

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2022/23 BUDGET SUMMARY**

GENERAL FUND	FY 2022/23 REVENUE	FY 2022/23 EXPENSE	FY 2022/23 PERFORMANCE	FY 2021/22 PERFORMANCE
General Fund Revenue	4,604,859			4,782,549
Administrative		596,220		516,182
Police		2,594,837		2,381,917
Streets		1,015,418		940,105
Buildings & Grounds		194,220		178,402
Special Events		36,500		
TOTAL	4,604,859	4,437,195	167,664	765,943
WATER/SEWER FUND	FY 2022/23 REVENUE	FY 2022/23 EXPENSE	FY 2022/23 PERFORMANCE	FY 2021/22 PERFORMANCE
Water & Sewer Revenue	3,335,103			3,400,323
Water		1,810,250		1,762,885
Sewer		1,393,810	131,043	1,358,670
TOTAL	3,335,103	3,204,060	131,043	278,767
ENTERPRISE FUNDS	FY 2022/23 REVENUE	FY 2022/23 EXPENSE	FY 2022/23 PERFORMANCE	FY 2021/22 PERFORMANCE
Metra Fund	42,638	36,187	6,451	10,207
Mansion Fund	75,000	60,702	14,298	(66,257)
Special Events Fund	48,000	36,500	11,500	(3,934)
Garbage Fund	636,217	620,723	15,494	36,149
SPECIAL FUNDS	FY 2022/23 REVENUE	FY 2022/23 EXPENSE	FY 2022/23 PERFORMANCE	FY 2021/22 PERFORMANCE
Motor Fuel Tax Fund	202,043	739,755	(537,712)	264,832
Retirement Fund	233,800	233,800	-	(20,500)
Insurance Fund	231,991	234,000	(2,009)	12,567
Information Technology Fund	80,000	93,914	(13,914)	5,345
Fleet Maintenance Fund	280,000	311,926	(31,926)	11,294
CAPITAL FUNDS	FY 2022/23 REVENUE	FY 2022/23 EXPENSE	FY 2022/23 PERFORMANCE	FY 2021/22 PERFORMANCE
General Capital Fund	319,062	2,116,977	(1,797,915)	1,015,325
Water/Sewer Capital Fund	1,384,988	816,237	568,751	(719,086)
Parks Capital Fund	-	95,200	(95,200)	(44,829)
Downtown TIF Fund	255,400	49,550	205,850	80,007
Park Avenue TIF Fund	35,010	23,050	11,960	-
Downtown Business District	201,000	125,722	75,278	(70,837)
FIXED ASSET FUNDS	FY 2021/22 REVENUE	FY 2021/22 EXPENSE	FY 2021/22 PERFORMANCE	FY 2021/22 PERFORMANCE
Squad Car Replacement Fund	90,000	157,440	(67,440)	77,238
Public Works Fleet Replacement Fund	170,000	250,917	(80,917)	168,000
Water/Sewer Equipment Replacement Fund	72,000	40,000	32,000	62,600
NON OPERATING FUNDS	FY 2021/22 REVENUE	FY 2021/22 EXPENSE	FY 2021/22 PERFORMANCE	FY 2021/22 PERFORMANCE
Police Pension	968,573	4,500	964,073	940,876
Drug Forfeiture	1,500	2,640	(1,140)	2,000
DUI	5,000	21,240	(16,240)	(2,642)
Celebration of Summer	19,000	-	19,000	(3,190)

**VILLAGE OF LAKE VILLA
FISCAL YEAR 2022/23 FUND BALANCES**

OPERATING FUNDS

GENERAL FUND

FY 21/22 BEGINNING BALANCE	2,096,886	FY 22/23 BEGINNING BALANCE	2,862,829
FY 21/22 PROJECTED REVENUE	4,782,549	FY 22/23 PROJECTED REVENUE	4,604,859
FY 21/22 PROJECTED EXPENSES	4,016,606	FY 22/23 PROJECTED EXPENSES	4,437,195
MAY 1, 2022 PROJECTED BALANCE	2,862,829	MAY 1, 2023 PROJECTED BALANCE	3,030,493

WATER/SEWER FUND

FY 21/22 BEGINNING BALANCE	807,046	FY 22/23 BEGINNING BALANCE	1,085,813
FY 21/22 PROJECTED REVENUE	3,400,323	FY 22/23 PROJECTED REVENUE	3,335,103
FY 21/22 PROJECTED EXPENSES	3,121,556	FY 22/23 PROJECTED EXPENSES	3,204,060
MAY 1, 2022 PROJECTED BALANCE	1,085,813	MAY 1, 2023 PROJECTED BALANCE	1,216,857

METRA FUND

FY 21/22 BEGINNING BALANCE	34,614	FY 22/23 BEGINNING BALANCE	44,821
FY 21/22 PROJECTED REVENUE	41,852	FY 22/23 PROJECTED REVENUE	42,638
FY 21/22 PROJECTED EXPENSES	31,645	FY 22/23 PROJECTED EXPENSES	36,187
MAY 1, 2022 PROJECTED BALANCE	44,821	MAY 1, 2023 PROJECTED BALANCE	51,272

MANSSION FUND

FY 21/22 BEGINNING BALANCE	(128,307)	FY 22/23 BEGINNING BALANCE	(194,564)
FY 21/22 PROJECTED REVENUE	46,849	FY 22/23 PROJECTED REVENUE	75,000
FY 21/22 PROJECTED EXPENSES	113,106	FY 22/23 PROJECTED EXPENSES	60,702
MAY 1, 2022 PROJECTED BALANCE	(194,564)	MAY 1, 2023 PROJECTED BALANCE	(180,266)

SPECIAL EVENTS FUND

FY 21/22 BEGINNING BALANCE	(7,158)	FY 22/23 BEGINNING BALANCE	(11,092)
FY 21/22 PROJECTED REVENUE	1,066	FY 22/23 PROJECTED REVENUE	48,000
FY 21/22 PROJECTED EXPENSES	5,000	FY 22/23 PROJECTED EXPENSES	36,500
MAY 1, 2022 PROJECTED BALANCE	(11,092)	MAY 1, 2023 PROJECTED BALANCE	408

GARBAGE FUND

FY 21/22 BEGINNING BALANCE	86,066	FY 22/23 BEGINNING BALANCE	122,215
FY 21/22 PROJECTED REVENUE	643,295	FY 22/23 PROJECTED REVENUE	672,244
FY 21/22 PROJECTED EXPENSES	607,146	FY 22/23 PROJECTED EXPENSES	620,723
MAY 1, 2022 PROJECTED BALANCE	122,215	MAY 1, 2023 PROJECTED BALANCE	173,736

MOTOR FUEL TAX FUND

FY 21/22 BEGINNING BALANCE	760,266	FY 22/23 BEGINNING BALANCE	1,025,098
FY 21/22 PROJECTED REVENUE	279,832	FY 22/23 PROJECTED REVENUE	202,043
FY 21/22 PROJECTED EXPENSES	15,000	FY 22/23 PROJECTED EXPENSES	739,755
MAY 1, 2022 PROJECTED BALANCE	1,025,098	MAY 1, 2023 PROJECTED BALANCE	487,386

RETIREMENT FUND

FY 21/22 BEGINNING BALANCE	79,636	FY 22/23 BEGINNING BALANCE	59,136
FY 21/22 PROJECTED REVENUE	241,642	FY 22/23 PROJECTED REVENUE	233,800
FY 21/22 PROJECTED EXPENSES	262,142	FY 22/23 PROJECTED EXPENSES	233,800
MAY 1, 2022 PROJECTED BALANCE	59,136	MAY 1, 2023 PROJECTED BALANCE	59,136

INSURANCE FUND

FY 21/22 BEGINNING BALANCE	49,139	FY 22/23 BEGINNING BALANCE	61,706
FY 21/22 PROJECTED REVENUE	243,504	FY 22/23 PROJECTED REVENUE	231,991
FY 21/22 PROJECTED EXPENSES	230,937	FY 22/23 PROJECTED EXPENSES	234,000
MAY 1, 2022 PROJECTED BALANCE	61,706	MAY 1, 2023 PROJECTED BALANCE	59,697

CAPITAL FUNDS**GENERAL CAPITAL FUND**

FY 21/22 BEGINNING BALANCE	1,723,075	FY 22/23 BEGINNING BALANCE	2,738,400
FY 21/22 PROJECTED REVENUE	1,377,150	FY 22/23 PROJECTED REVENUE	319,062
FY 21/22 PROJECTED EXPENSES	361,825	FY 22/23 PROJECTED EXPENSES	2,116,977
MAY 1, 2022 PROJECTED BALANCE	2,738,400	MAY 1, 2023 PROJECTED BALANCE	940,484

WATER/SEWER CAPITAL FUND

FY 21/22 BEGINNING BALANCE	1,552,067	FY 22/23 BEGINNING BALANCE	832,981
FY 21/22 PROJECTED REVENUE	1,625	FY 22/23 PROJECTED REVENUE	1,384,988
FY 21/22 PROJECTED EXPENSES	720,711	FY 22/23 PROJECTED EXPENSES	816,237
MAY 1, 2022 PROJECTED BALANCE	832,981	MAY 1, 2023 PROJECTED BALANCE	1,401,732

PARKS CAPITAL FUND

FY 21/22 BEGINNING BALANCE	159,643	FY 22/23 BEGINNING BALANCE	114,814
FY 21/22 PROJECTED REVENUE	-	FY 22/23 PROJECTED REVENUE	-
FY 21/22 PROJECTED EXPENSES	44,829	FY 22/23 PROJECTED EXPENSES	95,200
MAY 1, 2022 PROJECTED BALANCE	114,814	MAY 1, 2023 PROJECTED BALANCE	19,614

DOWNTOWN TIF FUND

FY 21/22 BEGINNING BALANCE	283,200	FY 22/23 BEGINNING BALANCE	363,207
FY 21/22 PROJECTED REVENUE	229,075	FY 22/23 PROJECTED REVENUE	255,400
FY 21/22 PROJECTED EXPENSES	149,068	FY 22/23 PROJECTED EXPENSES	49,550
MAY 1, 2022 PROJECTED BALANCE	363,207	MAY 1, 2023 PROJECTED BALANCE	569,057

PARK AVENUE TIF FUND

FY 21/22 BEGINNING BALANCE	-	FY 22/23 BEGINNING BALANCE	4,036
FY 21/22 PROJECTED REVENUE	33,010	FY 22/23 PROJECTED REVENUE	35,010
FY 21/22 PROJECTED EXPENSES	28,974	FY 22/23 PROJECTED EXPENSES	23,050
MAY 1, 2022 PROJECTED BALANCE	4,036	MAY 1, 2023 PROJECTED BALANCE	15,996

DOWNTOWN BUSINESS DISTRICT

FY 21/22 BEGINNING BALANCE	267,393	FY 22/23 BEGINNING BALANCE	196,556
FY 21/22 PROJECTED REVENUE	181,237	FY 22/23 PROJECTED REVENUE	201,000
FY 21/22 PROJECTED EXPENSES	252,074	FY 22/23 PROJECTED EXPENSES	125,722
MAY 1, 2022 PROJECTED BALANCE	196,556	MAY 1, 2023 PROJECTED BALANCE	271,834

FIXED ASSET FUNDS**SQUAD CAR REPLACEMENT FUND**

FY 21/22 BEGINNING BALANCE	92,776	FY 22/23 BEGINNING BALANCE	170,014
FY 21/22 PROJECTED REVENUE	116,230	FY 22/23 PROJECTED REVENUE	90,000
FY 21/22 PROJECTED EXPENSES	38,992	FY 22/23 PROJECTED EXPENSES	157,440
MAY 1, 2022 PROJECTED BALANCE	170,014	MAY 1, 2023 PROJECTED BALANCE	102,574

PUBLIC WORKS FLEET REPLACEMENT FUND

FY 21/22 BEGINNING BALANCE	15,494	FY 22/23 BEGINNING BALANCE	183,494
FY 21/22 PROJECTED REVENUE	168,000	FY 22/23 PROJECTED REVENUE	170,000
FY 21/22 PROJECTED EXPENSES	-	FY 22/23 PROJECTED EXPENSES	250,917
MAY 1, 2022 PROJECTED BALANCE	183,494	MAY 1, 2023 PROJECTED BALANCE	102,577

WATER/SEWER EQUIPMENT REPLACEMENT

FY 21/22 BEGINNING BALANCE	443,717	FY 22/23 BEGINNING BALANCE	506,317
FY 21/22 PROJECTED REVENUE	70,000	FY 22/23 PROJECTED REVENUE	72,000
FY 21/22 PROJECTED EXPENSES	7,400	FY 22/23 PROJECTED EXPENSES	40,000
MAY 1, 2022 PROJECTED BALANCE	506,317	MAY 1, 2023 PROJECTED BALANCE	538,317

NON-OPERATING FUNDS**DRUG FORFEITURE**

FY 21/22 BEGINNING BALANCE	16,814	FY 22/23 BEGINNING BALANCE	18,814
FY 21/22 PROJECTED REVENUE	2,000	FY 22/23 PROJECTED REVENUE	1,500
FY 21/22 PROJECTED EXPENSES	-	FY 22/23 PROJECTED EXPENSES	2,640
MAY 1, 2022 PROJECTED BALANCE	18,814	MAY 1, 2023 PROJECTED BALANCE	17,674

DUI FUND

FY 21/22 BEGINNING BALANCE	24,165	FY 22/23 BEGINNING BALANCE	21,523
FY 21/22 PROJECTED REVENUE	2,558	FY 22/23 PROJECTED REVENUE	5,000
FY 21/22 PROJECTED EXPENSES	5,200	FY 22/23 PROJECTED EXPENSES	21,240
MAY 1, 2022 PROJECTED BALANCE	21,523	MAY 1, 2023 PROJECTED BALANCE	5,283

CELEBRATION OF SUMMER

FY 21/22 BEGINNING BALANCE	6,855	FY 22/23 BEGINNING BALANCE	3,665
FY 21/22 PROJECTED REVENUE	12,037	FY 22/23 PROJECTED REVENUE	19,000
FY 21/22 PROJECTED EXPENSES	15,226	FY 22/23 PROJECTED EXPENSES	-
MAY 1, 2022 PROJECTED BALANCE	3,665	MAY 1, 2023 PROJECTED BALANCE	22,665

GENERAL FUND REVENUE

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
TAXES					
01-00-10-3010	REAL ESTATE TAXES	122,211	1,026,489	1,026,489	1,032,377
01-00-10-3020	ROAD & BRIDGE TAX	22,757	25,000	22,402	22,500
01-00-10-3030	SALES TAX (S-95%)	666,501	650,000	1,058,774	912,671
01-00-10-3040	STATE INCOME TAX (S-95%)	871,916	920,908	1,100,000	1,039,655
01-00-10-3070	USE TAX (S-95%)	271,954	357,070	302,431	333,404
01-00-10-3050	REPLACEMENT TAX	16,539	13,000	20,100	15,000
01-00-30-3130	CABLE FRANCHISE TAX	159,809	155,000	156,500	155,000
01-00-10-3140	TELECOMMUNICATIONS TAX	129,581	150,000	112,350	120,000
01-00-10-3150	UTILITY TAX-GAS	114,835	115,000	124,958	120,000
01-00-10-3151	UTILITY TAX-ELECTRIC	295,303	310,000	303,916	305,000
TOTAL TAXES		2,671,405	3,722,467	4,227,920	4,055,606
LICENSES & PERMITS					
01-00-20-3110	LIQUOR LICENSE	21,850	18,000	19,400	19,400
01-00-20-3150	VENDING & AMUSMENT LICENSE	50	-	500	500
01-00-20-3160	VIDEO GAMING LICENSES	2,250	600	600	16,500
01-00-20-3170	BUSINESS REGISTRATION FEES	275	-	5,300	5,500
01-00-20-3210	BUILDING PERMITS	105,722	80,000	120,000	95,000
01-00-20-3211	WATERSHED PERMIT	50	50	-	50
01-00-20-3213	SITE DEVELOPMENT PERMITS	1,322	1,000	7,000	5,000
01-00-20-3214	LANDSCAPE INSPECTION FEE	100	500	-	500
01-00-20-3120	VEHICLE LICENSES	97,581	95,000	95,000	95,000
TOTAL LICENSES & PERMITS		229,199	195,150	247,800	237,450
OTHER REVENUE					
01-00-30-3480	ZONING HEARING FEES	-	800	-	800
01-00-30-3481	NATURAL GAS FRANCHISE	-	-	17,204	17,204
01-00-30-3610	POLICE REPORTS	2,448	1,500	2,325	2,500
01-00-30-3710	COURT FINES	79,735	85,000	85,000	85,000
01-00-30-3720	PARKING & ORDINANCE FINES	13,137	20,000	25,000	25,000
01-00-30-3730	SEX OFFENDER REGISTRATION FEE	410	300	300	300
01-00-30-3810	INTEREST INCOME	42,696	60,000	45,000	45,000
01-00-30-3896	CARES ACT REVENUE	396,542	1,000	-	-
01-00-30-3880	SCHOOL RESOURCE OFFICERS	60,000	116,000	116,000	116,000
01-00-30-3890	OTHER REVENUE	24,208	20,000	16,000	20,000
TOTAL OTHER REVENUE		619,176	304,600	306,829	311,804
TOTAL REVENUE		3,519,780	4,222,217	4,782,549	4,604,859

GENERAL FUND REVENUES

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.

Audit	\$ 10,000
Corporate	\$ 401,377
Police	\$ 481,000
Street & Bridge	\$ 140,000
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	\$1,032,377

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.

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. 2022/23 assumes \$\$960,706 in total sales tax receipts.

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, \$114.64.00 per person (IML September estimate) revenue is anticipated for 21/22 and \$125.20 for FY 22/23. The Village uses the Illinois Municipal League estimate for income tax projections.

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.

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 \$43.73 per person in FY 21/22 and \$40.15.00 in FY 22/23.

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.

GENERAL FUND REVENUES

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.

GENERAL FUND REVENUES

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. FY 21/22 assumes the follow licenses:

<u>Class</u>	<u>Fee</u>	<u>#</u>	<u>Type</u>	<u>Total</u>
Class A	\$1,000	14	Full	\$12,000
Class B	\$800	4	Gas Station	\$3,200
Class C	\$700	4		\$2,800
Class D	\$700	2	Liquor Store	\$1,400
Class E	\$500	0		\$0
Class F	\$50	0	Temporary	\$0
TOTAL				\$19,400

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 and assumes 213 registrations @ \$25 per applicant per Village Code.

BUILDING PERMITS 01-00-20-3210

Assumes \$95,000 in 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 22/23.

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 22/23.

GENERAL FUND REVENUES

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

GENERAL FUND REVENUES

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. 2022/23 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 01-00-303720

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 \$56,000 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.

ADMINISTRATION

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
PERSONNEL EXPENSES				
01-10-10-4011 SALARY (Payroll Spread)	218,071	205,315	214,043	235,533
01-10-10-4015 PART-TIME	14,534	43,200	17,500	36,000
01-10-10-4014 OVERTIME (Payroll Spread)	-	500	-	50
01-10-10-4017 SICK TIME COMPENSATION (Payroll Spread)	2,174	2,500	2,354	2,500
01-10-10-4020 SALARY-VILLAGE CLERK	3,500	3,500	3,500	3,500
01-10-10-4021 SALARY-MAYOR & TRUSTEES	23,395	25,000	23,150	25,000
01-10-10-4022 SALARY-ZONING & PLANNING	825	1,320	600	1,320
01-10-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	52,756	49,453	66,000	54,000
01-10-10-4530 TRAINING/TRAVEL/MEMBERSHIPS	10,917	14,000	10,000	14,000
TOTAL PERSONNEL EXPENSES	326,171	344,788	337,147	371,903
CONTRACTOR EXPENSES				
01-10-20-4310 AUDIT (S-62.5%)	12,859	13,438	16,093	16,875
01-10-20-4811 COMPUTER-SUPPORT/SOFTWARE (S-50%)	21,378	-	-	-
01-10-20-4311 FINANCIAL MANAGEMENT CONTRACT (S-50%)	33,195	29,320	29,320	29,320
01-10-20-4330 LEGAL FEES	52,934	50,000	75,000	75,000
01-10-20-4391 CODIFICATION	2,794	4,000	3,000	4,000
01-10-20-4380 PLANNING	2,332	5,000	-	5,000
01-10-20-4813 EQUIPMENT MAINTENANCE	3,492	3,072	3,072	3,072
TOTAL CONTRACTOR EXPENSES	128,984	104,830	126,485	133,267
OTHER EXPENSES				
01-10-60-4810 OFFICE SUPPLIES (S-35%)	5,347	7,350	6,300	7,350
01-10-60-4812 CREDIT CARD FEES (S-10%)	1,404	2,500	2,850	3,000
01-10-60-4430 PUBLISHING	946	2,000	2,000	2,000
01-10-60-4442 NEWSLETTER	1,287	1,200	1,100	1,200
01-10-60-4440 PRINTING	58	1,000	1,000	1,000
01-10-60-5190 MISCELLANEOUS EXPENSES	8,050	8,000	6,500	8,000
01-10-60-5202 CARES ACT PAYMENT/TRANSFER	396,542	1,000	-	-
01-10-60-4811 INFORMATION TECH. FUND CONTRIBUTION		30,000	30,000	40,000
01-10-60-5217 SPECIAL EVENTS CONTRIBUTION				25,000
01-10-60-5201 NEW EQUIPMENT	5,807	2,800	2,800	3,500
TOTAL OTHER EXPENSES	419,441	55,850	52,550	91,050
TOTAL EXPENSES	874,595	505,468	516,182	596,220

**ADMINISTRATION
(GENERAL FUND)**

PERSONNEL EXPENSES

SALARY 01-10-10-4011

Salaries for Executive Assistant (replacement position, assumes five workday position), Utility Billing Coordinator, Village Administrator, and Administrative Services Director, plus auto allowance (\$3,600) 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 2 positions @ 900 hours per year for each position.

OVERTIME 01-10-10-4014

Cost for overtime for office staff.

SICK 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 four 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.

**ADMINISTRATION
(GENERAL FUND)**

TRAINING/TRAVEL/MEMBERSHIPS 01-10-10-4530

Covers travel, training and membership costs for administrative staff, including:

ITEM	COST
Chamber Luncheon	\$400
ILCMA	\$300
ICMA	\$5,000
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	\$14,000

**ADMINISTRATION
(GENERAL FUND)**

CONTRACTOR EXPENSES

AUDIT 01-10-20-4310 (SPREAD)

Portion of contractual costs for annual Village audit. 62.5% 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.

RETAIL RECRUITMENT 01-10-20-4380

Contract cost for retail recruitment services based on estimated hours for hourly rate services.

EQUIPMENT MAINTENANCE 01-10-20-4813

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

**ADMINISTRATION
(GENERAL FUND)**

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.

MISCELLANEOUS EXPENSES 01-10-60-5190

Costs for unanticipated expenses.

INFORMATION TECHNOLOGY FUND CONTRIBUTION

Fund contribution for 50% of expenses related to these expenses. Remaining contributions in Water/Sewer Fund.

SPECIAL EVENTS FUND CONTRIBUTION 01-10-60-4441

Fund contribution for the Special Events Fund.

NEW EQUIPMENT 01-10-60-5201

Village Hall Lettering/Art \$3,500

POLICE

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
PERSONNEL EXPENSES				
01-20-10-4010 SALARY-FULL-TIME OFFICERS	1,478,147	1,450,000	1,421,474	1,566,201
01-20-10-4011 SALARY-POLICE CLERICAL	68,464	69,133	68,463	68,463
01-20-10-4015 PART-TIME POLICE CLERICAL	13,249	12,000	13,100	13,000
01-20-10-4012 PART-TIME OFFICERS	92,120	150,000	75,000	100,000
01-20-10-4023 SUPERVISOR BONUS PROGRAM	10,000	10,000	-	-
01-20-10-4013 MECHANIC	19,518	-	-	-
01-20-10-4014 OVERTIME, COURT & RANGE	29,535	55,000	70,000	65,000
01-20-10-4016 OIC PAY	2,016	5,000	11,000	8,000
01-20-10-4021 SICK PAY BUY BACK	1,549	5,000	6,820	6,500
01-20-10-4018 HOLIDAY PAY	18,775	33,000	8,000	20,000
01-20-10-4019 FTO PAY	387	1,000	1,500	1,000
01-20-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	237,314	266,515	252,102	244,770
01-20-50-4022 POLICE COMMISSION PAYROLL	630	600	540	600
01-20-10-4170 UNIFORM ALLOWANCE	26,772	16,350	26,000	25,000
01-20-10-4171 VEST REPLACEMENTS	1,118	2,400	2,400	5,400
01-20-10-4530 TRAINING/TRAVEL/POLICE POLICIES	8,260	11,500	11,500	19,500
01-20-20-4393 POLICE POLICIES	6,615	6,800	6,880	-
01-20-10-4531 MEMBERSHIPS	5,748	5,500	6,245	6,500
01-20-10-4560 RANGE-SHOOT & SUPPLIES	11,947	12,000	12,000	14,000
01-20-10-4570 PHYSICALS/TESTING	2,130	1,500	1,500	1,500
TOTAL PERSONNEL EXPENSES	2,034,293	2,113,298	1,994,524	2,165,434
CONTRACTOR EXPENSES				
01-20-30-4230 MAINTENANCE-VEHICLES (S-30%)	2,887	-	-	-
01-20-20-4330 LEGAL FEES - PROSECUTION	34,295	30,000	34,500	30,000
01-20-20-4460 DISPATCHING	80,000	82,000	82,000	102,000
01-20-50-4330 POLICE COMMISSION & TRAINING ACADEMY	-	-	12,430	18,234
01-20-50-5191 POLICE COMMISSION EXPENSES	6,150	500	-	-
01-20-20-4393 POLICE POLICY PROGRAM	6,423	6,800	6,800	6,800
01-20-20-4710 RADIO NETWORK FEES	11,016	11,016	11,016	11,016
01-20-20-4813 EQUIPMENT MAINTENANCE	4,658	6,350	6,350	9,350
01-20-20-4331 ADMINISTRATIVE ADJUDICATION	1,750	2,100	2,100	2,100
01-20-20-4332 CRIME LAB	15,150	15,500	15,325	15,500
01-20-20-4333 STOLEN PROPERTY DATABASE	2,192	2,192	2,302	2,500
TOTAL CONTRACTOR EXPENSES	164,522	156,458	172,823	197,500
OTHER EXPENSES				
01-20-30-4820 AUTOMOTIVE FUEL/OIL (S-40%)	22,281	-	-	-
01-20-30-4930 SUPPLIES-VEHICLE (S-30%)	22,200	-	-	-
01-20-60-4810 OFFICE SUPPLIES (S-35%)	5,524	7,350	6,300	7,350
01-20-60-4440 PRINTING/PUBLIC RELATION	2,683	4,500	4,500	4,500
01-20-60-4940 SUPPLIES	4,321	4,000	1,000	6,000
01-20-60-5190 MISCELLANEOUS	10,389	7,000	7,000	7,000
01-20-60-5205 FLEET REPLACEMENT CONTRIBUTION	-	82,080	82,080	90,000
01-20-60-3897 FLEET REPAIR FUND CONTRIBUTION	-	112,000	112,000	112,000
01-20-60-5201 NEW EQUIPMENT	2,063	1,800	1,690	5,053
TOTAL OTHER EXPENSES	69,462	218,730	214,570	231,903
TOTAL EXPENSES	2,268,277	2,488,486	2,381,917	2,594,837

**POLICE
(GENERAL FUND)**

PERSONNEL EXPENSES

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

Salaries for current 11 full-time police officers per collective bargaining agreement. Includes salaries for Chief, one Lieutenant position, and four Sergeants, plus Officer longevity pay. (\$1,250 - 10 years of service and \$1,750 for 15 years of service).

Includes pay for officers who work 84 hours in a week in accordance with 12 hour shifts. Assumes 4 officers per pay period (16 hours) @ \$32 per hour.

SALARY-POLICE CLERICAL 01-20-10-4011

Salaries for 1 full-time records position.

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

One part-time (12 hours/week) records position.

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

Costs for part-time officers @ \$28 per hour. Assumes 5,350 part-time hours which includes 1,350 hours in additional hours for SRO Program. 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).

**POLICE
(GENERAL FUND)**

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.

UNIFORM ALLOWANCE 01-20-10-4170

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

VEST REPLACEMENT

Cost to replace 9 police vests.

TRAINING/TRAVEL 01-20-10-4530

Travel, training, fire arms, cyber, supervisor and tuition reimbursement. Includes \$7,000 for Police Policies.

MEMBERSHIPS 01-20-10-4531

NEMERT, Major Crimes, ILEAS, MCAT, NIPAS, background licenses, TLO, etc.

RANGE-SHOOT & SUPPLIES 01-20-10-4560

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

PHYSICALS/TESTING 01-20-10-4570

Cost for required employment physicals and testing.

**POLICE
(GENERAL FUND)**

CONTRACTOR EXPENSES

LEGAL FEES 01-20-20-4330

Court fees for prosecutions.

DISPATCHING 01-20-20-4460

Costs per dispatching agreement with FoxComm (\$100,000 per year) and LiveScan (\$2,000) Services 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 (\$5,000), plus (\$2,000) for polygraph, psychology and medical test. Also includes costs for two police officer academy slot (\$11,234).

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.

**POLICE
(GENERAL FUND)**

OTHER EXPENSES

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.

FLEET REPLACEMENT CONTRIBUTION 01-20-60-5205

Contribution for the replacement of police fleet per the schedule established in the Squad Car Replacement Fund.

FLEET MAINTENANCE CONTRIBUTION

Transfer of funds to the Fleet Maintenance Fund for personnel, contractor costs, fuel and oil and vehicle supplies based on the percentage of expense for this Fund.

NEW EQUIPMENT 01-20-60-5201

Accident Warning Signs	\$1,198
Speed Warning Sign	\$3,855

STREETS

	ACTUAL	BUDGET	EST. YR. END	BUDGET	
	2020/2021	2021/2022	2021/2022	2022/2023	
PERSONNEL EXPENSES					
01-41-10-4013	SALARY (Payroll Spread)	299,820	300,575	287,770	244,168
01-41-10-4012	PART-TIME (S-50%)	43,645	30,000	20,000	30,750
01-41-10-4014	OVERTIME (Payroll Spread)	23,970	25,000	25,500	25,000
01-41-10-4017	SICK TIME COMPENSATION (Payroll Spread)	1,312	2,000	1,403	2,000
01-41-10-4110	HEALTH & LIFE INSURANCE (Payroll Spread)	73,484	76,804	78,500	76,000
01-41-10-4170	UNIFORM ALLOWANCE (S-50%)	1,886	3,000	3,000	3,000
01-41-10-4530	TRAVEL/TRAINING/MEMBERSHIP	279	2,000	2,000	2,000
01-41-10-4570	TESTING/PHYSICALS	127	2,000	1,000	2,000
TOTAL PERSONNEL EXPENSES		444,523	441,379	419,173	384,918
CONTRACTOR EXPENSES					
01-41-30-4230	MAINTENANCE VEHICLE (S-50%)	8,475	-	-	-
01-41-20-4320	ENGINEERING	7,256	9,000	1,000	6,000
01-41-40-4240	STREET MAINTENANCE	59,755	90,000	86,934	90,000
01-41-20-4242	STREET SWEEPING	5,000	5,000	5,150	5,400
01-41-20-4214	VACANT LOT MOWING	4,719	2,000	5,023	3,500
01-41-40-4271	SIDEWALK MAINTENANCE	20,552	-	-	75,000
TOTAL CONTRACTOR EXPENSES		105,756	106,000	98,107	179,900
OTHER EXPENSES					
01-41-30-4820	AUTOMOTIVE FUEL/OIL (S-30%)	16,711	-	-	-
01-41-30-4930	SUPPLIES-VEHICLE (S-50%)	36,623	-	-	-
01-41-40-4241	STORM SEWERS	26,752	40,000	16,665	64,000
01-41-40-4260	ROAD SALT	86,410	87,100	87,100	67,000
01-41-40-4270	SIGNS & LIGHTS	5,635	8,000	5,000	5,000
01-41-40-4660	STREET LIGHT ELECTRICITY	148,088	135,000	133,000	135,000
01-41-40-4940	SUPPLIES	14,807	12,000	10,000	12,000
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	3,018	5,000	5,260	1,800
TOTAL OTHER EXPENSES		338,042	452,900	422,825	450,600
TOTAL EXPENSES		888,321	1,000,279	940,105	1,015,418

**STREETS
(GENERAL FUND)**

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 (50%) 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.

UNIFORM ALLOWANCE 01-41-10-4170 (SPREAD)

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

TRAVEL/TRAINING/MEMBERSHIP 01-41-10-4530

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

TESTING/PHYSICALS 01-41-10-4570

Costs for required employment testing and physicals.

**STREETS
(GENERAL FUND)**

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.

VACANT LOT MOWING 01-41-20-4214

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

MAINTENANCE-SIDEWALKS 01-41-40-4271

Contractor costs for sidewalk and curb removal/replacement.

**STREETS
(GENERAL FUND)**

OTHER EXPENSES

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.

FLEET REPLACEMENT CONTRIBUTION 01-41-60-5205

Per fund projection, contribution for the General Fund's share of the replacement costs for the Public Works fleet.

FLEET MAINTENANCE CONTRIBUTION

Per fund projection, contribution to the Fleet Maintenance Fund for personnel, contractor costs, fuel and oil and vehicle supplies based on the percentage of expense for this Fund.

NEW EQUIPMENT 01-41-60-5201

Type III barricades for events, parades and road closures, \$1,800.

BUILDING & GROUNDS

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
CONTRACTOR EXPENSES					
01-46-20-4392	BUILDING INSPECTORS	58,893	55,000	57,000	57,000
01-46-20-4213	MOWING/WEEDING	19,707	22,000	20,951	25,500
01-46-40-4210	MAINTENANCE-BUILDING	12,600	7,000	14,000	14,000
01-46-40-4211	MAINTENANCE-PARKS	18,614	12,000	13,546	15,280
01-46-40-4214	TREE & ROW MAINTENANCE	-	8,000	1,000	8,000
01-46-20-4215	POND TREATMENTS	-	12,000	11,645	14,000
01-46-60-4360	CLEANING SERVICE	7,585	8,540	7,823	8,540
TOTAL CONTRACTOR EXPENSES		117,400	124,540	125,965	142,320
OTHER EXPENSES					
01-46-40-4910	SUPPLIES-BUILDING	8,647	11,000	12,000	11,000
01-46-40-4920	BUILDING SOFTWARE FEES	-	2,400	2,187	2,400
01-46-40-4911	SUPPLIES-PARKS	23,943	20,000	16,000	20,000
01-46-60-4420	TELEPHONE/INTERNET (S-75%)	18,721	18,000	18,500	18,500
01-46-60-5201	NEW EQUIPMENT	-	5,400	3,750	-
TOTAL OTHER EXPENSES		51,310	56,800	52,437	51,900
TOTAL EXPENSES		168,710	181,340	178,402	194,220

**BUILDINGS & GROUNDS
(GENERAL FUND)**

CONTRACTOR EXPENSES

BUILDING INSPECTORS 01-46-20-4392

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

MOWING/WEEDING 01-46-20-4213

Mowing services for Glacier, Cedar Crossing 1 & 2, Loffredo, Steven Sherwood and Lehmann Parks, \$700 per rotation. Assumes 30 rotations. Assumes \$3,500 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

**BUILDINGS & GROUNDS
(GENERAL FUND)**

OTHER EXPENSES

SUPPLIES-BUILDING 01-46-40-4910

Supplies for municipal buildings such as paper supplies.

BUILDING SOFTWARE FEES

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

SUPPLIES-PARKS 01-46-40-4911

Supplies for municipal parks.

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

SPECIAL EVENTS FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
81-00-30-1144	GENERAL FUND CONTRIBUTIONS	-	-	-	25,000
81-00-30-1146	CELEBRATION OF FALL DONATIONS	-	-	-	18,000
81-00-30-3414	OTHER EVENT REVENUE	-	1,000	1,066	5,000
TOTAL REVENUE		-	1,000	1,066	48,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
81-00-00-4368	CELEBRATION OF FALL	-	-	-	23,000
81-00-60-4441	PUBLIC RELATIONS	-	-	-	1,000
81-00-00-4367	PAGEANT	1,784	1,000	-	1,500
81-00-00-4365	CONCERT SERIES CONTRIBUTION	-	5,000	5,000	5,000
81-00-00-4366	OTHER EVENT EXPENSES	333	1,000	-	6,000
TOTAL EXPENSES		2,117	7,000	5,000	36,500

WATER SEWER REVENUE

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
USER FEES & CHARGES				
60-00-40-3510 WATER CUSTOMER SALES	1,890,024	1,730,750	2,010,095	1,861,934
60-00-40-3610 SEWER CUSTOMER SALES	1,200,222	1,249,035	1,244,716	1,340,669
60-00-40-3620 PENALTIES	25,412	30,000	47,000	30,000
TOTAL OTHER REVENUE	3,115,658	3,009,785	3,301,811	3,232,603
OTHER REVENUE				
60-00-50-3611 COUNTY SURCHARGE FEE	57,577	55,000	50,208	55,000
60-00-50-3600 METER SALES	1,077	1,000	6,404	1,000
60-00-30-3581 WATER INSPECTION FEES	200	500	700	500
60-00-30-3591 SEWER INSPECTION FEES	200	500	700	500
60-00-30-3800 MISCELLANEOUS REVENUE	4,501	10,000	5,000	5,000
60-00-30-3810 INTEREST EARNED	32,352	50,000	35,000	40,000
60-00-30-3890 NSF CHARGES	452	500	500	500
TOTAL OTHER REVENUE	96,360	117,500	98,512	102,500
TOTAL REVENUE	3,212,018	3,127,285	3,400,323	3,335,103

**REVENUES
(WATER & SEWER OPERATING FUND)**

USER FEES & CHARGES

WATER CUSTOMER SALES 60-00-40-3510

\$9.41 per 1,000 gallons in FY 21/22 assuming 199,602 billed gallons. Accounts for minimum bill practice.

Per approved rate schedule in FY 22/23 assuming billed gallons at a water rate of 9.69 per 1,000 gallons. Assumes \$30,000 in revenue for minimum billing.

SEWER CUSTOMER SALES 60-00-40-3610

\$7.32 per 1,000 gallons in FY 20/21 (\$2.85 reduced sewer) and per approved rate schedule in FY 20/21. 161,938 billed gallons due to summer sewer discount and Lake's Region Sanitary District in FY 21/22.

\$7.54 per 1,000 gallons in FY 21/22 with 22,363 in reduced sewer gallons (\$2.85 sewer charges) as a result of the Lake's Region Sanitary District. Assumes \$30,000 in revenue for minimum billing.

PENALTIES 60-00-40-3520

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

**REVENUES
(WATER & SEWER OPERATING FUND)**

OTHER REVENUE

COUNTY SURCHARGE FEES

Revenue from County Surcharge Fee collected by the Village @ \$1.50 per unit (2,777) per month, 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	BUDGET	EST. YR. END	BUDGET
	2020/2021	2021/2022	2021/2022	2022/2023
PERSONNEL EXPENSES				
60-42-10-4013 SALARY (Payroll Spread)	210,862	199,982	194,951	181,715
60-42-10-4015 PART-TIME WATER (S-25%)	22,658	15,000	10,000	15,375
60-42-10-4014 OVERTIME (Payroll Spread)	10,124	12,500	10,000	13,000
60-42-10-4017 SICK TIME COMPENSATION (Payroll Spread)	1,045	1,500	1,124	1,500
60-42-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	47,798	52,981	51,596	45,572
60-42-10-4130 IMRF	20,772	21,430	17,543	16,509
60-42-10-4140 SOCIAL SECURITY	17,467	20,343	15,837	15,804
60-42-10-4170 UNIFORM ALLOWANCE	932	1,500	1,500	1,500
60-42-10-4530 TRAINING/TRAVEL/MEMBERSHIP	1,339	1,500	1,500	1,500
TOTAL PERSONNEL EXPENSES	332,999	326,736	304,051	292,475
CONTRACTOR EXPENSES				
60-42-30-4230 MAINTENANCE-VEHICLES (S-10%)	1,414	-	-	-
60-42-20-4231 EQUIPMENT MAINTENANCE (S-50%)	690	950	1,107	1,107
60-42-20-4310 AUDIT (S-15%)	3,086	3,225	3,862	4,050
60-42-60-4440 PRINTING/BILLING (S-50%)	4,506	4,600	4,301	4,600
60-42-60-4811 COMPUTER-SERVICE & MAINT (S-25%)	10,544	-	-	-
60-42-20-4311 FINANCIAL MANAGEMENT CONTRACT (S-25%)	16,598	15,980	14,660	14,660
60-42-40-4250 WATER SYSTEM MAINTENANCE	49,735	35,000	32,500	40,000
60-42-20-4320 ENGINEERING WATER	2,230	5,000	1,000	25,000
60-42-20-4330 LEGAL FEES	1,843	2,000	2,500	2,000
60-42-20-4351 CLC-JAWA	487,848	327,817	372,067	346,500
60-42-20-4352 CLC-JAWA CONNECTION FEES	143,100	234,900	234,900	234,900
60-42-20-4353 METER CALIBRATION/VERIFICATION	1,444	4,000	2,350	4,000
60-42-20-4213 MOWING	3,780	4,500	3,744	4,200
TOTAL CONTRACTOR EXPENSES	726,816	637,972	672,991	681,017
OTHER EXPENSES				
60-42-40-4870 METERS - PARTS & REPAIRS (S-50%)	3,104	5,000	3,000	5,000
60-42-30-4820 AUTOMOTIVE FUEL/OIL (S-15%)	8,355	-	-	-
60-42-30-4930 SUPPLIES-VEHICLE (S-10%)	7,388	-	-	-
60-42-60-4810 OFFICE SUPPLIES (S-15%)	2,193	3,150	3,800	4,000
60-42-60-4680 LIABILITY INSURANCE (S-11%)	-	29,611	29,611	26,041
60-42-60-4812 CREDIT CARD FEES (S-45%)	6,318	11,250	12,825	13,500
60-42-40-4950 SUPPLIES-WATER	29,135	30,000	22,000	32,000
60-42-40-4610 NATURAL GAS - WATER	3,755	3,000	4,650	4,000
60-42-40-4660 ELECTRICITY	46,792	50,000	50,500	50,000
60-42-60-4420 TELEPHONE	4,317	4,000	3,083	3,083
60-42-40-4960 JULIE LOCATES	1,753	2,153	2,153	2,153
60-42-60-5019 DEBT SERVICE - 2015	115,610	254,225	249,100	248,850
60-42-60-5019 DEBT SERVICE - 2016	293,394	269,232	269,232	269,232
60-42-60-5019 DEBT SERVICE - 2021	-	59,084	-	36,299
60-42-60-5205 FLEET REPLACEMENT CONTRIBUTION	48,000	50,100	50,100	51,600
60-42-60-5206 EQUIPMENT REPLACEMENT CONTRIBUTION	34,000	35,000	35,000	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	15,000	20,000
60-42-60-5201 NEW EQUIPMENT	7,571	900	789	-
TOTAL OTHER EXPENSES	611,683	856,705	785,843	836,758
TOTAL EXPENSES	1,671,498	1,821,413	1,762,885	1,810,250

**WATER
(WATER & SEWER OPERATING FUND)**

PERSONNEL EXPENSES

SALARY 60-42-10-4013

Portion of salaries based on time spent on Water activities.

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.

UNIFORM ALLOWANCE 60-42-10-4170 (SPREAD)

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

TRAINING/TRAVEL/MEMBERSHIP 60-42-10-4530

Various training costs for Water activities such as training materials, classes and workshops, and memberships, including American Water Works Association (\$325).

**WATER
(WATER & SEWER OPERATING FUND)**

CONTRACTOR EXPENSES

EQUIPMENT MAINTENANCE 60-42-20-4231 (SPREAD)

GIS Software (\$250) shared with Sewer. 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	\$ 3,100	(50%)	(2,825 bi-monthly bills)
<u>Contract Billing/Billing Stock</u>	<u>\$ 1,500</u>	<u>(50%)</u>	
	\$ 4,600		

MAINTENANCE-WATER SYSTEM 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) @ \$2.23 per 1,000 gallons Assumes 207,848 billed gallons in FY 20/21 for CLCJAWA. \$1.63 per 1,000 gallons in FY 21/22, per CLCJAWA rate schedule at 203,670 gallons billed.

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. \$140 per rotation and assumes 30 rotations.

**WATER
(WATER & SEWER OPERATING FUND)**

OTHER EXPENSES

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%).

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.

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.

FLEET REPLACEMENT CONTRIBUTION 60-42-60-5205

Water Fund's portion of contribution towards the replacement of Public Works Fleet.

**WATER
(WATER & SEWER OPERATING FUND)**

FLEET MAINTENANCE CONTRIBUTION 60-42-60-5206

Transfer of funds to the Fleet Maintenance Fund for personnel, contractor costs, fuel and oil and vehicle supplies based on the percentage of expense for this Fund.

EQUIPMENT REPLACEMENT CONTRIBUTION 60-42-60-5206

Water Fund's portion of contribution towards the replacement of water and sewer equipment.

INFORMATION TECHNOLOGY FUND CONTRIBUTION

Fund contribution for 25% of expenses related to these expenses.

NEW EQUIPMENT 60-42-60-5201

SEWER

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
PERSONNEL EXPENSES				
60-43-10-4013 SALARY (Payroll Spread)	210,865	199,982	194,951	181,715
60-43-10-4015 PART-TIME SEWER (S-50%)	22,663	15,000	10,000	15,375
60-43-10-4014 OVERTIME (Payroll Spread)	10,127	12,500	10,000	13,000
60-43-10-4017 SICK TIME COMPENSATION (Payroll Spread)	1,045	1,500	1,124	1,500
60-43-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	47,798	52,981	51,596	45,572
60-43-10-4130 IMRF	20,772	21,430	17,543	16,509
60-43-10-4140 SOCIAL SECURITY	17,467	20,343	15,837	15,804
60-43-10-4170 UNIFORM ALLOWANCE	932	1,500	1,500	1,500
60-43-10-4530 TRAINING/TRAVEL/MEMBERSHIP	170	1,500	1,500	1,500
TOTAL PERSONNEL EXPENSES	331,840	326,736	304,051	292,475
CONTRACTOR EXPENSES				
60-43-30-4230 MAINTENANCE-VEHICLES (S-10%)	1,414	-	-	-
60-43-20-4231 EQUIPMENT MAINTENANCE (S-50%)	690	950	1,107	1,107
60-43-20-4310 AUDIT (S-15%)	3,086	3,225	3,862	4,050
60-43-60-4440 PRINTING/BILLING (S-50%)	4,506	4,600	4,301	4,600
60-43-60-4811 COMPUTER-SERVICE & MAINT (S-25%)	10,544	-	-	-
60-43-20-4311 FINANCIAL MANAGEMENT CONTRACT (S-25%)	16,598	15,980	14,660	14,660
60-43-40-4250 SEWER SYSTEM MAINTENANCE	18,202	25,000	30,000	25,000
60-43-20-4320 ENGINEERING SEWER	2,230	3,000	1,000	25,000
60-43-20-4330 LEGAL FEES	1,843	2,000	2,500	500
60-43-40-4350 COUNTY SEWER	590,680	633,177	695,784	681,364
60-43-40-4351 COUNTY SURCHARGE	50,169	55,000	50,208	55,000
60-43-20-4213 MOWING	8,470	9,500	9,620	9,500
TOTAL CONTRACTOR EXPENSES	708,430	752,432	813,042	820,781
OTHER EXPENSES				
60-43-40-4870 METERS/PARTS & REPAIRS (S-50%)	3,104	5,000	3,000	5,000
60-43-30-4820 AUTOMOTIVE FUEL/OIL (S-15%)	8,355	-	-	-
60-43-30-4930 SUPPLIES-VEHICLE (S-10%)	7,388	-	-	-
60-43-60-4810 OFFICE SUPPLIES (S-15%)	2,242	3,150	3,800	4,000
60-43-60-4680 LIABILITY INSURANCE (S-11%)	26,246	29,611	29,611	26,041
60-43-60-4812 CREDIT CARD FEES (S-45%)	6,318	11,250	12,825	13,500
60-43-40-4950 SUPPLIES-SEWER	24,483	17,500	19,132	25,000
60-43-40-4610 NATURAL GAS - SEWER	7,223	6,000	7,800	7,500
60-43-40-4660 ELECTRICITY	31,105	35,000	25,000	30,000
60-43-60-4420 TELEPHONE	3,551	3,000	3,083	3,083
60-43-60-5010 DEBT SERVICES PAYMENT	1,283	-	-	-
DEBT SERVICE - 2021	-	79,492	-	23,830
60-43-60-5205 FLEET REPLACEMENT CONTRIBUTION	48,000	50,100	50,100	51,600
60-43-60-5206 EQUIPMENT REPLACEMENT CONTRIBUTION	34,000	35,000	35,000	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	15,000	20,000
60-43-60-5201 NEW EQUIPMENT	-	2,500	2,226	-
TOTAL OTHER EXPENSES	203,298	327,603	241,577	280,554
TOTAL EXPENSES	1,243,568	1,406,771	1,358,670	1,393,810

**SEWER
(WATER & SEWER OPERATING FUND)**

PERSONNEL EXPENSES

SALARY-SEWER 60-43-10-4013

Portion of salaries based on time spent on Sewer activities.

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.

UNIFORM ALLOWANCE 60-43-10-4170 (SPREAD)

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

TRAINING/TRAVEL/MEMBERSHIP 60-43-10-4530

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

**SEWER
(WATER & SEWER OPERATING FUND)**

CONTRACTOR EXPENSES

EQUIPMENT MAINTENANCE 60-43-20-4231 (SPREAD)

GIS Software (\$250) shared with Water. 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	\$3,100	(50%)	(2,825 bi-monthly bills)
<u>Contract Billing/Billing Stock</u>	<u>\$1,500</u>	<u>(50%)</u>	
	\$4,600		

MAINTENANCE-SEWER SYSTEM 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. \$3.83 (New rate in 1/2021) per 1,000 gallons of metered usage for commercial & residential until January. Assumes 2% increase to \$3.91 in January, 2021. Assumes 22,603 billed gallons for Cedar Ridge (1 & 2), Prairie Trail being in the Lake's Region Sanitary District. Assumes 161,938 for all other sewer billed usage FY 21/22.

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.

**SEWER
(WATER & SEWER OPERATING FUND)**

OTHER EXPENSES

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.

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%).

DEBT SERVICES PAYMENT 60-43-60-5010

2001 IEPA loan to improve 4 lift stations. Interest rate of 2.535%. Loan matures in 2020/21. Includes principle & interest.

CREDIT CARD FEES 60-43-60-4812

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

FLEET REPLACEMENT CONTRIBUTION 60-43-60-5205

Sewer Fund's portion of contribution towards the replacement of Public Works Fleet.

WATER/SEWER EQUIPMENT REPLACEMENT CONTRIBUTION 60-43-60-5206

Sewer Fund's portion of contribution towards the replacement of water and sewer equipment.

FLEET MAINTENANCE CONTRIBUTION 60-43-60-3897

Transfer of funds to the Fleet Maintenance Fund for personnel, contractor costs, fuel and oil and vehicle supplies based on the percentage of expense for this Fund.

INFORMATION TECHNOLOGY FUND CONTRIBUTION 60-43-60-5203

Fund contribution for 25% of expenses related to these expenses.

METRA FUND

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
REVENUE				
02-00-00-3809 VERIZON LEASE PAYMENTS	5,484	32,100	33,352	33,888
02-00-00-3840 METRA PARKING FEES	7,980	15,000	8,500	8,750
02-00-00-6840 INTEREST EARNED	507	-	500	500
TOTAL REVENUE	13,464	47,100	41,852	42,638
PERSONNEL EXPENSES				
02-00-10-4013 SALARY (Payroll Spread)	10,988	13,902	14,587	14,319
02-00-10-4014 OVERTIME (Payroll Spread)	779	1,000	1,000	1,000
02-00-10-4017 SICK TIME COMPENSATION (Payroll Spread)	119	200	128	200
02-00-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	2,724	3,466	2,770	2,867
02-00-10-4130 IMRF	965	1,525	1,030	1,270
02-00-10-4140 SOCIAL SECURITY	815	1,289	845	1,123
TOTAL PERSONNEL EXPENSES	16,390	21,382	20,360	20,779
CONTRACTUAL EXPENSES				
02-00-20-4211 OPERATING EXPENSE	34	1,500	500	1,500
02-00-20-4213 MOWING	1,019	1,200	1,080	1,200
TOTAL CONTRACTUAL	1,053	2,700	1,580	2,700
OTHER EXPENSES				
02-00-60-4680 LIABILITY INSURANCE (S-2.2%)	5,249	5,205	5,205	5,208
02-00-30-4660 ELECTRICITY	2,016	4,000	1,500	2,500
NATURAL GAS	-	-	-	1,000
02-00-30-4210 MAINTENANCE-BUILDING	1,044	8,000	3,000	4,000
TOTAL OTHER EXPENDITURES	8,309	17,205	9,705	12,708
TOTAL EXPENSES	25,753	41,287	31,645	36,187

METRA FUND

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

METRA 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. \$35.00 per rotation 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 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
REVENUE				
08-00-00-3820 RENT-MANSION	6,015	12,000	46,849	75,000
08-00-30-3410 PARK DISTRICT CLASSES	-	1,000	-	-
TOTAL MANSION REVENUE	6,015	13,000	46,849	75,000

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
PERSONNEL EXPENSES				
08-00-10-4013 SALARY (Payroll Spread)	23,586	33,865	24,000	12,428
08-00-10-4014 OVERTIME (Payroll Spread)	1,558	2,000	1,500	500
08-00-10-4017 SICK TIME COMPENSATION (Payroll Spread)	272	400	293	50
08-00-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	5,368	8,279	7,458	2,867
08-00-10-4130 IMRF	2,157	3,235	1,977	1,029
08-00-10-4140 SOCIAL SECURITY	1,752	2,655	1,809	910
TOTAL PERSONNEL EXPENSES	34,692	50,434	37,037	17,784

CONTRACTOR EXPENSES				
08-00-00-4212 PREVENTATIVE MAINTENANCE-MANSION	10,471	11,000	11,000	11,000
08-00-00-4210 MAINTENANCE & REPAIRS -MANSION	4,257	7,000	10,000	7,000
08-00-00-4211 MAINTENANCE-GROUNDS	3,763	4,000	1,000	4,000
08-00-20-4213 MOWING	6,300	8,000	5,154	-
TOTAL CONTRACTOR EXPENSES	24,791	30,000	27,154	22,000

OTHER EXPENSES				
08-00-60-4680 LIABILITY INSURANCE (S-2.2%)		5,205	5,205	5,208
08-00-00-4610 NATURAL GAS	8,835	9,000	20,000	-
08-00-00-4660 ELECTRICITY	10,263	10,000	20,000	10,000
08-00-00-4910 SUPPLIES-MANSION	3,390	5,000	3,000	5,000
08-00-00-4443 MARKETING	710	2,500	710	710
08-00-00-4361 PARK DISTRICT VENDORS	-	1,000	-	-
08-00-00-5200 NEW EQUIPMENT	-	-	-	-
TOTAL OPERATING EXPENSES	23,198	32,705	48,915	20,918

TOTAL EXPENSES	82,681	113,139	113,106	60,702
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MANSION FUND

REVENUE

RENT-MANSION 08-00-30-3820

For 2022/23, \$30,000 rental payment, plus 3% of all sales in excess of \$1,00,000. Assumes \$1.5 million in sales.

PARK DISTRICT CLASSES

Assumes no revenue from these classes.

EXPENSES

PERSONNEL EXPENSES

SALARY 08-00-10-4013

Portion of salaries based on time spent on Mansion activities. Reduced in 2022/23 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 2022/23 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 2022/23 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 2022/23 to reflect new agreement.

IMRF 08-00-10-4130

The proposed value is calculated at the Village's projected contribution rate. Reduced in 2022/23 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 2022/23 to reflect new agreement.

MANSION FUND

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.

MOWING 08-00-20-4213

Costs paid by contractor in 2022/23.

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 2022/23.

ELECTRIC 08-00-00-4660

Costs paid by contractor in 2022/23.

SUPPLIES-MANSION 08-00-00-4910

Miscellaneous supplies needed for Mansion maintenance.

MARKETING 08-00-00-4443

Costs for LED sign data plan.

PARK DISTRICT VENDORS 08-00-00-4361

Assumes no classes in 2022/23.

NEW EQUIPMENT 08-00-00-5200

None

GARBAGE FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
68-00-68-3510	REFUSE/RECYCLING COLLECTIONS	627,779	636,217	643,295	672,244
68-00-00-3800	MISCELLANEOUS REVENUE	2,486	-	2,500	2,000
68-00-00-3810	INTEREST EARNED	8,886	-	9,000	5,000
TOTAL REVENUE		639,152	636,217	643,295	672,244

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
68-00-60-4450	SWALCO FEE	3,746	3,746	3,746	3,746
68-00-20-4470	WASTE MANAGEMENT FEES	593,754	616,977	603,400	616,977
68-00-20-4240	ROAD RESURFACING	-	-	-	-
TOTAL EXPENSES		597,500	620,723	607,146	620,723

GARBAGE FUND

REVENUE

REFUSE/RECYCLING COLLECTIONS

Fiscal Year 2021/22

May 1 to October 30		November 1 to May 1	
95 Gallon Rate	\$21.79	95 Gallon Rate	\$22.72
95 Gallon Unit Count	1,950	95 Gallon Unit Count	1,950
65 Gallon Rate	\$18.68	65 Gallon Rate	\$19.47
65 Gallon Unit Count	544	65 Gallon Unit Count	544

Fiscal Year 2022/23

May 1 to October 30		November 1 to May 1*	
95 Gallon Rate	\$22.72	95 Gallon Rate	\$23.63
95 Gallon Unit Count	1,950	95 Gallon Unit Count	1,950
65 Gallon Rate	\$19.47	65 Gallon Rate	\$20.25
65 Gallon Unit Count	544	65 Gallon Unit Count	544

***Assumes 4.00% rate increase.**

GARBAGE FUND

EXPENSES

SWALCO FEE

Expense related to the Village's membership with the Solid Waste Agency of Lake County. (\$1.25 per household)

WASTE MANAGEMENT FEES

Fiscal Year 2021/22

May 1 to October 30		November 1 to May 1	
95 Gallon Rate	\$19.47	95 Gallon Rate	\$22.72
95 Gallon Unit Count	1,950	95 Gallon Unit Count	1,950
65 Gallon Rate	\$18.68	65 Gallon Rate	\$21.79
65 Gallon Unit Count	544	65 Gallon Unit Count	544

Fiscal Year 2022/23

May 1 to October 30		November 1 to May 1*	
95 Gallon Rate	\$22.72	95 Gallon Rate	\$22.57
95 Gallon Unit Count	1,950	95 Gallon Unit Count	1,950
65 Gallon Rate	\$21.79	65 Gallon Rate	\$19.20
65 Gallon Unit Count	544	65 Gallon Unit Count	544

*Assumes 4.00% rate increase.

ROAD RESURFACING

No expenses in fiscal year.

MOTOR FUEL TAX FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
75-00-00-3340	MOTOR FUEL TAX	342,216	200,169	180,851	201,043
75-00-00-3010	MISCELLANEOUS REVENUE	288,034	97,981	97,981	-
75-00-00-3810	INTEREST EARNED	959	6,000	1,000	1,000
TOTAL MFT REVENUE		631,209	304,150	279,832	202,043

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
75-00-00-4320	DESIGN & CONSTRUCTION ENGINEERING	35,781	40,000	15,000	50,000
75-00-00-4240	ROAD RESURFACING	596,354	-	-	689,755
TOTAL EXPENSES		632,135	40,000	15,000	739,755

MOTOR FUEL TAX FUND

REVENUES

MOTOR FUEL TAX 75-00-00-3340

Revenue per Illinois Municipal League estimates:

FY 21/22 \$20.69 per person

FY 22/23 \$23.00 per person

EXPENSES

DESIGN AND CONSTRUCTION ENGINEERING 75-00-00-4320

2022/23, costs for construction engineering.

ROAD RESURFACING 75-00-00-4240

Costs for 2022/23 road resurfacing program as approved by Village Board.

RETIREMENT FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
21-00-00-3900	SOCIAL SECURITY GENERAL FUND	180,429	180,430	180,430	178,471
21-00-00-3902	SOCIAL SECURITY METRA FUND	-	1,252	-	-
21-00-00-3903	SOCIAL SECURITY MANSION FUND	-	2,655	-	-
21-00-00-3901	SOCIAL SECURITY WATER/SEWER	-	39,967	-	-
21-00-00-3910	IMRF GENERAL FUND	61,210	61,212	61,212	55,329
21-00-00-3912	IMRF METRA FUND	-	1,525	-	-
21-00-00-3913	IMRF MANSION FUND	-	3,235	-	-
21-00-00-3911	IMRF WATER/SEWER	-	45,753	-	-
TOTAL REVENUE		241,639	336,029	241,642	233,800

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
21-00-00-4140	SOCIAL SECURITY	174,698	223,343	200,890	178,471
21-00-00-4130	IMRF	61,832	116,210	61,252	55,329
TOTAL EXPENSES		236,530	339,553	262,142	233,800

RETIREMENT FUND

REVENUE

The Retirement fund receives revenue from the General Fund property taxes levied for retirement and social security. The Water/Sewer Fund, Metra Fund and Mansion Fund (enterprise funds) make IMRF and social security contributions to pay their share of IMRF and social security expenses. Police pension costs are in a separate fund.

SOCIAL SECURITY GENERAL 21-00-00-3900

Represents the General fund's tax levy based on projected eligible payroll for the FICA rate of 7.65% (Administration, Streets & Parks and Police)

IMRF GENERAL FUND 21-00-00-3910

The proposed value is calculated at the Village's projected contribution rate based on eligible payroll in the General Fund.

IMRF & SOCIAL SECURITY – ALL OTHER FUNDS

Represents revenue needed to pay the Water/Sewer, Metra and Mansion fund's retirement expenses for eligible payroll.

EXPENSES

SOCIAL SECURITY 21-00-00-4140

The proposed value is projected to fund FICA taxes associated for eligible payroll. The budget value is based on estimated salaries and is proportionate to the tax levy value of the general fund, and the enterprise fund contributions.

IMRF 21-00-00-4130

The proposed value is estimated to fund Illinois Municipal Retirement Fund contributions associated for eligible payroll. The budget value is based on projected salaries and the IMRF rate for the Village.

LIABILITY INSURANCE FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
10-00-00-3010	PROPERTY TAX	175,607	173,872	173,872	169,494
10-00-00-3016	WATER/SEWER CONTRIBUTION	52,492	59,222	59,222	52,081
10-00-00-3017	MANSION CONTRIBUTION	5,249	5,205	5,205	5,208
10-00-00-3018	METRA CONTRIBUTION	5,249	5,205	5,205	5,208
TOTAL REVENUE		238,597	243,504	243,504	231,991

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
10-00-00-5190	MISCELLANEOUS	-	2,000	-	2,000
10-00-00-4680	LIABILITY INSURANCE EXPENSE	236,885	241,504	230,937	232,000
TOTAL EXPENSES		236,885	243,504	230,937	234,000

LIABILITY INSURANCE FUND

REVENUE

The Insurance fund receives revenue from the property taxes levied for property, liability and casualty insurance. In addition, the Water/Sewer fund, Metra Fund and Mansion Fund makes contributions to the Insurance fund to pay its share of insurance costs.

PROPERTY TAX 10-00-00-3010

This account reflects the portion of the property tax used to fund the General fund share of liability insurance premium.

WATER & SEWER CONTRIBUTION 10-00-00-3016

This represents the Water & Sewer fund share of liability insurance premium.

MANSION CONTRIBUTION 10-00-00-3017

This represents the Mansion Fund's share of liability insurance premium.

METRA CONTRIBUTION 10-00-00-3018

This represents the Metra Fund's share of liability insurance premium.

EXPENSES

MISCELLANEOUS 10-00-00-5190

Costs for unanticipated insurance expenses.

LIABILITY INSURANCE EXPENSE 10-00-00-4680

Includes costs for the Village's liability insurance cost to our carrier, Illinois Municipal League Risk Management Association (IMLRMA) and \$2,300 for boiler insurance.

FLEET MAINTENANCE FUND

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
REVENUE				
62-00-00-1141 STREETS CONTRIBUTION		98,000	98,000	98,000
62-00-00-1142 POLICE CONTRIBUTION		112,000	112,000	112,000
62-00-00-1143 WATER/SEWER FUND CONTRIBUTION		70,000	70,000	70,000
TOTAL REVENUE	-	280,000	280,000	280,000

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
PERSONNEL EXPENSES				
62-00-10-4011 SALARY (Payroll Spread)	-	76,377	66,448	78,668
62-00-10-4014 OVERTIME (Payroll Spread)	-	1,000	-	1,000
62-00-10-4017 SICK TIME COMPENSATION (Payroll Spread)	-	1,000	-	1,000
62-00-10-4110 HEALTH & LIFE INSURANCE (Payroll Spread)	-	18,506	22,258	22,258
TOTAL PERSONNEL EXPENSES	-	96,883	88,706	102,926

CONTRACTOR EXPENSES				
62-00-30-4230 CONTRACT VEHICLE MAINTENANCE	-	35,000	40,000	45,000
TOTAL CONTRACTOR EXPENSES	-	35,000	40,000	45,000

OTHER EXPENSES				
62-00-30-4820 AUTOMOTIVE FUEL/OIL	-	80,000	80,000	104,000
62-00-30-4930 VEHICLE SUPPLIES	-	60,000	60,000	60,000
TOTAL OPERATING EXPENSES	-	140,000	140,000	164,000

TOTAL EXPENSES	-	271,883	268,706	311,926
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FLEET MAINTENANCE FUND

REVENUE

GENERAL FUND CONTRIBUTION

Streets Contribution equals 35% of Fund's revenue, Police equals 40% of Fund's contribution.

WATER/SEWER FUND CONTRIBUTION

Water/Sewer Fund equals 25% of Fund's Contribution.

PERSONNEL EXPENSES

Salary, overtime, sick time compensation and health insurance for Mechanic position.

CONTRACTOR EXPENSES

MAINTENANCE-VEHICLES

Contractor costs for vehicle maintenance.

OTHER EXPENSES

AUTOMOTIVE FUEL/OIL

Costs for fuel and oil.

SUPPLIES-VEHICLE

Parts for fleet maintenance.

INFORMATION TECHNOLOGY FUND

	ACTUAL	BUDGET	EST. YR. END	BUDGET	
	2020/2021	2021/2022	2021/2022	2022/2023	
REVENUE					
63-00-00-1144	GENERAL FUND CONTRIBUTION	-	30,000	30,000	40,000
63-00-00-1143	WATER/SEWER FUND CONTRIBUTION	-	30,000	30,000	40,000
63-00-00-1145	SURPLUS SALE PROCEEDS	-	-	-	-
TOTAL REVENUE		-	60,000	60,000	80,000

	ACTUAL	BUDGET	EST. YR. END	BUDGET	
	2020/2021	2021/2022	2021/2022	2022/2023	
EXPENSES					
63-10-60-5211	WORKSTATION REPLACEMENTS	-	8,000	7,494	-
63-10-60-5212	SERVER REPLACEMENT	-	-	-	18,250
63-10-60-5213	SOFTWARE LICENSES	-	14,100	13,161	36,290
63-10-60-5214	FINANCE SOFTWARE LICENSES	-	16,000	18,000	18,000
63-10-60-5215	IT SUPPORT AGREEMENT	-	12,000	12,000	12,000
63-10-60-5216	EQUIPMENT REPLACEMENTS	-	7,000	4,000	9,374
TOTAL EXPENSES		-	57,100	54,655	93,914

INFORMATION TECHNOLOGY FUND

REVENUE

GENERAL FUND CONTRIBUTION

50% of revenue to fund the General Fund's portion of this fund's expenses.

WATER/SEWER FUND CONTRIBUTION

50% of revenue to fund the General Fund's portion of this fund's expenses.

EXPENSES

WORKSTATION REPLACEMENTS

Replacement of __ workstations.

SERVER REPLACEMENTS

Cost upgrading to the Microsoft 2022 server.

SOFTWARE LICENSES

Anti-Malware/Virus	\$800
Anti-Spam	\$800
Off-Site Back-Up	\$3,100
SQL Server	\$1,800
Website Fee	\$2,400
Remote Access	\$1,350
Laserfiche	\$1,300
SeeClickFix	\$7,800
Adobe Creative Suite	\$1,000
Server Management Software	\$540
O365 G3 License	\$7,300
Exchange online plan for GCC	\$4,000
Firewall Replacement	\$3,500
Network Detective Pro license	\$600
Total	\$36,290

FINANCE SOFTWARE LICENSES

Software licenses for BS&A, including Fixed Asset, General Ledger, Accounts Payable, Cash Receipting, Miscellaneous Receivable Systems, Utility Billing and Online Services (\$8,000) and Paylocity (\$8,000).

INFORMATION TECHNOLOGY FUND

IT EQUIPMENT REPLACEMENTS

Assumes \$5,000 annually in costs for various replacements, such printers, other computer equipment and other necessary technology adjustments. Includes \$2,274 for wall mount communications cabinet and \$2,100 for a surface pro.

INFORMATION TECHNOLOGY (IT) SUPPORT AGREEMENT

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

GENERAL CAPITAL FUND

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
REVENUE				
90-00-00-3030 SALES TAX (S-5%)	95,065	34,210	398,519	48,035
90-00-00-3040 INCOME TAX (S-5%)	137,274	48,469	48,469	54,719
90-00-00-3070 LOCAL USE TAX (S-5%)	118,851	18,793	88,554	17,548
90-00-00-3080 VIDEO GAMING	82,721	116,000	160,000	160,000
90-00-00-3820 WATER TOWER RENT	34,588	36,660	35,592	36,660
90-00-00-3350 CDBG GRANT	25,000	-	-	-
90-00-00-3360 FEDERAL GRANTS	-	445,879	61,292	-
90-00-30-3890 ANNUAL TIF REPAYMENT	-	1,000	-	1,000
90-00-30-3896 CARES ACT/ARPA REVENUE	396,542	1,000	582,724	1,000
90-00-30-3890 OTHER REVENUE	-	100	2,000	100
TOTAL REVENUE	890,042	702,111	1,377,150	319,062

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
2019/20 EXPENSES				
90-00-00-8091 BUILDING SOFTWARE UPFRONT FEES	10,000	-	-	-
90-00-00-8094 POLICE BODY CAMERA SYSTEM	2,320	-	-	-
2019/20 EXPENSES	12,320	-	-	-

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
2020/21 EXPENSES				
90-00-00-8112 PAYROLL SOFTWARE	880	-	-	-
90-00-00-8113 SKID STEER PLOW BOX	7,629	-	-	-
90-00-00-8115 PARK AVENUE TIF	23,425	-	-	-
90-00-00-8118 COPIER REPLACEMENT	13,782	-	-	-
2020/21 EXPENSES	45,716	-	-	-

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
2021/22 EXPENSES				
90-00-00-8072 DOWNTOWN SIDEWALK	58,486	445,879	86,882	-
90-00-00-8116 PUBLIC WORKS PAVING (50%)	-	40,000	39,340	-
90-00-00-8093 ENTRYWAY/PARK SIGNS	-	12,500	10,138	-
90-00-00-8125 DESIGN ENG. SIDEWALK: GRAND AVENUE	-	55,000	130	135,000
90-00-00-8126 DESIGN ENG. SIDEWALK: GRASS LAKE ROAD	-	30,000	8,200	22,000
90-00-00-8128 SERVICE REQUEST SOFTWARE	-	7,000	7,574	-
90-00-00-8114 COMPREHENSIVE PLAN	19,658	35,000	23,787	-
2021/22 EXPENSES	78,144	625,379	176,051	157,000

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
2022/23 EXPENSES				
90-00-00-8117 SALT STORAGE	-	-	-	375,000
90-00-00-8089 BUILDING REPAIRS	33,445	73,700	20,072	42,000
90-00-00-8124 ROAD RESURFACING RESERVE	-	300,000	-	300,000
90-00-00-8092 REPAIRS & IMPROVEMENTS	73,506	50,000	38,000	50,000
90-00-00-8007 ECONOMIC INCENTIVE	-	20,000	-	20,000
90-00-00-8095 OFFICE FURNITURE	8,601	26,670	29,987	-
90-00-00-8127 SIDEWALK REPLACEMENTS	-	50,000	41,231	-
90-00-00-8119 COVID EXPENSES	59,768	5,000	-	-
90-00-00-8129 RETAIL RECRUITMENT	-	-	39,000	25,000
90-00-00-8130 POLICE RECORDS & EVIDENCE UPGRADES	-	-	-	11,029
90-00-00-8131 LOCAL SHARE STATE/COUNTY PROJECTS	-	-	9,200	32,200
90-00-00-8132 GRANT APPLICATIONS	-	-	8,284	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
90-00-00-8147 SEALCOATING/STRIPING PD/HALL PARKING LOT	-	-	-	5,000
90-00-00-8148 ROAD RESURFACING WINDDANCE SUBDIVISION	-	-	-	250,000
2022/23 EXPENSES	175,320	525,370	185,774	1,959,977

TOTAL EXPENSES	311,500	1,150,749	361,825	2,116,977
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GENERAL CAPITAL FUND

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 90-00-30-3820

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

DOWNTOWN SIDEWALK 90-00-00-3360

Federal and RTA grant revenues for new sidewalks on Cedar (north of tracks), Central and Lake.

OTHER REVENUE 90-00-00-30-3890

Unanticipated General Fund Revenue.

GENERAL CAPITAL FUND

EXPENSES

SALT STORAGE

Costs to install a new salt storage facility.

BUILDING REPAIRS 90-00-00-8089

Costs for various building repairs; including \$22,000 for painting and replacing the siding at the Metra building.

ECONOMIC INCENTIVE 90-00-00-8007 \$20,000

Cost for the current year's economic incentive program as adopted by the Village Board.

REPAIRS & IMPROVEMENTS 90-00-00-8092

Unanticipated costs for capital improvements

COVID EXPENSES 90-00-00-8119

Costs to purchase various COVID-19 items such as mobile workstations, cleaning supplies, personnel protective equipment and business relief grants.

ROAD RESURFACING RESERVE 90-00-00-8124

Reserve amount for 2024 road resurfacing program. Street to be determined at a later date.

SIDEWALK REPLACEMENTS 90-00-00-8127

Costs to replace various sidewalks.

RETAIL RECRUITMENT 90-00-00-8129

Costs for contractual Retail Recruitment Services.

POLICE RECORDS & EVIDENCE UPGRADES 90-00-00-8130

Multi-year project to upgrade the Village's software for records and evidence management. Costs in the 2021/22 budget include one-time expenses to upgrade the Evidence Tracking process. Annual costs for this are in the operating budget. Future costs will be for the upgrade of the Records program, most likely in 2023/24.

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

Costs for the Village's local share contribution for projects that require a local share.

2021/22 – local share of \$9,200 for Grand Avenue at Deep Lake Road, IDOT Project.

2022/23 – local share of \$32,200 for Grand Avenue from Cleveland to Central, IDOT Project.

GRANT APPLICATIONS 90-00-00-8132

Costs for the Village to contract for the development of various grant applications. Does not assume any specific grants. This costs simply reserves funds if professional services for grant

GENERAL CAPITAL FUND

applications are necessary.

LEHMANN PARK GRANT – OSLAD

Costs for improvements to Lehmann Park through an OSLAD grant. Costs for local share of grant costs. Includes basketball court, recreational items, soccer field and music amphitheater.

REBUILD ILLINOIS GRANT (FIRE STATION ONE PROJECT)

Local share for the purchase of the fire station building and local share purchase and improvements to 31 Cedar Avenue.

Quite Zone Improvements (Grass Lake Road)

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

SEALCOATING/STRIPING PD/HALL PARKING LOT

Costs to resurface the PD/Hall Parking Lot, \$5,000.

ROAD RESURFACING WINDDANCE SUBDIVISION

Costs to resurface additional roads in the Winddance subdivision for \$250,000.

WATER & SEWER CAPITAL FUND

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
REVENUE				
91-00-00-3580	1,075	2,150	1,075	68,585
91-00-00-3590	550	1,100	550	78,426
91-00-00-3890	-	100	-	100
91-00-00-3892				656,735
91-00-00-3893				431,142
91-00-00-3894				150,000
TOTAL REVENUE	1,625	3,350	1,625	1,384,988

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
2019/20 EXPENSES				
91-00-00-8099	-	30,000	11,750	30,000
2019/20 EXPENSES	-	30,000	11,750	30,000

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
2020/21 EXPENSES				
91-00-00-8109	-	5,800	21,000	-
91-00-00-8110	191,286	13,000	38,971	32,237
2020/21 EXPENSES	191,286	18,800	59,971	32,237

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
2021/22 EXPENSES				
91-00-00-8145	-	-	43,776	10,000
91-00-00-8098	-	40,000	8,515	40,000
91-00-00-8107	-	40,000	39,340	-
91-00-00-8096	2,788	50,000	63,395	50,000
91-00-00-8108	-	75,000	60,000	-
91-00-00-8120	-	15,500	12,334	-
91-00-00-8121	-	6,500	6,400	-
91-00-00-8122	-	10,000	-	10,000
2021/22 EXPENSES	2,788	237,000	233,760	110,000

	ACTUAL 2020/2021	BUDGET 2021/2022	EST. YR. END 2021/2022	BUDGET 2022/2023
2022/23 EXPENSES				
91-00-00-8136				20,000
91-00-00-8137				9,000
91-00-00-8138				30,000
91-00-00-8139				250,000
91-00-00-8140				40,000
91-00-00-8141				110,000
91-00-00-8142				15,000
91-00-00-8143				656,735
91-00-00-8144				431,142
2022/23 EXPENSES	5,576	434,000	415,230	1,561,877

TOTAL EXPENSES	199,650	719,800	720,711	1,734,114
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WATER/SEWER CAPITAL FUND

REVENUE

CONNECTION CHARGES

Water and Sewer connection charges.

OTHER REVENUE

Unanticipated revenue

IEPA LOAN

EXPENSES

LAKE COUNTY CONNECTION FEE PAYMENTS

Sewer connection fees collected on behalf of Lake County, under our IGA, and paid to them.

SANITARY SEWER MANHOLE REPAIRS 91-00-00-8098

Cost to repair various sanitary sewer manholes that are leaking.

WELL HOUSE CHEMICAL CONVERSION 91-00-00-8099

Cost to convert the well houses from a gas system to a liquid system. This conversion away from gas will provide safety enhancements since the well houses will not be used and a gas system is more dangerous, particularly when used infrequently.

WELL 5 & 11 SCADA UPGRADES 91-00-00-8109

Costs to upgrade SCADA systems at wells 5 and 11. Additional cost in 2021/22 is necessary for additional system programming and upgrades.

GRAND AVENUE UTILITY RELOCATION DESIGN ENGINEERING 91-00-00-8110

While not anticipated, costs to design the water main relocation and sanitary sewer system slip lining project resulting from the widening of Grand Avenue. Project timing depends on the State's schedule for this project.

PUBLIC WORKS PAVING (50%) 91-00-00-8107

Cost to pave gravel drive areas in Public Works area. Remaining (50%) of revenue for this project are located in the General Capital Fund. Does not anticipate paving of all gravel areas.

REPAIRS & IMPROVEMENTS 91-00-00-8096

Costs for unanticipated repairs to the water & sewer system.

WATER SYSTEM HYDRAULIC STUDY 91-00-00-8108

Costs to perform a system wide Water Hydraulic Study. With the water source, the water system hydraulics should be examined to provide an engineering assessment that will provide guidance on the systems operation.

WATER/SEWER CAPITAL FUND

LIFT STATION 4 GENERATOR REPLACEMENT

Costs for a full replacement of the generator at lift station 4.

GENERATOR LOAD BANK TESTING

Costs for bi-annual testing of the generators for performance.

WATER TOWER INSPECTIONS

Costs to perform inspections on both the Painted Lakes and Railroad Avenue elevated water towers. The inspection will result in a report recommending various maintenance activities to be performed later.

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 \$21,000. Bidding and contracting documentation \$8,000.

WATER METER EXCHANGE PROGRAM

Replacing approx. 2,600 water meters within the Village (using ARPA Funds).

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.

IEPA GRAND AVE WATERMAIN RELOCATION LOAN PROJECT

IEPA GRAND AVE SANITARY SEWER REHABILITATION LOAN PROJECT

PARKS CAPITAL FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
97-00-30-3810	INTEREST INCOME	-	-	-	-
97-00-30-3830	IMPACT FEES	-	-	-	-
TOTAL REVENUE		-	-	-	-

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
97-00-00-8063	MANSION TENT REPAIRS/CLEAN	6,000	11,100	4,247	11,000
97-00-00-8085	LEHMANN PARK REPAIRS	8,205	8,000	8,188	-
97-00-00-8101	PARK IMPROVEMENTS		34,500	32,395	84,200
TOTAL EXPENSES		14,205	53,600	44,829	95,200

PARKS CAPITAL FUND

MANSION TENT REPAIRS/CLEAN 97-00-00-8063

Costs to repair windows and other parts of the Mansion tent. Costs to clean tent exterior.

LEHMANN PARK REPAIRS 97-00-00-8085

Costs for brick repairs in the park.

PARKS IMPROVEMENTS 97-00-00-8101

Glacier Park resurface parking lot	\$57,000
Steven Sherwood Trail Repairs	\$8,000
Cedar Crossing #1 Tot lot mulch boarder	\$2,000
Lehmann Park Fence	\$8,500
Tot lot signage	\$1,200
Mulch Processing	\$4,500
Security Cameras at Loffredo Park	\$3,000

DOWNTOWN TIF FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
98-00-10-3010	TIF REVENUE		230,000	228,675	255,000
98-00-00-3810	INTEREST	180	400	400	400
TOTAL REVENUE		180	230,400	229,075	255,400

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
98-00-00-8065	PURCHASE OF PROPERTY	-	1,000	-	1,000
98-00-20-4330	TIF LEGAL FEES	5,822	5,000	-	5,000
98-00-98-4500	GENERAL FUND PAY BACK	-	1,000	-	5,000
98-00-98-4501	NORLAND 1ST REDEVELOPMENT	20,932	22,000	13,112	9,000
98-00-98-5202	30 CEDAR AVENUE	-		-	4,500
98-00-98-9503	89 CEDAR AVENUE	-		-	3,000
98-00-60-4810	POSTAGE	-	50	-	50
98-00-00-4800	ADMINISTRATIVE EXPENSES	750	2,000	-	2,000
98-00-00-4801	ELIGIBLE PROJECT EXPENSES	103,195	30,000	135,956	20,000
TOTAL EXPENSES		130,698	61,050	149,068	49,550

DOWNTOWN TIF FUND

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
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
89-00-10-3010	TIF REVENUE		25,000	33,000	35,000
89-00-00-3810	INTEREST		-	10	10
TOTAL REVENUE		-	25,000	33,010	35,010

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
89-00-20-4330	TIF LEGAL FEES	3,718	3,000	-	2,000
89-00-00-4500	GENERAL FUND PAYBACK		1,000	-	1,000
89-00-60-4810	POSTAGE		50	-	50
89-00-00-4800	ADMINISTRATIVE EXPENSES		2,000	-	1,000
89-00-00-4802	TAXING DISTRICT SURPLUS PAYMENTS		10,000	13,095	9,000
89-00-00-4801	ELIGIBLE PROJECT EXPENSES		5,000	15,879	10,000
TOTAL EXPENSES		3,718	21,050	28,974	23,050

PARK AVENUE TIF FUND

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.

BUSINESS DISTRICT FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
99-00-10-3030	BUSINESS DISTRICT	142,012	155,000	177,961	200,000
99-00-30-3810	INTEREST	3,164	1,500	3,276	1,000
TOTAL REVENUE		145,176	156,500	181,237	201,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
99-00-00-8065	PURCHASE OF PROPERTY	-	5,000	3,600	5,000
99-00-00-8102	STREETSCAPE PROJECT	7,106	-	7,106	-
99-00-00-8103	STREETSCAPE LOAN REPAYMENT	-	107,672	226,728	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	-	18,750	5,000	5,000
99-00-00-4800	ADMINISTRATIVE EXPENSES	220	2,000	-	2,000
99-00-00-4801	PROJECT EXPENSES	-	1,000	9,640	5,000
TOTAL EXPENSES		7,326	135,472	252,074	125,722

DOWNTOWN BUSINESS DISTRICT FUND

BUSINESS DISTRICT REVENUE

BUSINESS DISTRICT 99-00-10-3030

Revenue from 1% Business District sales tax, plus \$20,000 (9 months) in new sales tax revenue from Timothy O'Tooles.

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.

ELIGIBLE PROJECT EXPENSES 99-00-00-4801

Costs for Business District Eligible expenses not defined elsewhere.

PUBLIC WORKS FLEET REPLACEMENT

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
94-00-00-3920	STREETS CONTRIBUTION		67,800	67,800	68,000
94-00-00-3921	WATER/SEWER CONTRIBUTION		100,200	100,200	102,000
94-00-30-3893	SURPLUS SALE PROCEEDS		-	-	-
94-00-30-3810	INTEREST INCOME		-	-	-
TOTAL		-	168,000	168,000	170,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
94-00-00-8087	5 TON DUMP REPLACEMENT	144,084	-	-	166,717
94-00-00-8066	1 TON DUMP REPLACEMENT		-	-	
94-00-00-8035	TRUCK BODY REPAIRS	17,952	19,000	-	24,200
94-00-00-8104	UTILITY TRACTOR		-	-	
94-00-00-8105	PICK-UP REPLACEMENT		25,000	-	60,000
94-00-00-8111	UTILITY TRAILER	19,308	-	-	
TOTAL EXPENSES		181,344	44,000	-	250,917

PUBLIC WORKS FLEET REPLACEMENT FUND

REPLACEMENT ITEMS

TRUCK BODY REPAIRS 94-00-00-8035

Costs for miscellaneous truck body repairs.

1 TON DUMP REPLACEMENT

Costs to replace 1 pick-up truck, per replacement schedule.

PICK-UP TRUCK

Costs to replace 1 pick-up truck, per replacement schedule.

SQUAD CAR REPLACEMENT FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
95-00-00-3923	FUND CONTRIBUTION		82,080	82,080	90,000
95-00-30-3893	SURPLUS SALE PROCEEDS	12,708	-	34,150	-
95-00-30-3810	INTEREST INCOME		-	-	-
TOTAL REVENUE		12,708	82,080	116,230	90,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
95-00-00-8123	UNMARKED UTILITY		32,480	34,840	-
95-00-00-8023	MARKED SQUAD		-	-	-
95-00-00-8146	MARKED TRUCK		-	-	52,440
95-00-00-8024	MARKED UTILITY VEHICLE	95,287	50,750	4,152	105,000
TOTAL EXPENSES		95,287	83,230	38,992	157,440

SQUAD CAR REPLACEMENT FUND

REPLACEMENT ITEMS

MARKED UTILITY (2)

Cost to replace one marked utility vehicles including vehicle and Equipment outfitting. Squad camera costs in DUI fund. Outfitting costs - \$14,143 (radar, radio, lighting, striping, lighting, equipment)

MARKED TRUCK (1)

Cost to replace two marked police vehicles, including vehicle and equipment outfitting. Squad camera costs in the DIU Fund. Outfitting costs - \$14,143 (radar, radio, lighting, striping, lighting, equipment)

WATER & SEWER EQUIPMENT FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
96-00-00-3923	FUND CONTRIBUTION		70,000	70,000	72,000
96-00-30-3893	SURPLUS SALE PROCEEDS		-	-	-
96-00-30-3810	INTEREST INCOME		-	-	-
TOTAL REVENUE		-	70,000	70,000	72,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
96-00-00-8025	PUMP REPLACEMENTS/REPAIRS		40,000	7,400	40,000
TOTAL EXPENSES		-	40,000	7,400	40,000

WATER/SEWER EQUIPMENT REPLACEMENT FUND

REPLACEMENT ITEMS

PUMP REPLACEMENTS/REPAIRS 96-00-00-8025

Costs to repair Well 14 piping equipment and check valves.

POLICE PENSION FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
20-00-00-3010	REAL ESTATE TAXES	719,296	804,464	804,464	813,362
20-00-00-3030	EMPLOYEE CONTRIBUTIONS	131,812	143,695	140,868	155,211
20-00-00-3810	INTEREST EARNED	2,414	100,000	-	
20-00-00-3811	GAIN/LOSS ON SCHWAB ACCTS	-	100,000	-	
TOTAL REVENUE		853,521	1,148,159	945,332	968,573

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
20-00-10-4010	POLICE PENSION	604,866	671,271		
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	4,793	6,500	4,456	4,500
TOTAL EXPENSES		609,659	707,271	4,456	4,500

DUI FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
93-00-00-3890	DUI FINES	106	10,000	2,558	5,000
93-00-00-3900	OTHER REVENUE	248	-	-	-
93-00-30-3810	INTEREST INCOME	-	-	-	-
TOTAL REVENUE		354	10,000	2,558	5,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
93-00-00-5202	SQUAD CAMERA REPLACE	14,737	6,000	5,200	15,600
93-00-93-4500	POLICE VEST REPLACEMENTS	-	-	-	-
93-00-00-8094	POLICE BODY CAMERA	-	3,000	-	3,000
93-00-00-8027	TASER REPLACEMENTS	-	2,400	-	2,640
TOTAL EXPENSES		14,737	11,400	5,200	21,240

NEW EQUIPMENT REQUEST

DUI FUND

SQUAD CAMERA REPLACE

Cost to replace one squad car camera with new police squad vehicle.

POLICE BODY CAMERA (2)

Cost to purchase two Police Body Cameras.

TASER REPLACEMENT

Cost to purchase two Police Body Cameras.

DRUG FORFEITURE FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
92-00-00-3890	DRUG SEIZURE	23,766	500	2,000	1,500
TOTAL REVENUE		23,766	500	2,000	1,500

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
92-00-00-8027	TASER REPLACEMENT	2,640	-	-	2,640
92-00-00-8048	CANINE EXPENSES	-	-	-	-
TOTAL EXPENSES		2,640	-	-	2,640

NEW EQUIPMENT REQUEST

DRUG FUND

Taser Replacement

Cost to replace various Tasers

CELEBRATION OF SUMMER FUND

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
REVENUE					
80-00-30-3831	DONATIONS/RAFFLE		19,000	12,037	19,000
TOTAL REVENUE		-	19,000	12,037	19,000

		ACTUAL	BUDGET	EST. YR. END	BUDGET
		2020/2021	2021/2022	2021/2022	2022/2023
EXPENSES					
80-00-00-8030	FIREWORKS		18,000	9,100	-
80-00-60-5190	MISC. EXPENSES	50	5,000	6,126	-
TOTAL EXPENSES		50	23,000	15,226	-