
01-20-60-4171 VEST REPLACEMENTS	2,663	5,400	5,511	6,000
01-20-60-4393 POLICE POLICY	-	-	7,320	7,400
01-20-60-4530 TRAINING/TRAVEL	12,411	19,500	17,827	19,500
01-20-60-4531 MEMBERSHIPS	6,686	6,500	8,317	14,500
01-20-60-4560 RANGE & SUPPLIES	10,954	14,000	11,294	16,500
01-20-60-4570 PHYSICALS/TESTING	720	1,500	-	6,060
01-20-60-4810 OFFICE SUPPLIES (S-35%)	5,201	7,350	6,000	12,000
01-20-60-4440 PRINTING/PUBLIC RELATION	5,501	4,500	1,642	4,500
01-20-60-4940 SUPPLIES	967	6,000	6,023	6,000
01-20-60-5190 MISCELLANEOUS	5,305	7,000	4,000	8,000
01-20-60-5205 FLEET REPLACEMENT CONTRIBUTION	82,080	90,000	90,000	-
01-20-60-3897 FLEET REPAIR FUND CONTRIBUTION	112,000	112,000	112,000	-
01-20-60-5201 NEW EQUIPMENT	1,700	5,053	3,945	21,800
01-20-60-5213 SOFTWARE LICENSES	-	9,350	6,000	19,195
TOTAL OTHER EXPENSES	273,727	313,153	301,144	169,455
TOTAL EXPENSES	2,416,693	2,604,187	2,473,966	2,577,506

PERSONNEL EXPENSES

SALARY-FULL-TIME OFFICERS 01-20-10-4010

Salaries for current full-time police officers per collective bargaining agreement. Includes salaries for Chief, one Lieutenant position, and four Sergeants.

SALARY-POLICE CLERICAL 01-20-10-4011

Salaries for 1 full-time records position.

SALARY-PART-TIME POLICE CLERICAL 01-20-10-4012

Two part-time records position.

SALARY-PART-TIME OFFICERS 01-20-10-4012

Costs for part-time officers @ \$28 per hour. Includes \$16,000 for part-time community service officer @ \$18 per hour.

OVERTIME, COURT & RANGE 01-20-10-4014

Overtime for operations, court and range training.

OIC (OFFICER IN CHARGE) PAY 01-20-10-4016

Per collective bargaining agreement, officer in charge receives extra hour of pay for 8 hour shift and 1.5 hours for 12-hour shift. Assumes 5.5 shifts per pay period @ \$32 per hour.

SICK PAY BUY BACK 01-20-10-4021

Per collective bargaining agreement, sick pay buyback program for eligible staff members.

HOLIDAY PAY 01-20-10-4018

Per collective bargaining agreement, pay for officers and non-union officers to work designated (10) number of holidays, one is a premium holiday (2.5 times regular pay).

FTO (FIELD TRAINING OFFICER) PAY 01-20-10-4019

Per collective bargaining agreement, while training new officers, officer receives an extra hour per day. Assumes that no new full-time officers will be hired, but minimal amount included in the event a new officer is hired.

HEALTH & LIFE INSURANCE 01-20-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and cost per new health insurance agreement.

POLICE COMMISSION HEARINGS 01-20-50-4022

Costs for police commission members (3) @ \$45.00 per meeting.

IMRF 01-20-10-4130

SOCIAL SECURITY 01-20-10-4140

CONTRACTOR EXPENSES

LEGAL FEES 01-20-20-4330

Court fees for prosecutions.

DISPATCHING 01-20-20-4460

Costs per dispatching agreement with FoxComm (\$80,000 per year) and Police Hearing Services (\$2,000) used in conjunction with dispatching services through Fox Comm.

POLICE COMMISSION & ACADEMY 01-20-50-4330

Costs for police commission testing for new hire officer list, polygraph, psychology and medical test. Also includes costs for two police officer academy slot.

POLICE POLICY PROGRAM 01-20-20-4393

Cost for annual licensing and maintenance fee police policy program with Lexipol.

RADIO NETWORK FEES 01-20-60-4710

Star Com Radio Network \$11,016 (\$34 per officer per month for 27 officers.)

EQUIPMENT MAINTENANCE 01-20-20-4813

ITEM	COST
PD camera system	\$300
Radar Certification	\$300
Livescan System	\$4,700
Camera System Warranty	\$600
Records maintenance	\$450
The Beast (Investigations)	\$1,000
PD copier maintenance	\$2,000
TOTAL	\$9,350

ADMINISTRATIVE ADJUDICATION 01-20-20-4331

Village's fee for the Adjudication process with the Village of Fox Lake. (\$175 per month)

CRIME LAB 01-20-20-4332

Costs for North East Illinois Regional Crime Lab at \$1.33 per resident, plus \$3,000 storage rental fee.

LEADS DATABASE 01-20-20-4333

Costs for stolen property database to track property that has been stolen.

OTHER EXPENSES

UNIFORM ALLOWANCE 01-20-60-4170

Costs for miscellaneous department issued equipment such as holsters, caps, etc. \$25,000.

VEST REPLACEMENT 01-20-60-4171

Cost to replace 9 police vests.

POLICE POLICY PROGRAM 01-20-20-4393

Cost for annual licensing and maintenance fee police policy program with Lexipol.

TRAINING/TRAVEL 01-20-60-4530

Travel, training, fire arms, cyber, supervisor and tuition reimbursement.

MEMBERSHIPS 01-20-60-4531

Memberships	Annual Fee
Lake County S/A Office Forensic Lab	\$2,995.00
Major Crash Assistance Team	\$500.00
TransUnion	\$1,000.00
Major Crimes Task Force	\$1,992.00
SmartSafety Software	\$156.00
ILEAS	\$120.00
Cardmember	\$150.00
IL Assoc of Chief's of Police	\$20.00
Lake County Police Chief Assoc	\$50.00
Axon license bundle	\$468.00
Mid-States Organized Crime	\$150.00
Critical Reach	\$360.00
NIPAS	\$6,100.00
TOTAL	\$14,500

RANGE-SHOOT & SUPPLIES 01-20-60-4560

Taser products	\$ 2,500
Ammunition	\$ 10,150
Range Fees (6)	\$ 1,350
	\$14,000

PHYSICALS/TESTING 01-20-60-4570

Cost for required employment physicals and testing.

OFFICE SUPPLIES 01-20-60-4810 (SPREAD)

35% of costs for office supplies.

PRINTING/PUBLIC RELATIONS 01-20-60-4440

Costs for printing letterhead, forms, tickets and public relations materials.

SUPPLIES 01-20-60-4940

Costs for general supplies and for evidence processing.

MISCELLANEOUS 01-20-60-5190

Cost for unanticipated expenses.

NEW EQUIPMENT 01-20-60-5201

Radar Signs	\$4,200
NIPAS Equipment	\$15,000
Detective Laptop	\$2,600

SOFTWARE LICENSES 01-20-60-5213

FLEET

		ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
PERSONNEL EXPENSES					
01-30-10-4011	SALARY (Payroll Spread)	66,449	78,668	28,373	66,717
01-30-10-4014	OVERTIME	-	1,000	1,260	3,500
01-30-10-4017	BENEFIT TIME COMPENSATION	-	1,000	-	1,000
01-30-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	24,189	22,258	22,258	47,736
TOTAL PERSONNEL EXPENSES		90,637	102,926	51,891	118,953
CONTRACTOR EXPENSES					
01-30-20-4230	CONTRACT VEHICLE MAINTENANCE (75%)	38,286	45,000	80,321	30,000
TOTAL CONTRACTOR EXPENSES		38,286	45,000	80,321	30,000
OTHER EXPENSES					
01-30-60-4170	UNIFORM	-	-	-	400
01-30-60-4530	TRAINING/TRAVEL	-	-	-	500
01-30-60-4531	MEMBERSHIPS	-	-	-	2,000
01-30-60-4820	AUTOMOTIVE FUEL/OIL (75%)	77,121	104,000	100,240	82,500
01-30-60-4930	VEHICLE SUPPLIES (75%)	45,320	60,000	55,500	52,500
01-30-60-4931	MECHANIC TOOLS (75%)	-	-	-	750
01-30-60-4932	VEHICLE LEASES	-	-	-	90,000
TOTAL OPERATING EXPENSES		122,442	164,000	155,740	228,650
TOTAL EXPENSES		251,365	311,926	287,952	377,603

PERSONNEL EXPENSES

SALARY 01-30-10-4011

Salary for Village Mechanic. Payroll spread 75% Fleet, 12.5% water, 12.5% sewer.

OVERTIME 01-30-10-4014

Cost for overtime for Mechanic.

BENEFIT TIME COMPENSATION 01-30-10-4017

Cost for payment of sick time compensation program.

IMRF 01-30-10-4130

Illinois Municipal Retirement Fund.

SOCIAL SECURITY 01-30-10-4140

The FICA rate of 7.65%

CONTRACTOR EXPENSES

MAINTENANCE-VEHICLES 01-30-20-4230

Contractor costs for vehicle maintenance.

OTHER EXPENSES

UNIFORM ALLOWANCE 01-30-60-4170

Uniform expenses for the Mechanic

TRAINING/TRAVEL 01-30-60-4530

Various training costs for the Mechanic such as training materials, classes and workshops

MEMBERSHIPS 01-30-60-4531

Cost for annual memberships.

AUTOMOTIVE FUEL/OIL 01-30-60-4820

75% of costs for fuel and oil.

SUPPLIES-VEHICLE 01-30-60-4930

75 % of the costs for parts for fleet maintenance.

MECHANIC TOOLS 01-30-60-4931

75% of costs for any tools that the Mechanic may need.

VEHICLE LEASES 01-30-60-4932

Contracted lease payments for vehicles through Enterprise Fleet Management Services.

STREETS

		ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
PERSONNEL EXPENSES					
01-41-10-4013	SALARY (Payroll Spread)	310,607	244,168	280,793	305,579
01-41-10-4012	PART-TIME (Payroll Spread)	15,353	30,750	23,934	25,000
01-41-10-4014	OVERTIME (Payroll Spread)	25,586	25,000	26,192	30,950
01-41-10-4017	BENEFIT TIME COMPENSATION (Payroll Spread)	1,573	2,000	3,832	4,000
01-41-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	74,588	76,000	74,800	72,243
TOTAL PERSONNEL EXPENSES		427,707	377,918	409,552	437,772
CONTRACTOR EXPENSES					
01-41-20-4320	ENGINEERING	82	6,000	6,000	10,000
01-41-40-4240	STREET MAINTENANCE	87,487	90,000	85,712	90,000
01-41-20-4242	STREET SWEEPING	5,150	5,400	5,275	5,400
01-41-40-4271	SIDEWALK MAINTENANCE	648	75,000	65,980	75,000
TOTAL CONTRACTOR EXPENSES		93,367	176,400	162,967	180,400
OTHER EXPENSES					
01-41-60-4170	UNIFORM ALLOWANCE (S-50%)	1,751	3,000	1,200	3,000
01-41-60-4530	TRAVEL/TRAINING	900	2,000	1,000	2,000
01-41-60-4531	MEMBERSHIPS	-	-	-	835
01-41-60-4570	TESTING/PHYSICALS	344	2,000	750	1,000
01-41-40-4241	STORM SEWERS	18,902	64,000	50,000	64,000
01-41-40-4260	ROAD SALT	49,726	67,000	120,128	-
01-41-40-4270	SIGNS & LIGHTS	4,155	5,000	5,274	5,000
01-41-40-4660	STREET LIGHT ELECTRICITY	195,246	135,000	133,785	135,000
01-41-40-4940	SUPPLIES	8,159	12,000	15,060	15,000
01-41-60-5205	FLEET REPLACEMENT CONTRIBUTION	67,800	67,800	67,800	-
01-41-60-3897	FLEET REPAIR FUND CONTRIBUTION	98,000	98,000	98,000	-
01-41-60-5201	NEW EQUIPMENT	-	1,800	1,779	5,000
TOTAL OTHER EXPENSES		444,983	457,600	494,776	230,835
TOTAL EXPENSES		966,057	1,011,918	1,067,294	849,007

PERSONNEL EXPENSES

SALARY 01-41-10-4013

Spread of salaries for time spent on Streets maintenance activities.

PART-TIME 01-41-10-4012 (SPREAD)

Spread of expenses for two, 1,000 hour part-time positions, plus seasonal summer positions.

OVERTIME 01-41-10-4014

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below.

- On call compensation \$5,200
- On call pay \$15,750
- Other overtime \$10,000

SICK TIME COMPENSATION 01-41-10-4017

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

HEALTH & LIFE INSURANCE 01-41-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and cost per new health insurance agreement.

CONTRACTOR EXPENSES

ENGINEERING 01-41-20-4320

Miscellaneous engineering services for street related items such as drainage analysis, storm water and street analysis. Does not include costs for road resurfacing design and construction engineering.

MAINTENANCE-STREETS 01-41-40-4240

Contractor costs for patching, crack filling and pavement marking.

STREET SWEEPING 01-41-40-4242

Contractor costs for street sweeping (2 rotations) for 63 lane miles and 4 miles of parking facilities.

MAINTENANCE-SIDEWALKS 01-41-40-4271

Contractor costs for sidewalk and curb removal/replacement.

OTHER EXPENSES

UNIFORM ALLOWANCE 01-41-60-4170 (SPREAD)

50% of Public Works uniforms, remaining costs in Water (25%) and Sewer (25%).

TRAVEL/TRAINING 01-41-60-4530

Various training costs for Streets activities such as training materials, classes and workshops.

MEMBERSHIPS 01-41-60-4531

Annual membership costs.

ILPSI

APWA \$185

IPWAMAN \$100

NIPSTA \$450

TESTING/PHYSICALS 01-41-60-4570

Costs for required employment testing and physicals.

STORM SEWERS 01-41-40-4241

Parts for maintenance and repair of municipal storm sewers such as pipes, structures and ditches.

SALT 01-41-40-4260

1,000 tons of de-icing materials under state and county bid at \$67 per ton.

SIGNS & LIGHTS 01-41-40-4270

Parts for repairs of municipal signs and street lights.

ELECTRIC-STREET LIGHTS 01-41-40-4660

Electricity costs for municipal street lights. Assumes reduction based on LED conversions of Village-owned street lights.

SUPPLIES 01-41-40-4940

Supplies for street maintenance such as cold patch, paint and equipment rental.

NEW EQUIPMENT 01-41-60-5201

Cost to purchase a brine sprayer.

FACILITIES GROUNDS

		ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
CONTRACTOR EXPENSES					
01-46-20-4213	MOWING/WEEDING	21,685	25,500	28,355	25,500
01-46-40-4210	MAINTENANCE-BUILDING	11,928	14,000	13,000	14,000
01-46-40-4211	MAINTENANCE-PARKS	16,192	15,280	12,542	16,500
01-46-40-4214	TREE & ROW MAINTENANCE	322	8,000	2,560	5,000
01-46-20-4215	POND TREATMENTS	14,248	14,000	14,522	14,600
01-46-60-4360	CLEANING SERVICE	6,915	8,540	7,640	8,000
TOTAL CONTRACTOR EXPENSES		71,290	85,320	78,620	83,600
OTHER EXPENSES					
01-46-40-4910	SUPPLIES-BUILDING	14,034	11,000	11,000	16,000
01-46-40-4911	SUPPLIES-PARKS	14,125	20,000	16,602	20,000
01-46-40-4920	BUILDING SOFTWARE FEES	2,187	2,400	2,294	2,400
01-46-60-4420	TELEPHONE/INTERNET (S-75%)	17,503	18,000	15,492	18,000
01-46-60-5201	NEW EQUIPMENT	3,750	-	-	-
TOTAL OTHER EXPENSES		51,598	51,400	45,388	56,400
TOTAL EXPENSES		122,888	136,720	124,007	140,000

CONTRACTOR EXPENSES

MOWING/WEEDING 01-46-20-4213

Mowing services for Glacier, Cedar Crossing 1 & 2, Loffredo, Steven Sherwood and Lehmann Parks. Assumes 30 rotations for weeding and weeding treatments for Cedar Avenue, Metra Station and Lehmann Park.

MAINTENANCE-BUILDING 01-46-40-4210

Contract repairs, as needed, to municipal facilities such as Village Hall, Police Station, Public Works Facilities.

MAINTENANCE-PARKS 01-46-40-4211

Contract maintenance at municipal parks such as weed treatments, tank pump-out at Loffredo Park and tree maintenance.

TREE & ROW MAINTENANCE 01-46-40-4214

Contract tree maintenance and right of way maintenance.

POND TREATMENTS 01-46-20-4215

Cost for chemical treatments to Steven Sherwood Park and the Longwood Centre Pond.

CLEANING SERVICE 01-46-60-4360

Village Hall (\$45 per cleaning)	\$2,340
Police Department (\$100 per cleaning)	\$5,200
<u>Extra Cleaning</u>	<u>\$1,000</u>
	\$8,540

OTHER EXPENSES

SUPPLIES-BUILDING 01-46-40-4910

Supplies for municipal buildings such as paper supplies.

SUPPLIES-PARKS 01-46-40-4911

Supplies for municipal parks.

BUILDING SOFTWARE FEES 01-46-40-4920

7 licenses at \$320 annually, plus 2 administrative licenses at \$80 annually.

TELEPHONE/INTERNET 01-46-60-4420

Telephone and internet for Police Public Works and Village Hall. 75% of costs for 11 staff cell phones, remaining in Water/Sewer.

NEW EQUIPMENT 01-46-60-5201

WATER SEWER REVENUE

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
USER FEES & CHARGES					
60-00-40-3510	WATER CUSTOMER SALES	2,027,454	1,861,934	2,025,369	1,947,521
60-00-40-3610	SEWER CUSTOMER SALES	1,251,944	1,340,669	1,244,256	1,223,623
60-00-40-3620	PENALTIES	48,007	30,000	50,000	40,000
TOTAL OTHER REVENUE		3,327,405	3,232,603	3,319,625	3,211,144
OTHER REVENUE					
60-00-50-3611	COUNTY SURCHARGE FEE	58,129	55,000	57,210	55,000
60-00-50-3600	METER SALES	6,405	1,000	-	1,000
60-00-30-3581	WATER INSPECTION FEES	560	500	300	500
60-00-30-3591	SEWER INSPECTION FEES	560	500	300	500
60-00-30-3800	MISCELLANEOUS REVENUE	6,823	10,000	5,100	7,000
60-00-30-3810	INTEREST EARNED	7,929	50,000	6,000	7,000
60-00-30-3890	NSF CHARGES	430	500	825	500
TOTAL OTHER REVENUE		80,835	117,500	69,735	71,500
TOTAL REVENUE		3,408,240	3,350,103	3,389,360	3,282,644

USER FEES & CHARGES

WATER CUSTOMER SALES 60-00-40-3510

\$9.88 per 1,000 gallons in FY 23/24. Accounts for minimum bill practice. Assumes \$30,000 in revenue for minimum billing.

SEWER CUSTOMER SALES 60-00-40-3610

\$7.70 per 1,000 gallons in FY 23/24 (\$2.85 reduced sewer) and per approved rate schedule in FY 23/24. Assumes \$30,000 in revenue for minimum billing.

PENALTIES 60-00-40-3620

Funds include 10% penalty for non-payment of water and sewer bills and \$100 reconnection charge. Assumes 30 reconnections.

OTHER REVENUE

COUNTY SURCHARGE FEES

Revenue from County Surcharge Fee collected by the Village, plus surcharge fee from businesses.

METER SALES 60-00-50-3600

Funds from sale of new water meters for new construction.

WATER INSPECTION FEES 60-00-30-3581

\$100 fee for the inspection of new construction and new replacement service taps. Assumes 5 inspections.

SEWER INSPECTION FEES 60-00-30-3591

\$100 fee for the inspection of new construction and new replacement service taps. Assumes 5 inspections.

MISCELLANEOUS REVENUE 60-00-30-3800

For one-time receipts, not anticipated such as insurance claims and auctioning of equipment.

INTEREST EARNED 60-00-30-3810

Interest earned from investments based on percentage of funds from the W/S Fund.

NSF CHARGES 60-00-30-3890

For charges related to not-sufficient fund payments.

WATER

		ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
PERSONNEL EXPENSES					
60-42-10-4013	SALARY (Payroll Spread)	201,920	181,715	185,396	221,912
60-42-10-4015	PART-TIME WATER (Payroll Spread)	22,327	15,375	11,964	14,805
60-42-10-4014	OVERTIME (Payroll Spread)	10,747	13,000	14,077	15,000
60-42-10-4017	BENEFIT TIME COMPENSATION (Payroll Spread)	2,831	1,500	1,965	2,000
60-42-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	51,277	45,572	40,000	47,402
60-42-10-4130	IMRF	18,523	16,509	15,289	21,659
60-42-10-4140	SOCIAL SECURITY	17,366	15,804	14,677	18,349
TOTAL PERSONNEL EXPENSES		324,990	289,475	283,367	341,127
CONTRACTOR EXPENSES					
60-42-20-4231	METER READING SERVICES	2,175	1,107	1,107	860
60-42-20-4310	AUDIT (S-15%)	4,013	4,050	4,305	5,025
60-42-60-4440	PRINTING/BILLING (S-50%)	4,514	4,600	3,800	6,500
60-42-20-4311	FINANCIAL MANAGEMENT CONTRACT (S-25%)	16,373	14,660	17,170	17,500
60-42-20-4230	CONTRACT VEHICLE MAINTENANCE (12.5%)	-	-	-	5,000
60-42-40-4250	WATER SYSTEM MAINTENANCE	22,609	40,000	35,000	60,000
60-42-20-4320	ENGINEERING WATER	-	25,000	4,118	35,000
60-42-20-4330	LEGAL FEES	3,216	2,000	3,518	5,000
60-42-20-4351	CLC-JAWA	384,523	346,500	319,341	334,194
60-42-20-4352	CLC-JAWA CONNECTION FEES	227,250	234,900	234,900	234,900
60-42-20-4353	METER CALIBRATION/VERIFICATION	2,350	4,000	4,000	4,200
60-42-20-4213	MOWING	3,888	4,200	3,996	4,200
60-42-20-5215	IT SUPPORT (12.5%)	-	1,800	2,187	1,500
06-42-20-5216	MANAGED GIS SERVICES (40%)	-	-	-	12,000
TOTAL CONTRACTOR EXPENSES		670,911	682,817	633,442	725,879
OTHER EXPENSES					
60-42-60-4170	UNIFORM ALLOWANCE	602	1,500	1,000	1,500
60-42-60-4530	TRAINING/TRAVEL	1,083	1,500	1,627	2,000
60-42-60-4531	MEMBERSHIPS	-	-	-	450
60-42-40-4870	METERS - PARTS & REPAIRS (S-50%)	4,020	5,000	3,824	6,000
60-42-60-4810	OFFICE SUPPLIES (S-15%)	4,823	4,000	3,500	5,800
60-42-60-4680	LIABILITY INSURANCE (S-11%)	29,611	26,041	83,259	26,041
60-42-60-4812	CREDIT CARD FEES (S-45%)	6,477	13,500	6,654	8,000
60-42-40-4950	SUPPLIES-WATER	25,288	32,000	30,000	35,000
60-42-40-4610	NATURAL GAS	5,913	4,000	12,000	13,500
60-42-40-4660	ELECTRICITY	49,237	50,000	42,232	50,000
60-42-60-4420	TELEPHONE	2,753	3,000	2,509	3,000
60-42-60-4820	AUTOMOTIVE FUEL/OIL (12.5%)	-	-	-	13,750
60-42-60-4930	VEHICLE SUPPLIES (12.5%)	-	-	-	8,750
60-42-60-4931	MECHANIC TOOLS (12.5%)	-	-	-	125
60-42-40-4960	JULIE LOCATES	2,052	2,153	2,425	2,500
60-42-60-4961	GENERATOR LOAD BANK TESTING & REPAIRS	-	-	-	10,000
60-42-60-5019	DEBT SERVICE - 2015, 2016, 2021	554,381	554,381	526,645	554,300
60-42-60-5205	FLEET REPLACEMENT CONTRIBUTION	50,100	51,600	51,600	-
60-42-60-5206	EQUIPMENT REPLACEMENT CONTRIBUTION	35,000	36,000	36,000	-
60-42-60-3897	FLEET REPAIR FUND CONTRIBUTION	35,000	35,000	35,000	-
60-42-60-5203	INFORMATION TECH. FUND CONTRIBUTION	15,000	20,000	20,000	-
60-42-60-5201	NEW EQUIPMENT	789	-	-	6,000
60-42-60-5213	SOFTWARE LICENSES (25%)	-	13,573	12,000	12,500
TOTAL OTHER EXPENSES		822,126	853,247	870,275	759,216
TOTAL EXPENSES		1,818,028	1,825,539	1,787,083	1,826,222

PERSONNEL EXPENSES

SALARY 60-42-10-4013

Portion of salaries based on time spent on Water activities. Salary for Village Mechanic. Payroll spread 75% Fleet, 12.5% water, 12.5% sewer.

PART-TIME WATER 60-42-10-4015

Spread (25%) of expenses for two, 1,000 hour part-time positions, plus seasonal summer positions.

OVERTIME 60-42-10-4014

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below.

On call compensation	\$6,000
On call pay	\$16,000
Other overtime	\$31,000

SICK TIME COMPENSATION 60-42-10-4017

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

HEALTH & LIFE INSURANCE 60-42-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and cost per new health insurance agreement.

IMRF 60-42-10-4130

The value is calculated at the Village's projected contribution rate for eligible payroll in this fund.

SOCIAL SECURITY 60-42-10-4140

Social Security and Medicare costs related to salaries in this fund.

CONTRACTOR EXPENSES

METER READING SERVICES 60-42-20-4231 (SPREAD)

50% of meter reading support (860).

AUDIT 60-43-20-4310 (SPREAD)

Portion of contractual costs for annual Village audit. 15% of expenses.

PRINTING/BILLING 60-42-60-4440 (SPREAD)

Postage	\$ 3,585	(50%)	(2,825 bi-monthly bills)
Contract Billing/Billing Stock	\$ 1,500	(50%)	
	\$ 5,085		

FINANCIAL MANAGEMENT CONTRACT (SPREAD) 60-42-20-4311

Costs for financial management support contract. 25% of total cost.

CONTRACT VEHICLE MAINTENANCE 60-42-20-4230

Contractor costs (12.5%)for vehicle maintenance.

WATER SYSTEM MAINTENANCE 60-42-40-4250

Contract Water System Maintenance, Water Testing Services, SCADA Maintenance, Water Main Repairs, Well Repairs, Hydrant/Valve Maintenance, water system leak survey.

ENGINEERING-WATER 60-42-20-4320

Costs for miscellaneous engineering work for water treatment operations.

LEGAL FEES 60-42-20-4330

Legal fees associated with the water system.

CLC-JAWA 60-42-20-4351

Contractor costs to purchase water from the Central Lake County Joint Action Water Agency (CLCJAWA).

CLCJAWA CONNECTION FEES 60-42-20-4352

Set cost per agreement with CLCJAWA for connection fees as established in Ordinance No. 2019-07-01.

METER CALIBRATION/VERIFICATION 60-42-20-4353

Contractor costs to calibrate and verify meter readings on Water Facilities Building meter.

MOWING 60-42-20-4213

Contractual costs for mowing water facilities and assumes 30 rotations.

IT SUPPORT 60-42-20-5215

Assumes (12.5%) 80 per hour at 150 hours per year per the Village current agreement for these services.

MANAGED GIS SERVICES 60-42-20-5216

Assumes 40%, split with admin and sewer.

OTHER EXPENSES**UNIFORM ALLOWANCE 60-42-60-4170 (SPREAD)**

Cost split between Water (25%), Sewer (25%) and Streets (50%).

TRAINING/TRAVEL 60-42-60-4530

Various training costs for Water activities such as training materials, classes and workshops.

MEMBERSHIPS 60-42-60-4531

Cost for annual memberships, split 50/50 water and sewer.

IRWA	\$321
AWWA	\$372
APWA	\$93
NSWWA	\$100

METERS-PARTS & REPAIRS 60-42-40-4870 (SPREAD)

Cost for new meters and replacement meters (split with Sewer). Replacement meters are typically the responsibility of the Village. New meters are reimbursed.

OFFICE SUPPLIES 60-42-60-4810 (SPREAD)

15% of office supplies. Remaining costs in Administration (35%), Police (35%) and Sewer (15%).

LIABILITY INSURANCE 60-42-60-4680 (SPREAD)

Contribution to Insurance Fund for liability and workman's compensation insurance related to Water.

CREDIT CARD FEES 60-42-60-4812 (SPREAD)

45% of costs. Remaining in Sewer (45%) and Administration (10%).

AUTOMOTIVE FUEL/OIL 60-42-60-4820

12.5% of costs for fuel and oil.

SUPPLIES-VEHICLE 60-42-60-4930

12.5% of the costs for parts for fleet maintenance.

MECHANIC TOOLS 60-42-60-4931

12.5% of costs for any tools that the Mechanic may need.

SUPPLIES-WATER 60-42-40-4950

Supplies for Water repairs to operating controls, motors, pumps, chemical feed equipment, treatment facilities, elevated storage tanks, meters, valves, and hydrants. Includes costs for treatment chemicals; phosphate and chlorine.

NATURAL GAS – WATER 60-42-40-4610

Natural gas for water well house facilities.

ELECTRIC 60-42-40-4660

Electricity for water facilities.

TELEPHONE 60-42-60-4420

Well house phone costs and cellphone costs for water related personnel.

JULIE LOCATES 60-42-40-4960

Annual fee to be involved in the JULIE Underground Utility Locating Program, which is based on the number of calls per year. Assumes 2,000 calls @ \$1.02 per call, plus transmission charges.

GENERATOR LOAD BANK TESTING 60-42-60-4961

Costs for bi-annual testing of the generators for performance. 50/50 split with sewer.

2015 DEBT SERVICE 60-42-60-5019

2015 debt services with original bond issued in 2006. Bond matures in 2026.

2016 DEBT SERVICE 60-42-60-5019

2016 IEPA Loan for water projects. 1.86% interest. Bond matures in 2036.

2021 DEBT SERVICE 60-42-60-5019

IEPA loan for the land bridge.

NEW EQUIPMENT 60-42-60-5201

Cost of enclosed trailer, 50/50 split with sewer.

SOFTWARE LICENSES 01-10-60-5213

75% Admin, 25% Water, 25% Sewer

Software Licenses

Anti-Spam	\$	800
Off-Site Back-up	\$	3,100
Website fee	\$	2,400
Remote Access	\$	1,350
Laserfiche	\$	1,300
SeeClickFix	\$	7,800
Adobe Creative Suite	\$	1,000
EDR	\$	3,500
Exchange Online Plan for GCC	\$	4,000
Firewall replacement	\$	3,500
Network Detective Pro License	\$	600
BS&A	\$	8,000
Paylocity	\$	8,000
Total	\$	30,950

SEWER

	ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
PERSONNEL EXPENSES				
60-43-10-4013 SALARY (Payroll Spread)	201,923	181,715	185,396	221,912
60-43-10-4015 PART-TIME SEWER (Payroll Spread)	22,328	15,375	11,964	14,805
60-43-10-4014 OVERTIME (Payroll Spread)	10,750	13,000	14,077	15,000
60-43-10-4017 BENEFIT TIME COMPENSATION (Payroll Spread)	1,199	1,500	1,965	2,000
60-43-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	44,949	45,572	40,000	47,402
60-43-10-4130 IMRF	18,523	16,509	15,289	21,659
60-43-10-4140 SOCIAL SECURITY	17,241	15,804	14,677	18,349
TOTAL PERSONNEL EXPENSES	316,914	289,475	283,367	341,127
CONTRACTOR EXPENSES				
60-43-20-4231 EQUIPMENT MAINTENANCE (S-50%)	2,148	1,107	1,107	1,000
60-43-20-4310 AUDIT (S-15%)	4,013	4,050	4,305	5,025
60-43-60-4440 PRINTING/BILLING (S-50%)	4,338	4,600	3,800	6,500
60-43-20-4311 FINANCIAL MANAGEMENT CONTRACT (S-25%)	16,373	14,660	17,170	17,500
60-43-20-4230 CONTRACT VEHICLE MAINTENANCE (12.5%)	-	-	-	5,000
60-43-40-4250 SEWER SYSTEM MAINTENANCE	18,890	25,000	4,445	25,000
60-43-20-4320 ENGINEERING SEWER	-	25,000	8,000	35,000
60-43-20-4330 LEGAL FEES	2,130	500	1,678	5,000
60-43-40-4350 COUNTY SEWER	704,172	681,364	610,098	680,000
60-43-40-4351 COUNTY SURCHARGE	58,578	55,000	41,889	55,000
60-43-20-4213 MOWING	9,873	9,500	10,810	10,000
60-43-20-5215 IT SUPPORT (12.5%)	-	1,800	2,187	1,500
60-43-20-5216 MANAGED GIS SERVICES (40%)	-	-	-	12,000
TOTAL CONTRACTOR EXPENSES	820,514	822,581	705,489	858,525
OTHER EXPENSES				
60-43-60-4170 UNIFORM ALLOWANCE	793	1,500	1,000	1,500
60-43-60-4530 TRAINING/TRAVEL	452	1,500	766	2,000
60-43-60-4531 MEMBERSHIPS	-	-	-	450
60-43-40-4870 METERS/PARTS & REPAIRS (S-50%)	4,020	5,000	3,824	6,000
60-43-60-4810 OFFICE SUPPLIES (S-15%)	4,823	4,000	3,500	5,800
60-43-60-4680 LIABILITY INSURANCE (S-11%)	29,611	26,041	83,259	26,041
60-43-60-4812 CREDIT CARD FEES (S-45%)	6,477	13,500	6,654	8,000
60-43-60-4820 AUTOMOTIVE FUEL/OIL (12.5%)	-	-	-	13,750
60-43-60-4930 VEHICLE SUPPLIES (12.5%)	-	-	-	8,750
60-43-60-4931 MECHANIC TOOLS (12.5%)	-	-	-	125
60-43-40-4950 SUPPLIES-SEWER	19,387	25,000	22,466	30,000
60-43-40-4610 NATURAL GAS - SEWER	11,199	7,500	13,232	13,000
60-43-40-4660 ELECTRICITY	22,408	30,000	20,300	30,000
60-43-60-4420 TELEPHONE	2,753	3,083	2,509	3,000
60-43-60-4961 GENERATOR LOAD BANK TESTING & REPAIRS	-	-	-	10,000
60-43-60-5010 DEBT SERVICE - 2015, 2016, 2021	-	23,830	23,830	35,000
60-43-60-5205 FLEET REPLACEMENT CONTRIBUTION	-	51,600	51,600	-
60-43-60-5206 EQUIPMENT REPLACEMENT CONTRIBUTION	35,000	36,000	36,000	-
60-43-60-3897 FLEET REPAIR FUND CONTRIBUTION	35,000	35,000	35,000	-
60-43-60-5203 INFORMATION TECH. FUND CONTRIBUTION	15,000	20,000	20,000	-
60-43-60-5201 NEW EQUIPMENT	-	-	-	6,000
60-42-60-5213 SOFTWARE LICENSES (25%)	-	13,573	12,000	12,500
TOTAL OTHER EXPENSES	186,921	297,127	335,940	211,916
TOTAL EXPENSES	1,324,349	1,409,183	1,324,796	1,411,568

PERSONNEL EXPENSES

SALARY-SEWER 60-43-10-4013

Portion of salaries based on time spent on Sewer activities. Salary for Village Mechanic. Payroll spread 75% Fleet, 12.5% water, 12.5% sewer.

PART-TIME SEWER 60-43-10-4015

Spread (25%) of expenses for two, 1,000 hour part-time positions, plus seasonal summer positions.

OVERTIME 60-43-10-4014

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below.

On call compensation	\$ 6,000
On call pay	\$16,000
Other overtime	\$31,000

SICK TIME COMPENSATION 60-43-10-4017

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

HEALTH & LIFE INSURANCE 60-43-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and cost per new health insurance agreement.

IMRF 60-43-10-4130

The value is calculated at the Village's projected contribution rate for eligible payroll in this fund.

SOCIAL SECURITY 60-43-10-4140

Social Security and Medicare contributions for Sewer employees.

CONTRACTOR EXPENSES

METER READING SERVICES 60-43-20-4231 (SPREAD)

50% of meter reading support (\$860).

AUDIT 60-43-20-4310 (SPREAD)

Portion of contractual costs for annual Village audit. 15% of expenses.

PRINTING/BILLING 60-43-60-4440 (SPREAD)

Postage	\$3,585	(50%)	(2,825 bi-monthly bills)
Contract Billing/Billing Stock	\$1,500	(50%)	
	\$5,085		

FINANCIAL MANAGEMENT CONTRACT (SPREAD) 60-42-20-4311

Costs for financial management support contract. 25% of total cost.

CONTRACT VEHICLE MAINTENANCE 60-42-20-4230

Contractor costs (12.5%) for vehicle maintenance.

SEWER SYSTEM MAINTENANCE 60-43-40-4250

Contract repairs for lift stations, and sewer mains. Includes \$9,380 for preventative maintenance of the lift station pumps.

ENGINEERING SEWER 60-43-20-4320

Miscellaneous engineering services for sewer work.

LEGAL FEES 60-43-20-4330

Legal expenses related to the sewer system.

COUNTY SEWER 60-43-40-4350

Contract with Fox Lake and County for wastewater treatment. Prairie Trail being in the Lake's Region Sanitary District.

COUNTY SURCHARGE 60-43-40-4351

Expenses from County sewer surcharge fee collected through the Village's water/sewer utility bills on residential and commercial buildings.

MOWING 60-43-20-4213

Contractual costs for mowing sanitary sewer lift stations. \$280 per rotation and assumes 30 rotations.

IT SUPPORT 60-42-20-5215

Assumes (12.5%) 80 per hour at 150 hours per year per the Village current agreement for these services.

MANAGED GIS SERVICES 60-43-20-5216

Assumes 40%, split with Admin and water.

OTHER EXPENSES**UNIFORM ALLOWANCE 60-43-60-4170 (SPREAD)**

Cost split between Water (25%), Sewer (25%) and Streets (50%).

TRAINING/TRAVEL 60-43-60-4530

Various training costs for Water activities such as training materials, classes and workshops.

MEMBERSHIPS 60-43-60-4531

Cost for annual memberships.

IRWA	\$321
AWWA	\$372
APWA	\$93
NSWWA	\$100

METERS/PARTS & REPAIRS 60-43-40-4870

Cost for new meters and replacement meters (split with Water). Replacement meters are typically the responsibility of the Village. New meters are reimbursed.

SUPPLIES-SEWER 60-43-40-4950

Supplies for lift stations, sewer mains and SCADA system.

NATURAL GAS - SEWER 60-43-40-4610

Natural gas for lift stations.

ELECTRIC-SEWER 60-43-40-4660

Electricity for sewer lift stations.

TELEPHONE 60-43-60-4420

Well house phone costs and cellphone costs for water related personnel.

GENERATOR LOAD BANK TESTING & REPAIRS 60-43-60-4961

50/50 split with water. Cost for the repairs and testing of the generators.

LIABILITY INSURANCE 60-43-60-4680

Portion of costs for liability and workman's compensation insurance related to Sewer.

OFFICE SUPPLIES 60-43-60-4810

15% of office supplies. Remaining costs in Administration (35%), Police (35%) and Water (15%).

2021 DEBT SERVICE 60-42-60-5019

IEPA loan for the land bridge.

CREDIT CARD FEES 60-43-60-4812

45% of costs. Remaining in Water (45%) and Administration (10%).

AUTOMOTIVE FUEL/OIL 60-43-60-4820

12.5% of costs for fuel and oil.

SUPPLIES-VEHICLE 60-43-60-4930

12.5% of the costs for parts for fleet maintenance.

MECHANIC TOOLS 60-43-60-4931

12.5% of costs for any tools that the Mechanic may need

NEW EQUIPMENT 60-42-60-5201

Cost of enclosed trailer, 50/50 split with water.

SOFTWARE LICENSES 01-10-60-5213

75% Admin, 25% Water, 25% Sewer

Software Licenses

Anti-Spam	\$	800
Off-Site Back-up	\$	3,100
Website fee	\$	2,400
Remote Access	\$	1,350
Laserfiche	\$	1,300
SeeClickFix	\$	7,800
Adobe Creative Suite	\$	1,000
EDR	\$	3,500
Exchange Online Plan for GCC	\$	4,000
Firewall replacement	\$	3,500
Network Detective Pro License	\$	600
BS&A	\$	8,000
Paylocity	\$	8,000
Total	\$	45,350.

METRA FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
REVENUE					
02-00-00-3809	VERIZON LEASE PAYMENTS	33,354	33,888	33,725	33,725
02-00-00-3840	METRA PARKING FEES	7,803	8,750	10,060	9,000
02-00-00-3810	INTEREST EARNED	240	500	75	100
TOTAL REVENUE		41,397	43,138	43,860	42,825
PERSONNEL EXPENSES					
02-00-10-4013	SALARY (Payroll Spread)	11,651	14,319	9,570	10,141
02-00-10-4014	OVERTIME (Payroll Spread)	854	1,000	876	1,000
02-00-10-4017	BENEFIT TIME COMPENSATION (Payroll Spread)	135	200	52	200
02-00-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	2,920	2,867	2,622	2,478
02-00-10-4130	IMRF	1,079	1,270	866	990
02-00-10-4140	SOCIAL SECURITY	876	1,123	678	776
TOTAL PERSONNEL EXPENSES		17,516	20,779	14,664	15,584
CONTRACTUAL EXPENSES					
02-00-20-4211	OPERATING EXPENSE	682	1,500	327	1,500
02-00-20-4213	MOWING	1,193	1,200	2,969	3,000
TOTAL CONTRACTUAL		1,875	2,700	3,296	4,500
OTHER EXPENSES					
02-00-60-4680	LIABILITY INSURANCE (S-2.2%)	5,205	5,208	5,208	5,208
02-00-30-4660	ELECTRICITY	1,800	2,500	136	2,500
02-00-30-4210	MAINTENANCE-BUILDING	2,199	4,000	2,592	4,000
TOTAL OTHER EXPENDITURES		9,204	11,708	7,936	11,708
TOTAL EXPENSES		28,595	35,187	25,896	31,792

REVENUE

VERIZON LEASE PAYMENTS 02-00-00-3809

This revenue is derived from the lease payments from Verizon for use of the Water Tower. Annual lease is \$33,888.

METRA PARKING FEES 02-00-00-3840

This revenue is derived from commuters parking in the Metra lots. Includes revenue projections for daily parking fee of \$1.75 per day and \$34 per month parking pass. Assumes 5,000 cars parked per year.

INTEREST EARNED 02-00-00-6840

This is revenue from interest.

EXPENSES

PERSONNEL EXPENSES

SALARY 02-00-10-4013

Portion of salaries based on time spent on Metra activities.

OVERTIME 02-00-10-4014

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below.

On call compensation	\$5,200
On call pay	\$15,750
Other overtime	\$10,000

SICK TIME COMPENSATION 02-00-10-4017

Cost for payment of sick time compensation program based on the percentage of salaries in this fund.

HEALTH & LIFE INSURANCE 02-00-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and cost per new health insurance agreement.

IMRF-EMPLOYER CONTRIBUTION 02-00-10-4130

The proposed value is calculated at the Village's projected contribution rate for eligible payroll in this fund

SOCIAL SECURITY 02-00-10-4140

Contribution to Retirement Fund for Social Security and Medicare costs related to eligible payroll in this fund.

CONTRACTUAL EXPENSES**OPERATING EXPENSE 02-00-20-4211**

Contract expenses as needed for repairs.

MOWING 02-00-20-4213

Contract expense for mowing at Metra Station and assumes 30 rotations.

OTHER EXPENSES**LIABILITY INSURANCE 02-00-60-4680 (SPREAD)**

Cost for Metra's portion of liability/workman's compensation insurance.

ELECTRIC 02-00-30-4660

Electricity costs for Metra Station and parking lot.

MAINTENANCE-BUILDING 02-00-30-4210

Contract repairs, as needed, for the Metra facility.

MANSION FUND

	ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
REVENUE				
08-00-00-3820 RENT-MANSION	46,849	75,000	4,931	50,000
08-00-30-3890 OTHER REVENUE	-	-	31,400	31,400
TOTAL MANSION REVENUE	46,849	75,000	36,331	81,400
PERSONNEL EXPENSES				
08-00-10-4013 SALARY (Payroll Spread)	25,213	12,428	15,000	4,014
08-00-10-4014 OVERTIME (Payroll Spread)	1,716	500	1,300	200
08-00-10-4017 BENEFIT TIME COMPENSATION (Payroll Spread)	307	50	103	50
08-00-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	5,527	2,867	5,290	925
08-00-10-4130 IMRF	2,324	1,029	1,758	380
08-00-10-4140 SOCIAL SECURITY	1,884	910	1,400	298
TOTAL PERSONNEL EXPENSES	36,972	17,784	24,851	5,867
CONTRACTOR EXPENSES				
08-00-00-4212 PREVENTATIVE MAINTENANCE-MANSION	7,453	11,000	19,877	16,000
08-00-00-4210 MAINTENANCE & REPAIRS -MANSION	25,746	7,000	10,873	-
08-00-00-4211 MAINTENANCE-GROUNDS	1,366	4,000	-	-
08-00-20-4213 MOWING	5,398	-	-	-
TOTAL CONTRACTOR EXPENSES	39,962	22,000	30,750	16,000
OTHER EXPENSES				
08-00-60-4680 LIABILITY INSURANCE (S-2.2%)	5,208	5,208	5,208	5,208
08-00-00-4610 NATURAL GAS	19,285	20,000	23,400	23,400
08-00-00-4660 ELECTRICITY	17,145	10,000	8,000	8,000
08-00-00-4910 SUPPLIES-MANSION	911	5,000	119	-
08-00-00-4443 MARKETING	710	710	710	710
08-00-00-5200 NEW EQUIPMENT	-	-	-	-
08-00-00-8063 TENT REPAIRS AND MAINTENANCE	6,845	11,000	11,000	-
TOTAL OPERATING EXPENSES	50,104	51,918	48,437	37,318
TOTAL EXPENSES	127,038	91,702	104,039	59,185

REVENUE

RENT-MANSION 08-00-30-3820

For 2023/24, \$50,000 rental payment, plus 3% of all sales in excess of \$1,00,000.

OTHER REVENUE 08-00-30-3890

Reimbursement from contractor for gas and/or electricity costs.

EXPENSES

PERSONNEL EXPENSES

SALARY 08-00-10-4013

Portion of salaries based on time spent on Mansion activities. Reduced in 2023/24 to reflect new agreement.

OVERTIME 08-00-10-4014

Overtime is spread to Streets/Water/Sewer/Metra/Mansion based on the percentage of public works salaries in each fund. Costs for overtime are broken down below. Reduced in 2023/24 to reflect new agreement.

SICK TIME COMPENSATION 08-00-10-4017

Cost for payment of sick time compensation program based on the percentage of salaries in this fund. Reduced in 2023/24 to reflect new agreement.

HEALTH & LIFE INSURANCE 08-00-10-4110

Health, life and dental insurance costs minus employee contributions. Assumes same cost spread as salaries and cost per new health insurance agreement. Reduced in 2023/24 to reflect new agreement.

IMRF 08-00-10-4130

The proposed value is calculated at the Village's projected contribution rate. Reduced in 2023/24 to reflect new agreement.

SOCIAL SECURITY 08-00-10-4140

Contribution to Retirement Fund for Social Security and Medicare costs related to salaries in this fund. Reduced in 2023/24 to reflect new agreement.

CONTRACTOR EXPENSES

PREVENTATIVE MAINTENANCE-MANSION 08-00-00-4210

Monthly elevator maintenance	\$2,400
Elevator pressure test	\$700
Radio/Alarm/Security	\$1,700
Sprinkler/Extinguishers/Annulex	\$600
Boiler Inspection	\$ 1,600
HV/HC Protection Plan	\$ 3,500
Unanticipated	\$500
TOTAL	\$11,000

MAINTENANCE AND REPAIRS-MANSION

Contractual costs for all other mansion repairs and maintenance.

MAINTENANCE-MANSION GROUNDS 08-00-00-4211

Contractual services for landscaping improvements.

OTHER EXPENSES

LIABILITY INSURANCE 08-00-00-4680

Cost for the Mansion's portion of liability/workman's compensation insurance.

NATURAL GAS 08-00-00-4610

Costs paid by contractor in 2023/24

ELECTRIC 08-00-00-4660

Costs paid by contractor in 2023/24

MARKETING 08-00-00-4443

Costs for LED sign data plan.

GARBAGE FUND

		ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
REVENUE					
68-00-68-3510	REFUSE/RECYCLING COLLECTIONS	645,189	672,244	670,000	687,369
68-00-00-3800	MISCELLANEOUS REVENUE	7,708	2,000	8,826	7,000
68-00-00-3810	INTEREST EARNED	12,476	5,000	3,536	5,000
68-00-00-4450	SWALCO FEES	-	-	-	3,600
TOTAL REVENUE		665,373	679,244	682,361	702,969
EXPENSES					
68-00-60-4450	SWALCO FEE	4,068	3,746	3,746	3,800
68-00-20-4470	WASTE MANAGEMENT FEES	620,152	616,977	649,640	644,741
68-00-20-4240	ROAD RESURFACING TRANSFER TO GC	-	-	22,500	22,500
68-00-20-4241	TRANSFER TO GENERAL FUND			6,000	6,000
TOTAL EXPENSES		624,219	620,723	681,886	677,041

MOTOR FUEL TAX FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
REVENUE					
75-00-00-3340	MOTOR FUEL TAX	370,130	201,043	428,542	210,303
75-00-00-3010	MISCELLANEOUS REVENUE	192,002	-	-	-
75-00-00-3810	INTEREST EARNED	535	1,000	13,681	8,000
TOTAL MFT REVENUE		562,668	202,043	442,223	218,303
EXPENSES					
75-00-00-4320	DESIGN & CONSTRUCTION ENGINEERING	15,000	50,000	45,000	25,000
75-00-00-4240	ROAD RESURFACING	-	689,755	610,849	-
75-00-00-4241	PAVEMENT MANAGEMENT	-	-	-	8,000
75-00-40-4260	SALT	-	-	-	87,000
TOTAL EXPENSES		15,000	739,755	655,849	120,000

REVENUES

MOTOR FUEL TAX 75-00-00-3340

Revenue per Illinois Municipal League estimates.

EXPENSES

DESIGN AND CONSTRUCTION ENGINEERING 75-00-00-4320

2023/24, costs for construction engineering.

ROAD RESURFACING 75-00-00-4240

Costs for 2023/24 road resurfacing program as approved by Village Board.

PAVEMENT MANAGEMENT 75-00-00-424

Any additional costs need for the CMAP grant that the Village of Lake Villa Received.

SPECIAL EVENTS FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
REVENUE					
81-00-30-1144	GENERAL FUND CONTRIBUTIONS	-	25,000	28,750	40,000
81-00-30-1146	CELEBRATION OF FALL DONATIONS	12,037	18,000	19,700	25,000
81-00-30-3414	OTHER EVENT REVENUE	3,051	5,000	1,522	1,750
81-00-00-3019	TRANSFERS FROM OTHER FUNDS	-	0	3,428	0
TOTAL REVENUE		15,088	48,000	53,399	66,750
EXPENSES					
81-00-60-8030	FIREWORKS	19,000	19,000	19,000	19,000
81-00-00-4368	CELEBRATION OF FALL	-	23,000	36,976	25,000
81-00-60-4441	PUBLIC RELATIONS	6,004	1,000	-	1,000
81-00-00-4367	PAGEANT	-	1,500	3,277	1,500
81-00-00-4365	INTERGOVENMENTAL CONTRIBUTION	5,000	5,000	5,000	5,000
81-00-00-4366	OTHER EVENT EXPENSES	9,003	11,000	4,000	10,000
TOTAL EXPENSES		39,008	60,500	68,252	61,500

REVENUE

GENERAL FUND CONTRIBUTION

Transfer from General fund to cover the cost of Special Events.

CELEBRATION OF FALL

Assumes \$25,000 in donations.

OTHER EVENT REVENUE

Revenue from other events, not anticipated at this time.

EXPENSES

FIREWORKS 81-00-60-8030

Assumes \$19,000 in expenses for fireworks and other event expenses for supplies.

CELEBRATION OF FALL 81-00-00-4368

Costs for annual Celebration of Fall event.

PUBLIC RELATIONS 81-00-60-4441

Costs for advertising special events.

PAGEANT 81-00-00-4367

Costs for the Miss Lake Villa Pageant.

CONCERT SERIES CONTRIBUTION 81-00-00-4365

Contribution to members of the intergovernmental agreement for Concert Series.

OTHER EVENT EXPENSES 81-00-00-4366

Costs for supplies, and other expenses community events such as Easter Egg Hunt, and Parades.

GENERAL CAPITAL FUND

		ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
REVENUE					
90-00-00-3030	SALES TAX (S-5%)	34,210	48,035	52,250	59,742
90-00-00-3040	INCOME TAX (S-5%)	48,469	54,719	55,221	61,187
90-00-00-3070	LOCAL USE TAX (S-5%)	18,793	17,549	15,587	18,016
90-00-00-3080	VIDEO GAMING	188,074	160,000	198,580	205,000
90-00-00-3820	WATER TOWER RENT	35,625	36,660	37,210	37,000
90-00-00-3360	FEDERAL GRANTS	61,293	-	-	-
90-00-30-3896	CARES ACT/ARPA REVENUE	583,327	1,000	583,327	-
90-00-30-3890	OTHER REVENUE	14,062	100	-	-
90-00-30-3893	SURPLUS SALES PROCEEDS	60,178	-	16,157	-
90-00-00-3990	TRANSFER FROM GENERAL FUND	333,159	-	-	-
90-00-00-3019	TRANSFERS FROM OTHER FUNDS	-	-	410,013	22,500
TOTAL REVENUE		1,377,190	318,063	1,368,344	403,445
EXPENSES					
90-00-00-8072	DOWNTOWN SIDEWALK	120,240	-	-	-
90-00-00-8116	PUBLIC WORKS PAVING (50%)	39,340	-	-	-
90-00-00-8093	ENTRYWAY/PARK SIGNS	10,138	-	-	-
90-00-00-8125	DESIGN ENG. SIDEWALK: GRAND AVENUE	130	135,000	-	135,000
90-00-00-8126	DESIGN ENG. SIDEWALK: GRASS LAKE ROAD	8,200	22,000	22,000	-
90-00-00-8128	SERVICE REQUEST SOFTWARE	7,575	-	-	-
90-00-00-8114	COMPREHENSIVE PLAN	24,625	4,302	5,000	-
90-00-00-8117	SALT STORAGE	-	375,000	313,049	-
90-00-00-8124	ROAD RESURFACING RESERVE	-	300,000	-	-
90-00-00-8092	REPAIRS & IMPROVEMENTS	64,621	50,000	50,000	50,000
90-00-00-8007	ECONOMIC INCENTIVE	25,000	20,000	10,000	25,000
90-00-00-8095	OFFICE FURNITURE	29,987	-	-	-
90-00-00-8127	SIDEWALK REPLACEMENTS	41,232	-	-	-
90-00-00-8119	COVID EXPENSES	4,960	-	-	-
90-00-00-8129	RETAIL RECRUITMENT	24,000	25,000	10,000	10,000
90-00-00-8130	POLICE RECORDS & EVIDENCE UPGRADES	-	11,029	9,676	-
90-00-00-8131	LOCAL SHARE STATE/COUNTY PROJECTS	5,227	32,200	-	32,200
90-00-00-8132	GRANT APPLICATIONS	8,285	7,500	-	-
90-00-00-8133	LEHMANN PARK - OSLAD	-	306,901	-	-
90-00-00-8134	REBUILD ILLINOIS GRANT (FIRE STATION ONE)	-	518,847	-	-
90-00-00-8135	QUIET ZONE IMPROVEMENTS (GRASS LAKE RD)	-	16,500	-	18,500
90-00-00-8147	SEALCOATING/STRIPING PD/HALL PARKING LOT	-	5,000	6,402	-
90-00-00-8148	ROAD RESURFACING WINDDANCE SUBDIVISION	-	250,000	185,585	-
90-00-00-8089	BUILDING REPAIRS	23,357	42,000	33,440	50,000
90-00-00-8149	FLEET VEHICLES	-	166,717	122,000	310,000
90-00-00-8150	INFORMATION TECHNOLOGY	-	-	-	40,000
90-00-00-8151	DESIGN STORM SEWER IMPROVEMENTS	-	-	-	85,000
90-00-00-8152	CEDAR AVE CROSSWALK	-	-	-	36,000
90-00-00-8153	BS&A SOFTWARE HR MODULES	-	-	-	45,435
90-00-00-8154	CAPITAL EQUIPMENT	-	-	-	22,500
90-00-00-8155	STRATEGIC PLANNING	-	-	-	18,000
90-00-00-8156	GRASS LAKE ROAD PEDESTRIAN PATH	-	-	-	185,000
90-00-00-8157	PLANNING STUDIES/CONTINGENCY	-	-	-	75,000
90-00-00-8158	REHABILITATION AND PAINT TOWER A	-	-	-	250,000
90-00-00-8139	WATER METER PROGRAM TRANSFER	-	-	-	250,000
TOTAL EXPENSES		436,916	2,287,996	767,153	1,637,635

REVENUE

SALES TAX 90-00-00-3030

First 95% of Sales Tax generated is pledged towards the General Operating Fund. Revenue in excess of the budget is dedicated towards the General Capital Fund.

STATE INCOME TAX 90-00-00-3040

First 95% of Income Tax generated is pledged towards the General Operating Fund. Revenue in excess of the budget is dedicated towards the General Capital Fund.

LOCAL USE TAX 90-00-00-3070

First 95% of Local Use Tax generated is pledged towards the General Operating Fund. Revenue in excess of the budget is dedicated towards the General Capital Fund.

VIDEO GAMING TAX 01-00-10-3080

The Village receives 5% of the net terminal income from all licensed video gaming terminals located in the Village. This revenue is collected by and distributed to the Village from the Illinois Department of Revenue on a monthly basis. Assumes 66 gaming machines.

RENT-TOWER 90-00-00-3820

Revenue from T-Mobile rent of the water tower for antennas. Per agreement, fee increases by 3% annually.

OTHER REVENUE 90-00-30-3890

Unanticipated General Fund Revenue.

EXPENSES

DESIGN & ENGINEERING GRAND AVE SIDEWALK 90-00-00-8125

Cost for design and engineering for a sidewalk on Grand Avenue.

REPAIRS & IMPROVEMENTS 90-00-00-8092

Unanticipated costs for capital improvements

ECONOMIC INCENTIVE 90-00-00-8007

Cost for the current year's economic incentive program.

LOCAL SHARE STATE/COUNTY PROJECTS 90-00-00-8131

Costs for the Village's local share contribution for projects that require a local share. 2023/24 – local share of \$32,200 for Grand Avenue from Cleveland to Central, IDOT Project.

QUIET ZONE IMPROVEMENTS 90-00-00-8135

Costs to make improvements to the Grass Lake Road median to maintain the existing railroad quiet zone. Multi-jurisdictions involved in these improvements.

BUILDING REPAIRS 90-00-00-8089

Costs for various building repairs.

FLEET VEHICLES

Cost to purchase a 5-ton dump truck with a hook lift system and required accessories.

INFORMATION TECHNOLOGY

Costs for various information system upgrades and implementation. Will include itemized list at time of budget workshop.

DESIGN STORM SEWER IMPROVEMENTS

Cost for a master storm water management drainage and hydraulic study (\$35,000) along with design and engineering cost for storm water pond improvement at Steven Sherwood Park (\$50,000).

CEDAR AVE CROSSWALK

Costs for installation of crosswalk connection a Village parking lot to the north side of Cedar Ave in the Central Business District.

BS&A SOFTWARE HR MODULES

Cost to purchase human resources, timesheets and payroll modules from BS&A, the Village's ERP software provider.

CAPITAL EQUIPMENT

Tiller	\$7,500
14' Trailer	\$15,000

REDEVELOPMENT PLANNING & DESIGN SERVICES

Costs for Community engagement, planning, and marketing services relative to redevelopment sites in the Central Business District.

STRATEGIC PLANNING

Costs for consulting services to facilitate strategic planning for the Village of Lake Villa with Village staff, the Village Board and residents.

GRASS LAKE ROAD PEDESTRIAN PATH

The construction phase of the pedestrian path proposed at Grass Lake Rd at Painted Lakes Blvd to the Lake Villa Township Baseball Complex.

PLANNING STUDIES/CONTINGENCY

This would be roughly a ten percent contingency for capital related projects, or cost overages for projects that the Village Board may wish to complete during the fiscal year.

WATER & SEWER CAPITAL FUND

		ACTUAL	BUDGET	EST. YR END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
REVENUE					
91-00-00-3580	WATER CONNECTION FEES	67,510	68,585	5,615	8,600
91-00-00-3590	SEWER CONNECTION FEES	77,876	78,426	2,750	4,400
91-00-00-3890	OTHER REVENUE	-	100	-	-
91-00-00-3892	IEPA GRAND AVE WATERMAIN RELOCATION REVENUE		656,735	697,072	-
91-00-00-3893	IEPA GRAND AVE SANITARY SEWER REHABILITATION		431,142	511,502	-
91-00-00-3894	GRAND AVE. UTILITY RELOCATION DESIGN ENG.		150,000	-	-
91-00-30-3893	SURPLUS SALES PROCEEDS		-	-	-
91-00-00-3960	TRANSFER FROM W/S FUND	350,334	-	189,979	-
91-00-00-3019	TRANSFERS FROM OTHER FUNDS			811,478	250,000
TOTAL REVENUE		495,720	1,384,988	2,218,396	263,000
EXPENSES					
91-00-00-8099	WELL HOUSE CHEMICAL CONVERSION	18,500	30,000	8,477	-
91-00-00-8109	WELL 5 & 11 SCADA UPGRADES	21,000	-	-	-
91-00-00-8110	GRAND AVE. UTILITY RELOCATION DESIGN ENG.	38,971	32,237	54,871	-
91-00-00-8145	LAKE COUNTY CONNECTION FEE PAYMENTS	-	10,000	-	-
91-00-00-8098	SANITARY SEWER MANHOLE REPAIRS	8,515	40,000	-	80,000
91-00-00-8107	PUBLIC WORKS PAVING (50%)	39,340	-	-	-
91-00-00-8108	WATER SYSTEM HYDRAULIC STUDY	60,000	-	-	-
91-00-00-8120	WATER SYSTEM LEAK SURVEY	12,334	-	-	-
91-00-00-8121	WATER TOWER INSPECTIONS	6,400	-	-	-
91-00-00-8122	MILWAUKEE AVE. INSERTION VALVE	-	10,000	-	15,000
91-00-00-8136	LIFT STATION 4 GENERATOR REPLACEMENT	-	20,000	19,622	-
91-00-00-8137	GENERATOR LOAD BANK TESTING	-	9,000	-	-
91-00-00-8138	DESIGN ENGINEERING FOR WATER TOWER A	-	30,000	-	35,000
91-00-00-8139	WATER METER PROGRAM	-	250,000	-	500,000
91-00-00-8140	DESIGN & ENGINEERING WELL 7 BOOSTER STATION	-	40,000	24,033	35,000
91-00-00-8159	WELL 7 BOOSTER STATION CONSTRUCTION				550,000
91-00-00-8141	DESIGN & ENG. GRAND AVE WATER MAIN/INTERCONNECTION	-	110,000	-	135,000
91-00-00-8142	CEDAR LAKE RD INSERTION VALVE	-	15,000	-	20,000
91-00-00-8143	IEPA GRAND AVE WATERMAIN RELOCATION	-	656,735	511,502	-
91-00-00-8144	IEPA GRAND AVE SANITARY SEWER REHABILITATION	-	431,142	263,725	-
91-00-00-8025	PUMP REPAIR/REPLACEMENTS	-	40,000	-	50,000
91-00-00-8160	DESIGN ENGINEERING BURNETT/WALDEN WATER MAIN	-	-	-	84,000
91-00-00-8096	REPAIRS & IMPROVEMENTS	73,055	50,000	82,818	50,000
91-00-00-8161	SCADA SYSTEM IMPROVEMENTS	-	-	-	16,000
TOTAL EXPENSES		278,115	1,774,114	965,047	1,570,000

REVENUE

CONNECTION CHARGES

Water and Sewer connection charges.

OTHER REVENUE

Unanticipated revenue

EXPENSES

SANITARY SEWER MANHOLE REPAIRS 91-00-00-8098

Cost to repair various sanitary sewer manholes that are leaking.

REPAIRS & IMPROVEMENTS 91-00-00-8096

Costs for unanticipated repairs to the water & sewer system.

MILWAUKEE AVE. INSERTION VALVE

Costs to install insertion valve to allow isolation of 103 N. Milwaukee Ave. from water system for maintenance. It currently takes 3 to 4 valves to shut down the 6-inch service feed to this property affecting Pleviak School. Location would be on private property due to utilities. Village would excavate and back fill. Contractor would install the insertion valve.

DESIGN & ENGINEERING FOR WATER TOWER A

Costs for the design and engineering for water tower A. Antenna removal coordination and bidding and contracting documentation.

WATER METER EXCHANGE PROGRAM

Replacing approx. 2,600 water meters within the Village (using ARPA Funds). \$250,000 from FY22/23 and \$250,000 from FY23/24.

DESIGN & ENGINEERING WELL 7 BOOSTER STATION

Costs for old well #7 building for transient's elimination.

DESIGN & ENGINEERING LINDENHURST INTERCONNECTION

Costs for design and engineering for the Lindenhurst interconnection on the north side of Grand Ave.

CEDAR LAKE ROAD. INSERTION VALVE

Costs to install insertion valve Cedar Lake Rd and Winddance Dr.

DESIGN ENGINEERING BURNETT

Design Engineering for water main replacement at Burnett Ave, Wesley, Walden, Laurie Ct.

SEWER CAMERA REPLACEMENT

To replace 18-year-old sewer televising equipment.

SCADA SYSTEM IMPROVEMENTS

Upgrades to Scada computer system licenses and programing.

PARKS CAPITAL FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
REVENUE					
97-00-30-3810	INTEREST INCOME	-	-	-	-
97-00-30-3830	IMPACT FEES	-	-	-	3,000
TOTAL REVENUE		-	-	-	3,000
EXPENSES					
97-00-00-8085	LEHMANN PARK REPAIRS	8,188	-	-	-
97-00-00-8101	PARK IMPROVEMENTS	32,394	84,200	20,250	75,000
TOTAL EXPENSES		40,582	84,200	20,250	75,000

PARKS IMPROVEMENTS 97-00-00-8101

Steven Sherwood Park Pavilion floor repairs	\$50,000
Bike Racks	\$5,000
Cedar Crossing 2 tot lot playground repairs	\$15,000
Cedar Crossing Pollinator Garden Grant Commitment	\$5,000

DOWNTOWN TIF FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
REVENUE					
98-00-10-3010	TIF REVENUE	221,003	255,000	253,936	255,000
98-00-00-3810	INTEREST	99	400	12,864	5,000
TOTAL REVENUE		221,101	255,400	266,800	260,000
EXPENSES					
98-00-00-8065	PURCHASE OF PROPERTY	-	1,000	-	450,000
98-00-20-4330	TIF LEGAL FEES	-	5,000	1,348	10,000
98-00-98-4500	GENERAL FUND PAY BACK	-	5,000	-	
98-00-98-4501	NORLAND 1ST REDEVELOPMENT	13,112	9,000	8,179	9,000
98-00-98-5202	30 CEDAR AVENUE	-	4,500	4,089	5,000
98-00-98-9503	89 CEDAR AVENUE	-	3,000	3,471	3,500
98-00-60-4810	POSTAGE	-	50	-	50
98-00-00-4800	ADMINISTRATIVE EXPENSES	-	2,000	-	55,000
98-00-00-4801	ELIGIBLE PROJECT EXPENSES	135,994	20,000	10,500	71,000
TOTAL EXPENSES		149,107	49,550	27,587	603,550

REVENUE

TIF REVENUE 98-00-10-3010

Assumes funds from the incremental increase in property taxes within the Village's downtown TIF district.

INTEREST 98-00-00-3810

Funds from interest from the TIF Fund.

EXPENSES

PURCHASE OF PROPERTY 98-00-00-8065

Costs to purchase property within the TIF District.

TIF LEGAL EXPENSES 98-00-20-4330

Legal expenses associated with the TIF District

GENERAL FUND PAYBACK 98-00-98-4500

Costs to repay the General Fund for the upfront contribution for the Norland Holdings TIF agreement and Harbor Brewing Company Agreement

NORLAND^{1st} REDEVELOPMENT 98-00-98-4501

TIF note of \$850,000 with \$250,000 paid upfront from the General Capital Fund. 60% of incremental taxes from this project dedicated.

30 CEDAR AVENUE

Portion of TIF Note from Norland Holdings dedicated to 30 Cedar Avenue in Redevelopment Agreement.

89 CEDAR AVENUE

TIF Note for improvements to 89 Cedar Avenue, the Therapy Tree building.

POSTAGE 98-00-60-4810

Costs for postage related to the TIF District.

ADMINISTRATIVE EXPENSES 98-00-00-4800

Administrative costs related to the TIF District.

ELIGIBLE PROJECT EXPENSES 98-00-00-4801

Costs for TIF Eligible expenses for Creevy and other possible Redevelopment Agreements.

PARK AVE TIF FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
REVENUE					
89-00-10-3010	TIF REVENUE	31,888	35,000	34,043	35,000
89-00-00-3810	INTEREST	3	10	144	200
TOTAL REVENUE		31,891	35,010	34,187	35,200
EXPENSES					
89-00-20-4330	TIF LEGAL FEES	-	2,000	-	4,000
89-00-00-4500	GENERAL FUND PAYBACK	-	1,000	-	-
89-00-60-4810	POSTAGE	-	50	-	-
89-00-00-4800	ADMINISTRATIVE EXPENSES	-	1,000	-	1,500
89-00-00-4802	TAXING DISTRICT SURPLUS PAYMENTS	13,095	9,000	-	-
89-00-00-4801	ELIGIBLE PROJECT EXPENSES	15,879	10,000	-	10,000
89-00-00-4803	CREAVY REAL ESTATE	-	-	16,883	18,000
TOTAL EXPENSES		28,975	23,050	16,883	33,500

REVENUE

TIF REVENUE 98-00-10-3010

Assumes funds from the incremental increase in property taxes within the Village's Park Avenue TIF district.

INTEREST 98-00-00-3810

Funds from interest from the TIF Fund.

EXPENSES

TIF LEGAL EXPENSES 98-00-20-4330

Legal expenses associated with the TIF District

GENERAL FUND PAYBACK 98-00-98-4500

Costs to repay the General Fund for the upfront contribution for the creation of the TIF.

POSTAGE 98-00-60-4810

Costs for postage related to the TIF District.

ADMINISTRATIVE EXPENSES 98-00-00-4800

Administrative costs related to the TIF District.

TAXING DISTRICT SURPLUS PAYMENTS

Payments to the taxing districts within the TIF for 50% of the annual surplus.

ELIGIBLE PROJECT EXPENSES 98-00-00-4801

Costs for TIF Eligible expenses not defined elsewhere.

CREAVY REAL ESTATE 89-00-00-4803

Reimbursement to Creavy Real Estate for 436 Park Ave TIF.

BUSINESS DISTRICT FUND

		ACTUAL 2021/2022	BUDGET 2022/2023	EST. YR. END 2022/2023	BUDGET 2023/2024
REVENUE					
99-00-10-3030	BUSINESS DISTRICT	179,544	200,000	200,884	210,000
99-00-30-3810	INTEREST	3,778	1,000	1,345	1,400
TOTAL REVENUE		183,322	201,000	202,228	211,400
EXPENSES					
99-00-00-8065	PURCHASE OF PROPERTY	3,600	5,000	-	5,000
99-00-00-8103	STREETSCAPE LOAN REPAYMENT	107,672	107,672	107,672	107,672
99-00-20-4330	BUSINESS DISTRICT LEGAL FEES	-	1,000	-	1,000
99-00-60-4810	POSTAGE	-	50	-	50
99-00-99-4501	NORLAND HOLDINGS, LLC 2ND REDEVELOPMENT	-	5,000	-	5,000
99-00-00-4800	ADMINISTRATIVE EXPENSES	-	2,000	-	5,000
99-00-00-4801	PROJECT EXPENSES	9,640	5,000	-	177,875
TOTAL EXPENSES		120,912	125,722	107,672	301,597

BUSINESS DISTRICT REVENUE

BUSINESS DISTRICT 99-00-10-3030

Revenue from 1% Business District sales tax revenue.

INTEREST 99-00-30-3810

Interest from balance of Business District.

BUSINESS DISTRICT EXPENSES

PURCHASE OF PROPERTY 99-00-00-8065

Costs to purchase property within the Business District.

STREETSCAPE PROJECT

Possible costs for additional streetscape work uncompleted.

LEGAL FEES 99-00-20-4330

Legal expenses associated with the Business District.

POSTAGE 99-00-60-4810

Costs for postage related to the Business District.

NORLAND HOLDINGS, LLC 2ND REDEVELOPMENT 99-00-99-4501

Costs for the Norland Holdings, LLC. second redevelopment agreement for the construction of the O'Tooles Parking Lot.

ADMINISTRATIVE EXPENSES 99-00-00-4800

Administrative costs related to the Business District.

PROJECT EXPENSES 99-00-00-4801

Costs for Business District Eligible expenses not defined elsewhere.

POLICE PENSION FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
REVENUE					
20-00-00-3010	REAL ESTATE TAXES	804,464	813,362	813,362	835,122
20-00-00-3030	EMPLOYEE CONTRIBUTIONS	205,495	155,211	148,705	168,459
20-00-00-3810	INTEREST EARNED	1,236	100,000	-	-
20-00-00-3811	GAIN/LOSS ON SCHWAB ACCTS	-	100,000	-	-
TOTAL REVENUE		1,011,195	1,168,573	962,067	1,003,581
EXPENSES					
20-00-10-4010	POLICE PENSION	823,083	671,271	701,311	705,000
20-00-60-4810	ADMINISTRATIVE EXPENSES	-	4,000	-	-
20-00-60-4812	BROKERAGE FEES	-	12,000	-	-
20-00-10-4530	TRAINING	-	6,000	-	-
20-00-20-4330	LEGAL FEES	-	7,500	-	-
20-00-20-4310	AUDIT-ACTUARY REPORTS	4,456	6,500	4,653	6,500
TOTAL EXPENSES		827,539	707,271	705,963	711,500

DUI FUND

		ACTUAL	BUDGET	Appropriation	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2022/2023	2023/2024
REVENUE						
93-00-00-3890	DUI FINES	3,294	5,000		6,063	
93-00-00-3900	OTHER REVENUE	248	-		-	-
93-00-30-3810	INTEREST INCOME	-	-		-	-
TOTAL REVENUE		3,542	5,000		6,063	-
EXPENSES						
93-00-00-5202	SQUAD CAMERA REPLACE	5,200	15,600	17,940	2,487	15,600
93-00-00-8094	POLICE BODY CAMERA	-	3,000	3,450	4,310	4,500
TOTAL EXPENSES		5,200	18,600	21,390	6,797	20,100

DRUG FORFEITURE FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2021/2022	2022/2023	2022/2023	2023/2024
REVENUE					
92-00-00-3890	DRUG SEIZURE	742	1,500	2,976	2,000
TOTAL REVENUE		742	1,500	2,976	2,000
EXPENSES					
92-00-00-8027	TASER REPLACEMENT	2,640	2,640	2,640	-
TOTAL EXPENSES		2,640	2,640	2,640	-