

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

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

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

**OPERATING FUNDS**

**GENERAL FUND**

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

**WATER/SEWER FUND**

|                                      |                  |                                      |                  |
|--------------------------------------|------------------|--------------------------------------|------------------|
| FY 22/23 BEGINNING BALANCE           | 807,046          | FY 23/24 BEGINNING BALANCE           | 1,084,527        |
| FY 22/23 PROJECTED REVENUE           | 3,389,360        | FY 23/24 PROJECTED REVENUE           | 3,282,644        |
| FY 22/23 PROJECTED EXPENSES          | 3,111,879        | FY 23/24 PROJECTED EXPENSES          | 3,237,790        |
| <b>MAY 1, 2023 PROJECTED BALANCE</b> | <b>1,084,527</b> | <b>MAY 1, 2024 PROJECTED BALANCE</b> | <b>1,129,382</b> |

**METRA FUND**

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

**MANSSION FUND**

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

**SPECIAL EVENTS FUND**

|                                      |                 |                                      |                 |
|--------------------------------------|-----------------|--------------------------------------|-----------------|
| FY 22/23 BEGINNING BALANCE           | (7,158)         | FY 23/24 BEGINNING BALANCE           | (22,011)        |
| FY 22/23 PROJECTED REVENUE           | 53,399          | FY 23/24 PROJECTED REVENUE           | 66,750          |
| FY 22/23 PROJECTED EXPENSES          | 68,252          | FY 23/24 PROJECTED EXPENSES          | 61,500          |
| <b>MAY 1, 2023 PROJECTED BALANCE</b> | <b>(22,011)</b> | <b>MAY 1, 2024 PROJECTED BALANCE</b> | <b>(16,761)</b> |

**GARBAGE FUND**

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

**MOTOR FUEL TAX FUND**

|                                      |                  |                                      |                  |
|--------------------------------------|------------------|--------------------------------------|------------------|
| FY 22/23 BEGINNING BALANCE           | 1,307,953        | FY 23/24 BEGINNING BALANCE           | 1,094,328        |
| FY 22/23 PROJECTED REVENUE           | 442,223          | FY 23/24 PROJECTED REVENUE           | 218,303          |
| FY 22/23 PROJECTED EXPENSES          | 655,849          | FY 23/24 PROJECTED EXPENSES          | 120,000          |
| <b>MAY 1, 2023 PROJECTED BALANCE</b> | <b>1,094,328</b> | <b>MAY 1, 2024 PROJECTED BALANCE</b> | <b>1,192,631</b> |

**RETIREMENT FUND**

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

**INSURANCE FUND**

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

**CAPITAL FUNDS****GENERAL CAPITAL FUND**

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

**WATER/SEWER CAPITAL FUND**

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

**PARKS CAPITAL FUND**

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

**DOWNTOWN TIF FUND**

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

**PARK AVENUE TIF FUND**

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

**DOWNTOWN BUSINESS DISTRICT**

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

**FIXED ASSET FUNDS****SQUAD CAR REPLACEMENT FUND**

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

**PUBLIC WORKS FLEET REPLACEMENT FUND**

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

**WATER/SEWER EQUIPMENT REPLACEMENT**

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

**NON-OPERATING FUNDS****POLICE PENSION**

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

**DRUG FORFEITURE**

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

**DUI FUND**

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

**CELEBRATION OF SUMMER**

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

**GENERAL FUND REVENUE**

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

**TAXES**

**REAL ESTATE TAXES 01-00-10-3010**

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

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

**ROAD & BRIDGE TAX 01-00-10-3020**

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

**SALES TAX 01-00-10-3030**

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

**STATE INCOME TAX 01-00-10-3040**

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

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

**USE TAX 01-00-10-3070**

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

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

**REPLACEMENT TAX 01-00-10-3050**

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

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

**CABLE FRANCHISE 01-00-30-3130**

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

**TELECOMMUNICATIONS TAX 01-00-10-3140**

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

**UTILITY TAX-GAS 01-00-10-3150**

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

**UTILITY TAX-ELECTRIC 01-00-10-3151**

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

**LICENSES & PERMITS**

**LIQUOR LICENSE 01-00-20-3110**

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

**VENDING AMUSEMENT LICENSE 01-00-20-3150**

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

**VIDEO GAMING LICENSE 01-00-20-3160**

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

**BUSINESS REGISTRATION FEES 01-00-20-3170**

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

**BUILDING PERMITS 01-00-20-3210**

Miscellaneous permits based on history of building permit revenue.

**WATERSHED PERMITS 01-00-20-3211**

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

**SITE DEVELOPMENT PERMITS 01-00-20-3213**

Site development permit issued with new construction.

**LANDSCAPE INSPECTION FEE 01-00-20-3214**

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

**VEHICLE LICENSE**

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

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

**OTHER REVENUE**

**ZONING HEARING FEES 01-00-30-3480**

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

**NATURAL GAS FRANCHISE 01-00-30-3481**

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

**POLICE REPORTS 01-00-30-3610**

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

**COURT FINES 01-00-30-3710**

This revenue comes from fines through the Court system.

**PARKING & ORDINANCE FINES 01-00-30-3720**

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

**SEX OFFENDER REGISTRATION FEE 01-00-30-3730**

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

**INTEREST INCOME 01-00-30-3810**

Income derived from investments.

**SCHOOL RESOURCE OFFICERS 01-00-30-3880**

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

**OTHER REVENUE 01-00-30-3890**

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

**ADMINISTRATION**

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

**PERSONNEL EXPENSES**

**SALARY 01-10-10-4011**

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

**PART-TIME 01-10-10-4015**

Assumes 1 position at 1000 hours, plus an intern.

**OVERTIME 01-10-10-4014**

Cost for overtime for office staff.

**BENEFIT TIME COMPENSATION 01-10-10-4017**

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

**SALARY-VILLAGE CLERK 01-10-10-4020**

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

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

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

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

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

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

**HEALTH & LIFE INSURANCE 01-10-10-4110**

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

**IMRF 01-10-10-4130**

Illinois Municipal Retirement Fund.

**SOCIAL SECURITY 01-10-10-4140**

The FICA rate of 7.65%

**CONTRACTOR EXPENSES**

**VACANT LOT MOWING 01-10-20-4214**

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

**AUDIT 01-10-20-4310 (SPREAD)**

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

**FINANCIAL MANAGEMENT CONTRACT (SPREAD)**

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

**LEGAL FEES 01-10-20-4330**

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

**CODIFICATION 01-10-60-4391**

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

**BUILDING INSPECTORS 01-10-20-4392**

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

**PLANNER 01-10-20-4380**

Contract cost for outside contractor planning fees.

**EQUIPMENT MAINTENANCE 01-10-20-4813**

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

**IT SUPPORT 01-10-20-5215**

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

**MANAGED GIS SERVICES 01-10-20-5216**

20% split with water/sewer.

**OTHER EXPENSES**

**OFFICE SUPPLIES 01-10-60-4810**

Spread cost of officer supplies, 35%.

**CREDIT CARD FEES 01-10-60-4812**

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

**PUBLISHING 01-10-60-4430**

Costs for legal publications related to bids and public meetings.

**NEWSLETTER 01-10-60-4442**

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

**PRINTING 01-10-60-4440**

Costs for printing various items.

**TRAINING/TRAVEL 01-10-60-4530**

Covers travel and training costs for administrative staff.

**MEMBERSHIPS 01-10-60-4531**

Covers the cost of annual memberships.

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

**MISCELLANEOUS EXPENSES 01-10-60-5190**

Costs for unanticipated expenses.

**SPECIAL EVENTS FUND CONTRIBUTION 01-10-60-4441**

Fund contribution for the Special Events Fund.

**NEW EQUIPMENT 01-10-60-5201**

**SOFTWARE LICENSES 01-10-60-5213**

75% Admin, 25% Water, 25% Sewer

**Software Licenses**

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

**IMPACT FEE PAYMENTS 01-10-60-5219**

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

POLICE

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

## **PERSONNEL EXPENSES**

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

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

### **SALARY-POLICE CLERICAL 01-20-10-4011**

Salaries for 1 full-time records position.

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

Two part-time records position.

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

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

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

Overtime for operations, court and range training.

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

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

### **SICK PAY BUY BACK 01-20-10-4021**

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

### **HOLIDAY PAY 01-20-10-4018**

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

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

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

### **HEALTH & LIFE INSURANCE 01-20-10-4110**

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

### **POLICE COMMISSION HEARINGS 01-20-50-4022**

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

### **IMRF 01-20-10-4130**

**SOCIAL SECURITY 01-20-10-4140**

**CONTRACTOR EXPENSES**

**LEGAL FEES 01-20-20-4330**

Court fees for prosecutions.

**DISPATCHING 01-20-20-4460**

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

**POLICE COMMISSION & ACADEMY 01-20-50-4330**

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

**POLICE POLICY PROGRAM 01-20-20-4393**

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

**RADIO NETWORK FEES 01-20-60-4710**

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

**EQUIPMENT MAINTENANCE 01-20-20-4813**

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

**ADMINISTRATIVE ADJUDICATION 01-20-20-4331**

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

**CRIME LAB 01-20-20-4332**

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

**LEADS DATABASE 01-20-20-4333**

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

**OTHER EXPENSES**

**UNIFORM ALLOWANCE 01-20-60-4170**

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

**VEST REPLACEMENT 01-20-60-4171**

Cost to replace 9 police vests.

**POLICE POLICY PROGRAM 01-20-20-4393**

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

**TRAINING/TRAVEL 01-20-60-4530**

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

**MEMBERSHIPS 01-20-60-4531**

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

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

|                |                 |
|----------------|-----------------|
| Taser products | \$ 2,500        |
| Ammunition     | \$ 10,150       |
| Range Fees (6) | \$ 1,350        |
|                | <b>\$14,000</b> |

**PHYSICALS/TESTING 01-20-60-4570**

Cost for required employment physicals and testing.

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

35% of costs for office supplies.

**PRINTING/PUBLIC RELATIONS 01-20-60-4440**

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

**SUPPLIES 01-20-60-4940**

Costs for general supplies and for evidence processing.

**MISCELLANEOUS 01-20-60-5190**

Cost for unanticipated expenses.

**NEW EQUIPMENT 01-20-60-5201**

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

**SOFTWARE LICENSES 01-20-60-5213**

FLEET

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

**PERSONNEL EXPENSES**

**SALARY 01-30-10-4011**

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

**OVERTIME 01-30-10-4014**

Cost for overtime for Mechanic.

**BENEFIT TIME COMPENSATION 01-30-10-4017**

Cost for payment of sick time compensation program.

**IMRF 01-30-10-4130**

Illinois Municipal Retirement Fund.

**SOCIAL SECURITY 01-30-10-4140**

The FICA rate of 7.65%

**CONTRACTOR EXPENSES**

**MAINTENANCE-VEHICLES 01-30-20-4230**

Contractor costs for vehicle maintenance.

**OTHER EXPENSES**

**UNIFORM ALLOWANCE 01-30-60-4170**

Uniform expenses for the Mechanic

**TRAINING/TRAVEL 01-30-60-4530**

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

**MEMBERSHIPS 01-30-60-4531**

Cost for annual memberships.

**AUTOMOTIVE FUEL/OIL 01-30-60-4820**

75% of costs for fuel and oil.

**SUPPLIES-VEHICLE 01-30-60-4930**

75 % of the costs for parts for fleet maintenance.

**MECHANIC TOOLS 01-30-60-4931**

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

**VEHICLE LEASES 01-30-60-4932**

Contracted lease payments for vehicles through Enterprise Fleet Management Services.

**STREETS**

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

## **PERSONNEL EXPENSES**

### **SALARY 01-41-10-4013**

Spread of salaries for time spent on Streets maintenance activities.

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

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

### **OVERTIME 01-41-10-4014**

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

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

### **SICK TIME COMPENSATION 01-41-10-4017**

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

### **HEALTH & LIFE INSURANCE 01-41-10-4110**

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

## **CONTRACTOR EXPENSES**

### **ENGINEERING 01-41-20-4320**

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

### **MAINTENANCE-STREETS 01-41-40-4240**

Contractor costs for patching, crack filling and pavement marking.

### **STREET SWEEPING 01-41-40-4242**

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

### **MAINTENANCE-SIDEWALKS 01-41-40-4271**

Contractor costs for sidewalk and curb removal/replacement.

## **OTHER EXPENSES**

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

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

**TRAVEL/TRAINING 01-41-60-4530**

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

**MEMBERSHIPS 01-41-60-4531**

Annual membership costs.

ILPSI

APWA \$185

IPWAMAN \$100

NIPSTA \$450

**TESTING/PHYSICALS 01-41-60-4570**

Costs for required employment testing and physicals.

**STORM SEWERS 01-41-40-4241**

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

**SALT 01-41-40-4260**

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

**SIGNS & LIGHTS 01-41-40-4270**

Parts for repairs of municipal signs and street lights.

**ELECTRIC-STREET LIGHTS 01-41-40-4660**

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

**SUPPLIES 01-41-40-4940**

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

**NEW EQUIPMENT 01-41-60-5201**

Cost to purchase a brine sprayer.

**FACILITIES GROUNDS**

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

**CONTRACTOR EXPENSES**

**MOWING/WEEDING 01-46-20-4213**

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

**MAINTENANCE-BUILDING 01-46-40-4210**

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

**MAINTENANCE-PARKS 01-46-40-4211**

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

**TREE & ROW MAINTENANCE 01-46-40-4214**

Contract tree maintenance and right of way maintenance.

**POND TREATMENTS 01-46-20-4215**

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

**CLEANING SERVICE 01-46-60-4360**

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

**OTHER EXPENSES**

**SUPPLIES-BUILDING 01-46-40-4910**

Supplies for municipal buildings such as paper supplies.

**SUPPLIES-PARKS 01-46-40-4911**

Supplies for municipal parks.

**BUILDING SOFTWARE FEES 01-46-40-4920**

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

**TELEPHONE/INTERNET 01-46-60-4420**

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

**NEW EQUIPMENT 01-46-60-5201**

**WATER SEWER REVENUE**

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

## **USER FEES & CHARGES**

### **WATER CUSTOMER SALES 60-00-40-3510**

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

### **SEWER CUSTOMER SALES 60-00-40-3610**

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

### **PENALTIES 60-00-40-3620**

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

## **OTHER REVENUE**

### **COUNTY SURCHARGE FEES**

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

### **METER SALES 60-00-50-3600**

Funds from sale of new water meters for new construction.

### **WATER INSPECTION FEES 60-00-30-3581**

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

### **SEWER INSPECTION FEES 60-00-30-3591**

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

### **MISCELLANEOUS REVENUE 60-00-30-3800**

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

### **INTEREST EARNED 60-00-30-3810**

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

### **NSF CHARGES 60-00-30-3890**

For charges related to not-sufficient fund payments.

**WATER**

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

**PERSONNEL EXPENSES**

**SALARY 60-42-10-4013**

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

**PART-TIME WATER 60-42-10-4015**

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

**OVERTIME 60-42-10-4014**

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

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

**SICK TIME COMPENSATION 60-42-10-4017**

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

**HEALTH & LIFE INSURANCE 60-42-10-4110**

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

**IMRF 60-42-10-4130**

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

**SOCIAL SECURITY 60-42-10-4140**

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

**CONTRACTOR EXPENSES**

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

50% of meter reading support (860).

**AUDIT 60-43-20-4310 (SPREAD)**

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

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

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

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

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

**CONTRACT VEHICLE MAINTENANCE 60-42-20-4230**

Contractor costs (12.5%)for vehicle maintenance.

**WATER SYSTEM MAINTENANCE 60-42-40-4250**

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

**ENGINEERING-WATER 60-42-20-4320**

Costs for miscellaneous engineering work for water treatment operations.

**LEGAL FEES 60-42-20-4330**

Legal fees associated with the water system.

**CLC-JAWA 60-42-20-4351**

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

**CLCJAWA CONNECTION FEES 60-42-20-4352**

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

**METER CALIBRATION/VERIFICATION 60-42-20-4353**

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

**MOWING 60-42-20-4213**

Contractual costs for mowing water facilities and assumes 30 rotations.

**IT SUPPORT 60-42-20-5215**

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

**MANAGED GIS SERVICES 60-42-20-5216**

Assumes 40%, split with admin and sewer.

**OTHER EXPENSES**

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

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

**TRAINING/TRAVEL 60-42-60-4530**

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

**MEMBERSHIPS 60-42-60-4531**

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

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

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

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

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

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

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

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

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

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

**AUTOMOTIVE FUEL/OIL 60-42-60-4820**

12.5% of costs for fuel and oil.

**SUPPLIES-VEHICLE 60-42-60-4930**

12.5% of the costs for parts for fleet maintenance.

**MECHANIC TOOLS 60-42-60-4931**

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

**SUPPLIES-WATER 60-42-40-4950**

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

**NATURAL GAS – WATER 60-42-40-4610**

Natural gas for water well house facilities.

**ELECTRIC 60-42-40-4660**

Electricity for water facilities.

**TELEPHONE 60-42-60-4420**

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

**JULIE LOCATES 60-42-40-4960**

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

**GENERATOR LOAD BANK TESTING 60-42-60-4961**

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

**2015 DEBT SERVICE 60-42-60-5019**

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

**2016 DEBT SERVICE 60-42-60-5019**

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

**2021 DEBT SERVICE 60-42-60-5019**

IEPA loan for the land bridge.

**NEW EQUIPMENT 60-42-60-5201**

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

**SOFTWARE LICENSES 01-10-60-5213**

75% Admin, 25% Water, 25% Sewer

**Software Licenses**

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

## SEWER

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

**PERSONNEL EXPENSES**

**SALARY-SEWER 60-43-10-4013**

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

**PART-TIME SEWER 60-43-10-4015**

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

**OVERTIME 60-43-10-4014**

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

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

**SICK TIME COMPENSATION 60-43-10-4017**

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

**HEALTH & LIFE INSURANCE 60-43-10-4110**

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

**IMRF 60-43-10-4130**

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

**SOCIAL SECURITY 60-43-10-4140**

Social Security and Medicare contributions for Sewer employees.

**CONTRACTOR EXPENSES**

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

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

**AUDIT 60-43-20-4310 (SPREAD)**

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

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

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

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

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

**CONTRACT VEHICLE MAINTENANCE 60-42-20-4230**

Contractor costs (12.5%) for vehicle maintenance.

**SEWER SYSTEM MAINTENANCE 60-43-40-4250**

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

**ENGINEERING SEWER 60-43-20-4320**

Miscellaneous engineering services for sewer work.

**LEGAL FEES 60-43-20-4330**

Legal expenses related to the sewer system.

**COUNTY SEWER 60-43-40-4350**

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

**COUNTY SURCHARGE 60-43-40-4351**

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

**MOWING 60-43-20-4213**

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

**IT SUPPORT 60-42-20-5215**

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

**MANAGED GIS SERVICES 60-43-20-5216**

Assumes 40%, split with Admin and water.

**OTHER EXPENSES**

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

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

**TRAINING/TRAVEL 60-43-60-4530**

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

**MEMBERSHIPS 60-43-60-4531**

Cost for annual memberships.

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

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

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

**SUPPLIES-SEWER 60-43-40-4950**

Supplies for lift stations, sewer mains and SCADA system.

**NATURAL GAS - SEWER 60-43-40-4610**

Natural gas for lift stations.

**ELECTRIC-SEWER 60-43-40-4660**

Electricity for sewer lift stations.

**TELEPHONE 60-43-60-4420**

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

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

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

**LIABILITY INSURANCE 60-43-60-4680**

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

**OFFICE SUPPLIES 60-43-60-4810**

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

**2021 DEBT SERVICE 60-42-60-5019**

IEPA loan for the land bridge.

**CREDIT CARD FEES 60-43-60-4812**

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

**AUTOMOTIVE FUEL/OIL 60-43-60-4820**

12.5% of costs for fuel and oil.

**SUPPLIES-VEHICLE 60-43-60-4930**

12.5% of the costs for parts for fleet maintenance.

**MECHANIC TOOLS 60-43-60-4931**

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

**NEW EQUIPMENT 60-42-60-5201**

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

**SOFTWARE LICENSES 01-10-60-5213**

75% Admin, 25% Water, 25% Sewer

**Software Licenses**

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

METRA FUND

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

**REVENUE**

**VERIZON LEASE PAYMENTS 02-00-00-3809**

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

**METRA PARKING FEES 02-00-00-3840**

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

**INTEREST EARNED 02-00-00-6840**

This is revenue from interest.

**EXPENSES**

**PERSONNEL EXPENSES**

**SALARY 02-00-10-4013**

Portion of salaries based on time spent on Metra activities.

**OVERTIME 02-00-10-4014**

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

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

**SICK TIME COMPENSATION 02-00-10-4017**

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

**HEALTH & LIFE INSURANCE 02-00-10-4110**

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

**IMRF-EMPLOYER CONTRIBUTION 02-00-10-4130**

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

**SOCIAL SECURITY 02-00-10-4140**

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

**CONTRACTUAL EXPENSES**

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

Contract expenses as needed for repairs.

**MOWING 02-00-20-4213**

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

**OTHER EXPENSES**

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

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

**ELECTRIC 02-00-30-4660**

Electricity costs for Metra Station and parking lot.

**MAINTENANCE-BUILDING 02-00-30-4210**

Contract repairs, as needed, for the Metra facility.

**MANSION FUND**

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

## **REVENUE**

### **RENT-MANSION 08-00-30-3820**

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

### **OTHER REVENUE 08-00-30-3890**

Reimbursement from contractor for gas and/or electricity costs.

## **EXPENSES**

### **PERSONNEL EXPENSES**

#### **SALARY 08-00-10-4013**

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

#### **OVERTIME 08-00-10-4014**

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

#### **SICK TIME COMPENSATION 08-00-10-4017**

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

#### **HEALTH & LIFE INSURANCE 08-00-10-4110**

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

#### **IMRF 08-00-10-4130**

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

#### **SOCIAL SECURITY 08-00-10-4140**

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

**CONTRACTOR EXPENSES**

**PREVENTATIVE MAINTENANCE-MANSION 08-00-00-4210**

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

**MAINTENANCE AND REPAIRS-MANSION**

Contractual costs for all other mansion repairs and maintenance.

**MAINTENANCE-MANSION GROUNDS 08-00-00-4211**

Contractual services for landscaping improvements.

**OTHER EXPENSES**

**LIABILITY INSURANCE 08-00-00-4680**

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

**NATURAL GAS 08-00-00-4610**

Costs paid by contractor in 2023/24

**ELECTRIC 08-00-00-4660**

Costs paid by contractor in 2023/24

**MARKETING 08-00-00-4443**

Costs for LED sign data plan.

**GARBAGE FUND**

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

**MOTOR FUEL TAX FUND**

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

**REVENUES**

**MOTOR FUEL TAX 75-00-00-3340**

Revenue per Illinois Municipal League estimates.

**EXPENSES**

**DESIGN AND CONSTRUCTION ENGINEERING 75-00-00-4320**

2023/24, costs for construction engineering.

**ROAD RESURFACING 75-00-00-4240**

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

**PAVEMENT MANAGEMENT 75-00-00-424**

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

**SPECIAL EVENTS FUND**

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

## **REVENUE**

### **GENERAL FUND CONTRIBUTION**

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

### **CELEBRATION OF FALL**

Assumes \$25,000 in donations.

### **OTHER EVENT REVENUE**

Revenue from other events, not anticipated at this time.

## **EXPENSES**

### **FIREWORKS 81-00-60-8030**

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

### **CELEBRATION OF FALL 81-00-00-4368**

Costs for annual Celebration of Fall event.

### **PUBLIC RELATIONS 81-00-60-4441**

Costs for advertising special events.

### **PAGEANT 81-00-00-4367**

Costs for the Miss Lake Villa Pageant.

### **CONCERT SERIES CONTRIBUTION 81-00-00-4365**

Contribution to members of the intergovernmental agreement for Concert Series.

### **OTHER EVENT EXPENSES 81-00-00-4366**

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

**GENERAL CAPITAL FUND**

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

## **REVENUE**

### **SALES TAX 90-00-00-3030**

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

### **STATE INCOME TAX 90-00-00-3040**

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

### **LOCAL USE TAX 90-00-00-3070**

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

### **VIDEO GAMING TAX 01-00-10-3080**

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

### **RENT-TOWER 90-00-00-3820**

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

### **OTHER REVENUE 90-00-30-3890**

Unanticipated General Fund Revenue.

## **EXPENSES**

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

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

### **REPAIRS & IMPROVEMENTS 90-00-00-8092**

Unanticipated costs for capital improvements

### **ECONOMIC INCENTIVE 90-00-00-8007**

Cost for the current year's economic incentive program.

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

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

**QUIET ZONE IMPROVEMENTS 90-00-00-8135**

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

**BUILDING REPAIRS 90-00-00-8089**

Costs for various building repairs.

**FLEET VEHICLES**

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

**INFORMATION TECHNOLOGY**

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

**DESIGN STORM SEWER IMPROVEMENTS**

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

**CEDAR AVE CROSSWALK**

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

**BS&A SOFTWARE HR MODULES**

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

**CAPITAL EQUIPMENT**

|             |          |
|-------------|----------|
| Tiller      | \$7,500  |
| 14’ Trailer | \$15,000 |

**REDEVELOPMENT PLANNING & DESIGN SERVICES**

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

**STRATEGIC PLANNING**

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

**GRASS LAKE ROAD PEDESTRIAN PATH**

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

**PLANNING STUDIES/CONTINGENCY**

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

**WATER & SEWER CAPITAL FUND**

|                       | <b>ACTUAL</b>    | <b>BUDGET</b>    | <b>EST. YR END</b> | <b>BUDGET</b>    |
|-----------------------|------------------|------------------|--------------------|------------------|
|                       | <b>2021/2022</b> | <b>2022/2023</b> | <b>2022/2023</b>   | <b>2023/2024</b> |
| <b>REVENUE</b>        |                  |                  |                    |                  |
| 91-00-00-3580         | 67,510           | 68,585           | 5,615              | 8,600            |
| 91-00-00-3590         | 77,876           | 78,426           | 2,750              | 4,400            |
| 91-00-00-3890         | -                | 100              | -                  | -                |
| 91-00-00-3892         |                  | 656,735          | 697,072            | -                |
| 91-00-00-3893         |                  | 431,142          | 511,502            | -                |
| 91-00-00-3894         |                  | 150,000          | -                  | -                |
| 91-00-30-3893         |                  | -                | -                  | -                |
| 91-00-00-3960         | 350,334          | -                | 189,979            | -                |
| 91-00-00-3019         |                  |                  | 811,478            | 250,000          |
| <b>TOTAL REVENUE</b>  | <b>495,720</b>   | <b>1,384,988</b> | <b>2,218,396</b>   | <b>263,000</b>   |
| <b>EXPENSES</b>       |                  |                  |                    |                  |
| 91-00-00-8099         | 18,500           | 30,000           | 8,477              | -                |
| 91-00-00-8109         | 21,000           | -                | -                  | -                |
| 91-00-00-8110         | 38,971           | 32,237           | 54,871             | -                |
| 91-00-00-8145         | -                | 10,000           | -                  | -                |
| 91-00-00-8098         | 8,515            | 40,000           | -                  | 80,000           |
| 91-00-00-8107         | 39,340           | -                | -                  | -                |
| 91-00-00-8108         | 60,000           | -                | -                  | -                |
| 91-00-00-8120         | 12,334           | -                | -                  | -                |
| 91-00-00-8121         | 6,400            | -                | -                  | -                |
| 91-00-00-8122         | -                | 10,000           | -                  | 15,000           |
| 91-00-00-8136         | -                | 20,000           | 19,622             | -                |
| 91-00-00-8137         | -                | 9,000            | -                  | -                |
| 91-00-00-8138         | -                | 30,000           | -                  | 35,000           |
| 91-00-00-8139         | -                | 250,000          | -                  | 500,000          |
| 91-00-00-8140         | -                | 40,000           | 24,033             | 35,000           |
| 91-00-00-8159         |                  |                  |                    | 550,000          |
| 91-00-00-8141         | -                | 110,000          | -                  | 135,000          |
| 91-00-00-8142         | -                | 15,000           | -                  | 20,000           |
| 91-00-00-8143         | -                | 656,735          | 511,502            | -                |
| 91-00-00-8144         | -                | 431,142          | 263,725            | -                |
| 91-00-00-8025         | -                | 40,000           | -                  | 50,000           |
| 91-00-00-8160         | -                | -                | -                  | 84,000           |
| 91-00-00-8096         | 73,055           | 50,000           | 82,818             | 50,000           |
| 91-00-00-8161         | -                | -                | -                  | 16,000           |
| <b>TOTAL EXPENSES</b> | <b>278,115</b>   | <b>1,774,114</b> | <b>965,047</b>     | <b>1,570,000</b> |

## **REVENUE**

### **CONNECTION CHARGES**

Water and Sewer connection charges.

### **OTHER REVENUE**

Unanticipated revenue

## **EXPENSES**

### **SANITARY SEWER MANHOLE REPAIRS 91-00-00-8098**

Cost to repair various sanitary sewer manholes that are leaking.

### **REPAIRS & IMPROVEMENTS 91-00-00-8096**

Costs for unanticipated repairs to the water & sewer system.

### **MILWAUKEE AVE. INSERTION VALVE**

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

### **DESIGN & ENGINEERING FOR WATER TOWER A**

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

### **WATER METER EXCHANGE PROGRAM**

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

### **DESIGN & ENGINEERING WELL 7 BOOSTER STATION**

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

### **DESIGN & ENGINEERING LINDENHURST INTERCONNECTION**

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

### **CEDAR LAKE ROAD. INSERTION VALVE**

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

### **DESIGN ENGINEERING BURNETT**

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

**SEWER CAMERA REPLACEMENT**

To replace 18-year-old sewer televising equipment.

**SCADA SYSTEM IMPROVEMENTS**

Upgrades to Scada computer system licenses and programing.

**PARKS CAPITAL FUND**

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

**PARKS IMPROVEMENTS 97-00-00-8101**

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

**DOWNTOWN TIF FUND**

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

## **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

### **NORLAND1<sup>st</sup> 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<br>2021/2022 | BUDGET<br>2022/2023 | EST. YR. END<br>2022/2023 | BUDGET<br>2023/2024 |
|-----------------------|----------------------------------|---------------------|---------------------|---------------------------|---------------------|
| <b>REVENUE</b>        |                                  |                     |                     |                           |                     |
| 89-00-10-3010         | TIF REVENUE                      | 31,888              | 35,000              | 34,043                    | 35,000              |
| 89-00-00-3810         | INTEREST                         | 3                   | 10                  | 144                       | 200                 |
| <b>TOTAL REVENUE</b>  |                                  | <b>31,891</b>       | <b>35,010</b>       | <b>34,187</b>             | <b>35,200</b>       |
| <b>EXPENSES</b>       |                                  |                     |                     |                           |                     |
| 89-00-20-4330         | TIF LEGAL FEES                   | -                   | 2,000               | -                         | 4,000               |
| 89-00-00-4500         | GENERAL FUND PAYBACK             | -                   | 1,000               | -                         | -                   |
| 89-00-60-4810         | POSTAGE                          | -                   | 50                  | -                         | -                   |
| 89-00-00-4800         | ADMINISTRATIVE EXPENSES          | -                   | 1,000               | -                         | 1,500               |
| 89-00-00-4802         | TAXING DISTRICT SURPLUS PAYMENTS | 13,095              | 9,000               | -                         | -                   |
| 89-00-00-4801         | ELIGIBLE PROJECT EXPENSES        | 15,879              | 10,000              | -                         | 10,000              |
| 89-00-00-4803         | CREAVY REAL ESTATE               | -                   | -                   | 16,883                    | 18,000              |
| <b>TOTAL EXPENSES</b> |                                  | <b>28,975</b>       | <b>23,050</b>       | <b>16,883</b>             | <b>33,500</b>       |

## **REVENUE**

### **TIF REVENUE 98-00-10-3010**

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

### **INTEREST 98-00-00-3810**

Funds from interest from the TIF Fund.

## **EXPENSES**

### **TIF LEGAL EXPENSES 98-00-20-4330**

Legal expenses associated with the TIF District

### **GENERAL FUND PAYBACK 98-00-98-4500**

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

### **POSTAGE 98-00-60-4810**

Costs for postage related to the TIF District.

### **ADMINISTRATIVE EXPENSES 98-00-00-4800**

Administrative costs related to the TIF District.

### **TAXING DISTRICT SURPLUS PAYMENTS**

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

### **ELIGIBLE PROJECT EXPENSES 98-00-00-4801**

Costs for TIF Eligible expenses not defined elsewhere.

### **CREAVY REAL ESTATE 89-00-00-4803**

Reimbursement to Creavy Real Estate for 436 Park Ave TIF.

**BUSINESS DISTRICT FUND**

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

## **BUSINESS DISTRICT REVENUE**

### **BUSINESS DISTRICT 99-00-10-3030**

Revenue from 1% Business District sales tax revenue.

### **INTEREST 99-00-30-3810**

Interest from balance of Business District.

## **BUSINESS DISTRICT EXPENSES**

### **PURCHASE OF PROPERTY 99-00-00-8065**

Costs to purchase property within the Business District.

### **STREETSCAPE PROJECT**

Possible costs for additional streetscape work uncompleted.

### **LEGAL FEES 99-00-20-4330**

Legal expenses associated with the Business District.

### **POSTAGE 99-00-60-4810**

Costs for postage related to the Business District.

### **NORLAND HOLDINGS, LLC 2<sup>ND</sup> REDEVELOPMENT 99-00-99-4501**

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

### **ADMINISTRATIVE EXPENSES 99-00-00-4800**

Administrative costs related to the Business District.

### **PROJECT EXPENSES 99-00-00-4801**

Costs for Business District Eligible expenses not defined elsewhere.

**POLICE PENSION FUND**

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

**DUI FUND**

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

**DRUG FORFEITURE FUND**

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