



Village of  
**Romeoville**  
Where Community Matters

# FISCAL YEAR 2022-23 FINAL BUDGET



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# Village of Romeoville

Where Community Matters

April 6, 2022

To the Village President and Members of the Board of Trustees and to the Citizens of the Village of Romeoville:

Please find for your review and consideration the proposed FY2022-2023 Annual Budget covering the period May 1, 2022 through April 30, 2023. The total budget proposed is \$149,417,350. This is the total expense for all funds including the police and fire pension funds.

**MAYOR**

John Noak

**CLERK**

Dr. Bernice E. Holloway

**TRUSTEES**

Linda S. Palmiter

Jose (Joe) Chavez

Brian A. Clancy Sr.

Dave Richards

Ken Griffin

Lourdes Aguirre

The annual budget is a policy document that sets the financial direction for the Village and defines the service priorities for the community. It is the culmination of months of effort by the Village staff to align finite resources to the Villages goals, priorities, and the delivery of essential public services. The budget process provides the opportunity to evaluate past operational performance, monitor progress toward current and future goals and explore new opportunities.

Despite budget and economic challenges, the Village has worked diligently to present a proposed annual budget that continues the Village's commitment to public safety, investment in infrastructure, supporting community development, and enhancing the lives of Romeoville residents.

**VILLAGE MANAGER**

Dawn Caldwell

***Budget Challenges***

**COVID-19 Pandemic:** Throughout the past two fiscal years, the Village has been conservative in its use of resources and has operated in accordance with State of Illinois mitigation measures that called for capacity limits, social distancing requirements, and enhanced safety measures. Many areas of the Village were impacted as tournaments, rentals, special events and recreation programs had to be cancelled or considerably reduced in capacity, small business and the service industry suffered losses in revenue and staffing, and the investment market experienced several challenges. Two years later, as vaccines have been developed and distributed, the local area business community seems to be emerging more optimistic despite continued challenges with labor and covid induced supply chain disruptions.

The Village was awarded two COVID related federal grants in the past two years. The first, resulted from the Coronavirus Aid, Relief, and Economic Security (CARES) Act totaling \$1.4 million which allowed the Village to help fight the pandemic by providing additional emergency services, distribute vaccinations, and provide economic grants and assistance to struggling community businesses. The second grant resulted from the American Rescue Plan (ARPA) Act totaling \$5.4 million and has helped subsidize losses in Village revenue resulting from the pandemic, continue to support business and economic growth, and invest in water distribution infrastructure. As the pandemic restrictions are lessened, the 2022-2023 budget reflects revenue and expense estimates more similar to pre-pandemic conditions and includes special events such as Romeofest that was cancelled the past two years.

**Consumer Price Index and Inflation:** The consumer price index (CPI) measures the average change in prices and is generally measured over a 12-month period. The calendar year 2021 CPI measured 7.0% nationally, the largest percent change since 1981, which has been impacted by rising home prices, housing shortages, increase in oil and gas prices, increases in food prices, and supply chain shortages. The Village and small businesses will be facing growing challenges over the upcoming year resulting from increased prices and higher wages. As the budget year 2022-2023 develops, staff will continue to monitor operational and capital project pricing against estimates provided in the budget to ensure the Village stays within budget parameters.

### ***2022-2023 Budget Overview***

The chart below illustrates the FY2022-2023 proposed revenue and expenditures for the Operating funds, Capital and Debt funds, TIF funds, and the Pension funds.

Total proposed revenue of \$134,882,700 is projected to increase by 16.9% (\$19,542,600) and expenditures of \$149,417,350 are expected to decrease by 2.94% (\$4,261,500). The 2023 Budget revenue variance from the prior year budget is primarily due to increased transfer revenue (\$7,977,700), increased sales, home rule and other taxes (\$8,875,500), and increased fees for services (\$2,617,800). Increased revenue is partially offset by decreased grant revenue (\$1,381,000) as the Rebuild Illinois grant was budgeted in the Motor Fuel Tax (MFT) Fund in the prior year.

The variance in 2023 budgeted expenses from 2022 is primarily due to increased transfer expenses (\$7,977,700), salaries and benefits (\$1,442,600) and other development expenses (\$2,774,300) and is partially offset by decreased capital expenditures (\$9,785,400).

## 2022-2023 Budget Summary

Fund/Fund	Revenue	Operating Expenditures	Operating Net	Reserve Funding	Net
<b>Operating Funds</b>					
General	70,161,200	72,229,300	(2,068,100)	2,068,100	-
Motor Fuel Tax	1,701,000	4,150,000	(2,449,000)	2,449,000	-
Local MFT	1,540,000	1,725,000	(185,000)	185,000	-
Recreation	7,333,500	7,286,800	46,700	-	46,700
Recreation Athletic Center	1,039,700	1,039,700	-	-	-
Recreation Aquatic Center	786,100	786,100	-	-	-
Recreation RET	1,411,000	1,638,000	(227,000)	227,000	-
Water & Sewer	24,807,900	26,231,550	(1,423,650)	1,423,650	-
<b>Capital and Debt Service Funds</b>					
Debt Service	5,593,600	5,592,500	1,100	-	1,100
Normantown Business District	385,000	175,000	210,000	-	210,000
Facility Construction	1,212,000	3,072,600	(1,860,600)	1,860,600	-
W&S Lake Michigan	197,000	197,000	-	-	-
<b>TIF Funds</b>					
Downtown	5,907,500	9,463,500	(3,556,000)	3,556,000	-
Marquette	3,375,100	4,178,500	(803,400)	803,400	-
Romeo Road	31,600	36,000	(4,400)	4,400	-
Upper Gateway	200,000	180,800	19,200	-	19,200
Lower Gateway	95,000	85,500	9,500	-	9,500
Independence	140,000	100,000	40,000	-	40,000
Bluff Road	1,630,000	3,600,000	(1,970,000)	1,970,000	-
Normantown Road	110,000	10,000	100,000	-	100,000
Airport Road	1,000	415,000	(414,000)	414,000	-
<b>Pension Funds</b>					
Police Pension	5,807,000	5,807,000	-	-	-
Fire Pension	1,417,500	1,417,500	-	-	-
<b>Total</b>	<b>134,882,700</b>	<b>149,417,350</b>	<b>(14,534,650)</b>	<b>14,961,150</b>	<b>426,500</b>

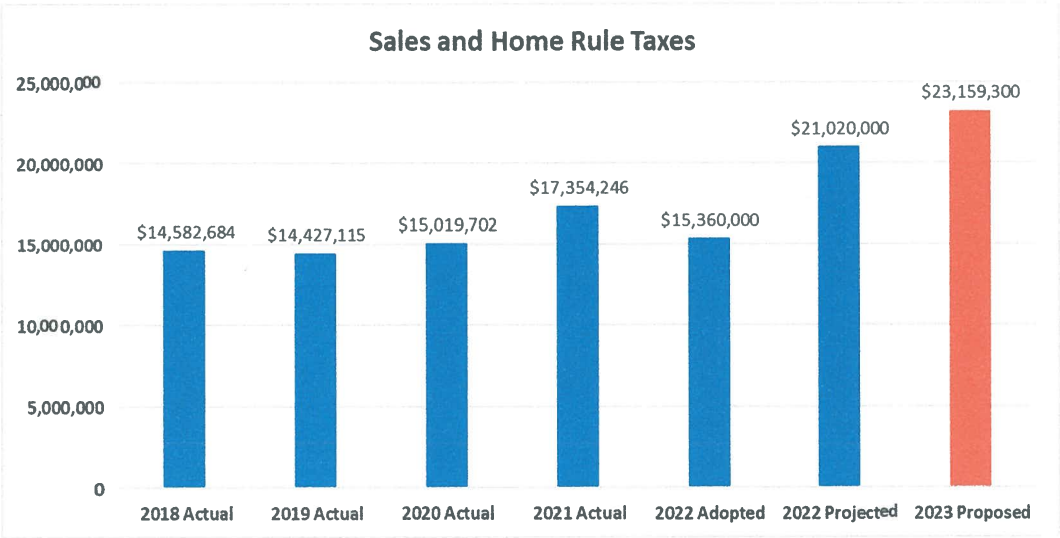
## Personnel Summary

The 2023 budget includes staffing of 365.7 full-time equivalent (FTE) positions, an increase 49.34 from the prior year budget. Salaries totaling \$28.4 million are budgeted to increase by 4.3% (\$1,162,600) and benefits of \$10.8 million are budgeted to increase by 0.6% (\$68,000) from the prior year's budget. The proposed budget includes the addition of the new Recreation Aquatic Center with staffing of approximately 39.58 full-time equivalent positions, primarily staffed by part-time employees and wages totaling \$439,900. The Fire Department has proposed organizational changes to its staffing in order to reduce employee turnover and has requested to convert 6 part-time firefighter positions to 6 full-time firefighters, an overall increase of 2.4% (\$127,700) in salaries. The changes include an increase of 16.6% (\$565,600) in full-time salaries but a decrease of 19.6% (\$273,300) in part-time salaries and a decrease of 40.8% (\$164,600) in overtime. Salaries in the police department total \$9.6 million and are budgeted to increase 3.3% (\$311,700) partially due to the addition of one full-time position.

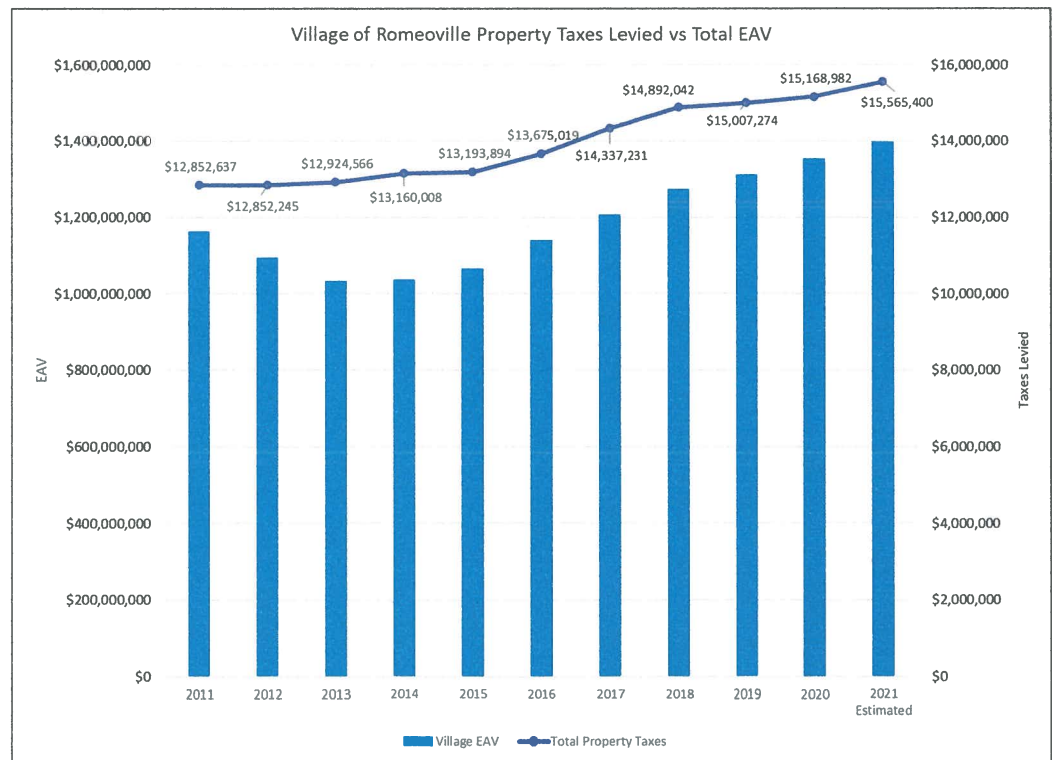


**General Fund**

The Village’s main operating fund, the General Fund, provides resources for essential services including police protection, fire protection and ambulance service, street paving and repair, waste management and community development. Total revenue of \$70.2 million is 25.6% higher than the 2021-2022 adopted budget and includes property taxes, sales and use taxes, permits, rubbish collection fees, and grants. Compared to the 2022-2023 budget, the biggest increase is within sales and home rule sales taxes which are budgeted to be \$8.2 million higher as the prior year budget included conservative estimates related to COVID-19 and the Village is expecting new businesses to open in FY22-23. The chart below highlights historical and budgeted sales and home rule sales tax.



Property taxes are budgeted in both the General and the Recreation Funds. In the proposed 2022-2023 Budget, total property taxes budgeted in all funds total \$15,923,400 which is \$415,800 higher than the 2021-2022 budget, partially related to taxes on expected new property growth within the Village but is primarily due to an increase for Fire Protection and Fire Pension levies which is being recommended to support the conversion of 6 part-time firefighter positions to full-time positions. More information on property taxes is detailed in Section 5 of the Budget Document.



The General Fund budgeted expenses total \$72.2 million and include the proposed use of fund balance reserves of \$2.1 million. Expenses are budgeted to be 26.7% (\$15.2 million) higher than the prior year budget primarily due to the use of additional funds for capital projects and transfers which includes a \$3.0 million transfer of ARPA grant funds to the Water and Sewer Fund. Additional detail can be found in Section 5 of the Budget Document.

### ***Fiscal Year 2022-2023 Capital Projects Highlights***

The Village's Capital Improvement Plan (CIP) focuses on infrastructure improvements or replacement of facilities and equipment over a five-year period. As CPI rises and supply chain shortages continue, expenses will also continue to increase, and it becomes more and more difficult to plan long-term without finding additional sources of revenue. In spite of these challenges, staff has been able to create a five-year capital plan that allows the Village of Romeoville to continue to provide a high level of service to its residents. In the upcoming 2022-2023 fiscal year, the Village of Romeoville will undertake approximately 119 capital projects totaling \$38,556,000. Approximately 6 of the projects and \$1,526,000 were originally included in the FY2021-2022 Budget but were deferred, some due to project planning delays and some because of supply issues. Section 8 of the Budget Document details each proposed capital project included in the budget. The following detail below highlights some of the larger projects.

- **General Fund**  
Fire Department - 95' Fire Ladder Truck \$1,500,000  
  
Public Works – Street Resurfacing \$2,500,000
- **Fuel and Gas Tax Funds**  
Public Works- Lower Industrial Business Park Improvements \$2,000,000  
Public Works – Budler Road Resurfacing \$840,000  
Decorative Street Lighting - \$535,000
- **Recreation Funds**  
Century Park Playground Redevelopment \$500,000  
Budler Road Multi Use Path Gaps \$400,000  
Athletic and Event Center Flooring \$125,000
- **TIF Funds**  
Downtown TIF - Aquatic Center- \$4,500,000  
Airport TIF – Highpoint Drive Extension Engineering \$400,000
- **Facility Construction Fund**  
RomeoCrossings Phase 1 & Phase II \$2,972,600
- **Water and Sewer Fund**  
Well 14 Construction \$3,000,000  
Watermain Rehabilitation \$2,160,000  
Woods Forcemain \$3,700,000

### ***Closing Comments***

The Fiscal Year 2022-2023 budget has been developed and created due to a large cooperative effort from all Village Departments. As presented, the budget is balanced against revenues and existing unreserved fund equity. Staff will continue to monitor the ongoing effects of the changing economy in preparation for any needed action in the future.

Respectfully Submitted,



Dawn Caldwell  
Village Manager



## **Section 1: General Information**

## MISSION STATEMENT

The Village in partnership with our citizens, schools, employees, and businesses, is dedicated to providing a foundation which enhances the quality of life throughout the community. This will be achieved through trust, honesty, integrity and commitment.





## THE VILLAGE BOARD

The Village Board acts in conjunction with the Mayor as the legislative and policy making body of the municipality. In addition to the Village Clerk, there are six Village Trustees.

**Back row, from left to right: Dave Richards, Brian A. Clancy Sr., Ken Griffin, Jose (Joe) Chavez. Front row, from left to right: Lourdes (Lou) Aguirre, Linda Palmiter, Mayor John Noak, Village Clerk Dr. Bernice E. Holloway.**





## **Section 2: Village Overview**

## *History of the Village*

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Romeoville, known for its history dating back to the middle of the 1830's as Romeo, grew with its bustling stone quarry, which furnished the basic materials for early road construction and buildings. Although Romeoville was once economically dependent on nearby agriculture and dairy farms, the Village was soon to prosper from its convenient location and stone quarries.



In 1957 Romeoville entered an era in its history when over six hundred acres of farm land was annexed for the development of the Hampton Park subdivision. With these annexations, in addition to other small parts of annexed land, Romeoville is now home to 40,000 residents.

Today Romeoville's connections with I-55, I-355, Route 53, and Weber Road has led to unprecedented growth. While we have embraced this growth, we have always remained proud of our past. Romeoville continues to be large enough to meet the community's needs and small enough to maintain a hometown feel with its own distinct charm.

## Romeoville at a Glance

**Population:** 41,592

**Median Age:** 33

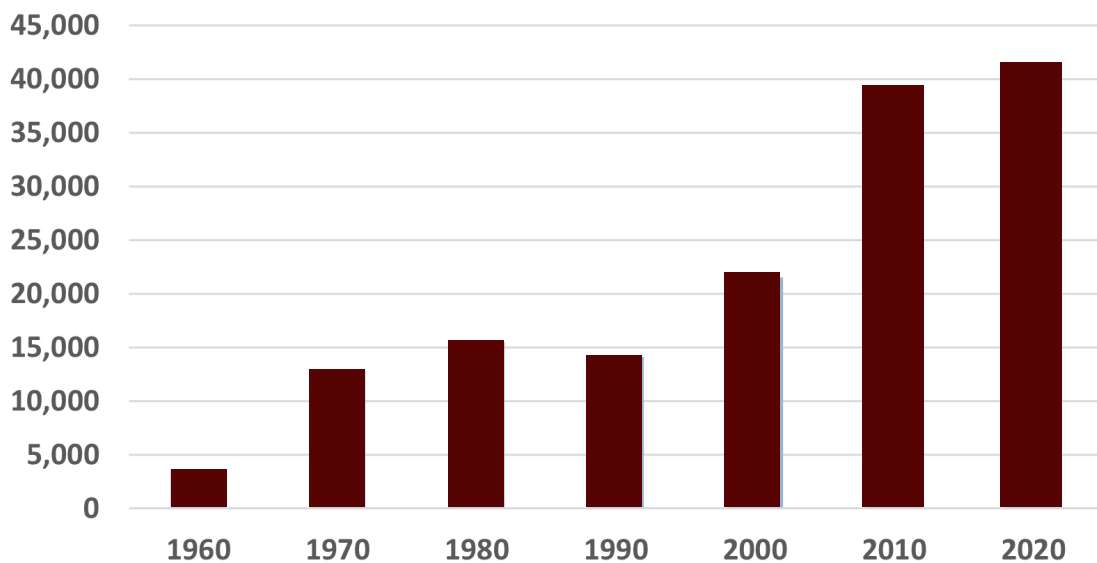
**Median Household Income:** \$77,243

**Bond Rating:** • Moody's Aa2 • Fitch AA

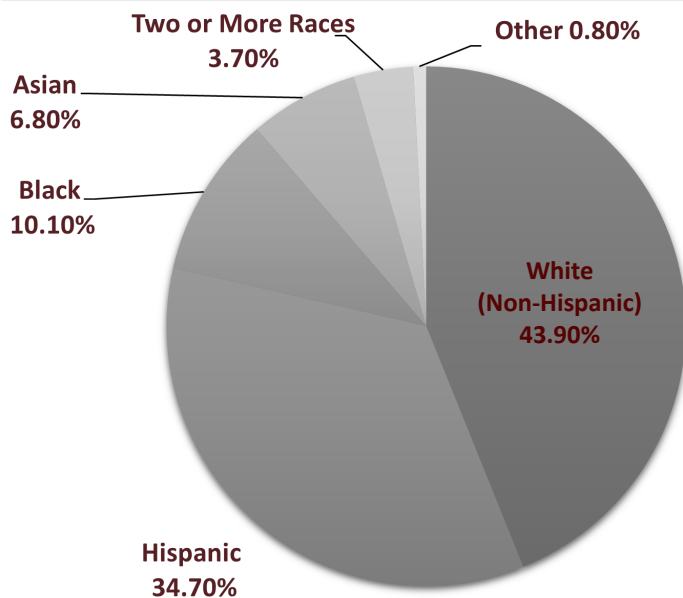
**Median Home Value:** \$187,525

**Businesses:** 867

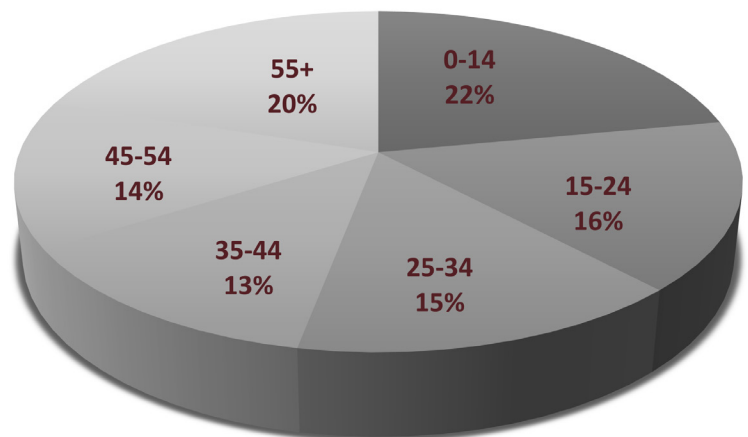
### ROMEOVILLE POPULATION



### POPULATION ETHNICITY



### POPULATION AGE RANGE







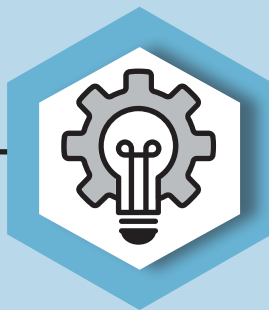
# Administration Department FY 2022-23 Organizational Chart



Residents of  
Romeoville



Mayor,  
Board of Trustees  
and Clerk



Village Manager



Police  
Department



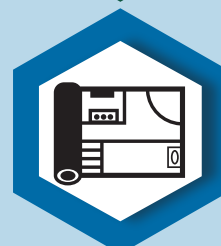
Fire  
Department



Parks &  
Recreation



Finance  
Department



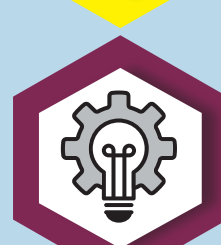
Community  
Development



Public Works



REMA



Assistant Village  
Manager

## **Section 3: Budget Process and Financial Policies**

## ***Budget Process and Schedule***

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### **Budget Process**

The fiscal year budget is developed around the Village's strategic goals and priorities. The annual budget process begins each year in September. Village staff and Board meet and review initiatives designed to advance Village goals and the current and projected financial position of the Village. The development of the Capital Improvement Plan (CIP) is a prelude to work on the annual budget. The CIP is the Village's five-year plan for capital expenditures. It addresses the Villages needs for replacement, upgrade, and expansion of infrastructure and other long-lived, high-cost assets. Generally included in the CIP are planned capital expenditures of \$25,000 or more, proposed purchases for the Village's motor vehicle fleet, and all IT purchases for the coordination of the technology program.

This year the Village of Romeoville's FY 2022-2023 budget process began in September 2021 when the budget team met to review the village's FY22 financial position as well as any current revenue or expenditure trends. Staff reviewed the five-year Capital Improvement Plan and worked with the Finance and Administration Departments to start the coordination of budget development. Each department created goals in conjunction with the Administration Department, which can be found within each department summary.

The Village Manager reviews all departmental budget requests and ensures that they are consistent with directives of the Village Board. A series of work sessions are held with the budget team and each department to compile the budget for all funds utilized by the Village and to ensure that the combined department budget is fiscally sound. Throughout this process, department directors, supervisors, and employees at many levels play an important role in budget development. The end product is the proposed budget, which the Village Manager submits to Mayor and the Village Board. A public hearing is held at either the second meeting in March or a special meeting date in March and the budget presentations are made by the staff to the Village Board and the public. Input from the public is solicited during these budget presentations. The Village Board may direct additions, deletions, or revisions to the proposed budget. The Director of Finance revises the proposed budget as directed by the Village Board. The Village Manager submits the final budget for formal approval in April. The final budget and the appropriation of all fund expenditures is adopted by ordinance. According to state law, the budget ordinance must be adopted prior to the start of the fiscal year and filed with the County Clerk within 30 days of adoption.

This year, the Public Hearing to review the Annual Budget and tentative Budget Ordinance for the fiscal year beginning May 1, 2022 through April 30, 2023 for the Village of Romeoville, County of Will, State of Illinois will be on Wednesday, March 23, 2022 at 6:10pm in the Village Hall Board Room located at 100 W. Romeo Road, Romeoville, Illinois. A copy of the Proposed Budget is available for public inspection at the Village Hall location and can be viewed online at [www.romeoville.org](http://www.romeoville.org).

### **Budget Calendar**

<b>October 11, 2021:</b>	Capital Budget packets are submitted to the Department Directors.
<b>November 1, 2021:</b>	Full Budget Packets are submitted to the Department Directors.
<b>November 1, 2021- November 24, 2021:</b>	Budget Submissions are prepared for the first draft.
<b>November 24, 2021:</b>	Budget Submissions are turned into Finance.
<b>December 22, 2021:</b>	First Draft of the Budget is submitted to departments.
<b>January 24, 2022- February 9, 2022:</b>	Individual and group departmental budget meetings with Village Manager and Finance Director.
<b>February 9, 2022- March 18, 2022:</b>	Preparation of the Budget Document.
<b>March 21, 2022:</b>	Budget Materials are distributed to the Village Board and Departments.
<b>March 23, 2022:</b>	Publish "Notice of Public Hearing and Proposed Fiscal Year 2022-23 Budget Document" and the availability of such for inspection in the Romeoville Bugle.
<b>March 23, 2022:</b>	Departmental presentations to the Village Board.
<b>April 6, 2022:</b>	Public Hearing on the 2022-23 Operating Budget.
<b>April 6, 2022:</b>	Adopt the 2022-23 Budget.
<b>April 6, 2022:</b>	Adopt Blanket & Contractual PO Resolution
<b>April 8, 2022:</b>	Publish "Notice of Adoption of Fiscal 2022-23 Budget Document" and the availability of such for inspection in the Romeoville Bugle.
<b>May 1, 2022:</b>	Beginning of a new fiscal year.



### ***Basis of Presentations – Fund Accounting***

Generally Accepted Accounting Principles (GAAP) and state statutes require an Illinois municipality to account for revenues and expenditures on a “fund” basis. A fund is a separate accounting entity which is organized with a set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenses or expenditures. The General Fund, Motor Fuel Tax Fund and the Water and Sewer Fund are examples of Village funds. Fund accounting segregates funds according to their intended purposes and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The Village maintains and accounts for transactions within twenty-two separate funds.

***Governmental funds*** are used to account for substantially all of the Village’s general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds restricted, committed, or assigned for the acquisition or construction of capital assets (capital projects funds), and the funds restricted, committed, or assigned for the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund. Major governmental funds include the General Fund, the Recreation Fund, the Debt Service Fund, the Facility Construction Fund, and the Downtown TIF Fund.

***Proprietary funds*** are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the Village (internal service funds). The major proprietary fund is the Water and Sewer Fund. The Village does not utilize any internal service funds.

***Fiduciary funds*** are used to account for assets held on behalf of outside parties, including other governments. The Village utilizes pension trust funds which are generally used to account for assets that the Village holds in a fiduciary capacity. Fiduciary funds include the Fire Pension Fund and the Police Pension Fund.

### **Budgetary Basis of Accounting**

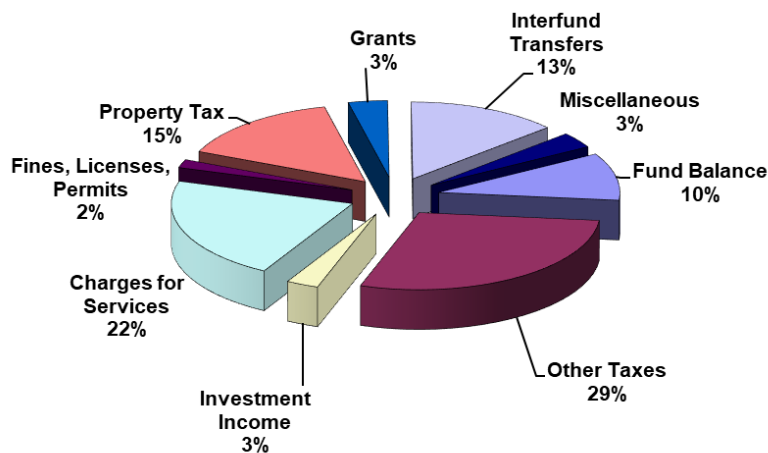
The budgets of the governmental funds are prepared on a modified accrual basis. The budgets of the proprietary funds are prepared on a full accrual basis with the exception of capital expenditures, depreciation, bond proceeds and principal payments. The full purchase price of capital expenditures, which is not considered an expense using the accrual basis, is included in the budget for the current year and proposed and forecast budgets. For comparative purposes, budget charts for the proprietary funds include actual capital expenditures and principal paid and exclude depreciation. Financial presentations in the Annual Comprehensive Financial Report accurately report on the accrual basis. A reconciliation of these differences is provided the Budget Comparison Chart in the Financial Summaries section of the Budget and in the Village's Comprehensive Annual Financial Report.

## **Section 4: Financial Summaries**

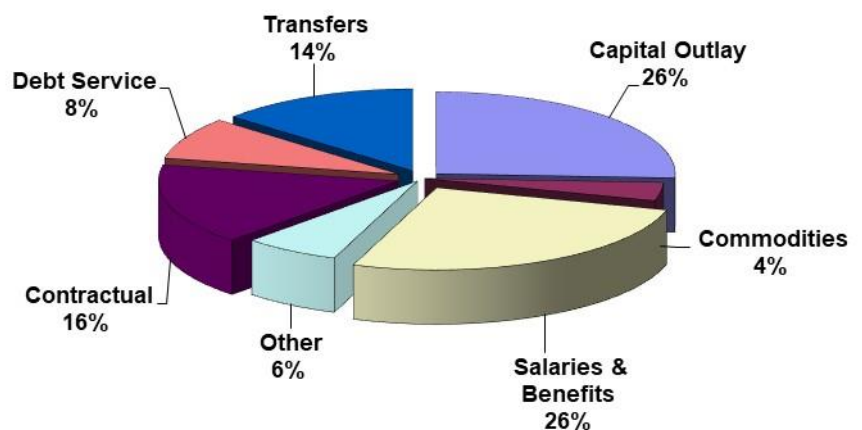
## Financial Summaries

Below is the 2022-2023 proposed budget illustration of budgeted revenue and expenses for all Funds and Departments within the Village. The budgeted revenue total of \$149,843,850 for all funds and departments includes \$114,660,600 in newly generated revenue, \$20,222,100 in interfund transfers, and \$14,961,150 from reserve balances which is primarily revenue generated in prior fiscal years. Budgeted expenses of \$149,417,350 includes \$20,222,100 in interfund transfers and \$121,970,750 in annual operating expenses, debt and capital improvements, and \$7,224,500 in expenses for police and fire pensions. The following pages provide detailed summaries of fund and department revenue and expenses.

### Village of Romeoville Village Revenues - All Funds Fiscal Year 2022-23



### Village of Romeoville Village Expenditures - All Funds Fiscal Year 2022-23



## VILLAGE OF ROMEOVILLE BUDGET COMPARISON FY 2022-23 VS 2021-22

	<u>FISCAL YEAR 2022-23</u>	<u>FISCAL YEAR 2021-22</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
<b><u>REVENUES BY CATEGORY</u></b>				
Property Taxes	15,923,400	15,507,600	415,800	2.7%
TIF Property Taxes	6,362,000	6,709,000	(347,000)	-5%
Other Taxes	42,891,600	33,976,000	8,915,600	26%
Grants	5,238,100	6,619,100	(1,381,000)	-21%
Licenses & Permits	2,230,500	2,413,500	(183,000)	-8%
Fines	361,200	433,000	(71,800)	-17%
Fees for Services	32,357,900	29,740,100	2,617,800	9%
Miscellaneous	9,295,900	7,697,400	1,598,500	21%
Transfers	20,222,100	12,244,400	7,977,700	65%
Fund Balance	14,961,150	29,815,700	(14,854,550)	-50%
<b>Total Revenues</b>	<b><u>149,843,850</u></b>	<b><u>145,155,800</u></b>	<b><u>4,688,050</u></b>	<b>3%</b>
<b><u>EXPENDITURES BY CATEGORY</u></b>				
Salaries & Benefits	39,212,500	37,981,900	1,230,600	3%
Contractual	24,165,290	23,385,200	780,090	3%
Commodities	5,347,600	4,643,700	703,900	15%
Capital Outlay	38,356,000	48,136,900	(9,780,900)	-20%
Debt Service	12,392,360	12,150,500	241,860	2%
Transfers	20,222,100	12,244,400	7,977,700	65%
Other	9,721,500	6,613,200	3,108,300	47%
	<b><u>149,417,350</u></b>	<b><u>145,155,800</u></b>	<b><u>4,261,550</u></b>	<b>3%</b>
<b><u>EXPENSES BY FUND</u></b>				
General Fund	72,229,300	57,006,200	15,223,100	27%
Motor Fuel Tax	4,150,000	2,631,700	1,518,300	58%
Local MFT Fund	1,725,000	1,015,000	710,000	70%
Recreation	7,286,800	8,033,100	(746,300)	-9%
Recreation Athletic Center	1,039,700	1,030,300	9,400	1%
Recreation Aquatic Center	786,100	-	786,100	100%
Recreation RET Fund	1,638,000	2,777,900	(1,139,900)	-41%
Debt Service Fund	5,592,500	5,092,600	499,900	10%
Bond & District Funds	3,247,600	7,898,000	(4,650,400)	-59%
TIF Construction Funds	18,069,300	27,914,200	(9,844,900)	-35%
Water and Sewer Fund	26,231,550	24,754,300	1,477,250	5.97%
W&S Lake Michigan Fund	197,000	-	197,000	100%
Pension Funds	7,224,500	7,002,500	222,000	3%
<b>Total Budget</b>	<b><u>149,417,350</u></b>	<b><u>145,155,800</u></b>	<b><u>4,261,550</u></b>	<b>3%</b>



**VILLAGE OF ROMEOVILLE**  
**Revenue Budget Comparison by Fund**  
**Fiscal Year 2022-23**

Department	FY 2022-23	FY 2021-22	Increase (Decrease)	% Change
<b>General Fund</b>				
Property Taxes	\$ 12,488,300	\$ 12,164,600	\$ 323,700	3%
Other Taxes	38,750,800	29,976,000	8,774,800	29%
Grants	3,195,300	318,100	2,877,200	904%
Licenses & Permits	2,230,500	2,413,500	(183,000)	-8%
Fines	361,200	433,000	(71,800)	-17%
Fees for Services	8,417,300	7,420,200	997,100	13%
Miscellaneous	4,717,800	3,137,600	1,580,200	50%
Fund Balance	2,068,100	1,143,200	924,900	81%
<b>Total General Fund</b>	<b>\$ 72,229,300</b>	<b>\$ 57,006,200</b>	<b>\$ 15,223,100</b>	<b>27%</b>
<b>Motor Fuel Tax</b>				
Other Taxes	\$ 1,700,000	\$ 1,750,000	\$ (50,000)	-3%
Grants	-	871,700	(871,700)	-100%
Miscellaneous	1,000	10,000	(9,000)	-90%
Fund Balance	2,449,000	-	2,449,000	100%
<b>Total Motor Fuel Tax</b>	<b>\$ 4,150,000</b>	<b>\$ 2,631,700</b>	<b>\$ 1,518,300</b>	<b>58%</b>
<b>Local MFT Funds</b>				
Other Taxes	\$ 950,000	\$ 950,000	\$ -	0%
Miscellaneous	30,000	65,000	(35,000)	-54%
Grants	560,000	-	560,000	100%
Fund Balance	185,000	-	185,000	100%
<b>Total Debt Service Funds</b>	<b>\$ 1,725,000</b>	<b>\$ 1,015,000</b>	<b>\$ 710,000</b>	<b>70%</b>
<b>Debt Service Funds</b>				
Transfers	\$ 5,593,600	\$ 5,092,600	\$ 501,000	10%
<b>Total Debt Service Funds</b>	<b>\$ 5,593,600</b>	<b>\$ 5,092,600</b>	<b>\$ 501,000</b>	<b>10%</b>
<b>TIF Project Funds</b>				
Property Taxes	\$ 6,362,000	\$ 6,709,000	\$ (347,000)	-5%
Miscellaneous	3,200	27,300	(24,100)	-88%
Transfers	6,337,000	2,284,800	4,052,200	177%
Fund Balance	6,747,800	18,893,100	(12,145,300)	-64%
<b>Total TIF Projects</b>	<b>\$ 19,450,000</b>	<b>\$ 27,914,200</b>	<b>\$ (8,464,200)</b>	<b>-30%</b>
<b>Bond &amp; District Project Funds</b>				
Other Taxes	\$ 210,000	\$ 200,000	\$ 10,000	5%
Miscellaneous	25,000	20,000	5,000	25%
Grants	150,000	3,190,000	(3,040,000)	-95%
Fund Balance	1,860,600	4,488,000	(2,627,400)	-59%
<b>Total Bond Projects</b>	<b>\$ 2,245,600</b>	<b>\$ 7,898,000</b>	<b>\$ (5,652,400)</b>	<b>-72%</b>

**VILLAGE OF ROMEOVILLE**  
**Revenue Budget Comparison by Fund**  
**Fiscal Year 2022-23**

<u>Department</u>	<u>FY 2022-23</u>	<u>FY 2021-22</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
<b>Recreation</b>				
Property Taxes	\$ 3,435,100	\$ 3,343,000	\$ 92,100	3%
Other Taxes	675,800	500,000	175,800	35%
Grants	532,800	191,400	341,400	178%
Fees for Services	1,155,100	904,900	250,200	28%
Miscellaneous	332,000	287,500	44,500	15%
Transfers	1,202,700	1,646,200	(443,500)	-27%
Fund Balance	-	1,160,100	(1,160,100)	-100%
<b>Total Recreation</b>	<b>\$ 7,333,500</b>	<b>\$ 8,033,100</b>	<b>\$ (699,600)</b>	<b>-9%</b>
<b>Rec Athletic &amp; Event Center</b>				
Fees for Services	\$ 932,500	\$ 832,000	\$ 100,500	12%
Miscellaneous	26,000	15,000	11,000	73%
Transfers	81,200	183,300	(102,100)	-56%
<b>Total Recreation RET Fund</b>	<b>\$ 1,039,700</b>	<b>\$ 1,030,300</b>	<b>\$ 9,400</b>	<b>1%</b>
<b>Rec Aquatic Center</b>				
Fees for Services	\$ 69,100	\$ -	\$ 69,100	100%
Miscellaneous	900	-	900	100%
Transfers	716,100	-	716,100	100%
<b>Total Recreation RET Fund</b>	<b>\$ 786,100</b>	<b>\$ -</b>	<b>\$ 786,100</b>	<b>100%</b>
<b>Recreation RET Fund</b>				
Other Taxes	\$ 605,000	\$ 600,000	\$ 5,000.0	1%
Grants	800,000	2,047,900	(1,247,900)	-61%
Fees for Services	6,000	6,000	-	0%
Fund Balance	227,000	124,000	103,000	83%
<b>Total Recreation RET Fund</b>	<b>\$ 1,638,000</b>	<b>\$ 2,777,900</b>	<b>\$ (1,139,900)</b>	<b>-41%</b>
<b>Water and Sewer</b>				
Fees for Services	\$ 21,777,900	\$ 20,577,000	\$ 1,200,900	6%
Miscellaneous	30,000	170,000	(140,000)	-82%
Transfers	3,000,000	-	3,000,000	100%
Fund Balance	1,423,650	4,007,300	(2,583,650)	-64%
<b>Total Water and Sewer</b>	<b>\$ 26,231,550</b>	<b>\$ 24,754,300</b>	<b>\$ 1,477,250</b>	<b>6%</b>
<b>W &amp; S Lake Michigan Water Fund</b>				
Transfers	\$ 197,000	\$ -	\$ 197,000	100%
<b>Total Water and Sewer</b>	<b>\$ 197,000</b>	<b>\$ -</b>	<b>\$ 197,000</b>	<b>100%</b>
<b>Pension Funds</b>				
Transfers	\$ 3,094,500	\$ 3,037,500	\$ 57,000	2%
Miscellaneous	4,130,000	3,965,000	165,000	4%
<b>Total Pension Funds</b>	<b>\$ 7,224,500</b>	<b>\$ 7,002,500</b>	<b>\$ 222,000</b>	<b>3%</b>
<b>Total Revenues</b>	<b>\$ 149,843,850</b>	<b>\$ 145,155,800</b>	<b>\$ 4,688,050</b>	<b>3%</b>
<b>Less Interfund Transfers</b>	<b>20,222,100</b>	<b>12,244,400</b>	<b>\$ 7,977,700</b>	<b>65%</b>
<b>Less Fund Balance</b>	<b>14,961,150</b>	<b>29,815,700</b>	<b>(14,854,550)</b>	<b>-50%</b>
<b>Total Current Year Revenue</b>	<b>\$ 114,660,600</b>	<b>\$ 103,095,700</b>	<b>\$ 11,564,900</b>	<b>11%</b>

## VILLAGE OF ROMEOVILLE

### Expenditure Budget Comparison by Fund

### Fiscal Year 2022-2023

Department	FY 2022-23	FY 2021-22	Increase (Decrease)	
<b>General Fund</b>				
Mayor's Office	\$ 192,100	\$ 191,200	\$ 900	0%
Administration	8,035,090	7,050,100	984,990	14%
Clerk's Office	141,500	148,000	(6,500)	-4%
Village Board	395,500	390,300	5,200	1%
Finance	1,587,000	1,484,100	102,900	7%
CSD	1,200,500	1,163,200	37,300	3%
Public Works	16,120,600	14,257,600	1,863,000	13%
Fire	10,870,110	8,057,600	2,812,510	35%
Police	16,537,300	16,195,800	341,500	2%
REMA	292,000	312,500	(20,500)	-7%
Police & Fire Commission	86,600	86,600	-	0%
Transfers/Other	16,771,000	7,669,200	9,101,800	119%
<b>Total General Fund</b>	<b>\$ 72,229,300</b>	<b>\$ 57,006,200</b>	<b>\$ 15,223,100</b>	<b>27%</b>
<b>Motor Fuel Tax</b>				
Motor Fuel Tax	\$ 4,150,000	\$ 2,631,700	\$ 1,518,300	58%
<b>Local Motor Fuel Tax</b>				
Motor Fuel Tax	\$ 1,725,000	\$ 1,015,000	\$ 710,000	70%
<b>Debt Service Funds</b>				
Debt Service Funds	\$ 5,592,500	\$ 5,092,600	\$ 499,900	10%
<b>TIF Project Funds</b>				
Marquette TIF	\$ 4,178,500	\$ 3,650,000	\$ 528,500	14%
Romeo Road TIF	\$ 36,000	\$ 31,500	\$ 4,500	14%
Upper Gateway TIF North	\$ 180,800	\$ 800,800	\$ (620,000)	-77%
Lower Gateway South TIF	\$ 85,500	\$ 5,000	\$ 80,500	1610%
Independence Road IT	\$ 100,000	\$ 124,000	\$ (24,000)	-19%
Bluff Road TIF	\$ 3,600,000	\$ 1,340,000	\$ 2,260,000	169%
Normantown Road TIF	\$ 10,000	\$ 10,000	\$ -	0%
Airport Road TIF	\$ 415,000	\$ -	\$ 415,000	100%
Downtown TIF	\$ 9,463,500	\$ 21,952,900	\$ (12,489,400)	-57%
<b>Total TIF Projects</b>	<b>\$ 18,069,300</b>	<b>\$ 27,914,200</b>	<b>\$ (9,844,900)</b>	<b>-35%</b>

## VILLAGE OF ROMEOVILLE

### Expenditure Budget Comparison by Fund

### Fiscal Year 2022-2023

Department	FY 2022-23	FY 2021-22	Increase (Decrease)	
<b>Bond &amp; District Funds</b>				
2001 Bonds	\$ -	\$ 475,000	\$ (475,000)	-100%
2004 Bonds	-	1,223,000	(1,223,000)	-100%
Normantown Rd Business Dist.	175,000	200,000	(25,000)	-13%
Facility Construction	3,072,600	6,000,000	(2,927,400)	-49%
<b>Total Bond Projects</b>	<b>\$ 3,247,600</b>	<b>\$ 7,898,000</b>	<b>\$ (4,650,400)</b>	<b>-59%</b>
<b>Recreation</b>				
Recreation	\$ 7,286,800	\$ 8,033,100	\$ (746,300)	-9%
<b>Rec Athletic &amp; Event Center</b>				
Athletic & Event Center	\$ 1,039,700	\$ 1,030,300	\$ 9,400	1%
<b>Rec Aquatic Center</b>				
Aquatic Center	\$ 786,100	\$ -	\$ 786,100	100%
<b>Recreation RET Fund</b>				
Recreation RET Fund	\$ 1,638,000	\$ 2,777,900	\$ (1,139,900)	-41%
<b>Water and Sewer</b>				
Finance	\$ 3,305,250	\$ 3,366,300	\$ (61,050)	-2%
Public Works	22,926,300	21,388,000	1,538,300	7%
<b>Total Water and Sewer</b>	<b>\$ 26,231,550</b>	<b>\$ 24,754,300</b>	<b>\$ 1,477,250</b>	<b>6%</b>
<b>W &amp; S Lake Michigan Water Fund</b>				
Lake Michigan Water	\$ 197,000	\$ -	\$ 197,000	100%
<b>Pension Funds</b>				
Police Annual Expenses	\$ 3,175,000	\$ 2,983,000	\$ 192,000	6%
Police Pension Contribution	2,632,000	2,724,000	(92,000)	-3%
Fire Annual Expenses	610,000	558,000	52,000	9%
Fire Pension Contribution	807,500	737,500	70,000	9%
<b>Total Pension Funds</b>	<b>\$ 7,224,500</b>	<b>\$ 7,002,500</b>	<b>\$ 222,000</b>	<b>3%</b>
<b>Total Expenditures</b>	<b>\$ 149,417,350</b>	<b>\$ 145,155,800</b>	<b>\$ 3,770,000</b>	<b>3%</b>
<b>Less Interfund Transfers</b>	20,222,100	12,244,400	\$ 7,977,700	65%
<b>Less Pension Contributions</b>	3,439,500	3,461,500	\$ (22,000)	-1%
<b>Total Current Year Expenditures</b>	<b>\$ 125,755,750</b>	<b>\$ 129,449,900</b>	<b>\$ (4,185,700)</b>	<b>-3%</b>



**VILLAGE OF ROMEOVILLE**  
**Expenditure Budget Comparison by Fund**  
**Fiscal Year 2022-2023**

<u>Department</u>	<u>FY 2022-23</u>	<u>FY 2021-22</u>	<u>Increase (Decrease)</u>	
<b>Bond &amp; District Funds</b>				
2001 Bonds	\$ -	\$ 475,000	\$ (475,000)	-100%
2004 Bonds	-	1,223,000	(1,223,000)	-100%
Normantown Rd Business Dist.	175,000	200,000	(25,000)	-13%
Facility Construction	3,072,600	6,000,000	(2,927,400)	-49%
<b>Total Bond Projects</b>	<b>\$ 3,247,600</b>	<b>\$ 7,898,000</b>	<b>\$ (4,650,400)</b>	<b>-59%</b>
<b>Recreation</b>				
Recreation	\$ 7,286,800	\$ 8,033,100	\$ (746,300)	-9%
<b>Rec Athletic &amp; Event Center</b>				
Athletic & Event Center	\$ 1,039,700	\$ 1,030,300	\$ 9,400	1%
<b>Rec Aquatic Center</b>				
Aquatic Center	\$ 786,100	\$ -	\$ 786,100	100%
<b>Recreation RET Fund</b>				
Recreation RET Fund	\$ 1,638,000	\$ 2,777,900	\$ (1,139,900)	-41%
<b>Water and Sewer</b>				
Finance	\$ 3,305,250	\$ 3,366,300	\$ (61,050)	-2%
Public Works	22,926,300	21,388,000	1,538,300	7%
<b>Total Water and Sewer</b>	<b>\$ 26,231,550</b>	<b>\$ 24,754,300</b>	<b>\$ 1,477,250</b>	<b>6%</b>
<b>W &amp; S Lake Michigan Water Fund</b>				
Lake Michigan Water	\$ 197,000	\$ -	\$ 197,000	100%
<b>Pension Funds</b>				
Police Annual Expenses	\$ 3,175,000	\$ 2,983,000	\$ 192,000	6%
Police Pension Contribution	2,632,000	2,724,000	(92,000)	-3%
Fire Annual Expenses	610,000	558,000	52,000	9%
Fire Pension Contribution	807,500	737,500	70,000	9%
<b>Total Pension Funds</b>	<b>\$ 7,224,500</b>	<b>\$ 7,002,500</b>	<b>\$ 222,000</b>	<b>3%</b>
<b>Total Expenditures</b>	<b>\$ 149,167,350</b>	<b>\$ 145,155,800</b>	<b>\$ 4,261,550</b>	<b>2%</b>
<b>Less Interfund Transfers</b>	20,222,100	12,244,400	\$ 7,977,700	65%
<b>Less Pension Contributions</b>	3,439,500	3,461,500	\$ (22,000)	-1%
<b>Total Current Year Expenditures</b>	<b>\$ 125,505,750</b>	<b>\$ 129,449,900</b>	<b>\$ (3,694,150)</b>	<b>-3%</b>

**VILLAGE OF ROMEOVILLE  
BUDGET COMPARISON FY 2022-23 VS 2021-22**

Operations Summary	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2023 Budget vs 2022 Budget	2023 vs 2022 % Change
<b>Revenue</b>							
Property Taxes	19,697,478	21,051,758	22,216,600	21,798,800	22,285,400	68,800	0.3%
Other Taxes	34,570,486	36,742,841	33,976,000	40,126,800	42,891,600	8,915,600	26.2%
Grants	637,859	3,635,175	6,619,100	8,909,200	5,238,100	(1,381,000)	-20.9%
Licenses & Permits	1,829,408	2,781,178	2,413,500	2,302,500	2,230,500	(183,000)	-7.6%
Fines	515,956	356,490	433,000	359,400	361,200	(71,800)	-16.6%
Fees for Services	26,715,315	28,658,399	29,740,100	30,375,129	32,357,900	2,617,800	8.8%
Other Proceeds	2,708,241	5,805,361	1,767,100	1,933,150	2,674,700	907,600	51.4%
Reimbursements	2,455,834	2,031,796	2,573,800	1,973,500	1,921,000	(652,800)	-25.4%
Interest	2,197,693	19,475,920	3,356,500	(199,500)	3,140,200	(216,300)	-6.4%
<b>Total Operating Revenue</b>	<b>91,328,270</b>	<b>120,538,918</b>	<b>103,095,700</b>	<b>107,578,979</b>	<b>113,100,600</b>	<b>10,004,900</b>	<b>9.7%</b>
<b>Expenses</b>							
Salaries & Benefits	33,001,669	33,870,556	37,981,900	36,710,900	39,212,500	1,230,600	3.2%
Contractual Services	19,193,723	19,683,215	23,385,200	22,861,800	24,165,290	780,090	3.3%
Commodities	3,852,989	3,259,209	4,639,200	4,330,800	5,347,600	708,400	15.3%
Annual Debt Payments	12,710,397	15,347,089	12,284,500	14,061,800	12,892,360	607,860	4.9%
Misc Expense	1,456,787	4,725,405	3,017,700	1,782,000	5,782,000	2,764,300	91.6%
<b>Total Operating Expenses</b>	<b>70,215,565</b>	<b>76,885,474</b>	<b>81,308,500</b>	<b>79,747,300</b>	<b>87,399,750</b>	<b>6,091,250</b>	<b>7.5%</b>
<b>Operating Net</b>	<b>21,112,705</b>	<b>43,653,444</b>	<b>21,787,200</b>	<b>27,831,679</b>	<b>25,700,850</b>	<b>3,913,650</b>	<b>18.0%</b>
<b>Non Operating</b>							
<b>Revenue</b>							
Transfer Revenue	19,186,403	17,216,690	12,244,400	12,401,553	20,222,100	7,977,700	65.2%
Bond/Lease Proceeds	21,757,022	783,470	-	1,985,000	1,560,000	1,560,000	100.0%
<b>Total Non Operating Revenue</b>	<b>40,943,425</b>	<b>18,000,160</b>	<b>12,244,400</b>	<b>14,386,553</b>	<b>21,782,100</b>	<b>9,537,700</b>	<b>77.9%</b>
<b>Expenses</b>							
Transfer Expense	19,186,403	17,216,684	12,244,400	12,401,553	20,222,100	7,977,700	65.2%
Capital Purchases	22,421,158	30,627,971	48,141,400	38,928,004	38,356,000	(9,785,400)	-20.3%
Refinancing of Debt						-	
<b>Total Non Operating Expenses</b>	<b>41,607,561</b>	<b>47,844,655</b>	<b>60,385,800</b>	<b>51,329,557</b>	<b>58,578,100</b>	<b>(1,807,700)</b>	<b>-3.0%</b>
<b>Total Revenue</b>	<b>132,271,695</b>	<b>138,539,078</b>	<b>115,340,100</b>	<b>121,965,532</b>	<b>134,882,700</b>	<b>19,542,600</b>	<b>16.9%</b>
<b>Total Expenses-Budget Format</b>	<b>111,823,126</b>	<b>124,730,129</b>	<b>141,694,300</b>	<b>131,076,857</b>	<b>145,977,850</b>	<b>4,283,550</b>	<b>3.0%</b>
<b>Total Net before GASB Adjustments</b>	<b>20,448,570</b>	<b>13,808,949</b>	<b>(26,354,200)</b>	<b>(9,111,325)</b>	<b>(11,095,150)</b>	<b>15,259,050</b>	<b>-57.9%</b>
<b>End of Year Audit Adjustments</b>							
Depreciaion in W&S	4,043,532	4,311,738					
Capitalized Purchases in W&S	(5,443,028)	(8,325,712)					
Principal from Debt Payments in W&S	(1,368,793)	(1,833,227)				-	
Other GASB Adjustments	443,678	184,705					
<b>Total GASB Adjustments</b>	<b>(2,324,611)</b>	<b>(5,662,496)</b>				-	
<b>Total after Year End</b>							
<b>Total Revenue</b>	<b>132,271,695</b>	<b>138,539,078</b>	<b>115,340,100</b>	<b>121,965,532</b>	<b>134,882,700</b>	<b>19,542,600</b>	<b>16.9%</b>
<b>Total Expenses - CAFR Format</b>	<b>109,498,515</b>	<b>119,067,633</b>	<b>141,694,300</b>	<b>131,076,857</b>	<b>145,977,850</b>	<b>4,283,550</b>	<b>3.0%</b>
<b>Total Net per CAFR</b>	<b>22,773,181</b>	<b>19,471,445</b>	<b>(26,354,200)</b>	<b>(9,111,325)</b>	<b>(11,095,150)</b>	<b>15,259,050</b>	<b>-57.9%</b>

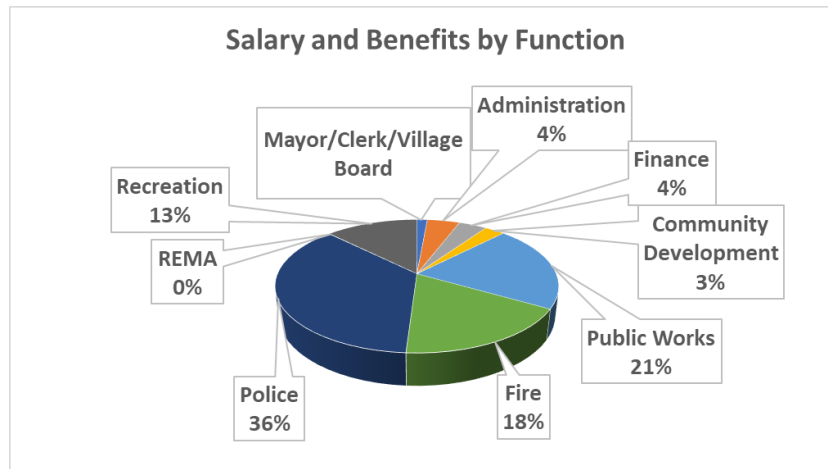
\* Total Revenue and Expenditures exclude use of budgeted Fund Balances and Police and Fire Pension contributions reserved for future pension benefit liability.

**Village of Romeoville**  
**Summary of Fund Balance and Reserves**

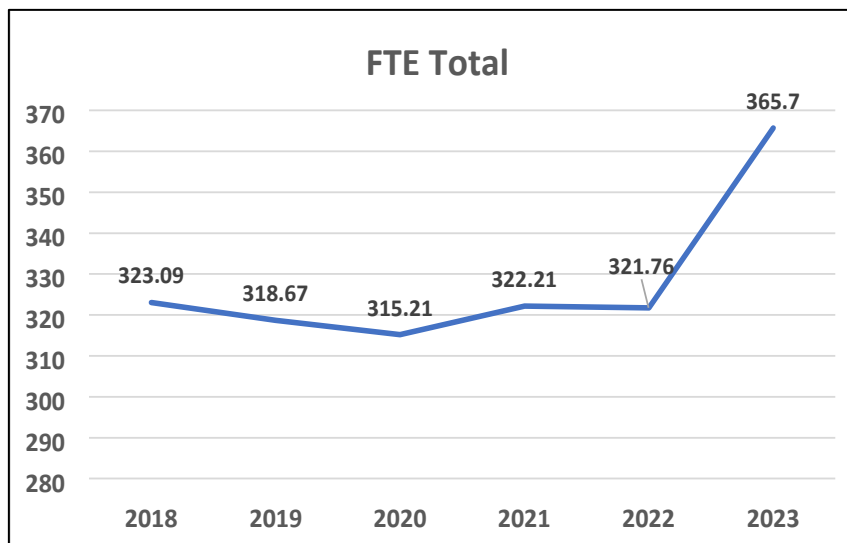
Fund	Estimated 4/30/2022 Fund Balance	2033 Budgeted Operating Revenue*	2033 Budgeted Operating Expenses*	Estimated 4/30/2023 Fund Balance	Reserve Target %	2022-2033 Fund Reserve	Fund Baance Over/Under Reserve
<b>Unrestricted</b>							
General	48,021,781	70,161,200	(72,229,300)	45,953,681	50%	36,114,650	9,839,031
Water & Sewer	13,709,309	24,807,900	(26,231,550)	12,285,659	50%	13,115,775	(830,116)
W&S Lake Michigan	-	197,000	(197,000)	-	0%	-	-
Recreation	3,877,249	7,333,500	(7,286,800)	3,923,949	50%	3,643,400	280,549
Recreation RET	1,513,609	1,411,000	(1,638,000)	1,286,609	0%	-	1,286,609
Recreation A&E	-	1,039,700	(1,039,700)	-	25%	259,925	(259,925)
Recreation Aquatic Center	-	786,100	(786,100)	-	25%	196,525	(196,525)
Facility Construction Fund	1,860,600	1,212,000	(3,072,600)	-	0%	-	-
Normantown Rd Business District	453,897	385,000	(175,000)	663,897	0%	-	663,897
Local MFT Fund	519,160	1,540,000	(1,725,000)	334,160	0%	-	334,160
<b>Total Unrestricted</b>	<b>69,955,605</b>	<b>108,873,400</b>	<b>(114,381,050)</b>	<b>64,447,955</b>		<b>53,330,275</b>	<b>11,117,680</b>
<b>Restricted</b>							
Downtown TIF Construction	198,226	5,907,500	(9,463,500)	(3,357,774)	0%	-	(3,357,774)
Marquette TIF Construction	1,411,035	3,375,100	(4,178,500)	607,635	0%	-	607,635
Romeo Road TIF	379,621	31,600	(36,000)	375,221	0%	-	375,221
Gateway Upper North TIF	26,869	200,000	(180,800)	46,069	0%	-	46,069
Gateway Lower South TIF	8,724	95,000	(85,500)	18,224	0%	-	18,224
Bluff Road TIF	2,260,836	1,630,000	(3,600,000)	290,836	0%	-	290,836
Independence Road TIF	52,643	140,000	(100,000)	92,643	0%	-	92,643
Normatown Road TIF	96,700	110,000	(10,000)	196,700	0%	-	196,700
Airport Road TIF	-	1,000	(415,000)	(414,000)			
MFT	5,806,243	1,701,000	(4,150,000)	3,357,243	0%	-	3,357,243
Debt Service Fund	107,397	5,593,600	(5,592,500)	108,497	0%	-	108,497
Police Pension Fund	65,260,817	5,807,000	(3,175,000)	67,892,817	0%	68,026,981	(134,164)
Fire Pension Fund	14,625,816	1,417,500	(610,000)	15,433,316	0%	12,455,486	2,977,830
<b>Total Restricted</b>	<b>90,234,927</b>	<b>26,009,300</b>	<b>(31,596,800)</b>	<b>84,647,427</b>		<b>80,482,467</b>	<b>4,578,960</b>
<b>All Funds</b>	<b>160,190,532</b>	<b>134,882,700</b>	<b>(145,977,850)</b>	<b>149,095,382</b>		<b>133,812,742</b>	<b>15,696,640</b>

\* Total Revenue and Expenditures exclude use of budgeted Fund Balances and Police and Fire Pension contributions reserved for future pension benefit liability.

## Personnel Summary



As a service organization, Village employees are one of its most important assets. Excluding transfers, salaries and benefits represents approximately 27% of the Village's expenses in the budget. The 2023 budget includes staffing of 365.7 full-time equivalent (FTE) positions, an increase 49.34 from the prior year budget. Salaries totaling \$28.4 million are budgeted to increase by 4.3% (\$1,162,600) and benefits of \$10.8 million are budgeted to increase by 0.6% (\$68,000) from the prior year's budget.



### Salaries

The 2022-2023 proposed budget includes projected merit and step increase to wages averaging between 3-5% in the department budgets for current employees. Additional factors impacting the increase in budgeted salaries include the addition of the new Recreation Aquatic Center, projected to open during the 4<sup>th</sup> quarter of the fiscal year. The Aquatic Center is budgeted to have staff of approximately 39.58 FTE, wages of \$439,900.



In addition, the Fire Department has proposed organizational changes to its staffing. In order to reduce employee turnover in the Fire Department, the proposed budget includes the conversion of 6 part-time firefighter positions to 6 full-time firefighters, an overall increase of 2.4% (\$127,700) in salaries. The changes include an increase of 16.6% (\$565,600) in full-time salaries but a decrease of 19.6% (\$273,300) in part-time salaries and a decrease of 40.8% (\$164,600) in overtime. Additionally, the Fire Department is creating an Apprenticeship program with the goal of improving stability in staffing, as employees that begin as trainees may transition to full-time employees.

Salaries in the police department total \$9.6 million and are budgeted to increase 3.3% (\$311,700) partially due to the addition of one full-time position.

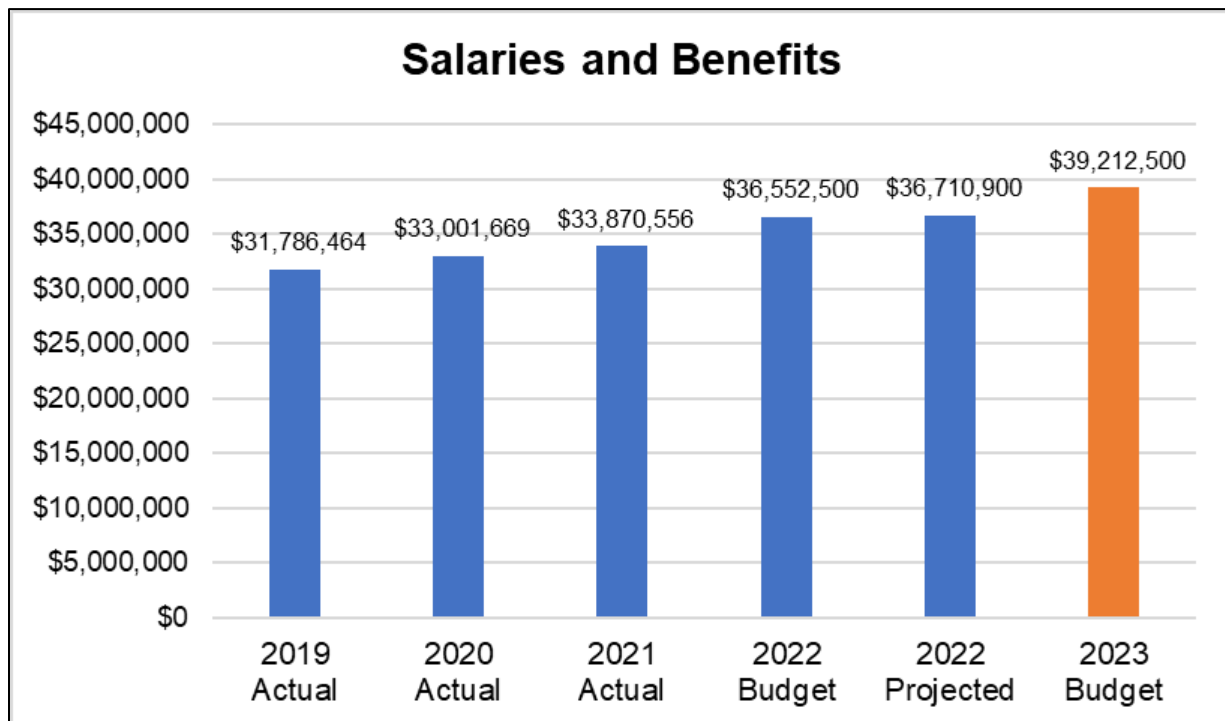
### **Benefits**

Proposed budgeted benefits of \$10.8 million are budgeted to increase 0.6% from the prior year budget. Budgeted benefit increases include police and fire pension benefit payments and contributions (\$167,000), employer Social Security and Medicare expenses (\$47,200), and unemployment expenses (\$35,000)

Total IMRF expenses budgeted of \$1.4 million decreased by 5.3% (\$80,800). The IMRF employer pension contribution rate decreased by 10% (going from 11.55% to 10.48%). When netting against normal wage increases, including new aquatic center positions (\$17,000 budgeted for IMRF), the budget for IMRF pension contributions village-wide decreased by 5% (\$80 thousand) to approximately \$1.4 million.

Health insurance benefits budgeted (\$4.4 million) did not materially change from the prior year budget despite the increase in FTE positions. This is partially due to actual premium rates not increasing as much as projected in the prior year budget and partially due to changes in employee plan elections.

The chart below illustrates the total actual salaries and benefits for 2019 through 2021, budgeted and projected 2022 and the proposed budget for 2023. The charts on the following pages illustrate historical and proposed budgeted full-time equivalent positions by department.



History of Authorized Positions								
	Grade	Union	FY18	FY19	FY20	FY21	FY22	FY23

### General Government

Mayor	N/A	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	N/A	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

### Administration

Village Manager	N/A	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Village Manager	8	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Manager	8	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
REMA Director/Safety Coord	6	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Network/System Administrator	5	Non-Union	2.00	2.00	2.00	2.00	2.00	2.00
GIS Technician	5	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Communications Specialist	3	Non-Union	0.58	0.58	0.58	1.00	1.00	1.00
Media Liason	3	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Police Technical Support Services	3	Non-Union	0.00	0.00	1.00	1.00	1.00	1.00
Marketing Coordinator	3	Non-Union	0.77	0.77	0.77	0.77	0.77	0.77
<b>Total</b>			<b>10.35</b>	<b>10.35</b>	<b>11.35</b>	<b>11.77</b>	<b>11.77</b>	<b>11.77</b>

### Finance

Finance Director	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director/Accounting	6	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service-Budget Coordinator	5	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Accountant	4	Non-Union	0.60	0.60	0.60	0.60	0.65	0.65
Payroll Assistant	4	Non-Union	0.80	0.80	0.80	0.80	0.80	0.80
Accounts Receivable Clerk	6C	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Accounts Payable Clerk	6C	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Utility Clerk	6C	AFSCME	4.00	4.00	4.00	4.00	4.00	4.00
Front Counter Clerk	2C	AFSCME	3.54	3.49	3.55	3.80	4.00	4.00
<b>Total</b>			<b>13.94</b>	<b>13.89</b>	<b>13.95</b>	<b>14.20</b>	<b>14.45</b>	<b>14.45</b>

### Community Development

Community Development Director	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Building Commissioner	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Project Development & Planning Coordinator	6	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	4	Non-Union	1.00	1.00	0.23	1.00	1.00	1.00
Electrical Inspector	4	Non-Union	1.28	1.28	1.21	1.21	1.00	1.00
Building Inspector	4	Non-Union	1.28	1.28	1.21	1.21	1.00	1.00
Plumbing Inspector	4	Non-Union	1.28	1.28	1.21	1.21	0.63	0.63
Planning Technician	2	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Permit Coordinator	2	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Special Projects Coordinator	N/A	Non-Union	0.34	0.45	0.00	0.00	0.00	0.00
<b>Total</b>			<b>10.18</b>	<b>10.29</b>	<b>8.86</b>	<b>9.63</b>	<b>8.63</b>	<b>8.63</b>

History of Authorized Positions								
	Grade	Union	FY18	FY19	FY20	FY21	FY22	FY23
<b>Public Works</b>								
Public Works Director	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Capital Projects Engineer	8	Non-Union	0.00	0.00	0.00	1.00	1.00	1.00
Buildings Superintendent	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Streets Superintendent	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent of Utilities	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent of Utilities	6	Non-Union	0.00	0.00	0.00	0.00	1.00	1.00
Program Analyst	4	Non-Union	0.00	0.00	0.00	1.00	1.00	1.00
Executive Assistant	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Inspector/Locator	4	Non-Union	0.00	0.00	0.00	0.00	1.00	1.00
Receptionist	1C	AFSCME	2.00	2.00	2.00	1.63	1.63	2.00
Water & Sewer Mechanic	19PW	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Lead Motor Pool Mechanic	19PW	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	18PW	AFSCME	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Worker	17PW	AFSCME	6.00	6.00	6.00	7.00	4.00	5.00
Maintenance Worker	16PW	AFSCME	0.00	0.00	0.00	0.00	0.00	1.00
Maintenance Worker	15PW	AFSCME	5.00	5.00	7.00	5.00	5.00	3.00
Laborer	14PW	AFSCME	0.00	0.00	0.00	1.00	3.00	3.00
Laborer	13PW	AFSCME	2.00	4.00	7.00	9.00	11.00	11.00
Laborer	10PW	AFSCME	32.00	31.00	21.00	17.00	17.00	18.00
Motor Pool Assistant Mechanic	10PW	AFSCME	0.73	1.00	1.00	1.00	1.00	1.00
Grounds Custodian	9PW	AFSCME	0.50	0.00	2.00	5.00	2.00	2.00
Buildings Custodian	9PW	AFSCME	4.50	4.50	5.25	5.25	5.50	5.75
PT/Seasonal			2.00	2.00	2.00	2.06	2.40	2.23
<b>Total</b>			<b>62.73</b>	<b>63.50</b>	<b>61.25</b>	<b>63.94</b>	<b>64.53</b>	<b>64.98</b>
<b>Fire</b>								
Fire Chief	10	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Operations	9	Non-Union	0.00	0.00	1.00	1.00	1.00	1.00
Deputy Fire Chief	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Batallion Chief - Fire*	8	Non-Union	3.00	3.00	3.00	3.00	3.00	3.00
Fire Marshall	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Fire Marshal	6	Non-Union	0.00	0.00	0.00	0.00	1.00	1.00
EMS Coordinator	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Fire Academy Coordinator	2	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Fire Prevention Clerk	6C	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Fire Lieutenant*	D	Fire	6.00	6.00	9.00	9.00	9.00	9.00
Firefighter Tier 1*	A-B	Fire	9.00	9.00	9.00	9.00	15.00	21.00
Firefighter Tier 2*	C	Fire	0.00	0.00	6.00	6.00	0.00	0.00
PT Fire and Ambulance (and 7G)*			28.89	29.25	12.08	12.55	13.81	8.19
PT Fire Academy			9.60	9.60	9.60	9.60	9.61	10.37
<b>Total</b>			<b>63.49</b>	<b>63.85</b>	<b>56.68</b>	<b>57.15</b>	<b>59.42</b>	<b>60.56</b>

\*FTE based on 24 hour shift / 2,756 hours per year

History of Authorized Positions								
	Grade	Union	FY18	FY19	FY20	FY21	FY22	FY23
<b>Police</b>								
Police Chief	10	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Police Deputy Chief	9	Non-Union	2.00	2.00	2.00	2.00	2.00	2.00
Detective Commander	8	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Police Commander	8	Non-Union	3.00	3.00	3.00	3.00	4.00	4.00
Communications Director (Dispatch)	6	Non-Union	1.00	0.00	0.00	0.00	0.00	0.00
Social Worker	5	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Records Clerk Supervisor-Police	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Assistant	4	Non-Union	0.50	0.50	0.20	0.20	0.20	0.20
Property Control Officer	2	Non-Union	0.50	0.50	0.60	0.60	0.60	0.60
Evidence Tech	2	Non-Union	0.48	0.48	0.00	0.00	0.00	0.00
Kennel Helper	N/A	Non-Union	0.19	0.19	0.19	0.19	0.19	0.19
Crossing Guards	N/A	Non-Union	2.08	2.08	2.08	0.00	0.17	0.00
Security Systems Monitors	N/A	Non-Union	0.00	2.40	2.40	2.40	2.40	2.40
Summer Help	N/A	Non-Union	0.29	0.29	0.46	0.45	0.46	0.46
Code Enforcement	8C	AFSCME	3.00	3.00	3.00	3.00	3.00	3.00
Community Service Officer	7C	AFSCME	0.00	0.00	0.00	1.80	1.88	1.88
Animal Warden	4C	AFSCME	1.00	1.00	1.00	0.70	0.75	0.75
Records Clerk II	3C	AFSCME	3.00	3.00	3.00	3.00	3.00	4.00
Records Clerk	2C	AFSCME	4.33	4.31	5.61	4.85	4.33	3.33
Dispatcher	N/A	AFSCME	13.60	0.00	0.00	0.00	0.00	0.00
Detective Sergeant	136	MAP	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	136	MAP	9.00	9.00	9.00	9.00	9.00	9.00
Detective	134	MAP	7.00	7.00	7.00	7.00	7.00	6.00
Patrol Officer w/Degree	133	MAP	33.00	31.00	31.00	34.50	34.00	36.00
Patrol Officer	130	MAP	8.00	11.00	12.00	9.00	10.00	9.00
<b>Total</b>			<b>97.97</b>	<b>86.75</b>	<b>88.54</b>	<b>87.69</b>	<b>88.98</b>	<b>88.81</b>
<b>REMA</b>								
Part-Time Event Staff	N/A	Non-Union	0.72	0.72	0.72	0.72	1.08	1.00
<b>Total</b>			<b>0.72</b>	<b>0.72</b>	<b>0.72</b>	<b>0.72</b>	<b>1.08</b>	<b>1.00</b>
<b>Recreation</b>								
Director of Parks & Recreation	9	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent of Recreation	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Superintendent of Parks	7	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Office Manager	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Recreation Center Supervisor	4	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Program Supervisor	4	Non-Union	3.75	3.75	3.75	4.00	4.00	4.00
Marketing Coordinator	3	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Building Tech Recreation	13PW	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Park Maintenance Lead	10PW	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Park Maintenance Laborer	10PW	AFSCME	2.00	2.00	2.00	2.00	2.00	2.00
Park Maintenance Custodian	9PW	AFSCME	4.20	5.00	6.50	7.20	7.20	7.00
Building Custodian	9PW	AFSCME	2.63	2.63	3.00	2.63	2.00	2.00
Secretary	7C	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00
Receptionist	1C	AFSCME	2.18	2.18	2.79	2.78	2.78	3.41
Seasonal Field Maintenance	Varies	Non-Union	2.69	2.69	2.69	2.74	2.69	2.69
Facility/Special Event Staff	Varies	Non-Union	34.26	39.07	32.75	34.18	28.87	32.02
<b>Total</b>			<b>60.71</b>	<b>66.32</b>	<b>62.48</b>	<b>64.53</b>	<b>58.54</b>	<b>62.12</b>



### History of Authorized Positions

	Grade	Union	FY18	FY19	FY20	FY21	FY22	FY23
<b>A&amp;E Center</b>								
Manager of Revenue	5	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00
Revenue and Athletic Facilities Coordinator	4	Non-Union	0.00	0.00	0.00	1.00	1.00	1.00
Receptionist	1C	AFSCME	0.00	0.00	2.75	2.75	2.75	2.75
Building Custodian	9PW	AFSCME	0.00	0.00	0.68	0.68	0.68	0.68
Facility Manager	4	Non-Union	0.00	0.00	0.75	0.75	0.62	0.60
PT Building Staff	Varies	Non-Union	0.00	0.00	4.20	4.40	6.31	5.77
<b>Total</b>			<b>1.00</b>	<b>1.00</b>	<b>9.38</b>	<b>10.58</b>	<b>12.36</b>	<b>11.80</b>
<b>Aquatics Center</b>								
Manager of Aquatic Center	5	Non-Union						1.00
Building Tech Aquatic Center	13PW	AFSCME						1.00
Building Custodian - Aquatic Center	9PW	AFSCME						1.00
Receptionist	4	Non-Union						2.20
Weekend Receptionist	Varies	Non-Union						3.75
PT Program Staff	Varies	Non-Union						27.43
PT Facility Staff	Varies	Non-Union						3.20
<b>Total</b>								<b>39.58</b>
<b>Total Village Positions</b>			<b>323.09</b>	<b>318.67</b>	<b>315.21</b>	<b>322.21</b>	<b>321.76</b>	<b>365.70</b>

## **Section 5: Fund Summary and Revenue Analysis**

## Section 5: Fund Summary and Revenue Analysis

The *Four-year Summary by Fund* charts that follow provides comparisons of the fiscal year-end totals for Actual 2020, Actual 2021, Adopted 2022 Budget, Projected 2022 and 2023 Proposed Budget revenue and expenditures by fund. The chart illustrates the amount and percent change of revenue and expenditures for the 2022 Approved Budget and 2023 Proposed Budget by fund.

Revenue is projected to increase by 16.9% (\$19,542,600) and expenditures are expected to increase by 2.8% (\$4,033,550). The 2023 Budget revenue variance from the prior year budget is primarily due to increased transfer revenue (\$7,977,700), increased sales, home rule, and other taxes (\$8,875,500), and increased fees for services (\$2,617,800). Increased revenue is partially offset by decreased grant revenue (\$1,381,000) as the Rebuild Illinois grant was budgeted in the Motor Fuel Tax (MFT) Fund in the prior year.

The variance in 2023 budgeted expenses from 2022 is primarily due to increased transfer expenses (\$7,977,700), salaries and benefits (\$1,442,600) and other development expenses (\$2,774,300) and is partially offset by decreased capital expenditures (\$9,785,400).

### *Four-year Summary by Fund* Revenue

Fund/Fund	Actual 2020	Actual 2021	Adopted Budget 2022	Projected 2022	Final Budget 2023	Budget 2022 vs. 2023	% Change 22 vs. 23
<b>Operating Funds</b>							
General	60,762,701	64,180,641	55,863,000	64,594,700	70,161,200	14,298,200	25.6%
Motor Fuel Tax	1,849,931	2,968,666	2,631,700	2,538,500	1,701,000	(930,700)	-35.4%
Local MFT	999,710	1,002,615	1,015,000	980,000	1,540,000	525,000	51.7%
Recreation	6,112,435	5,732,872	6,873,000	6,645,450	7,333,500	460,500	6.7%
Recreation Athletic Center	646,118	478,404	1,030,300	1,124,682	1,039,700	9,400	0.9%
Recreation Aquatic Center	-	-	-	-	786,100	786,100	0.0%
Recreation RET	1,199,496	716,518	2,653,900	2,403,600	1,411,000	(1,242,900)	-46.8%
Water & Sewer	19,939,732	21,848,728	20,747,000	20,876,500	24,807,900	4,060,900	19.6%
<b>Capital and Debt Service Funds</b>							
Debt Service	6,173,333	6,156,241	5,092,600	5,092,600	5,593,600	501,000	9.8%
Normantwon Business District	154,185	177,012	200,000	185,100	385,000	185,000	92.5%
Facility Construction	4,138,158	2,316,237	3,020,000	3,020,000	1,212,000	(1,808,000)	-59.9%
2001A Construction	597,056	290,058	-	100	-	-	0.0%
2004 Construction	141,148	398,895	190,000	190,000	-	(190,000)	-100.0%
W&S Lake Michigan	-	-	-	-	197,000	197,000	0.0%
<b>TIF Funds</b>							
Downtown	22,188,660	3,814,564	3,059,800	5,023,000	5,907,500	2,847,700	93.1%
Marquette	3,467,345	3,405,842	3,650,000	3,400,100	3,375,100	(274,900)	-7.5%
Romeo Road	35,851	31,344	31,500	31,100	31,600	100	0.3%
Upper Gateway	2,929	100,668	800,800	180,200	200,000	(600,800)	-75.0%
Lower Gateway	1,316	1,303	5,000	84,300	95,000	90,000	1800.0%
Independence	473,192	682,284	124,000	135,400	140,000	16,000	12.9%
Bluff Road	219,742	1,320,897	1,340,000	1,583,000	1,630,000	290,000	21.6%
Normantown Road	-	-	10,000	106,700	110,000	100,000	1000.0%
Airport Road	-	-	-	-	1,000	1,000	0.0%
<b>Pension Funds</b>							
Police Pension	2,419,682	19,218,897	5,707,000	2,557,000	5,807,000	100,000	1.8%
Fire Pension	748,976	3,696,392	1,295,500	1,213,500	1,417,500	122,000	9.4%
<b>Total</b>	<b>132,271,695</b>	<b>138,539,078</b>	<b>115,340,100</b>	<b>121,965,532</b>	<b>134,882,700</b>	<b>19,542,600</b>	<b>16.9%</b>

\* Total Revenue and Expenditures exclude use of budgeted Fund Balances and Police and Fire Pension contributions reserved for future pension benefit liability.

**Four-year Summary by Fund  
Expenses**

	Actual 2020	Actual 2021	Adopted Budget 2022	Projected 2022	Final Budget 2023	2022 vs. 2023	% Change 22 vs. 23
<b>Operating Funds</b>							
General	59,930,058	56,627,465	57,006,200	55,661,704	72,229,300	15,223,100	26.7%
Motor Fuel Tax	955,317	904,593	2,631,700	1,365,000	4,150,000	1,518,300	57.7%
Local MFT	1,009,325	888,544	1,015,000	835,000	1,725,000	710,000	70.0%
Recreation	5,501,811	4,697,415	8,033,100	6,794,653	7,286,800	(746,300)	-9.3%
Recreation Athletic Center	767,750	620,988	1,030,300	836,100	1,039,700	9,400	0.9%
Recreation Aquatic Center	-	-	-	-	786,100	786,100	0.0%
Recreation RET	783,817	337,063	2,777,900	2,272,900	1,638,000	(1,139,900)	-41.0%
Water & Sewer	22,257,422	26,254,210	24,754,300	22,054,800	26,231,550	1,477,250	6.0%
<b>Capital and Debt Service Funds</b>							
Debt Service	7,970,478	8,923,769	5,092,600	5,092,600	5,592,500	499,900	9.8%
Normantwon Business District	-	32,400	200,000	30,000	175,000	(25,000)	-12.5%
Facility Construction	3,667,291	6,154,206	6,000,000	6,412,600	3,072,600	(2,927,400)	-48.8%
2001A Construction	60,000	177,795	475,000	415,000	-	(475,000)	0.0%
2004 Construction	87,553	331,567	1,223,000	1,098,000	-	(1,223,000)	-100.0%
W&S Lake Michigan	-	-	-	-	197,000	197,000	0.0%
<b>TIF Funds</b>							
Downtown	3,006,459	9,580,470	21,952,900	19,585,000	9,463,500	(12,489,400)	-56.9%
Marquette	2,467,154	4,844,102	3,650,000	3,573,000	4,178,500	528,500	14.5%
Romeo Road	1,500	6,500	31,500	26,500	36,000	4,500	14.3%
Upper Gateway	2,712	91,376	800,800	163,000	180,800	(620,000)	-77.4%
Lower Gateway	1,183	-	5,000	75,900	85,500	80,500	1610.0%
Independence	478,626	96,542	124,000	526,000	100,000	(24,000)	-19.4%
Bluff Road	84,779	754,900	1,340,000	778,100	3,600,000	2,260,000	168.7%
Normantown Road	-	-	10,000	10,000	10,000	-	0.0%
Airport Road	-	-	-	-	415,000	415,000	0.0%
<b>Pension Funds</b>							
Police Pension	2,400,987	3,006,357	2,983,000	2,983,000	3,175,000	192,000	6.4%
Fire Pension	388,903	399,867	558,000	488,000	610,000	52,000	9.3%
<b>Total</b>	<b>111,823,126</b>	<b>124,730,129</b>	<b>141,694,300</b>	<b>131,076,857</b>	<b>145,977,850</b>	<b>4,283,550</b>	<b>3.0%</b>

\* Total Revenue and Expenditures exclude use of budgeted Fund Balances and Police and Fire Pension contributions reserved for future pension benefit liability.

Included in the following pages of this section are detailed explanations of the variances from the prior year budget for the major funds including the General Fund, the Water and Sewer Fund, and the Recreation Fund. In addition, summary charts of comparative revenue and expenses for all other funds, a detailed illustration of fund transfers, and a detailed chart explaining the use of fund reserves are also provided on the pages following the major fund narratives.

## Operating Funds

### *General Fund*

The General Fund purpose is a major operating fund and the principal operating fund of the Village. Revenue includes property taxes, sales and use taxes, permits, rubbish collection fees, court fines, grants, transfers, interest income and miscellaneous reimbursements. Expenses include a majority of the administrative, community development, streets, and sanitation, building and landscaping, police and fire department and risk management functions. For 2022-2023, the General Fund revenue is projected to increase by 25.6% over the 2021-2022 Budget (\$14,298,200) and expenses are projected to increase by 26.7% (\$15,223,100). Overall, the General Fund exhibits a net loss of \$2,068,100 and the proposed use of reserve funds due to increased transfers out to fund debt payments, community events, infrastructure improvements and capital projects in other funds.

### *General Fund Summary*

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>General Fund Revenue</b>							
Property Taxes	12,345,446	12,244,700	12,164,600	12,185,200	12,488,300	323,700	2.7%
Other Taxes	30,439,840	32,825,304	29,976,000	36,126,000	38,750,800	8,774,800	29.3%
Grants	350,378	1,818,632	318,100	2,858,600	3,195,300	2,877,200	904.5%
Licenses & Permits	1,829,408	2,781,178	2,413,500	2,302,500	2,230,500	(183,000)	-7.6%
Fines	515,956	356,490	433,000	359,400	361,200	(71,800)	-16.6%
Fees for Services	6,906,217	7,688,834	7,420,200	8,300,100	8,417,300	997,100	13.4%
Other Proceeds	537,929	524,246	454,600	466,200	1,206,800	752,200	165.5%
Interest	1,121,363	104,332	250,000	55,000	60,000	(190,000)	-76.0%
Reimbursements	2,035,894	1,823,455	2,433,000	1,941,700	1,891,000	(542,000)	-22.3%
Bond/Lease Proceeds	1,304,270	783,470	-	-	1,560,000	1,560,000	100.0%
Transfers	3,376,000	3,230,000	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>60,762,701</b>	<b>64,180,641</b>	<b>55,863,000</b>	<b>64,594,700</b>	<b>70,161,200</b>	<b>14,298,200</b>	<b>25.6%</b>
<b>General Fund Expenses</b>							
Salaries	18,628,121	19,135,749	20,516,500	20,236,200	21,236,700	720,200	3.5%
Benefits	4,782,410	4,787,280	5,425,500	5,410,800	5,423,400	(2,100)	0.0%
Contractual Services	11,954,922	12,156,045	12,881,900	12,873,200	13,164,590	282,690	2.2%
Commodities	1,629,342	1,637,008	1,990,600	1,959,400	2,291,500	300,900	15.1%
Capital	7,182,174	4,354,535	4,650,000	3,578,404	8,634,800	3,984,800	85.7%
Debt Service	420,020	682,278	786,000	858,000	1,598,810	812,810	103.4%
Other	994,834	3,689,686	1,194,000	1,184,000	5,194,000	4,000,000	335.0%
Fire Pension Transfer	451,007	459,460	555,500	555,500	612,500	57,000	10.3%
Police Pension Transfer	2,099,628	2,191,924	2,482,000	2,482,000	2,482,000	-	0.0%
Transfers	11,787,600	7,533,500	6,524,200	6,524,200	11,591,000	5,066,800	77.7%
<b>Total Expenses</b>	<b>59,930,058</b>	<b>56,627,465</b>	<b>57,006,200</b>	<b>55,661,704</b>	<b>72,229,300</b>	<b>15,223,100</b>	<b>26.7%</b>
<b>Net</b>	<b>832,643</b>	<b>7,553,176</b>	<b>(1,143,200)</b>	<b>8,932,996</b>	<b>(2,068,100)</b>	<b>(924,900)</b>	<b>80.9%</b>

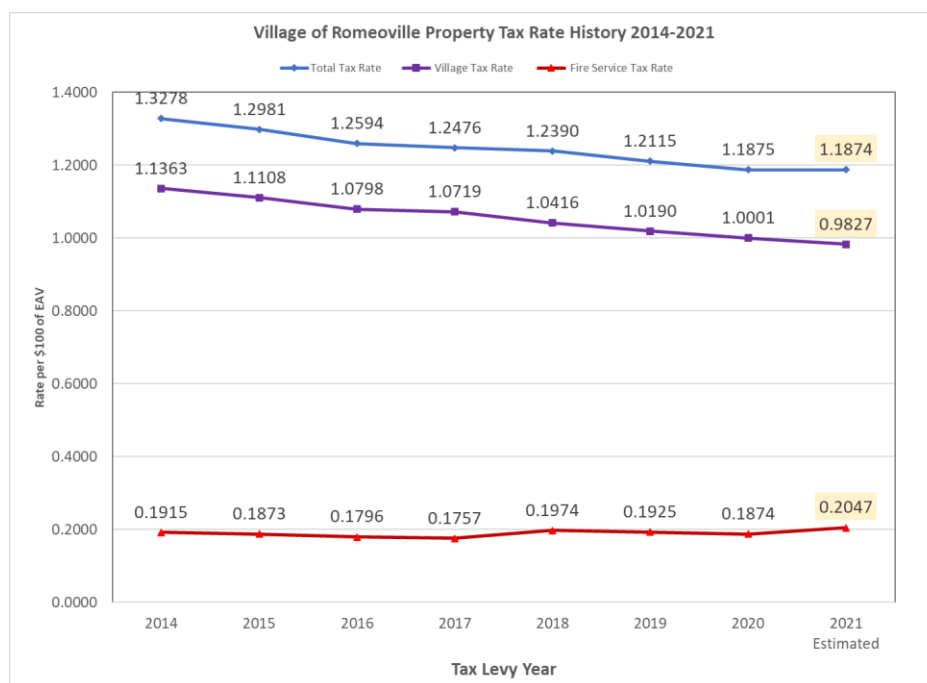


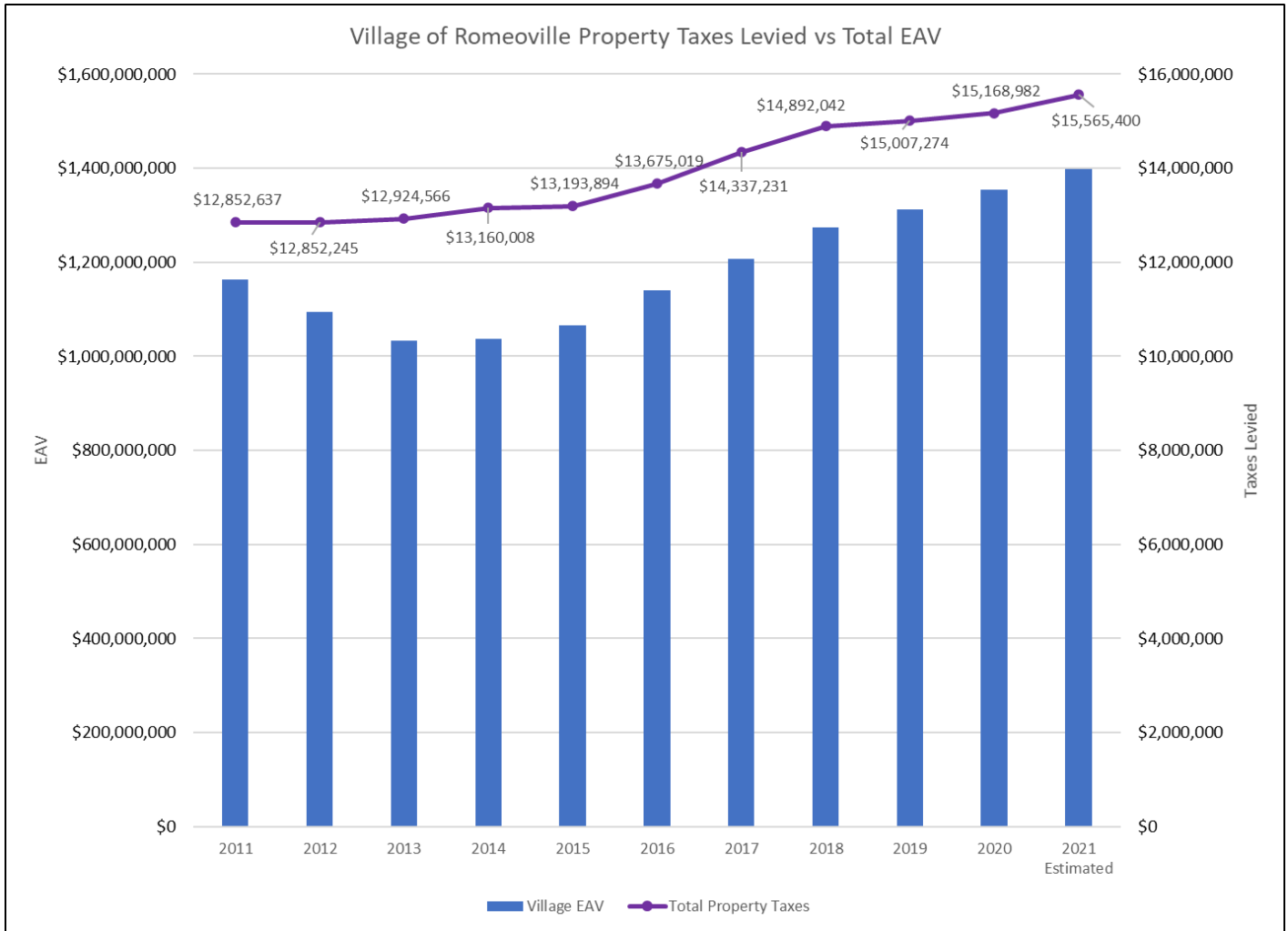
## General Fund Revenue

**Property Taxes:** In the 2022-2023 Budget in the General Fund, property tax revenue totals \$12,488,300. Of this total, \$10,315,700,150 represents the Village portion of the levy and \$1,814,600 is for Fire Protection, Ambulance and Fire Pension levies, and \$358,000 is from Lockport and Plainfield Township Road and Bridge levies. Village taxes budgeted are 1% (\$120,200) higher than the prior year which captures taxes on expected new property and growth within the Village. Fire protection and pension taxes are increasing by \$182,100,000 from the prior year budget. The increase is primarily being recommended to support the conversion of 6 part-time firefighter positions to full-time positions, as the Village has been experiencing high turnover among the part-time positions. The estimated property tax rate for Fire Department portion of the levy is .2047 versus .1874 in the prior year while the Village portion of property taxes is 0.9827 versus 1.001 in the prior year. Property taxes are also budgeted in the Recreation Fund and in each of the TIF Funds. Taxes levied for police and fire pension purposes are recorded in the General Fund and transferred to the pension funds. Total property taxes budgeted in all funds totals \$15,923,400 which is 2.7% (\$415,800) higher than the 2021-2022 Budget.

The Village seeks to maximize revenue from other sources and limit its reliance on property taxes for financial support. Property taxes due by the taxpayer are based on the taxes levied in December of each year by the taxing bodies and the Equalized Assessed Value (EAV) of the taxpayer's property. On average, the Village portion of the taxpayer's bill is about 12% of the total property tax bill. In general, the EAV is approximately 33% of the market value of the property. The actual tax rate and taxes extended are calculated by the Will County based on the taxes levied and the final EAV. The levied taxes are used to support specific functions of the Village's operations including Administration, Fire Pension, Fire Protection, Ambulance services, Recreation purposes, Refuse collection, Social Security costs, Tort and liability costs, Police Pension, Police Protection, Audit costs, Road and Bridge costs, Debt Service payments and Special Recreation Area programs.

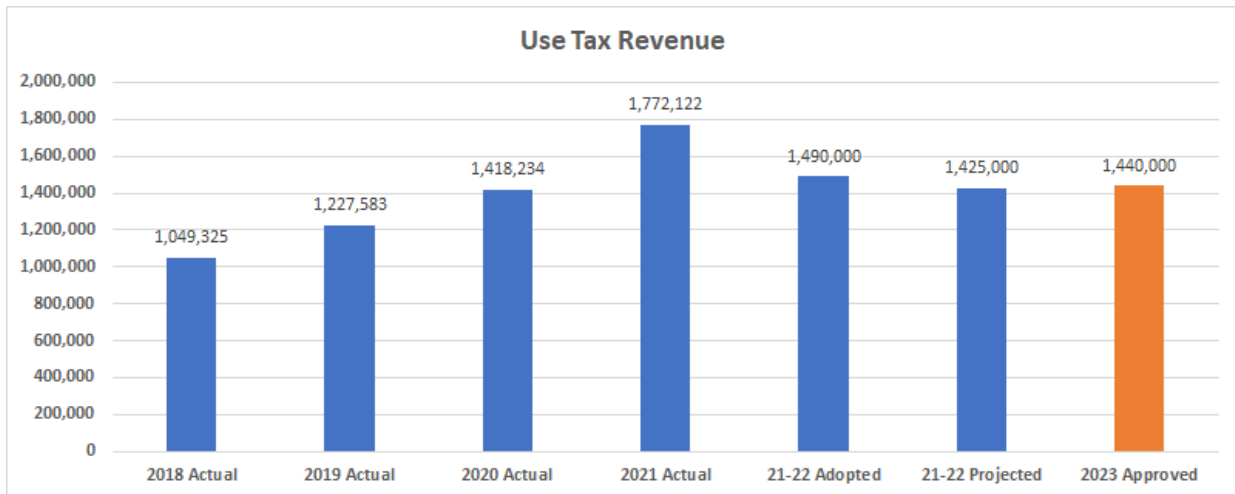
The 2021 EAV for the Village of Romeoville is \$1,399,032,507 which is 3.34% higher than the prior year. The Village Fire protection area boundaries are different than the Village Boundaries, therefore taxes are levied separately for the Fire Protection area. EAV for this area in 2021 is \$886,300,855, 1.84% higher than in the prior year. The combined tax levy rate for the 2020 levy was 1.1875% and the estimated rate for the 2021 levy has decreased to 1.1874%. The chart below illustrates the historical tax rate and the chart on the following page illustrates the historical changes in EAV and property taxes extended.



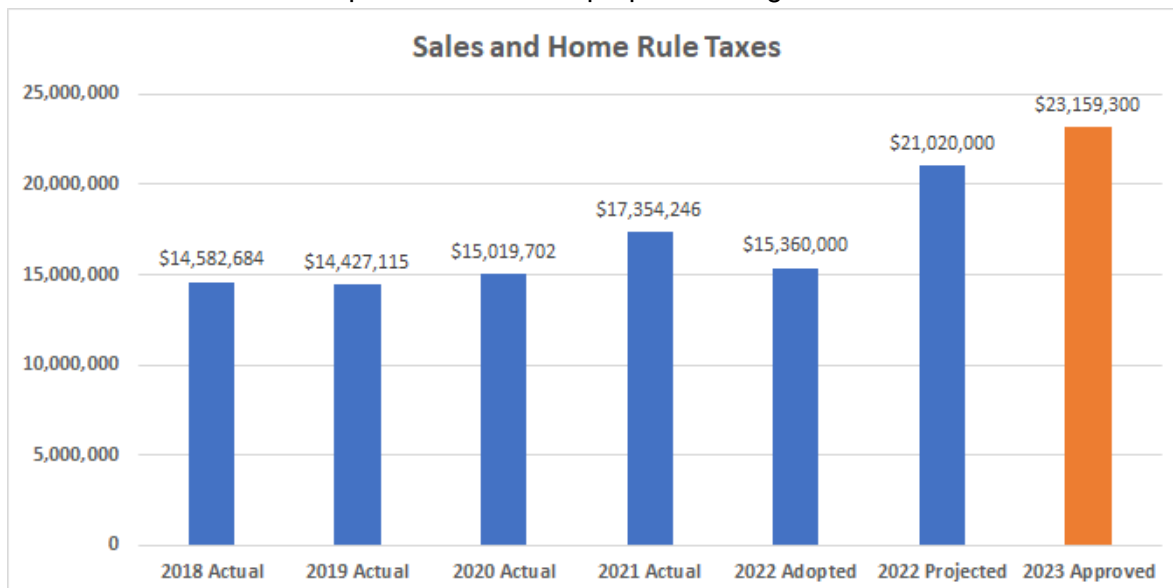


**Other Taxes:** Other taxes in the proposed 2022-2023 budget in the General Fund total \$38,750,800, approximately 29.3% (\$8,774,800) higher than in the 2021-2022 budget. The 2021-2022 budget included conservative estimates of sales and other business-related taxes due to Covid-19 concerns at the time of planning. The 2022-2023 proposed budget includes increased revenue as pandemic conditions have improved and new businesses have opened in the community. Other taxes budgeted are detailed as follows:

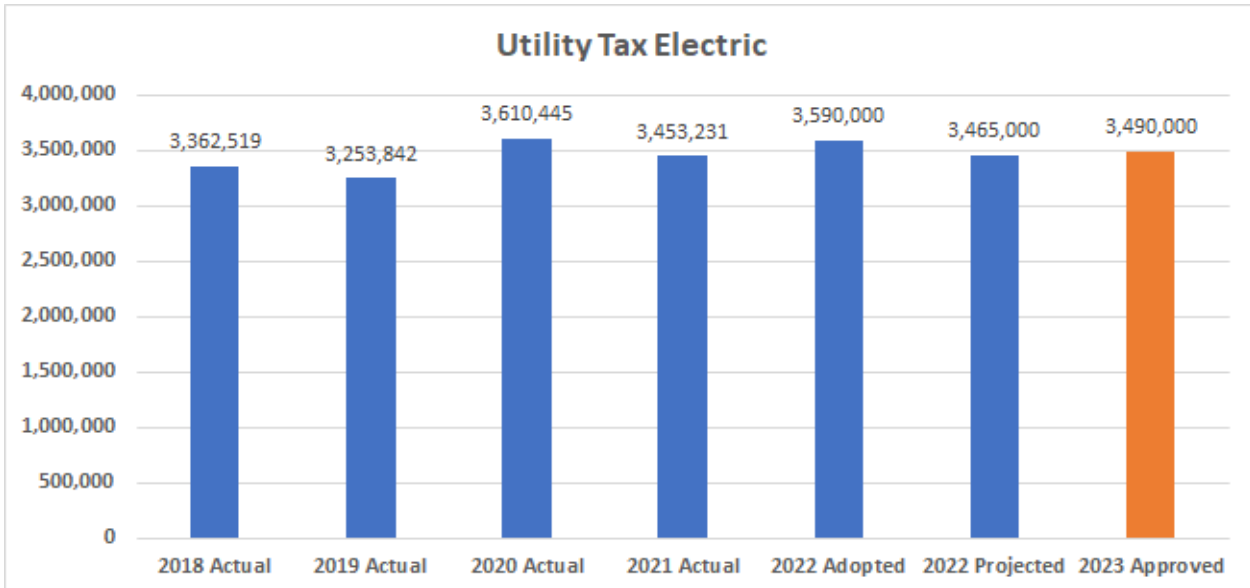
- Use taxes** – Use taxes are taxes imposed and collected by the State on using tangible personal property purchased at retail; of which 20% of the tax (6.25%) on general merchandise and 100% of the tax (1%) on food, drugs, and medical devices are remitted to the Village of Romeoville. Taxes proposed in the budget total \$1,440,000, approximately 3.4% (\$50,000) lower than in the prior year budget. The decrease is primarily due to legislative changes that took effect in 2021 in which remote retailers with no physical nexus within Illinois did not have to remit sales tax, but instead would incur use tax liability. In 2021, this changed to sales tax which allows municipalities to collect locally imposed sales taxes in addition to their share of state taxes. Therefore, offsetting decreased use taxes are increased sales taxes. The following chart illustrates actual use tax revenue from 2018 through 2021 and estimates for 2022 and 2023.



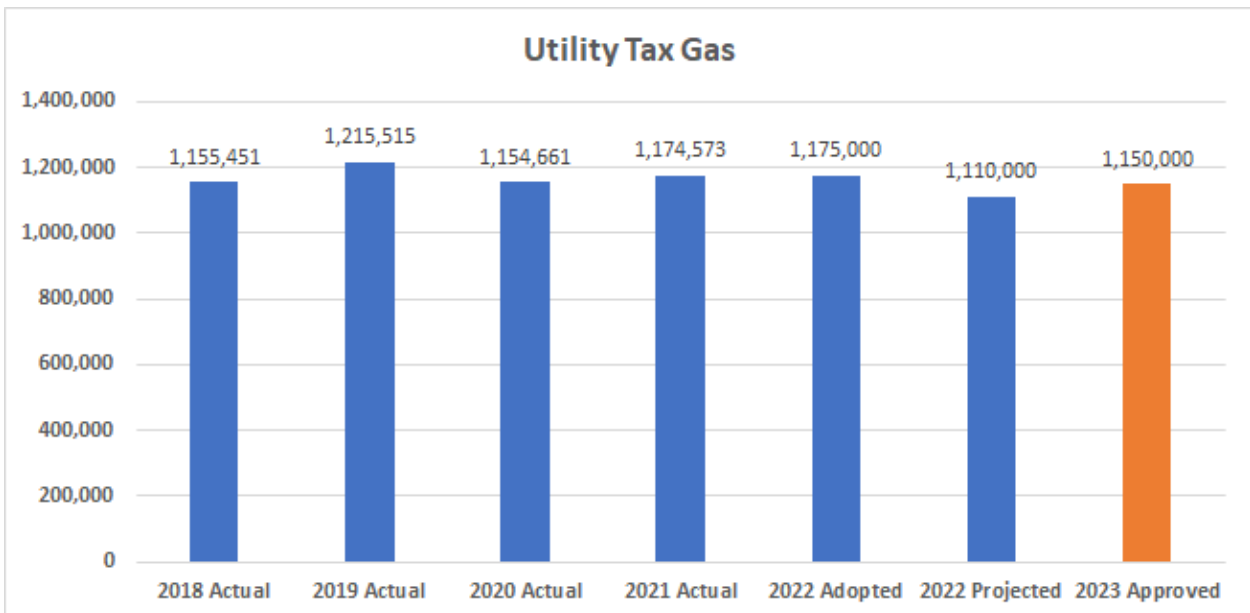
- Sales and Home Rule Sales Taxes** - Sales taxes collected includes a portion of the state tax collected and the additional home rule sales tax imposed by the Village. The total tax rate in Romeoville is 8.50% on general merchandise (2.5% of sales goes to the Village), 7.0% on titled merchandise (1% of sales goes to the Village) and 1.75% on qualifying food, drugs, and medical appliances (1% of sales goes to the Village). The sales tax budget also includes revenue generated from the 3% local tax on the sale of cannabis which was implemented in 2020. The 2022-2023 budget total is \$23,159,300 which is 50.8% higher than the 2021-2022 budget as pandemic conditions have improved, new businesses have opened in Romeoville and legislation changed prior use tax liabilities to sales tax revenue. The chart below illustrates historical taxes compared to the 2023 proposed budget.



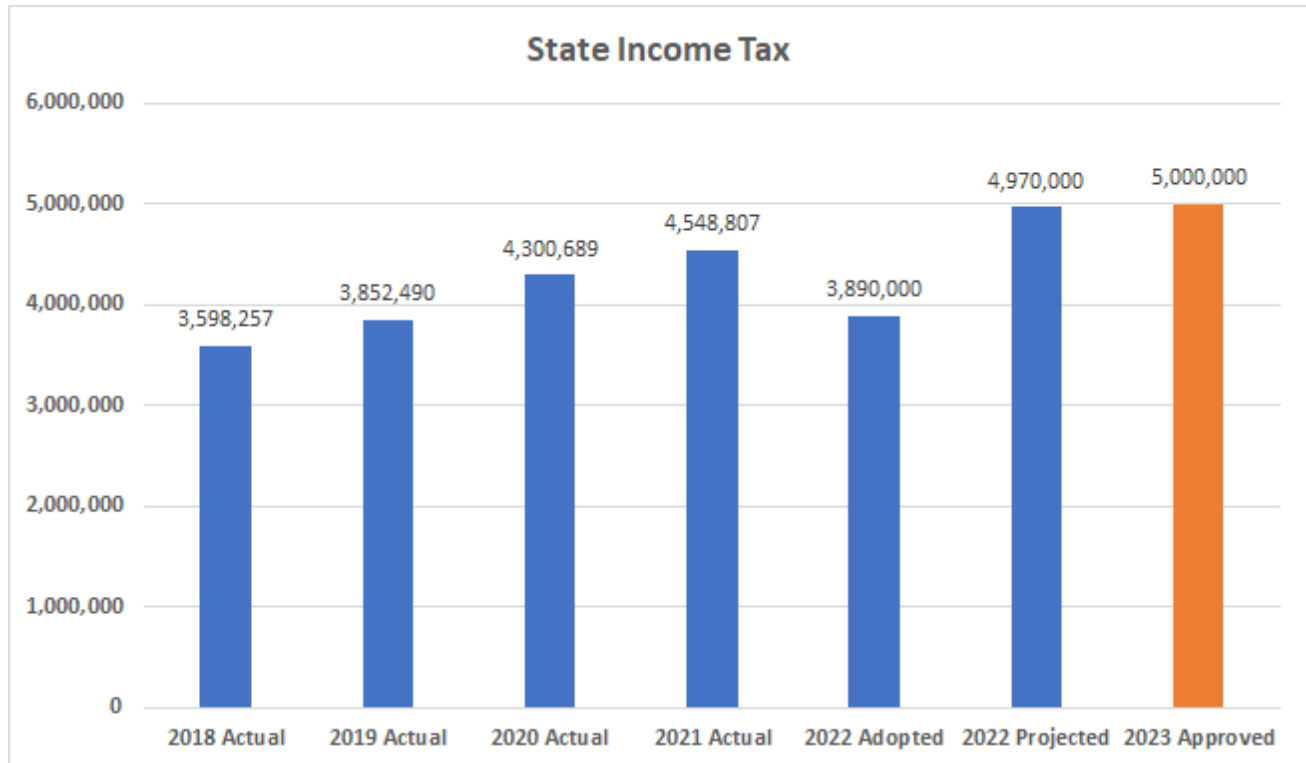
- **Electric Utility Tax** – Electric utility taxes are imposed on the use of electricity by residential and nonresidential customers within the municipality at a declining rate ranging from \$0.582 per KW-hour on the first 2,000 KW hours to \$0.200 for KW-hours in excess of 20,000,000. Total taxes budgeted for 2022-2023 are \$3,380,000, 5.8% (\$220,000) lower than the prior year budget as the estimated actual total for 2021-2022 is expected to be 9.5% lower than the original budget.



- **Gas Utility Tax** – Natural Gas utility taxes are imposed on the use of natural gas purchased at retail by residential and nonresidential customers within the municipality at \$0.035 per therm for the first 547,000 therms and \$0.01 per therm for usage above 547,000. Total budgeted taxes are \$1,150,000 which is 2.1% (\$25,000) lower than the prior year budget as the estimated actual for 2021-2022 is expected to be 5.5% lower than the original budget.



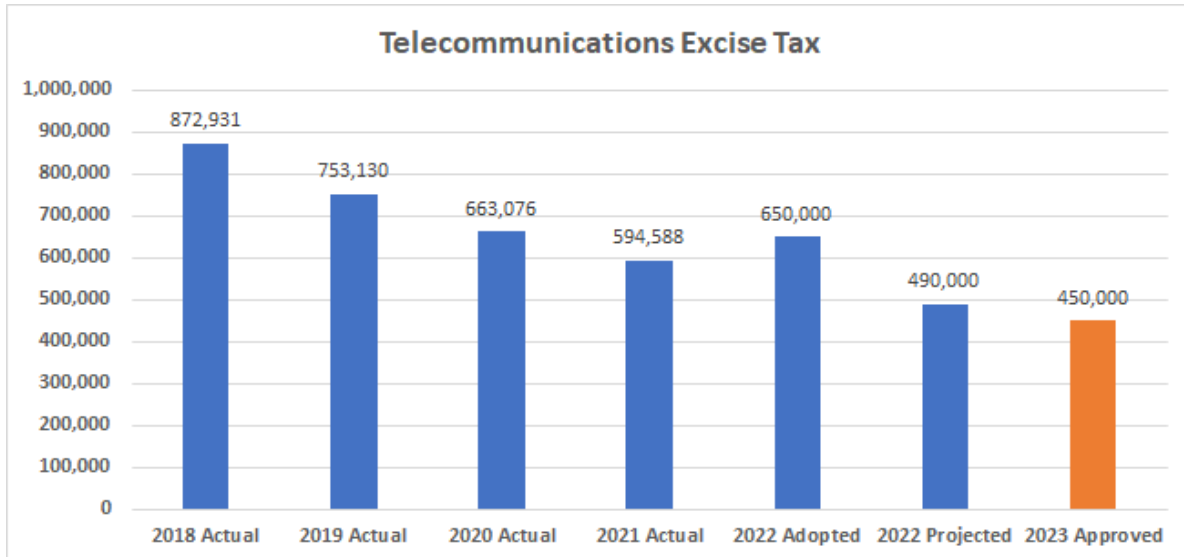
- State Income Tax** – Budgeted state income tax revenue is generated from the State’s Local Government Distributive Fund (LGDF). Cities and counties currently receive a percentage of total state income tax revenues through this fund on a per capita basis. Until January 2011, 10% of total income tax collections was dedicated to LGDF for distribution to municipalities and counties. The percentage share of state income tax revenue was reduced from 10% to 6% following the enactment of the temporary income tax increase in 2011. After the income tax was permanently increased in 2017, the local government share was reduced again but as of 2022 the local share is at 6.06% of individual taxes and 6.845% of corporate income tax. Budgeted taxes 2022-2023 total \$5,000,000 which is 28.5% (\$1,110,000) higher than the 2021-2022 budget as the prior year was reduced for potential Covid-19 impacts.



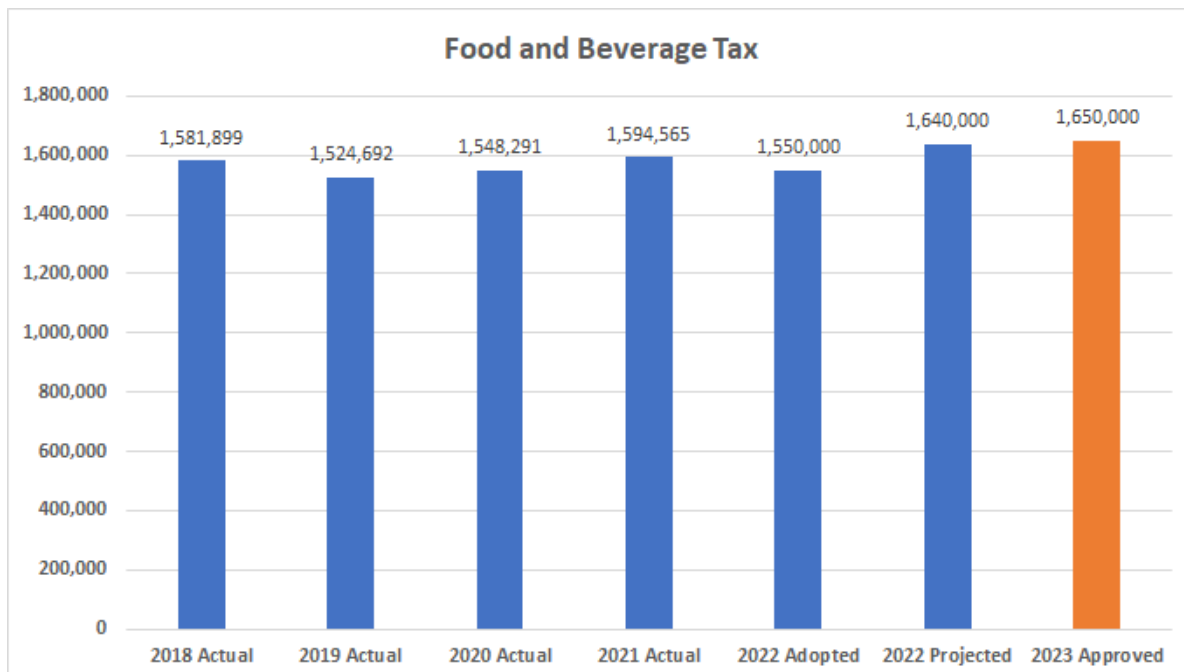
- Water Utility Tax** – Taxes are imposed on the use of water provided by the Village at a rate of 5%. Total budgeted of gross sales. Total 2022-2023 Budgeted taxes are \$340,000 which is 6.2% (\$20,000) higher than the prior year budget as expected actual taxes are higher than budget in 2021-2022.
- Home Rule Gas Tax** – The Village imposes a local tax upon the retail purchase of motor fuel, based on gallons sold and is used to offset the Village’s costs of maintaining its roads. The Village has 15 gas stations plus a FedEx facility which provide motor fuel. The tax rate is 6 cents per gallon for gasoline and 9 cents per gallon for diesel fuel. 50% of collections are allocated to the General Fund (1) and 50% is allocated to the Local Motor Fuel Tax Fund (21). The total budgeted in the General fund is \$935,000, 1% (\$10,000) higher than the prior year.



- **Telecommunication Excise Tax** – The Simplified Municipal Telecommunications Tax is imposed on the act or privilege of originating in the municipality or receiving in the municipality intrastate or interstate telecommunications at 6% of gross sales. Total 2022-2023 Budgeted taxes are \$450,000 which is 30.7% (\$200,000) lower than the prior year budget as expected actual taxes are lower than budget in 2021-2022.



- **Food and Beverage Tax** –The tax applies to all liquor sales, packaged or for immediate consumption, within the Village, and apply to all food and non-alcoholic drink sales prepared for immediate consumption, but not to groceries, or food sold through vending machines. The tax is 1.25% of the sales price of applicable Food & Beverage Sales and 3% on applicable Alcohol Sales. There are approximately 123 different food and beverage vendors in Romeoville. 2022-2023 budgeted taxes total \$1,650,000 which is 6.5% (\$100,000) higher than the prior year's budget as the prior year included lower estimates related to Covid-19 impacts.



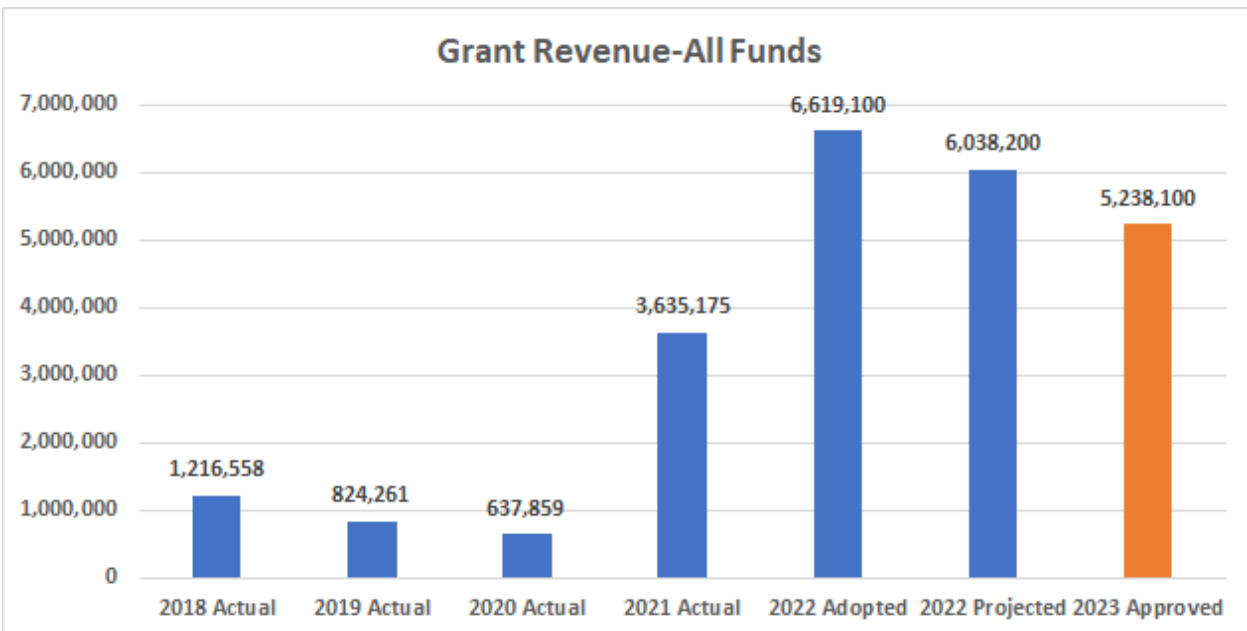
- **Real Estate Transfer Tax** - The tax is imposed on the sale of all real estate property within the Village. The tax is the responsibility of the property buyer. All debts (associated with the property) owed to the Village must be paid and a final water meter reading appointment set before the stamps are issued. If a resident both sells and buys their principal residence in town within a year, the Village refunds the tax on the property that they buy. Thirteen types of transactions, including title name changes and refinancing, are exempt from the tax but still require a stamp to record the deed and meet the other provisions and obligations of the ordinance. This tax supports preserving open space and growth-related capital projects including Village facilities such as a new Village Hall or Public Safety Building, equipment, such as snowplows for a new snow route, or infrastructure improvements, such as bike paths, road widening or additional traffic signals. The fee is \$3.50 per \$1,000. 2022-2023 budgeted real estate transfer tax in the General Fund totals \$605,000 which is 0.8% (\$5,000) higher than the prior year budget. 50% of the fee is budgeted in the General Fund and 50% of the fee is budgeted in the Real Estate Transfer Tax Fund. Total budget in both funds is \$1,210,000.
- **Gaming Tax** - The State of Illinois has passed a law allowing Video Gaming and the Village passed an ordinance to allow Video Gaming in the Village. The annual fee for a video game terminal location is \$250 and is equally the responsibility of the owner of the licensed establishment and the operator of the video game terminal. There is also a \$500 application fee for new video game terminal locations. An eligible establishment must have a liquor license, serve prepared food and segregate the machines so only those over 21 years of age may use the machines. Approximately 20 facilities in Romeoville offer gaming with a total of 112 video gaming terminals. The Village receives 5% of the net revenue in taxes. Total 2022-2023 budgeted taxes are \$450,000, 73% (\$190,000) higher than the 2021-2022 budget as the annual location fee was increased from \$150 to \$250 in 2021.
- **Replacement Tax** - Revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their power to impose personal property taxes on corporations, partnerships and other entities were taken away. The State shares revenues received from the increased income tax on corporations, partnerships and other entities. Money is distributed to the taxing districts based on each district's share of the personal property tax collection from the 1977 tax year. Total 2022-2023 budgeted replacement taxes are \$180,000 which is \$20,000 more than what was budgeted in 2021-2022.
- **Automobile Rental Tax** - The Automobile Rental Tax is 1% on the net sales price of leased vehicles and is paid out over the term of the lease. Budgeted taxes for 2022-2023 totals \$11,500, 91% more than the 2021-2022 budget.

**License and Permit Fees:** Total license and permit fee revenue budgeted is \$2,30,500 which is 7.6% (\$183,000) lower than the 2021-2022 budget primarily due to an anticipated decrease in new business plan permit review revenue (\$200,000) which are fees paid for review of construction plans that are done by the building inspectors as opposed to outside review firms. Building Permit fees, the largest sources of revenue are conservatively estimated at \$1,300,000 which is the same amount budgeted in the prior fiscal year. Building permit fees are paid for all new construction and remodeling projects. The permit fees cover the inspection cost for residential and non-residential projects. Other revenue generated in this category are liquor licenses (\$118,000), Overweight permit fees (\$100,000), Contractor Business permits (\$110,000), and animal tags (\$1,500).

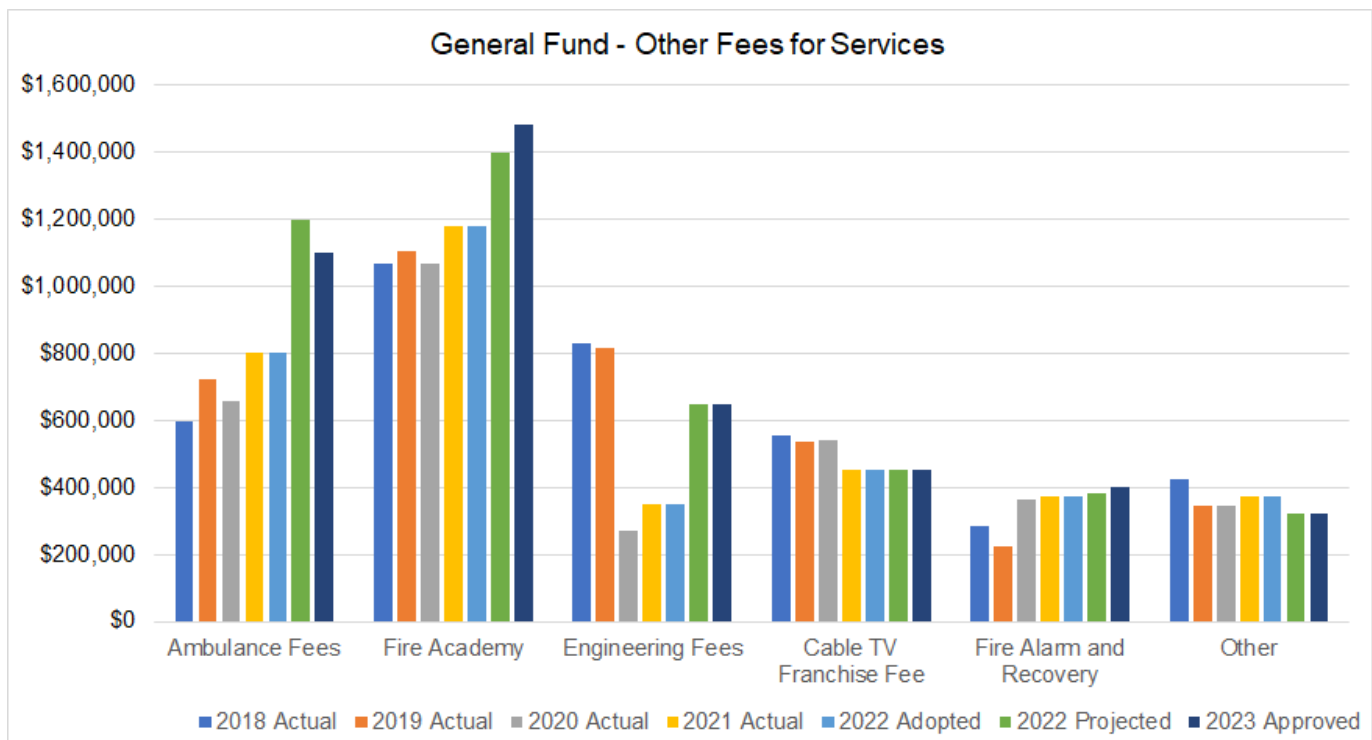
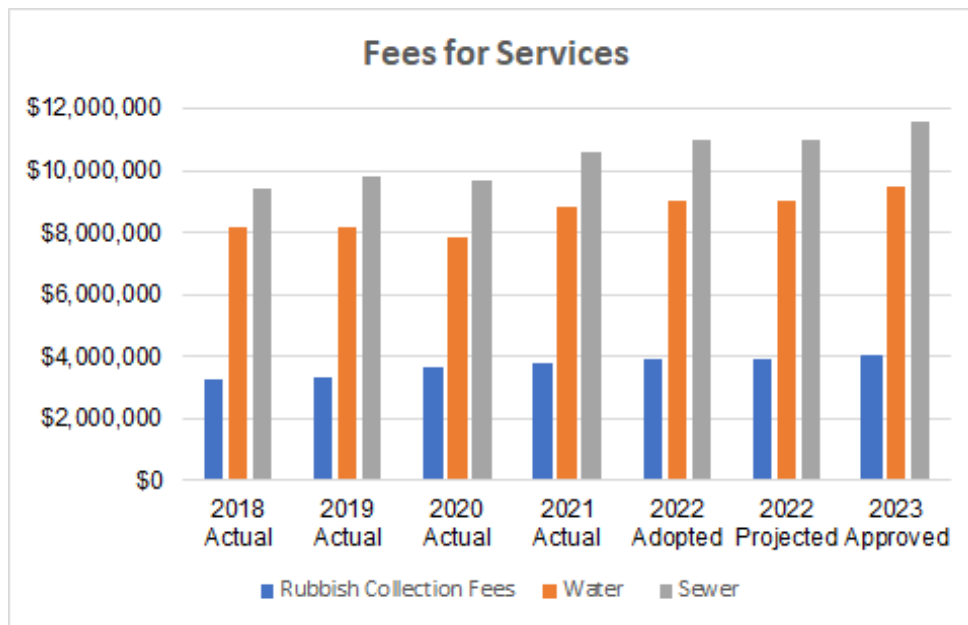
**Fines:** Fine revenue includes charges imposed by the Will County Court from tickets originating in the Village for various moving violations in which court supervision is assigned. It also includes parking tickets, code violations, vehicle impound fees, DUI fines and police false alarm fees. Fines budgeted in 2022-2023 total \$361,200, 16.6% (\$71,800) lower than in the 2021-2022 Budget as the expected revenue from parking ticket fines, vehicle impound fees, and police false alarm calls were reduced.

**Grants:** 2022-2023 budgeted grants in the General Fund total \$3,195,300 which is 905% (\$2,877,200) higher than the prior year budget due to the anticipated receipt \$2.7 million from the ARPA grant funds second installment. Also included in the General Fund is \$7,500 for the D.A.R.E program from the Valley View School District, \$49,000 from HIDTA, \$65,000 for the SWARM safety grant (60% reduction from the prior year budget), \$371,400 from FEMA for a SAFER and Port Security grant. Grants budgeted in all funds total \$5,238,100. The charts below detail grant revenue in all funds and historical revenue compared to the proposed budget.

Fund	Grant Source	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget
General	Federal ARPA	\$ -	\$ 2,704,410	\$ 2,702,400
General	Local - Lockport HIDTA	\$ 47,000	\$ 30,590	\$ 49,000
General	FEMA - Fire Dept SAFER	\$ -		\$ 311,400
General	FEMA -Fire Dept Port Security	\$ -		\$ 60,000
General	Police Auto Theft	\$ 100,000	\$ 51,100	\$ -
General	Local- SWARM Safety	\$ 163,600	\$ 65,000	\$ 65,000
General	D.A.R.E. - Valley View	\$ 7,500	\$ 7,500	\$ 7,500
Motor Fuel Tax	Rebuild Illinois	\$ 871,700	\$ 871,700	\$ -
Local Gas Tax	Will County - Roads			\$ 560,000
Recreation	OSLAD/IDNR Park Grant	\$ 191,400	\$ 191,400	\$ 382,800
Recreation	DCEO Paths/Trails/Roads			\$ 150,000
Real Estate Transfer Tax	IDOT Paths/Trails	\$ 1,985,600	\$ 1,735,200	\$ 400,000
Real Estate Transfer Tax	DCEO Paths/Trails/Roads	\$ 62,300	\$ 62,300	\$ 400,000
Normantown Business District	Local Development			\$ 150,000
Facility Construction/Bond	STP	\$ 190,000	\$ 19,000	\$ -
Facility Construction/Bond	DCEO Paths/Trails/Roads	\$ 3,000,000	\$ 300,000	\$ -
<b>Total</b>		<b>\$ 6,619,100</b>	<b>\$ 6,038,200</b>	<b>\$ 5,238,100</b>



**Fees for Services:** Fees for services include a wide range of fees for various services provided by the Village. The budgeted 2022-2023 total is \$8,765,500 which is 13.4% (\$997,100) higher than the 2021-2022 budget primarily due to increased fees for rubbish collection. Rubbish collection is budgeted to generate revenue totaling \$4.0 million which is 3% (\$119,000) higher than the prior year budget. Ambulance fee revenue of \$1,100,000 is also higher by 37% (\$300,000) as the Fire Department started receiving Medicaid reimbursements for ambulance service. Fire Academy revenue budgeted at \$1,400,000 is 25.5% (\$300,500) higher as the Academy plans to offer CPAT testing next year. The charts below illustrate historical and budgeted revenue for the Rubbish Collection and General Fund Service fees.



**Reimbursements:** Reimbursements of \$1,891,000 is 22.3% (\$542,000) lower than the prior year budget and are mainly proceeds reimbursing the Village's expenses and includes the following proceeds

- Lockport Fire Agreement (\$1,550,000) The Village has an agreement with the Lockport Township Fire Protection District that defines what areas of the Village are to be primarily served by the Lockport Township Fire Protection District. The Village receives 50% of the property taxes and received by the Lockport Township Fire Protection District for the service area within the Village's and the District's shared boundaries. The funds can only be used to primarily benefit the areas within both the Village and the Lockport and Plainfield Fire Protection District area.
- Workers' Compensation Reimbursement (\$10,000)
- Retiree's and Cobra insurance contributions (\$120,000)
- Other reimbursements for police special detail, legal, training, and services (\$211,000)

**Bond/Lease Proceeds:** Included in the 2022-2023 proposed budget is \$1,560,000 to account for two new lease agreements for capital investments in the Fire Department of new 15' Aerial Ladder truck valued at \$1,500,000 and for a Fire Investigation vehicle totaling \$60,000. More information on the investment is included in the Capital Projects section and the Debt Service sections of the Budget Document.

**Interest:** Interest earnings are budgeted \$60,000 which is 76% (\$190,000) lower than the prior year budget as average interest rate on investments had dropped.

**Other Proceeds:** Other proceeds budgeted total \$1,206,800 is 165.5% (752,200) higher than the prior year budget and include developer contributions, rent, and the sale of assets.

### **General Fund Expenses**

As compared to the 2021-2022 Budget, expenses are increasing overall by 26.7% (\$15,223,100).

**Salaries and Benefits:** Salaries and benefits, budgeted at \$26,660,100 are increasing in the General Fund by 2.8% (\$718,100) primarily related to the cost of living and negotiated union increases combined with an increased minimum wage for current full-time and part-time staff. Increases are also due to the budgeted conversion of 6 part-time firefighter positions to full-time positions and due to the addition of one full-time position within the Police Department. The increases are partially offset by a decreased IMRF contribution rate, lower budgeted pension expenses.

**Contractual Services:** Contractual Services, budgeted at \$13,164,590, are projected to increase by 2.2% (\$282,690). Included in contractual services expenses is \$1.5 million (decreased by \$200,000) for the Villages insurance fees to S.W.A.R.M., \$1 million (increased by \$116,700) for Information Technology licensing, maintenance and software service agreements, \$3.7 million (increased by \$200,000) for the Village's waste management agreement, \$1,177,000 (increased \$197,000) for administration consulting fees, mosquito abatement and small business grants, and \$910,000 (increased \$10,000) for landscaping and pond maintenance services. Most other department budgets include contractual service expenses in line with the prior year budget. Budgeted contractual services also include communications (\$1.3 million), equipment maintenance (\$623,000), legal service (\$577,000), consulting services (\$322,000), training (\$206,700), engineering (\$225,000), and building maintenance (\$203,000).

**Commodities:** Commodities, budgeted at \$2,291,500, are budgeted to increase by 15.1% (\$300,900) which is primarily related to increased computer supplies (\$136,500), merchant account fees (\$50,000), and Fire Academy supplies (\$75,000).

**Capital:** Capital expenses are budgeted to be \$8,634,800 and are 85.7% higher than budgeted in 2021-2022. Detail of capital budgeted in the General fund is included in the section 7 of the budget document.



**Other Expenses:** Other expenses are budgeted to be \$5,194,000 and are 335% (\$4,000,000) higher than budgeted in 2021-2022. Other expenses include developer and business incentive payments, reserves for uncollectible receivables, and reserves for litigation. The increase from the prior year is related to the expected opening of new businesses in the budget year.

**Transfers:** Transfer expenses budgeted for 2022-2023 total \$14,685,500.

- Debt Service Transfer - \$5,379,000 to fund bond principal and interest payments (details are highlighted in the section 8 of the budget document)
- Fire Pension Transfer - \$612,500
- Police Pension Transfer - \$2,482,000
- Recreation Fund Transfer - \$1,202,700
- Recreation Aquatic Center Transfer - \$716,100
- Recreation Athletic & Event Center- \$81,200
- Facility Construction Fund - \$1,212,000
- Water & Sewer Fund ARPA Grant- \$3,000,000

A detailed schedule of all budgeted transfers between funds is included on the final page of this section.

### **Water and Sewer Fund**

The Water and Sewer Fund is operated as proprietary fund, which is a fund used to account for activities similar to those found in the private sector. The Water and Sewer Fund accounts for the provision of water and sewer services to the residents of the Village. Revenue is primarily generated from water and sewer fees billed to the Village residents and businesses. Additional sources of revenue include interest income, expense reimbursements and in some years may include grants, sale of assets, and miscellaneous revenue. Expenses include all activities necessary to provide water and sewer services, including administration, operations, maintenance, billing and collection, financing, and related debt service. For 2022-2023, Water and Sewer fund revenue of \$24,807,900 is projected to increase by 19.6% (\$4,060,900) over the 2021-2022 budget and expenses of \$26,231,550 are projected to increase by 6.0% (\$1,477,250). Overall, the Water and Sewer fund exhibits a net loss of \$1,423,550 and the proposed use of reserve funds.

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Water and Sewer Fund Revenue</b>							
Grants	139,848	227,217	-			-	-
Fees for Services	18,398,813	20,253,467	20,577,000	20,576,000	21,777,900	1,200,900	5.8%
Other Proceeds	204,924	1,151,534	-	259,500	-	-	-
Interest	798,143	37,293	40,000	10,000	-	(40,000)	-100.0%
Reimbursements	398,004	179,217	130,000	31,000	30,000	(100,000)	-76.9%
Transfers			-		3,000,000	3,000,000	100.0%
<b>Total Revenues</b>	<b>19,939,732</b>	<b>21,848,728</b>	<b>20,747,000</b>	<b>20,876,500</b>	<b>24,807,900</b>	<b>4,060,900</b>	<b>19.6%</b>
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Water and Sewer Fund Expenses</b>							
Salaries	2,800,491	2,861,354	3,229,600	3,091,100	3,279,200	49,600	1.5%
Benefits	1,056,683	1,176,142	1,283,000	1,262,300	1,205,000	(78,000)	-6.1%
Contractual Services	3,663,156	3,539,913	4,362,000	4,359,000	4,268,000	(94,000)	-2.2%
Commodities	1,413,960	1,072,262	1,484,000	1,334,000	1,474,000	(10,000)	-0.7%
Capital	7,559,659	11,071,595	11,633,000	9,245,700	13,106,100	1,473,100	12.7%
Debt Service	2,292,234	2,706,416	2,727,700	2,727,700	2,667,250	(60,450)	-2.2%
Other	95,240	596,528	35,000	35,000	35,000	-	0.0%
Transfers	3,376,000	3,230,000	-	-	197,000	197,000	100.0%
<b>Total Expenses</b>	<b>22,257,422</b>	<b>26,254,210</b>	<b>24,754,300</b>	<b>22,054,800</b>	<b>26,231,550</b>	<b>1,477,250</b>	<b>6.0%</b>
<b>Net</b>	<b>(2,317,690)</b>	<b>(4,405,482)</b>	<b>(4,007,300)</b>	<b>(1,178,300)</b>	<b>(1,423,650)</b>	<b>2,583,650</b>	<b>-64.5%</b>

### **Water and Sewer Fund Revenue**

**Fees for Services:** Fees for services total \$21,777,900 and are primarily for include water consumption service fees of \$9,473,100 and sewer service fees of \$11,554,200. Compared to the prior fiscal year budget, water fees are budgeted to be 5% (\$451,100) higher than the prior year budget primarily due to proposed fee increase. The proposed increase would increase the regular resident rate from \$7.08 per 1,000 gallons to \$7.43. Budgeted sewer fees of are also 5% (\$550,200) higher than the prior year budget due to a fee increase in the regular resident rate from \$9.49 per 1,000 gallons to \$9.96. Other budgeted fees include the following:

- Late water bill payment charges & surcharges (\$500,000)
- Tap on fees (\$200,000)
- Reconnection Fees (\$45,000)
- Non-Sufficient Funds Fees (\$5,000)

**Reimbursements:** Reimbursements of \$31,000 are 76% (\$99,000) lower than the prior year budget and are mainly proceeds reimbursing the Water and Sewer fund for the sale of water meters to commercial and industrial businesses. The increased budget in the prior year reflected reimbursement for anticipated development projects.

**Interest:** Interest earnings are budgeted \$10,000 which is 75% (\$30,000) lower than the prior year budget as average interest rate on investments had dropped and the prior year beginning cash and reserve balances included unspent bond proceed balances.

**Transfers:** Total Transfer revenue budgeted for 2022-2023 is \$3,000,000 which is a portion of the American Rescue Plan Act (ARPA) grant revenue received by the Village to be used in necessary investments in water and infrastructure improvements that improve access to clean drinking water. The budgeted transfer is proposed to help fund the capital construction of Well #14.

### **Water and Sewer Fund Expenses**

As compared to the 2021-2022 Budget, proposed budgeted expenses are increasing overall by 6.0% (\$1,477,250).

**Salaries and Benefits:** Salaries budgeted at \$3,279,200, are increasing by 1.5% (\$49,600) primarily related cost of living and negotiated union increases averaged at 3.75% for full-time employees. However due to turnover and reorganization in the department, budgeted full-time salaries in the sewage treatment and collection cost centers decreased by 2%. Budgeted part-time, overtime and temporary expenses total \$509,000 and are unchanged from the 2021-2022 adopted budget.

Benefits budgeted at \$1,205,000 are decreasing by 6.1% (\$78,000) due in part to a reduction in expected insurance expenses of 8.4% (\$53,400) and to a 7.9% (\$29,100) reduction in required IMRF employer contribution expenses. This is partially offset by increased Medicare and Social Security expenses of 1.5% (\$3,900) related to increased salaries.

**Contractual Services:** Contractual Services included in the budget totaling \$4,268,000 are 2.2% (94,000) lower than the prior year budget. Budgeted expenses include engineering and plan reviews (\$1,170,000), wells, wastewater treatment and pump station electric service (\$1,127,000), equipment maintenance (\$590,000), and well maintenance (\$300,000). Decreased expenses from the prior year budget include decreased expected equipment maintenance (\$50,000) and engineering (\$25,000).

**Commodities:** Commodities, budgeted at \$1,205,000, are budgeted to decrease by 0.7% (\$10,000) due to slightly lower operating supplies. Budgeted expenses include water meters (\$450,000), gasoline (\$80,000) and other operating supplies (\$835,000) which include, chlorines, Ion exchange salt, plumbing supplies, hardware, polymer solvent and cleaner, lab supplies, and other water distribution and wastewater treatment chemicals and operating supplies.

**Capital:** Capital expenses are budgeted to be \$13,106,100 and are 12.7% higher than budgeted in 2021-2022. Detail of capital budgeted in the Water and Sewer fund is included in the section 7 of the budget document.

**Other Expenses:** Other expenses are budgeted to be \$35,000 and unchanged from 2021-2022. Other expenses in the 2022-2023 budget include reserves for uncollectible receivables.

**Debt Service:** Budgeted debt service totals \$2,667,250 and includes principal and interest payments for the 2019 Bond issue and the 2021B Refunding Bond. Additional detail of debt budgeted in the Water and Sewer fund is included in the section 8 of the budget document.

**Transfers:** Transfer expenses budgeted for 2022-2023 total \$197,000 which is for expenses in the Water and Sewer - Lake Michigan Fund.

### **Water and Sewer - Lake Michigan Fund**

On February 16, 2022, the Village Board voted to join the newly formed Regional Water Commission in order to secure a future source of clean drinking water for the Village of Romeoville. The Village's current water distribution operates using deep and shallow wells that pump water from underground aquifers which are projected to be unsustainable around 2040. Romeoville became one of six southwest suburban communities to form the Regional Water Commission whose goal is to deliver Lake Michigan Water to the region by 2030. The Water and Sewer – Lake Michigan Fund was established with the 2022-2023 Budget year to track engineering, construction and other expenses related to the Commission as well as accounting for necessary internal infrastructure improvements. This fund is operated as a proprietary fund and part of the Water and Sewer operations. For 2022-2023, transfer revenue of \$197,000 is budgeted from the Water & Sewer fund and will be used to fund contractual services expenses totaling \$197,000 which is the commission joining fee and internal engineering expenses.

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Lake Michigan</b>							
Transfers			-		197,000	197,000	100.0%
<b>Total Revenues</b>	-	-	-	-	197,000	197,000	100.0%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Lake Michigan</b>							
Contractual Services					197,000	197,000	100.0%
<b>Total Expenses</b>	-	-		-	197,000	197,000	100.0%
<b>Net</b>	-			-	-	-	-

### **Recreation Fund**

The Recreation Fund purpose is to account for property taxes that are legally restricted for recreation purposes as well as other taxes, user fees, and other charges for services that are assigned for recreation purposes. Revenue includes property taxes, hotel/motel taxes, recreation program and rental fees, donations, grants, expense reimbursements, transfers, interest income and miscellaneous reimbursements. Expenses include recreation operations, program expenses, park maintenance, and facility maintenance. For 2022-2023, the Recreation Fund revenue is projected to increase by 6.7% (\$460,500) over the 2021-2022 budget and expenses are projected to decrease by 9.3% (\$746,300). Overall, the Recreation Fund exhibits a net gain of \$46,700.

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Recreation Revenue</b>							
Property Taxes	2,850,768	3,087,318	3,343,000	3,343,000	3,435,100	92,100	2.8%
Other Taxes	519,143	502,773	500,000	600,000	675,800	175,800	35.2%
Grants	-	190,464	191,400	191,400	532,800	341,400	178.4%
Fees for Services	778,747	291,877	904,900	722,050	1,155,100	250,200	27.6%
Other Proceeds	297,880	37,758	267,500	141,000	330,000	62,500	23.4%
Interest	63,496	6,738	10,000	1,000	2,000	(8,000)	-80.0%
Reimbursements	6,201	19,744	10,000	800	-	(10,000)	-100.0%
Transfers	1,596,200	1,596,200	1,646,200	1,646,200	1,202,700	(443,500)	-26.9%
<b>Total Revenues</b>	<b>6,112,435</b>	<b>5,732,872</b>	<b>6,873,000</b>	<b>6,645,450</b>	<b>7,333,500</b>	<b>460,500</b>	<b>6.7%</b>
<b>Recreation Expenses</b>							
Salaries	2,367,106	2,026,569	2,975,000	2,466,900	2,988,600	13,600	0.5%
Benefits	672,482	676,072	877,900	785,500	853,100	(24,800)	-2.8%
Contractual Services	866,111	563,868	1,144,900	873,500	1,050,400	(94,500)	-8.3%
Supplies	496,188	253,508	658,400	550,400	965,100	306,700	46.6%
Capital	824,398	898,239	1,910,000	1,496,100	1,155,000	(755,000)	-39.5%
Debt Service	7,166	7,165	9,000	7,200	-	(9,000)	-100.0%
Other	254,192	257,694	260,000	260,000	260,000	-	0.0%
Transfers	14,168	14,300	197,900	355,053	14,600	(183,300)	-92.6%
<b>Total Expenses</b>	<b>5,501,811</b>	<b>4,697,415</b>	<b>8,033,100</b>	<b>6,794,653</b>	<b>7,286,800</b>	<b>(746,300)</b>	<b>-9.3%</b>
<b>Net</b>	<b>610,624</b>	<b>1,035,457</b>	<b>(1,160,100)</b>	<b>(149,203)</b>	<b>46,700</b>	<b>1,206,800</b>	<b>-104.0%</b>

### **Recreation Fund Revenue**

**Property Taxes:** In the proposed 2022-2023 budget in the Recreation Fund, property tax revenue totals \$3,435,100 representing an 2.8% (\$92,100) increase from the prior year budget. The increase in the Recreation fund is related to an increased levy for Recreation and Special Recreation purposes to better serve the resident.

**Hotel/Motel Taxes:** Other taxes in the Recreation Fund are entirely the Hotel/Motel tax. The Village imposes a 9% tax on the privilege of renting, letting, or leasing a hotel or motel room within the Village. The Village has 7 hotels/motels. Taxes in the proposed 2022-2023 budget in the Recreation Fund total \$675,800, approximately 35% (\$175,800) higher than in 2021-2022, as actual revenue in 2021-2022 is trending higher as pandemic restrictions have lessened.



**Grants:** Grant revenue of \$532,800 is budgeted for FY2022-2023 and represents the 50% of the state grant for Lake Strini from the Illinois Department of Natural Resources and an additional \$191,400 for 50% of the Romeo Crossings Park project. A \$150,000 grant application was also submitted for Romeo Crossing to the Illinois Department of Commerce and Economic Opportunity.

**Fees for Services:** Budgeted fees for services total \$1,155,100 which is 27.6% (250,200) higher as recreation programs and rentals and specifically Day Camp are expected to operate without COVID-19 restrictions and enrollment is projected to be increased. Budgeted revenue includes the following:

- **Programming**
  - Day Camp (\$195,300)
  - Health and Fitness (\$150,000)
  - Youth programs (\$145,700)
  - Gymnastics (\$103,600)
  - Early Childhood (\$96,200)
  - Youth Athletics (\$86,000)
  - Senior programs (\$7,000)
  - Adult Athletics (\$11,400)
  - Other programs (11,400)
- **Rentals, Events, and Sales**
  - Special Events (\$187,600)
  - Rental (\$90,000)
  - Field Maintenances Fees (\$24,400)
  - Birthday Parties (\$17,300)
  - Dog Park (\$11,400)
  - Other (\$17,800)

**Other & Reimbursements:** Other proceeds and reimbursements combined total \$330,000 in the proposed budget and are 23.4% (\$62,500) higher than the prior year budget. The budgeted total includes \$295,000 towards sponsorship and fees for Romeofest and a large-scale concert event. In addition, \$35,000 is budgeted in donation revenue.

**Interest:** Interest earnings are budgeted \$2,000 and are 80% (\$8,000) lower than the prior year budget due to projected lower interest rates on investments and a projected lower reserve balance in the Recreation fund.

**Transfers:** Total Transfer revenue budgeted for 2022-2023 is \$1,202,700 and is the operating transfer from the General Fund.

### **Recreation Fund Expenses**

As compared to the 2021-2022 Budget, expenses of \$7,286,800 are decreasing overall by 9.3% (\$743,300) primarily due to reduced capital projects budgeted in 2022-2023.

**Salaries and Benefits:** Salaries, budgeted at \$2,988,600, are increasing by 0.5% (\$13,600). Full-time salaries are increasing by 6.6% (\$115,100) primarily due to the cost of living and negotiated increases for full-time and union staff and due to turnover. Part-time and seasonal wages are budgeted to be 6.9% (\$76,500) lower than the prior year budget but is still 45% (\$321,000) higher than projected 2021-2022 expenses. The increase from the projected year-end reflects the increased Illinois minimum wage for most of the seasonal staff and increased staffing for the projected increased enrollment of programs. Budgeted overtime for 2022-2023 is 19.8% (\$25,000) lower than the 2021-2022 budget. 2022-2023 budgeted benefits of \$853,100 are decreasing 2.8% (\$24,800) due to reduced health insurance expenses (\$11,700) and reduced IMRF (\$18,700) and is partially offset by increased Social Security and Medicare (\$2,600).

**Contractual Services:** Contractual Services, budgeted at \$1,050,400, are projected to decrease by 8.3% (\$94,500) primarily due to an expected decrease in building maintenance (\$60,000), field maintenance (\$20,000) and other contractual services (\$11,000) to be more in line with actual expense trends.

**Commodities:** Commodities, budgeted in 2022-2023 at \$965,100, are projected to increase by 46.6% (\$305,700) compared to the prior year budget. The increase is primarily related to special event expenses. As the restrictions related to Covid-19 have been lifted, the Village is planning on hosting Romeofest this year and in addition, added a large-scale concert to the schedule of special events.

**Capital:** Capital expenses included in the 2022-2023 Budget total \$1,155,000 and are 39.5% lower than budgeted in 2021-2022. Detail of capital budgeted in the Recreation fund is included in the Section 7 of the budget document.

**Debt Service:** Debt service budget in the prior year total \$9,000 for strength equipment lease payments is not included in the 2022-2023 budget as the debt obligation is completed.

**Other Expenses:** Other expenses are budgeted to be \$260,000 and are the same as in the FY2021-2022 budget and include a \$260,000 SRA payment and a \$9,000 payment for strength equipment.

**Transfers:** Total Transfer expenses budgeted for 2022-2023 is \$14,600 to the Debt Service fund as partial payment for park improvement projects financed through the GO 2014 bonds.

### Other Recreation Related Funds

The chart below and on the next page highlights fund revenue and expenses for the Recreation Real Estate Tax Transfer Fund, the Recreation Athletic and Event Center Fund, and the newly created Recreation Aquatic Center Fund. The Aquatic Center is scheduled to open during the 4<sup>th</sup> quarter of the fiscal year, and revenue and expenses budgeted for 2022-2023 in this fund reflect only a partial year.

### Recreation Real Estate Tax Transfer Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Recreation RET Fund</b>							
TIF Property Taxes							
Other Taxes	1,033,333	631,251	600,000	600,000	605,000	5,000	0.8%
Grants	147,632	78,232	2,047,900	1,797,500	800,000	(1,247,900)	-60.9%
Fees for Services	5,727	5,740	6,000	6,000	6,000	-	0.0%
Interest	12,803	1,295	-	100	-	-	-
<b>Total Revenues</b>	<b>1,199,496</b>	<b>716,518</b>	<b>2,653,900</b>	<b>2,403,600</b>	<b>1,411,000</b>	<b>(1,242,900)</b>	<b>-46.8%</b>
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Recreation RET Fund</b>							
Capital	569,215	127,888	2,559,900	2,054,900	1,420,000	(1,139,900)	-44.5%
Other	14,603	9,175	18,000	18,000	18,000	-	0.0%
Transfers	200,000	200,000	200,000	200,000	200,000	-	0.0%
<b>Total Expenses</b>	<b>783,817</b>	<b>337,063</b>	<b>2,777,900</b>	<b>2,272,900</b>	<b>1,638,000</b>	<b>(1,139,900)</b>	<b>-41.0%</b>
<b>Net</b>	<b>415,679</b>	<b>379,455</b>	<b>(124,000)</b>	<b>130,700</b>	<b>(227,000)</b>	<b>(103,000)</b>	<b>83.1%</b>

### Recreation A&E Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Recreation A&amp;E</b>							
Grants	-	13,095	-			-	-
Fees for Services	625,812	418,481	832,000	770,779	932,500	100,500	12.1%
Other Proceeds	20,306	46,828	15,000	13,450	26,000	11,000	73.3%
Transfers	-	-	183,300	340,453	81,200	(102,100)	-55.7%
<b>Total Revenues</b>	646,118	478,404	1,030,300	1,124,682	1,039,700	9,400	0.9%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Recreation A&amp;E</b>							
Salaries	312,677	304,328	527,500	409,900	466,800	(60,700)	-11.5%
Benefits	58,769	66,195	106,900	88,200	96,300	(10,600)	-9.9%
Contractual Services	273,046	226,802	330,200	294,000	285,800	(44,400)	-13.4%
Supplies	23,225	16,684	41,200	24,000	38,300	(2,900)	-7.0%
Capital	100,033	6,979	24,500	20,000	152,500	128,000	522.4%
<b>Total Expenses</b>	767,750	620,988	1,030,300	836,100	1,039,700	9,400	0.9%
<b>Net</b>	(121,631)	(142,584)	-	288,582	-	-	-

### Recreation Aquatic Center

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Recreation Aquatic Center</b>							
Grants						-	-
Fees for Services					69,100	69,100	100.0%
Other Proceeds					900	900	100.0%
Transfers					716,100	716,100	100.0%
<b>Total Revenues</b>	-	-	-	-	786,100	786,100	100.0%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Recreation Aquatic Center</b>							
Salaries					439,900	439,900	100.0%
Benefits					73,500	73,500	100.0%
Contractual Services					129,000	129,000	100.0%
Supplies					103,700	103,700	100.0%
Capital					40,000	40,000	100.0%
<b>Total Expenses</b>	-	-	-	-	786,100	786,100	100.0%
<b>Net</b>	-	-	-	-	-	-	-

### Other Operating Funds

#### Motor Fuel Tax Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Motor Fuel Tax Revenue</b>							
Other Taxes	1,483,114	1,656,107	1,750,000	1,665,800	1,700,000	(50,000)	-2.9%
Grants	-	1,307,535	871,700	871,700		(871,700)	-100.0%
Interest	45,818	5,024	10,000	1,000	1,000	(9,000)	-90.0%
Transfers	321,000	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,849,931</b>	<b>2,968,666</b>	<b>2,631,700</b>	<b>2,538,500</b>	<b>1,701,000</b>	<b>(930,700)</b>	<b>-35.4%</b>
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Motor Fuel Tax Expenses</b>							
Contractual Services	676,774	632,104	915,000	915,000	865,000	(50,000)	-5.5%
Supplies	278,543	272,489	450,000	450,000	450,000	-	0.0%
Capital	-	-	811,000	-	2,835,000	2,024,000	249.6%
<b>Total Expenses</b>	<b>955,317</b>	<b>904,593</b>	<b>2,631,700</b>	<b>1,365,000</b>	<b>4,150,000</b>	<b>1,518,300</b>	<b>57.7%</b>
<b>Net</b>	<b>894,614</b>	<b>2,064,073</b>	<b>-</b>	<b>1,173,500</b>	<b>(2,449,000)</b>	<b>(2,449,000)</b>	<b>100.0%</b>

#### Local Motor Fuel Tax Fund

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Local MFT Revenue</b>							
Other Taxes	941,383	950,690	950,000	950,000	950,000	-	0.0%
Grants					560,000	560,000	100.0%
Other Proceeds	58,327	51,925	65,000	30,000	30,000	(35,000)	-53.8%
<b>Total Revenues</b>	<b>999,710</b>	<b>1,002,615</b>	<b>1,015,000</b>	<b>980,000</b>	<b>1,540,000</b>	<b>525,000</b>	<b>51.7%</b>
	2020 Actual	2021 Actual	2022 Budget	2019 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Local MFT Expenses</b>							
Capital	911,407	716,222	610,000	560,000	1,450,000	840,000	137.7%
Other	97,918	172,322	405,000	275,000	275,000	(130,000)	-32.1%
<b>Total Expenses</b>	<b>1,009,325</b>	<b>888,544</b>	<b>1,015,000</b>	<b>835,000</b>	<b>1,725,000</b>	<b>710,000</b>	<b>70.0%</b>
<b>Net</b>	<b>(9,615)</b>	<b>114,071</b>	<b>-</b>	<b>145,000</b>	<b>(185,000)</b>	<b>(185,000)</b>	<b>-100.0%</b>

### **Debt Service Fund**

The Debt Service Fund purpose is to account for the repayment of government long-term debt. Revenue includes transfers, interest income, and in some year may include property taxes or bond proceeds from debt refinancing. Expenses include principal and interest repayment and account servicing fees. For 2022-2023, the Debt Service Fund revenue of \$5,593,600 is projected to increase by 9.8% (\$501,000) over the 2021-2022 budget and expenses of \$5,592,500 are projected to decrease by 9.8% (\$499,900), reflecting changes in load payments due during the fiscal year. Additional detail of Village's outstanding long-term debt is provided in section 8 of the budget document.

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Debt Service</b>							
Interest	88,765	4,641	-	-	-	-	-
Transfers	6,084,568	6,151,600	5,092,600	5,092,600	5,593,600	501,000	9.8%
<b>Total Revenues</b>	6,173,333	6,156,241	5,092,600	5,092,600	5,593,600	501,000	9.8%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Debt Service</b>							
Debt Service	7,970,478	8,923,769	5,092,600	5,092,600	5,592,500	499,900	9.8%
<b>Total Expenses</b>	7,970,478	8,923,769	5,092,600	5,092,600	5,592,500	499,900	9.8%
<b>Net</b>	(1,797,145)	(2,767,528)	-	-	1,100	1,100	-



### Capital Improvement Funds

The Capital Improvement Funds account for the cost of construction of new facilities, infrastructure improvements, and major capital purchases. The charts below highlight comparative revenue and expenses for the Facility Construction Fund, the 2001A Bond Fund, and the 2004 Bond Fund. Revenue included is primarily interest income, transfers, grants, and in some years bond proceeds. All three of the funds are using some revenue and bond proceeds received in prior years to fund a portion of the 2022-2023 proposed capital projects in the budget. The Facility Construction Fund also includes a transfer of \$1,212,000 from the General Fund.

Also included in this section is the Normantown Road Business District Fund which was established to account for revenue generated from a special tax from sales in the designated business district. Expenditures in this fund are primarily for improvement that facilitate greater diversification of land uses, improve business retention, improve public transportation, and supporting the needs of the Village residents. Expenses budgeted in 2022-2023 include \$150,000 for the resurfacing of the Normantown Frontage Road.

Additional details of all of Village's proposed capital projects are included in the Capital Projects section of the Budget Document.

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Facility Construction Fund</b>							
Grants	-	-	3,000,000	3,000,000		(3,000,000)	-100.0%
Other Proceeds	-	2,304,737	-			-	-
Interest	138,158	11,500	20,000	20,000		(20,000)	-100.0%
Transfers	4,000,000	-	-		1,212,000	1,212,000	-
<b>Total Revenues</b>	<b>4,138,158</b>	<b>2,316,237</b>	<b>3,020,000</b>	<b>3,020,000</b>	<b>1,212,000</b>	<b>(1,808,000)</b>	<b>-59.9%</b>
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Facility Construction Fund</b>							
Contractual Services	-	2,694	-			-	-
Capital	3,667,291	6,151,512	6,000,000	6,412,600	3,072,600	(2,927,400)	-48.8%
<b>Total Expenses</b>	<b>3,667,291</b>	<b>6,154,206</b>	<b>6,000,000</b>	<b>6,412,600</b>	<b>3,072,600</b>	<b>(2,927,400)</b>	<b>-48.8%</b>
<b>Net</b>	<b>470,867</b>	<b>(3,837,969)</b>	<b>(2,980,000)</b>	<b>(3,392,600)</b>	<b>(1,860,600)</b>	<b>1,119,400</b>	<b>-37.6%</b>

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>2001 A</b>							
Grants	-						-
Other Proceeds	595,955	289,946					-
Interest	1,101	112	-	100	-	-	-
<b>Total Revenues</b>	597,056	290,058	-	100	-	-	0.0%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>2001 A</b>							
Capital	60,000	177,795	475,000	415,000	-		-100.0%
<b>Total Expenses</b>	60,000	177,795	475,000	415,000	-	-	0.0%
<b>Net</b>	537,056	112,263	(475,000)	(414,900)	-	-	0.0%

	2020 Actual	2020 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>2004</b>							
Grants		-	190,000	190,000	-	(190,000)	-100.0%
Other Proceeds	125,000	397,281	-			-	-
Interest	16,148	1,614	-			-	-
<b>Total Revenues</b>	141,148	398,895	190,000	190,000	-	(190,000)	-100.0%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>2004</b>							
Capital	87,553	331,567	1,223,000	1,098,000	-	(1,223,000)	-100.0%
<b>Total Expenses</b>	87,553	331,567	1,223,000	1,098,000	-	(1,223,000)	-349.4%
<b>Net</b>	53,595	67,328	(1,033,000)	(908,000)	-	1,033,000	-295.1%

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Normantown Rd Business District</b>							
Other Taxes	153,672	176,716	200,000	185,000	210,000	10,000	5.0%
Grants					150,000	150,000	-
Other Proceeds					25,000	25,000	-
Interest	512	296	-	100		-	-
<b>Total Revenues</b>	154,185	177,012	200,000	185,100	385,000	185,000	92.5%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Normantown Rd Business District</b>							
Contractual Services					25,000	25,000	-
Capital	-	32,400	-	30,000	150,000	150,000	-
Other			200,000			(200,000)	-100.0%
<b>Total Expenses</b>	-	32,400	200,000	30,000	175,000	(25,000)	-12.5%
<b>Net</b>	154,185			155,100	210,000	210,000	-

### ***Tax Increment Financing (TIF) Funds***

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Tax Increment Financing (TIF) Funds are established to account for the revenue and expenses from an established TIF district within the Village. TIF's are used to assist the Village in facilitating development or redevelopment of a certain area by utilizing future tax revenues to pay for necessary public improvements. When an area is designated a TIF district, the amount of property tax the area generates is set as a base Equalized Assessed Valuation (EAV) amount. The EAV is the county assessor's way of assigning similar taxes to similar structures and spreading the property tax burden equally. As property values increase, all property tax growth above that amount can be used to pay back bonds issued to pay upfront costs or can be used on a pay-as-you-go basis for individual projects. At the conclusion of the 23-year period, all property taxes are collected at the increased levels and the increment is no longer collected. Homeowners benefit from a successful TIF in several ways:

- Property values in the Village of Romeoville are generally improved.
- Certain public improvements in the TIF area – (water, sewer, streets) can be paid for through sources other than general property taxes.
- Increased business activity can mean that less homeowner property taxes are required to provide for essential services.

The FY2022-2023 proposed budget includes 9 TIF district Funds. Total TIF tax revenue budgeted in all funds combined is \$6,362,000 which is approximately 5.2% (\$347,000) lower than the prior year budget but 1.5% (\$91,400) higher than the projected year-end total. Total revenue in all TIF funds of \$11,490,200 includes transfer revenue of \$5,125,000 into the Downtown TIF from the adjacent Marquette TIF (\$3,125,000) and the Bluff Road TIF (\$2,000,000) and is being used to help develop the new community Aquatic Center scheduled to open in 2022-2023. Total expenses in all TIF funds are \$18,069,300 which is 35.3% lower than the prior year. The primary uses of the budgeted expenses are being used for the construction of the aquatic facility and other capital in the Downtown TIF (\$5,940,000), debt payment transfer from the Downtown TIF (\$2,853,000), transfers and taxing body distributions from the Marquette TIF (\$4,178,500) debt payments in the Upper Gateway North TIF (\$180,800), incentive payments and transfers in the Bluff Road TIF (\$3,600,000), and preliminary capital expenses (\$415,000) in the newly formed Airport Road TIF. Additional details are outlined in both the Capital Projects and Debt Service sections of the Budget document. The summary of each TIF fund is illustrated in the charts on the following pages.

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Downtown TIF</b>							
TIF Property Taxes	705,632	739,367	750,000	750,000	780,500	30,500	4.1%
Fees for Services				200			
Interest	139,543	38,317	25,000	3,000	2,000	(23,000)	-92.0%
Reimbursements	14,734	9,380	-	-			
Bond/Lease Proceeds	20,452,752	-	-	1,985,000			
Transfers	876,000	3,027,500	2,284,800	2,284,800	5,125,000	2,840,200	124.3%
<b>Total Revenues</b>	<b>22,188,660</b>	<b>3,814,564</b>	<b>3,059,800</b>	<b>5,023,000</b>	<b>5,907,500</b>	<b>2,847,700</b>	<b>93.1%</b>
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Downtown TIF</b>							
Contractual Services	6,179	63,500	878,500	871,700	670,500	(208,000)	-23.7%
Capital	982,493	6,580,885	18,126,000	13,500,000	5,940,000	(12,186,000)	-67.2%
<b>Total Expenses</b>	<b>3,006,459</b>	<b>9,580,470</b>	<b>21,952,900</b>	<b>19,585,000</b>	<b>9,463,500</b>	<b>(12,489,400)</b>	<b>-56.9%</b>
<b>Net</b>	<b>19,182,201</b>	<b>(5,765,906)</b>	<b>(18,893,100)</b>	<b>(14,562,000)</b>	<b>(3,556,000)</b>	<b>15,337,100</b>	<b>-81.2%</b>

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Marquette TIF</b>							
TIF Property Taxes	3,452,693	3,404,342	3,649,000	3,400,000	3,375,000	(274,000)	-7.5%
Interest	14,652	1,500	1,000	100	100	(900)	-90.0%
<b>Total Revenues</b>	<b>3,467,345</b>	<b>3,405,842</b>	<b>3,650,000</b>	<b>3,400,100</b>	<b>3,375,100</b>	<b>(274,900)</b>	<b>-7.5%</b>
	2020 Actual	2021 Actual	2022 Budget	2019 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Marquette TIF</b>							
Contractual Services	1,209,154	1,174,790	1,246,200	1,172,900	1,053,500	(192,700)	-15.5%
Capital	-	81,812	119,000	115,300	-	(119,000)	-100.0%
<b>Total Expenses</b>	<b>2,467,154</b>	<b>4,844,102</b>	<b>3,650,000</b>	<b>3,573,000</b>	<b>4,178,500</b>	<b>528,500</b>	<b>14.5%</b>
<b>Net</b>	<b>1,000,191</b>	<b>(1,438,260)</b>	<b>-</b>	<b>(172,900)</b>	<b>(803,400)</b>	<b>(803,400)</b>	<b>-100.0%</b>

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Romeo TIF</b>							
TIF Property Taxes	31,335	30,879	31,000	31,000	31,500	500	1.6%
Interest	4,515	465	500	100	100	(400)	-80.0%
<b>Total Revenues</b>	<b>35,851</b>	<b>31,344</b>	<b>31,500</b>	<b>31,100</b>	<b>31,600</b>	<b>100</b>	<b>0.3%</b>
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Romeo TIF</b>							
Contractual Services	1,500	6,500	31,500	26,500	36,000	4,500	14.3%
Capital							-
<b>Total Expenses</b>	<b>1,500</b>	<b>6,500</b>	<b>31,500</b>	<b>26,500</b>	<b>36,000</b>	<b>4,500</b>	<b>12.5%</b>
<b>Net</b>	<b>34,351</b>	<b>24,844</b>		<b>4,600</b>	<b>(4,400)</b>	<b>(4,400)</b>	<b>0.0%</b>

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Upper Gateway TIF</b>							
TIF Property Taxes	2,154	100,668	800,000	180,200	200,000	(600,000)	-75.0%
Reimbursements	775	-	800	-	-	(800)	-100.0%
<b>Total Revenues</b>	2,929	100,668	800,800	180,200	200,000	(600,800)	-75.0%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Upper Gateway TIF</b>							
Contractual Services	-	-	80,000	-	-	(80,000)	-100.0%
Debt Service	2,712	91,376	720,800	163,000	180,800	(540,000)	-74.9%
<b>Total Expenses</b>	2,712	91,376	800,800	163,000	180,800	(620,000)	-77.4%
<b>Net</b>	217	9,292	-	17,200	19,200	19,200	0.0%

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Lower Gateway TIF</b>							
TIF Property Taxes	1,316	1,303	5,000	84,300	95,000	90,000	1800.0%
<b>Total Revenues</b>	1,316	1,303	5,000	84,300	95,000	90,000	1800.0%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Lower Gateway TIF</b>							
Contractual Services	1,183	-	5,000	75,900	85,500	80,500	1610.0%
<b>Total Expenses</b>	1,183	-	5,000	75,900	85,500	80,500	1610.0%
<b>Net</b>	132	1,303	-	8,400	9,500	9,500	-

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Independence TIF</b>							
TIF Property Taxes	88,392	122,284	124,000	135,400	140,000	16,000	12.9%
Other Proceeds	2,800	-	-	-	-	-	-
Transfers	382,000	560,000	-	-	-	-	-
<b>Total Revenues</b>	473,192	682,284	124,000	135,400	140,000	16,000	12.9%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Independence TIF</b>							
Contractual Services	1,691	-	124,000	124,000	100,000	(24,000)	-19.4%
Capital	476,935	96,542	-	402,000	-	-	-
<b>Total Expenses</b>	478,626	96,542	124,000	526,000	100,000	(24,000)	-19.4%
<b>Net</b>	(5,434)	585,742	-	(390,600)	40,000	40,000	-

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Bluff RD TIF</b>							
TIF Property Taxes	219,742	1,320,897	1,340,000	1,583,000	1,630,000	290,000	21.6%
<b>Total Revenues</b>	219,742	1,320,897	1,340,000	1,583,000	1,630,000	290,000	21.6%
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Bluff RD TIF</b>							
Contractual Services	84,779	754,900	900,000	778,100	1,600,000	700,000	77.8%
Other			440,000			(440,000)	-100.0%
Transfers					2,000,000	2,000,000	-
<b>Total Expenses</b>	84,779	754,900	1,340,000	778,100	3,600,000	2,260,000	168.7%
<b>Net</b>	134,963	565,997	-	804,900	(1,970,000)	(1,970,000)	-

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Normantown Rd TIF</b>							
TIF Property Taxes	-		10,000	106,700	110,000	100,000	1000.0%
<b>Total Revenues</b>	-		10,000	106,700	110,000	100,000	1000.0%
	2020 Actual	2021 Actual	2022 Budget	2019 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Normantown Rd TIF</b>							
Contractual Services					10,000	10,000	-
Other			10,000	10,000	-	(10,000)	-100.0%
Transfers						-	-
<b>Total Expenses</b>	-		10,000	10,000	10,000	-	0.0%
<b>Net</b>	-			96,700	100,000	100,000	0.0%

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Airport TIF</b>							
Other Proceeds					1,000	1,000	-
<b>Total Revenues</b>	-		-	-	1,000	1,000	-
	2020 Actual	2021 Actual	2022 Budget	2019 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Airport TIF</b>							
Contractual Services					15,000	15,000	-
<b>Total Expenses</b>	-			-	415,000	415,000	-
<b>Net</b>	-			-	(414,000)	(414,000)	0.0%



### **Police Pension Fund**

The Police Pension System (PPS) is a fiduciary component unit reported as a Pension Trust Fund. The Village's sworn police employees participate in the PPS. The PPS functions for the benefit of those employees and is governed by a five-member pension board. Two members appointed by the Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees. The Village and the PPS participants are obligated to fund all the PPS costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the contribution levels. Accordingly, the PPS is fiscally dependent on the Village. The Village funds the police pension through the police pension property tax levy which is collected in the General Fund and transferred to the Police Pension Fund. The chart below highlights FY2022-2023 budgeted revenue and expenses.

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Police Pension Revenue</b>							
Other Proceeds	660,260	749,162	750,000	750,000	775,000	25,000	3.3%
Interest	(340,206)	16,277,805	2,475,000	(675,000)	2,550,000	75,000	3.0%
Transfers	2,099,628	2,191,930	2,482,000	2,482,000	2,482,000	-	0.0%
<b>Total Revenues</b>	<b>2,419,682</b>	<b>19,218,897</b>	<b>5,707,000</b>	<b>2,557,000</b>	<b>5,807,000</b>	<b>100,000</b>	<b>1.8%</b>
	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Police Pension Expenses</b>							
Benefits	2,011,768	2,512,821	2,560,000	2,560,000	2,650,000	90,000	3.5%
Contractual Services	389,219	493,536	423,000	423,000	525,000	102,000	24.1%
<b>Total Expenses</b>	<b>2,400,987</b>	<b>3,006,357</b>	<b>2,983,000</b>	<b>2,983,000</b>	<b>3,175,000</b>	<b>192,000</b>	<b>6.4%</b>
<b>Net</b>	<b>18,695</b>	<b>16,212,540</b>	<b>2,724,000</b>	<b>(426,000)</b>	<b>2,632,000</b>	<b>(92,000)</b>	<b>-3.4%</b>

### Fire Pension Fund

The Firefighters' Pension System (FPS) is a fiduciary component unit reported as a Pension Trust Fund. The Village's sworn fire employees participate in the FPS. The FPS functions for the benefit of those employees and is governed by a five-member pension board. Two members of the Board of Trustees are appointed by the Village's Mayor, one member is elected by pension beneficiaries and two members are elected by active firefighter employees. The Village and the FPS participants are obligated to fund all the FPS costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the contribution levels. The Village funds the fire pension through the fire pension property tax levy which is collected in the General Fund and transferred to the Fire Pension Fund. The chart below highlights FY2022-2023 budgeted revenue and expenses.

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Fire Pension Revenue</b>							
Other Proceeds	204,861	251,944	215,000	273,000	280,000	65,000	30.2%
Interest	92,882	2,984,988	525,000	385,000	525,000	-	0.0%
Transfers	451,007	459,460	555,500	555,500	612,500	57,000	10.3%
<b>Total Revenues</b>	<b>748,976</b>	<b>3,696,392</b>	<b>1,295,500</b>	<b>1,213,500</b>	<b>1,417,500</b>	<b>122,000</b>	<b>9.4%</b>
	2020 Actual	2021 Actual	2022 Budget	2019 Projected	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
<b>Fire Pension Expenses</b>							
Salaries						-	-
Benefits	311,162	324,046	480,000	400,000	500,000	20,000	4.2%
Contractual Services	66,009	68,563	63,000	75,000	85,000	22,000	34.9%
Commodities	11,732	7,258	15,000	13,000	25,000	10,000	66.7%
<b>Total Expenses</b>	<b>388,903</b>	<b>399,867</b>	<b>558,000</b>	<b>488,000</b>	<b>610,000</b>	<b>52,000</b>	<b>9.3%</b>
<b>Net</b>	<b>360,073</b>	<b>3,296,525</b>	<b>737,500</b>	<b>725,500</b>	<b>807,500</b>	<b>70,000</b>	<b>9.5%</b>

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### ***FY2022-2023 Budget Interfund Transfer Summary***

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The proposed FY2022-2023 interfund transfers are identified in the table on the following page. Transfers appear in the budget because they require expenditure authorization but are excluded in the Departmental Operating Expenditures and Highlights section of the budget document and when calculating expenditure increases as they are recorded as appropriated and expended twice: once in the fund they are being transferred from, and once in the fund they are expended from. The practice of “netting out” such interfund transfers is consistent with Generally Accepted Accounting Principles (GAAP). The chart on the following page details all transfers in as revenue and transfers out as expenses.

### ***FY2022-2023 Use of Fund Reserves***

The proposed FY2022-2023 includes the use of fund reserves totaling \$14,961,150. This is primarily revenue earned or transferred to a fund in a prior fiscal year. The page following the Transfer Summary is the 2022-2023 Budgeted Source and Use of Reserves and details the source and use of budgeted reserves for each fund.

**2022-2023 Budgeted Transfer Revenue and Expense**

	General Fund	Recreation Fund	Recreation RET Fund	Recreation A&E Center Fund	Recreation Aquatic Center Fund	Debt Service Fund	Water & Sewer Fund	W&S Lake Michigan	Facility Construction Fund	Downtown TIF Fund	Marquette TIF Fund	Bluff Road TIF Fund	Police/Fire Pension Funds	Total
A Community Recreation Expenses	(2,000,000)	1,202,700		81,200	716,100									-
B 2014 General Obligation Refunding Bonds	(441,000)	(14,600)				455,600								-
C 2016A General Obligation Refunding Bonds	(272,300)		(200,000)			472,300								-
D 2019 General Obligation Refunding Bonds	(4,660,700)					4,660,700								-
E Debt Service Adminoistration	(5,000)					5,000								-
F American Rescue Funds for Water Infrastructure	(3,000,000)						3,000,000							-
G Capital Projects in Downtown TIF										5,125,000	(3,125,000)	(2,000,000)		-
H Lake Michigan Projects							(197,000)	197,000						-
I RomeoCrossings Capital Improvements	(1,212,000)								1,212,000					-
J Police Pension Levy	(2,482,000)												2,482,000	-
K Fire Pension Levy	(612,500)												612,500	-
Revenues	-	1,202,700	-	81,200	716,100	5,593,600	3,000,000	197,000	1,212,000	5,125,000	-		3,094,500	20,222,100
Expenses	(14,685,500)	(14,600)	(200,000)	-	-	-	(197,000)			-	(3,125,000)	(2,000,000)		(20,222,100)
Total	(14,685,500)	1,188,100	(200,000)	81,200	716,100	5,593,600	2,803,000	197,000	1,212,000	5,125,000	(3,125,000)	(2,000,000)	3,094,500	-
*( ) Transfers Out														

The transfers in the chart above are for the following purposes:

- A A transfer of \$2,000,000 from the General Fund Fund; Other Tax Revenue to Recreation Fund (\$1,202,700) to help fund Community Special Events and Public Open Space maintenance; to the Athletic and Event Center Fund (\$81,200) to fund approximaely 50% of the budgeted Capital Improvements, and to the Aquatic Center Fund (\$716,100) to fund the operating deficit.
- B A transfer of \$441,000 from the General Fund; Other Tax Revenue and \$14,600 from the Recreation Fund; Fees for Services to the Debt Service Fund (\$455,600) for Principal and Interet payment on the 2014 GO Refunding Bond.
- C A transfer of \$272,300 from the General Fund; Other Tax Revenue and \$200,000 from the Real Estate Tax Transfer Fund; Real Estate Transfer Taxes to the Debt Service Fund (\$472,300) for Principal and Interest payment on the 2016A GO Refunding Bond.
- D A transfer of \$4,660,700 from the General Fund; Property Tax and Other Tax Revenue to the Debt Service Fund for Principal and Interest payment on the 2019 G.O. Refunding Bond.
- E A transfer of \$5,000 from the General Fund; Other Tax Revenue to the Debt Service Fund for Debt Service Administration Fees.
- F A transfer of \$3,000,000 from the General Fund; ARPA Grant Revenue - \$2,700,000 from current year and \$300,000 reserves from prior year grant receipts to the Water and Sewer Fund for a portion of the Capital Improvement expenses for Well #14.
- G A transfer of \$3,125,000 from the Marquette TIF Fund - \$2,321,600 from current year increment revenue and \$803,400 from reserves and \$2,000,000 from the Bluff Road TIF - \$830,000 from current year increment revenue and \$1,170,000 from reserves to the Downtown TIF (\$5,125,000) for Aquatic Facility Capital Improvement project.
- H A transfer of \$197,000 from the Water & Sewer Fund; Tap on Fees to the W&S Lake Michigan Water Fund for the Regional Water Commission joining fee and for engineering services.
- I A transfer of \$1,212,000 from the General Fund; Reserves to the Facility Construction Fund for a portion of the Romeo Crossing Phase I&II Capital Improvement Project.
- J A transfer of \$2,482,0000 from the General Fund; Property Tax Police Pension Levy to the Police Pension Fund for current and future pension benefits.
- K A transfer of \$612,500 from the General Fund; Property Tax Fire Pension Levy to the Fire Pension Fund for current and future pension benefits.

### 2022-2023 Budgeted Source and Use of Fund Reserves

Fund/Source of Funds	Total 2023 Budgeted Use of Reserves	Use of Funds
<i>General Fund</i>		
Prior Year ARPA Grant	300,000	Transfer to W&S Fund for Well #14 Capital Project
Prior Year Other Tax Revenue	1,212,000	Transfer to Facility Construction Fund for Romeo Crossings Capital Project
Prior Year Other Tax Revenue	556,100	Used in the General Fund to help fund Current Year Capital Improvement Plan
<b>Total General Fund</b>	<b>2,068,100</b>	
<i>Motor Fuel Tax Fund</i>		
Prior Year "Rebuild Illinois" Grant Proceeds	2,449,000	Used in MFT Fund to fund Lower Industrial Park, Murphy Drive Islands and Street Improvement Capital Improvements
<b>Total Motor Fuel Tax Fund</b>	<b>2,449,000</b>	
<i>Local MFT Fund</i>		
Prior Year Home Rule Gas Tax	185,000	Used in Local MFT Fund for Village's portion of Budler Road and 135th Road Capital projects being partially funded by Will County Grant
<b>Total Local MFT Fund</b>	<b>185,000</b>	
<i>Recreation RET Fund</i>		
Prior Year Real Estate Transfer Tax	227,000	Used in RET Fund for Village's portion of Bike Path Capital Improvement Projects
<b>Total Local RET Fund</b>	<b>227,000</b>	
<i>Downtown TIF</i>		
Prior Year Increment Revenue	198,226	Used in the Downtown TIF Fund for completion of the Aquatic Center Capital Improvement Project; negative fund balance temporarily funded through General Fund interfund loan
Future Years Increment Revenue	3,357,774	
<b>Total Downtown TIF</b>	<b>3,556,000</b>	
<i>Marquette TIF</i>		
Prior Year Increment Revenue	803,400	Transferred to the Downtown TIF for Aquatic Center Capital Improvement Project
<b>Total Marquette TIF</b>	<b>803,400</b>	
<i>Romeo Road TIF</i>		
Prior Year Increment Revenue	4,400	Used in Romeo Road TIF for engineering and contractual expenses
<b>Total Romeo Road TIF</b>	<b>4,400</b>	
<i>Bluff Road TIF</i>		
Prior Year Increment Revenue	1,970,000	\$800,000 used in Bluff Road TIF for prior year incentive payment due and \$1,170,00 transferred to Downtown TIF for Aquatic Center Capital Project.
<b>Total Bluff Road TIF</b>	<b>1,970,000</b>	
<i>Airport Road TIF</i>		
Future Years Increment Revenue	414,000	Used in Airport Road TIF for engineering and Village's share of Highpoint Drive Extension Capital Project being funded by Will County grant in FY24; negative fund balance temporarily funded through General Fund interfund loan
<b>Total Airport Road TIF</b>	<b>414,000</b>	
<i>Facility Construction Fund</i>		
Prior Years' transfers and project grants	1,860,600	Used in Facility Construction Fund for Romeo Crossings Project (\$1,760,600) and completion of Pinnacle Drive Extension (\$100,000)
<b>Total Facility Construction Fund</b>	<b>1,860,600</b>	
<i>Water &amp; Sewer Fund</i>		
Prior Year's Water and Sewer Fees	1,423,650	Used in Water & Sewer Fund to for completion of two carryover projects - PRV Station (Rt 53 & Independence)-\$660,000 and Well #8 UV \$763,650
<b>Total Facility Construction Fund</b>	<b>1,423,650</b>	
<b>Total Use of Reserves</b>	<b>14,961,150</b>	

## **Section 6: Comprehensive and Strategic Planning**



## ***Comprehensive and Strategic Plan***

The 2022-2023 Budget was developed using guiding planning themes and strategic goals developed in the 2017 Comprehensive and Strategic planning process. Included in the 2022-2023 Budget are contractual service expenses for an updated Village of Romeoville Strategic Plan that will assist with budgeting, planning, and updating departmental performance measures for 2023-2024.

In 2017, the Village of Romeoville updated and approved its Comprehensive and Strategic Plan (Plan). The Plan outlines a vision for how the community should develop based on current and projected conditions. It provides a statement of policy for land use, transportation, infrastructure, and development decisions. Guided by the Village's efforts to assess existing conditions, evaluate opportunities in the community, and craft a renewed vision for Romeoville, the Plan builds off of the 2001 version of the plan and prepares the Village for the future as a stabilizing community with fluid prospects for balanced growth and a diversified economy. Since the inception, the Board and staff have implemented projects, programs, and initiatives based upon the priorities articulated during the planning process.

### **Development of the Comprehensive Plan**

**Planning Process:** Input from residents and community leaders, combined with research and analysis resulted in the identification of five key planning themes that formed the foundation for visioning, goal setting, and drafting plan concepts throughout the planning process. The planning process to update the Plan provided opportunities for public input through an online survey, an interactive project website and mobile app, design workshops, and interviews with community stakeholders. These outreach efforts enabled the community to actively contribute to the planning process, providing valuable ideas and feedback needed to guide the plan to ensure that it will reflect the community's long-term vision and values.

The Plan explores opportunities for development that enhance the vitality of the Village's core subareas by providing diverse housing options and supporting unique commercial, office, and industrial businesses that generate jobs meeting varying skillsets and spaces for entrepreneurs, research and technology, and hybrid enterprises. It also supports the bolstering of the community's infrastructure, from multimodal transportation, utilities, and municipal services to schools, parks, and green spaces.

These themes are particularly relevant for a community like Romeoville, which is facing the challenges of stabilizing a maturing community, as opposed to managing the high level of growth and development experienced in the 2000s. The five key planning themes are listed below:

- Planning Theme #1: Advancing a Balanced Economic Base
- Planning Theme #2: Ensuring Market-Supportive Strategies
- Planning Theme #3: Enhancing Access and Mobility
- Planning Theme #4: Diversifying the Housing Stock
- Planning Theme #5 Leveraging Community Partnerships

**Planning Theme #1:** Advancing a balanced economic base by providing greater diversification of land uses to reduce reliance on any one business sector. The introduction of supportive land uses, such as housing near employment centers, creates a walk-in market comprised of employees who enhance local sales by frequenting local businesses. Quality housing near employment centers provides important assets for a business seeking a Romeoville location, as they improve access to employees and reduce commuting time for residents. Diversifying employment opportunities and providing for services, commercial businesses, and entertainment options that cater to the needs of residents is necessary to create a more complete community.

Maintaining quality neighborhoods with a diversity of housing types is also important to attract talent to fill local jobs, particularly with the subarea development concepts recommending spaces that support entrepreneurs, co-working communities, startups, research, and technology. Strategic goals include:

**Planning Theme #2:** Ensuring market-supportive strategies by advancing policies that encourage development with a broad range of uses to the community. A diversity of uses will support directly or indirectly the fiscal health of the Village through additional tax revenue, new services, and supportive uses that make existing business more successful and enhance the stability of neighborhoods. Fiscal sustainability is dependent on the ability of the Village to withstand significant changes in economic trends, such as the rapid changes in retailing, loss of taxes, or decline of significant business sectors, such as manufacturing.

**Planning Theme #3:** Enhancing access and mobility by improving and providing for alternative forms of transportation. Romeoville's economic success is based on its access to regional and interstate roadways. The success of creating more diversified, mixed use developments take a multimodal approach to ensure all travel modes -- driving, walking, biking, and taking public transit -- are properly integrated into the design of the built environment. The provision of safe and convenient routes for motorists, pedestrians, and bicyclists are fundamentally tied to the Village's focus on strengthening access to transit facilities and enhancing connectivity to the local system of parks, forest preserves, and open space.

**Planning Theme #4:** Diversifying the housing stock and providing opportunities to expand housing options in the Village, including a range of housing types to meet current and changing needs of residents over time without having to leave Romeoville. Specifically, each subarea development concept advances the strategies and guiding principles by providing market rate housing, attainable housing, and rental housing as part of mixed-use projects. Particular attention is given to integrating a mix of housing types near transit facilities, while providing convenient access to restaurants, entertainment, and recreational opportunities.

**Planning Theme #5:** Leveraging community partnerships by fostering existing partnerships and building new partnerships with other local organizations and higher education institutions. Ensure that each mixed-use development opportunity will provide for new uses that support the needs of residents, including expanded community events, gathering places, and social services and programs. Community improvements through partnerships enhance Romeoville's identity as an exemplar place to raise a family, enjoy natural amenities, do business, continue education, and partake in experiences that are unique to Romeoville. In the fiscal year 2022, Romeoville became the 6<sup>th</sup> charter member of the southwest suburban area regional water commission which is a collaboration with 5 other area communities working together to maximize economies of scale and bring Lake Michigan water to the area. These types of partnerships greatly improve the quality of life for current and future generations of residents.

The Comprehensive Plan includes detailed guiding principles and implementation action steps. Plan document details can be found on the Village website <http://www.romeoville.org/1024/Comprehensive-Plan>. The Village of Romeoville and its departments use these themes, the guiding principles and the Village's mission and values as guides in allocating its resources during the annual budget process.

## ***Performance Measurement***

Performance measurement provides data to complement decision-making, improve performance, communicate progress, and provide accountability. Recently implemented, the purpose of the Village's performance measurement program is to support budget planning and goal setting, improve/enhance services, evaluate effectiveness and efficiency of operations, strengthen accountability, and provide better information for effective decision-making including resource allocation.

Each functional department within the Village introduced individual performance measures, reported on history, and set up goals for the future year. These measures will be tracked, evaluated, and reported annually. By tracking achievement of performance targets, staff can assess the effectiveness of budgeted resources and the department work plans. Department performance measure results and targets are illustrated in the Department Operating Expenditure section of the Budget Manual.

## ***Long-Range Budget Plan***

The Long-Range Budget Plan that projects the financial condition for the next five years. Along with the Capital Improvement Plan, the Long-Range Budget Plan ensures that the Village has the resources necessary to implement long-range goals and meet community needs. Using this plan, the Village can assess the long-term financial implications of current and proposed policies, services, personnel, capital projects and debt, and decide on a course of action.

### ***Methodology:***

Using conservative assumptions, staff compared prior year trends, projected long-range Capital Improvement Plan figures and future debt obligations against the FY2023 Budget to develop budget projections for FY2024 through FY2028. The long-term plan is monitored and periodically updated to reflect changing economic conditions, new large-scale projects, and organizational priorities.

### **Long-range Budget Assumptions:**

Staff used the following assumptions to prepare revenue and expense projections for the long-range plan.

#### **Revenue**

- Property Taxes – Projected annual increase used is 1.5% for additional revenue related to growth in the community. Property Taxes are primarily allocated to the General Fund, but also supports operations in the Recreation Fund, the Police Pension Fund and Fire Pension Fund.
- Tax Increment Fund revenue is projected to increase by 10% annually through FY2028.
- Other Taxes – Projected annual increase used is 3.0%. Other Taxes are primarily budgeted in the General Fund, but are also included the Motor Fuel Tax Fund, the Local Gas Tax Fund, and the Recreation Fund.
- Grants - Projected based on conservative average at \$1,000,000 annually.
- License & Permits – Projected annual increase used is 2.0% and is primarily budgeted in the General Fund.
- Fines – Projected with no change from FY23 Budget.
- Fees for Services – Water and Sewer fees budgeted in the Water & Sewer Fund are projected to increase 5.0% annually. Rubbish Collection budgeted in the General Fund are projected to increase 3.0% annually. Cable Franchise fees in the General Fund are projected to decrease 5% annually. Aquatic Center Fees adjusted in FY24 for full year of operations then 2.0% annually. Other Fees for Services in the General and Recreation Funds are projected to increase 2.0%.

- Interest and Investments projections include a 2% increase from FY23 Budget
- Other Proceeds/Reimbursements – Projected with no change from the FY23 Budget.
- Bond Proceed and Transfer Revenue – Projected financing included in FY2024 and FY2025 for Water & Sewer capital projects.

#### Expenses

- Salaries – Projected to increase on average of 3.5% based on negotiated contracts, average merit increases, and average vacancy rates
- Benefits – Projected to increase 3.0% annually.
- Contractual Services – Projected to increase 2.0% annually.
- Capital – Capital expenses are based on projects detailed in the long-range Capital Improvement Plan
- Debt- Debt is based on annual payments on current debt obligations and projected new issues
- Police and Fire Pension Transfers – Projected to increase 2.0% annually.
- Also included in expenses are estimates of the Village's projected share of future Water Commission expenses based on preliminary intergovernmental agreement.

#### **Long-range Budget Summary**

	2021 Actual	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Operational Revenue	120,538,918	107,578,979	113,100,600	112,623,813	116,350,979	120,268,716	124,360,313	128,675,293
Operational Expenses	76,885,474	79,747,300	87,399,750	89,521,154	92,963,781	96,133,397	99,136,904	103,816,318
Net Operations	43,653,444	27,831,679	25,700,850	23,102,659	23,387,199	24,135,319	25,223,409	24,858,975
Transfer Revenue/Bond Proceeds	18,000,160	14,386,553	21,782,100	13,156,390	8,219,518	3,283,908	3,349,586	3,416,578
Capital Expenditures	30,627,971	38,928,004	38,356,000	32,689,100	27,892,000	21,658,500	15,459,900	24,500,000
Transfer Expenses	17,216,684	12,401,553	20,222,100	3,156,390	3,219,518	3,283,908	3,349,586	3,416,578
Net Capital	(29,844,495)	(36,943,004)	(36,796,000)	(22,689,100)	(22,892,000)	(21,658,500)	(15,459,900)	(24,500,000)
Net Surplus/(Deficit)	13,808,949	(9,111,325)	(11,095,150)	413,559	495,199	2,476,819	9,763,509	358,975

As illustrated in the chart above, the plan projects surpluses in the operating and capital budgets for 2023 through 2028. Future budgets will evaluate assumptions based on economic trends, new strategic goals, and intergovernmental agreements to ensure that the Long-Range Budget Plan remains relevant and realistic.

## **Section 7: Department Operating Expenditures and Highlights**

## Department Operating Expenditures and Highlights

The Village separates budgeted expenses by functional departments and cost centers and includes the Mayor's Office, Village Board, Administration, Clerk's Office, Community Development, Finance, Fire, Police, REMA, Recreation, and Public Works. Within the Administration Department are individual budgets for Human Resources, Community Media Production, Marketing, and Information Technology.

Each department is responsible for planning and recommending a budget that supports Village goals and is aligned with the Village strategic priorities. The following pages in this section provide an overview of the functional department areas and include the proposed budgeted operating expenses along with comparative data. Transfers, capital, long-term debt and TIF expenditures are not presented in the departmental charts in order to provide a comparable illustration of annual operations.

Total operational expenses in the proposed budget for 2022-2023 for all functional departments and cost centers is \$62,541,100 which is approximately 4.0% (\$2,409,100) higher than in the approved 2021-2022 budget.

Fund/Dept	Cost Centers	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
General/Admin	Mayor's Office/Village Board	506,859	510,159	583,300	583,300	587,600	4,300	0.7%
General/Admin	Administration	1,428,193	1,498,536	1,311,800	1,513,800	1,718,200	204,400	13.5%
General/Admin	Human Resources	2,318,957	2,450,574	2,524,400	2,739,400	2,400,100	(339,300)	-12.4%
General/Admin	Community Media Productions	133,323	137,697	148,200	148,200	149,900	1,700	1.1%
General/Admin	Marketing	193,129	206,066	249,200	259,200	261,900	2,700	1.0%
General/Admin	Information Technology	1,508,165	1,886,217	1,788,200	1,787,700	2,077,490	289,790	16.2%
General/Admin	Clerk's Office	141,153	133,127	148,000	148,000	141,500	(6,500)	-4.4%
General/Com Dev	Planning & Zoning/Inspection Services	1,111,014	1,105,533	1,143,100	1,163,200	1,200,500	37,300	3.2%
General/REMA	REMA	132,847	115,327	128,500	147,500	152,000	4,500	3.1%
General/Fire	Operations/Fire Academy	6,393,368	6,836,866	7,310,300	7,255,100	7,799,610	544,510	7.5%
General/Police	Police Operations/Support Services	11,936,445	12,351,167	13,197,700	13,560,800	13,920,300	359,500	2.7%
General-W&S/Finance	Administration/Water Billing	2,054,150	2,543,896	2,118,641	2,122,700	2,225,000	102,300	4.8%
General-W&S-MFT/PW	Admin/Streets/Landscaping/Water	19,493,843	18,666,324	21,486,800	21,767,600	22,156,500	388,900	1.8%
Rec-A&E-Aquatic-RET/Rec	Facility/Parks/Programs/A&E	5,330,962	4,398,245	5,759,600	6,935,500	7,750,500	815,000	11.8%
<b>Total Operational Expenses by Function</b>		<b>52,682,407</b>	<b>52,839,733</b>	<b>57,897,741</b>	<b>60,132,000</b>	<b>62,541,100</b>	<b>2,409,100</b>	<b>4.0%</b>
Fire & Police Pension	Administration	2,789,890	3,406,224	3,471,000	3,541,000	3,785,000	244,000	6.9%
General	Police and Fire Commission	58,687	46,337	65,300	86,600	86,600	-	0.0%
Multiple	Capital*	22,421,158	30,627,971	38,928,004	48,141,400	38,356,000	(9,785,400)	-20.3%
Multiple	Debt (excludes lease payments)	12,365,377	14,789,811	13,328,800	11,623,500	11,918,550	295,050	2.5%
Multiple	TIFS - Non Capital/Debt/Transfers	1,304,486	1,999,690	3,059,100	3,715,200	3,570,500	(144,700)	-3.9%
Multiple	Other-Unemployment/ERI/Incentives	1,014,718	3,803,679	1,925,359	2,210,200	5,498,000	3,287,800	148.8%
Multiple	Transfers	19,186,403	17,216,684	12,401,553	12,244,400	20,222,100	7,977,700	65.2%
<b>Total Other Expenses</b>		<b>59,140,719</b>	<b>71,890,396</b>	<b>73,179,116</b>	<b>81,562,300</b>	<b>83,436,750</b>	<b>1,874,450</b>	<b>2.3%</b>
<b>Total Expenditures</b>		<b>111,823,126</b>	<b>124,730,129</b>	<b>131,076,857</b>	<b>141,694,300</b>	<b>145,977,850</b>	<b>4,283,550</b>	<b>3.0%</b>

\* Total Expenditures exclude use of budgeted Fund Balances and Police and Fire Pension contributions reserved for future pension benefit liability.

\*\* Actual totals for 2020 and 2021 are adjusted to reflect actual capital purchases and principal paid for debt service in the Enterprise Funds.



**Fund: General Corporate**

**Department: Administration**

**Cost Center: Mayor's Office/Village Board**

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**Description**

Romeoville operates, as defined by Illinois State Statute, under the Village form of government. The legislative body consists of a Mayor and 6 trustees. The Mayor and Trustees are each elected by the entire Village ("at large") for four-year terms. The terms are staggered, with elections held every two years in April. The Village Board meets twice a month to discuss and vote upon matters presented for their consideration. Matters include promulgating and promoting local laws and regulations, public safety, purchasing, budgeting, finance, economic development, planning and zoning, infrastructure, personnel, and legal issues.

The Mayor, along with the Village Board, set policies and procedures to be carried out by the Village Manager along with the Department Managers. The primary goal of the Mayor and Village Board is to enhance the quality of life for all Romeoville residents.

**2022-2023 Objectives**

- Meet community needs for superior public infrastructure.
- Secure future clean water source for the community.
- Foster enhanced beautification efforts.
- Promote business growth throughout the community.
- Improve the quality of life for the Village residents.

**2022-2023 Budget Highlights**

**Overall:** The Mayor's Office/Village Board/Commissions budget is increasing by 0.7% (\$4,300) as compared to the 2021-2022 budget due to increased salaries, partially offset by decreased contractual service expenses.

**Salaries and Benefits** totaling \$439,000 are increasing by 2.2% (\$9,300). This is primarily due to the cost of living and merit increase for salaries of 4.0% (\$9,500) and related Social Security and Medicare of 3.3% (\$600) and is partially offset by decreased budgeted IMRF expenses of 4.4% (\$1,000).

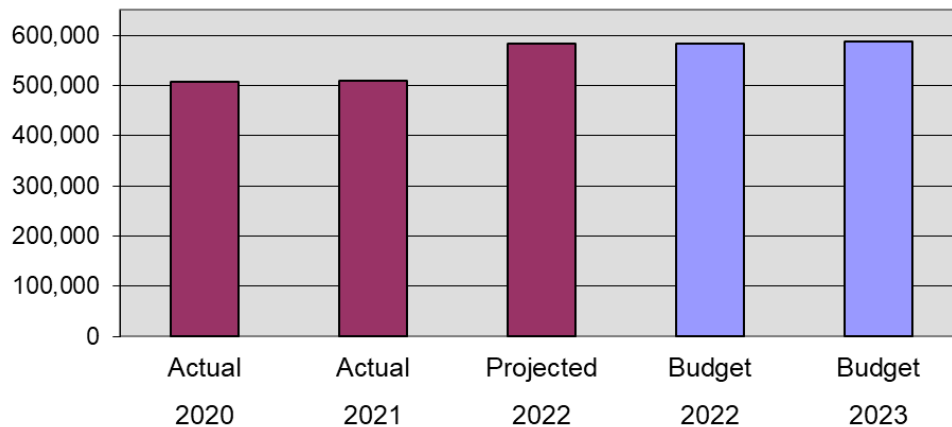
**Contractual Services** totaling \$26,500 are budgeted to decrease 15.9% (\$5,000) primarily due to decreased training and conference expenses.

**Commodities** totaling \$122,100 are budgeted to be consistent with the prior year budget and include office supplies, association dues, reference publications and Village donations.

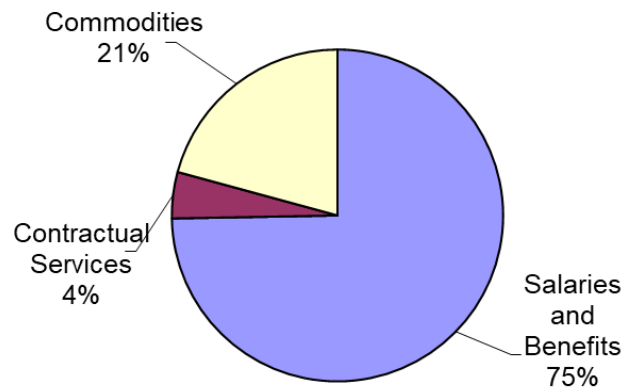
### Expenditures by Object: Mayor's Office/Village Board

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	394,022	412,625	429,700	429,700	439,000	9,300	2.2%
Contractual Services	12,443	3,372	31,500	31,500	26,500	(5,000)	-15.9%
Commodities	100,394	94,162	122,100	122,100	122,100	-	0.0%
<b>Total</b>	<b>506,859</b>	<b>510,159</b>	<b>583,300</b>	<b>583,300</b>	<b>587,600</b>	<b>4,300</b>	<b>0.7%</b>

### Mayor's Office/Village Board Expenditures



### Mayor's Office/Village Board Percent of Expenditure by Object



**Fund: General Corporate**

**Department: Administration**

**Cost Center: Administration/Commissions**

**Description**

**Administration** - The Administration Cost Center is responsible for administrative direction and oversight of the daily operations of all Village departments. Administration is responsible to monitor the implementation of Village Board policies, insure Village resident and business satisfaction and efficient and effective use of Village revenues. Administration is also responsible for representing the Village of Romeoville in a professional manner at a variety of local and regional forums.

**Commissions** - The Village Board appoints individuals to serve different functions on these committees/commissions. These volunteers may be paid for their services if they choose per Village ordinance. The following commissions and committees are included in the budget. Keep Romeoville Beautiful Commission, Planning and Zoning Commission, Veterans Commission, and Special Events Commission.

**2022-2023 Objectives**

- Implement policies of the Village Board.
- Work with Village Board, staff, residents, and intergovernmental agencies to ensure Village secures future clean water source for the community.
- Work with the elected officials, residents, and staff to develop an updated Village Strategic Plan.
- Ensure completion of all Village department objectives.
- Implement programs that will enhance the quality of life for residents and business partners.
- Work with Village Staff and Elected Officials in planning and implementing Village activities, events, and special programs.
- Enhance communication between the Village of Romeoville and the residents, business owners and area taxing bodies.

**2022-2023 Budget Highlights**

**Overall:** The Administration/Commissions Cost Center budget is increasing by 13.5% (\$204,400) as compared to the 2021-2022 primarily due to increased contractual service expense.

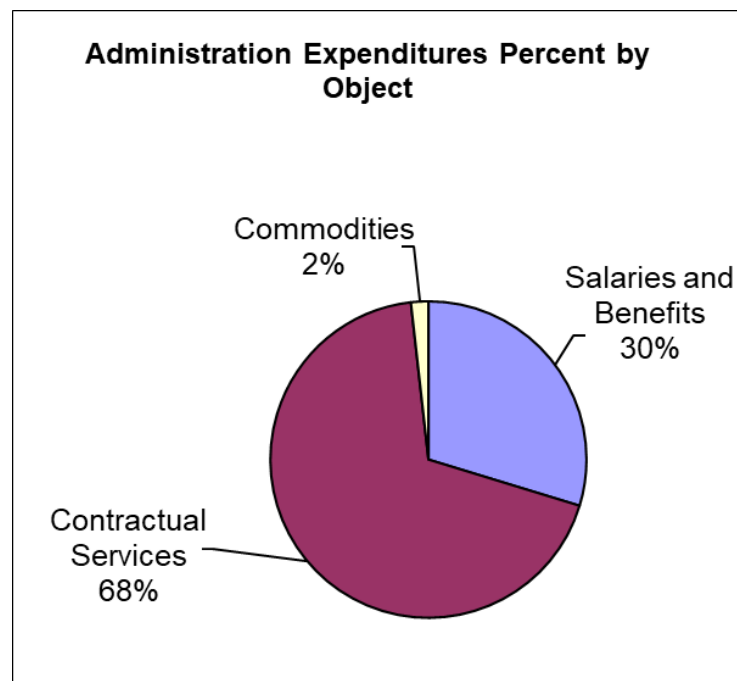
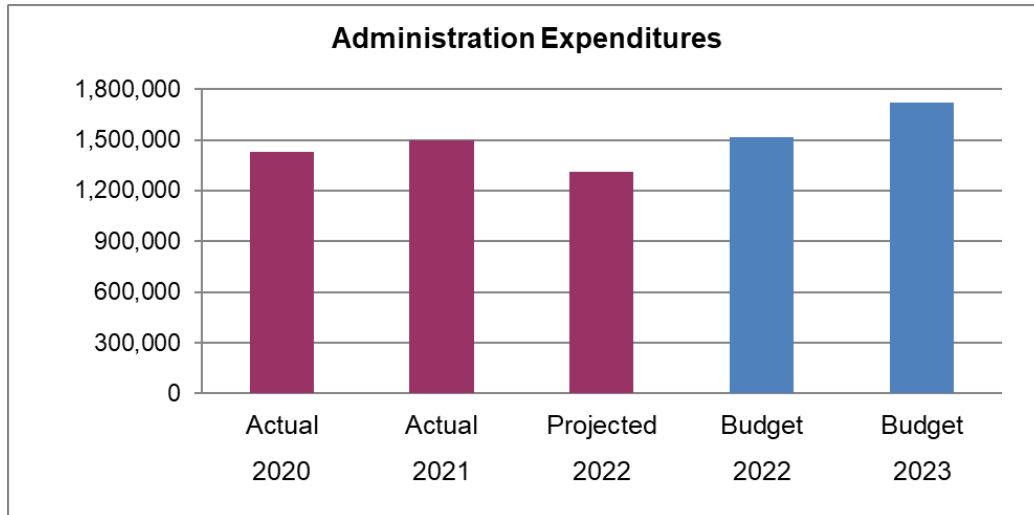
**Salaries and Benefits** totaling \$510,500 are budgeted to increase by 1.4% (\$6,900) compared to the prior year as salaries are budgeted to be 3.49% higher and include cost of living and merit increases. The increase is partially offset by an expected decrease in health insurance (8.9%) and IMRF (6.1%) expenses.

**Contractual Services** totaling \$1,177,200 are budgeted to increase by 20.1% (\$197,000) compared to the prior year budget due to increased consulting fees, as \$150,000 was included for strategic planning and \$100,000 for mosquito abatement services. Partially offsetting the increase are decreased fees to the Chamber of Commerce. Additional expenses budgeted include legal fees, and small business grants.

**Commodities** of \$30,500 are budgeted to increase 1.7% (\$500) for increased Veteran Memorial supplies and Good Neighbor program expenses.

**Expenditures by Object:  
Administration Expenditures**

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	544,348	580,222	354,600	503,600	510,500	6,900	1.4%
Contractual Services	873,125	906,798	927,200	980,200	1,177,200	197,000	20.1%
Commodities	10,720	11,515	30,000	30,000	30,500	500	1.7%
<b>Total</b>	<b>1,428,193</b>	<b>1,498,536</b>	<b>1,311,800</b>	<b>1,513,800</b>	<b>1,718,200</b>	<b>204,400</b>	<b>13.5%</b>



**Fund: General Corporate**

**Department: Administration**

**Cost Center: Human Resources**

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**Description**

The Human Resource Cost Center consists of the Human Resource Manager and is responsible for all personnel and insurance related issues for all Village employees. Human Resources is also responsible for monitoring all of the Village of Romeoville's workers compensation claims, any liabilities claims that are incurred, and is also on the SWARM board as the Village of Romeoville's representative. The Cost Center budget also includes salaries and benefits for the full-time Emergency Management & Safety Coordinator position who manages accident reporting for the Village, as well as overseeing the REMA department.

**2022-2023 Objectives**

- Ensure that all state and federal laws are being met regarding Village employees
- Provide additional online access for employee benefits management and payroll updates.
- Advance training on inclusion, diversity, and equity.

**2022-2023 Budget Highlights**

**Overall:** The Human Resources budget is decreasing by 12.4% (\$339,300) as compared to the 2021-2022 budget primarily due to decreased budgeted contractual service expenses

**Salaries and Benefits** totaling \$337,600 are budgeted to decrease by 14.4% (\$56,600) compared to the prior budget. This is primarily due to an accounting change in how revenue and expenses for the employee flexible benefit program are managed. Both flexible spending revenue and expense are \$70,000 lower. Salaries are budgeted to be 3.96% higher and include cost of living and merit increases. In addition, tuition expenses are budgeted to increase by \$11,000 due to additional employees utilizing this benefit. The increases are partially offset by an expected decrease in health insurance of 10.9% (\$3,700) and IMRF of 5.3% (\$1,400).

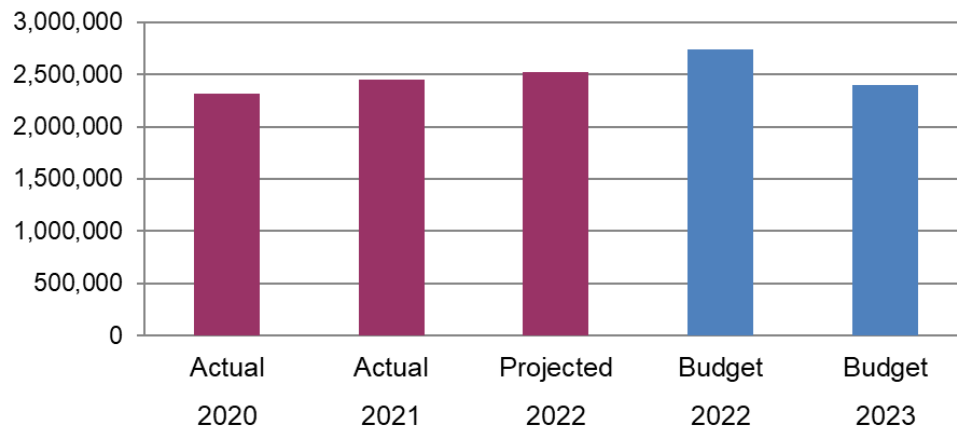
**Contractual Services** expenses totaling \$2,059,000 are 12.1% (\$283,000) lower than the prior year budget as the actual SWARM insurance increase was lower than the 2021-2022 original budget. Although the 2022-2023 SWARM expense budgeted is 11.8% lower than prior year budget, it is 7.1% higher than the projected actual. Total budgeted contractual service expenses include SWARM contributions, retiree health insurance, employment physicals, training, and employee wellness and appreciation programs.

**Commodities** totaling \$3,500 are budgeted to be 9.4% (\$300) higher than the prior year budget and include office supplies, professional dues, and publications.

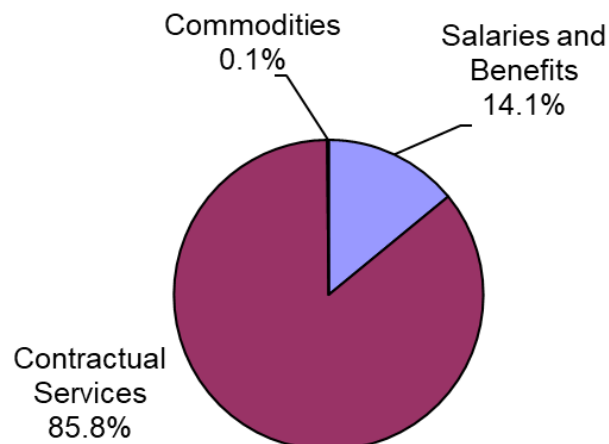
**Expenditures by Object:  
Human Resources Expenditures**

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	287,482	303,475	394,200	394,200	337,600	(56,600)	-14.4%
Contractual Services	2,030,502	2,145,430	2,127,000	2,342,000	2,059,000	(283,000)	-12.1%
Commodities	973	1,670	3,200	3,200	3,500	300	9.4%
<b>Total</b>	<b>2,318,957</b>	<b>2,450,574</b>	<b>2,524,400</b>	<b>2,739,400</b>	<b>2,400,100</b>	<b>(339,300)</b>	<b>-12.4%</b>

**Human Resources Expenditures**



**Human Resources Expenditures Percent  
by Object**





***Fund: General Corporate***

***Department: Administration***

***Cost Center: Community Media Productions***

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**Description**

The Community Media Production Cost Center consists of the Community Media Production Liaison, the volunteer organization known as VORTV, and the facilities that provide local programming on Comcast cable station channel 6. The Cost Center is responsible for:

- Maintaining the facilities and technology used to provide the Village with important information.
- Providing quality programming delivered on the public access cable station.
- Assisting all Village entities with producing native programs to promote Village activities.
- Providing a training ground for broadcast production open to the entire Village.

**2022-2023 Objectives**

- Keep equipment at a respectable technological level

**2022-2023 Budget Highlights**

**Overall:** The Community Media Productions budget is increasing by 1.1% (\$1,700) as compared to the 2021-2022 budget.

**Salaries and Benefits** of 138,400 are increasing 1.2% (\$1,700) resulting from cost of living and merit increases for existing staff and is partially offset by reduced insurance and IMRF expenses.

**Contractual Services** totaling \$2,500 are unchanged from the prior year budget. Expenses in this category are used mainly for administrative services, training, and software maintenance expenses.

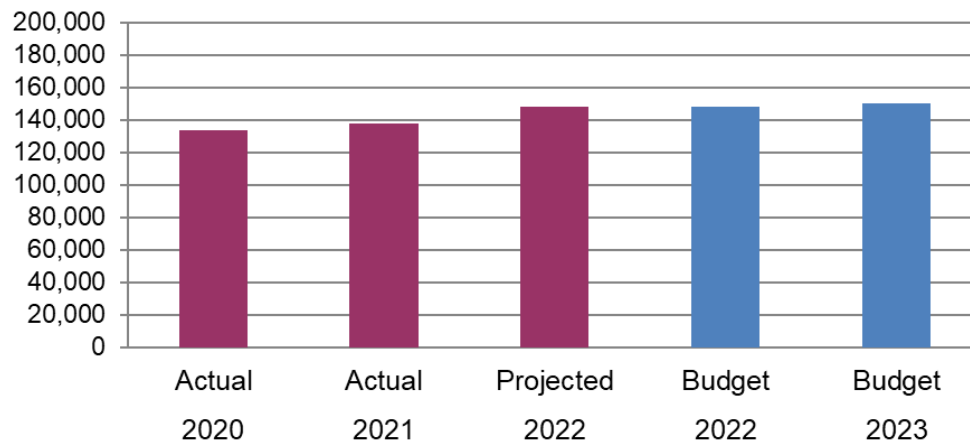
**Commodities** are also budgeted to be consistent with the prior year and total \$9,000, primarily for office, production, equipment, and other operating supplies.

**Expenditures by Object:**

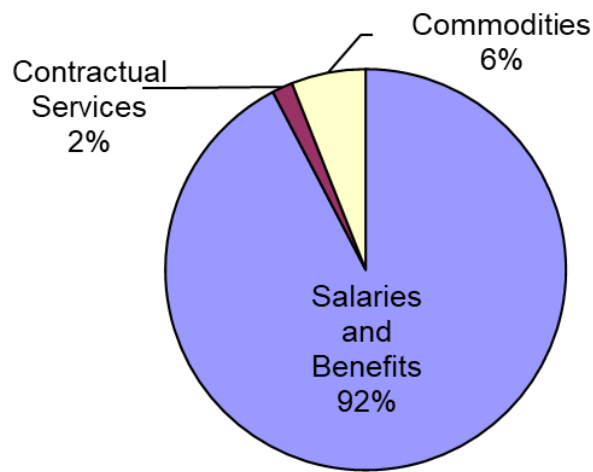
**Administration: Community Media Production Expenditures**

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	124,991	130,405	136,700	136,700	138,400	1,700	1.2%
Contractual Services	1,527	1,093	2,500	2,500	2,500	-	0.0%
Commodities	6,805	6,200	9,000	9,000	9,000	-	0.0%
<b>Total</b>	<b>133,323</b>	<b>137,697</b>	<b>148,200</b>	<b>148,200</b>	<b>149,900</b>	<b>1,700</b>	<b>1.1%</b>

**Administration: Community Media Production Expenditures**



**Administration: Community Media Production Expenditures Percent by Object**



**Fund: General Corporate**  
**Department: Administration**  
**Cost Center: Marketing**

---

**Description**

The Marketing Cost Center consists of the two marketing coordinators under the direction of the Village Manager.

**2022-2023 Marketing Objectives**

- Provide a visual marketing style that reflects the characteristics of excellence that sets Romeoville apart from other communities including Village events and programs.
- Provide marketing materials for Village programs.
- Increase Social Media presence and Instagram and NextDoor
- Review current marketing material and programs, PR efforts, and recommendations to improve and centralize all marketing material and printing.

**2022-2023 Budget Highlights**

**Overall:** The Marketing Cost Center budget is increasing by 1.0% (\$2,700) as compared to the 2021-2022 budget, primarily due to increased commodities of 93.2% (\$11,000). The proposed budget total of \$22,800 includes increased funds for a tent, promotional supplies and supplies for the Pubic Art Initiative.

**Salaries and Benefits** are increasing 3.3% (\$5,200) primarily related to annual cost of living and merit increases for full- and part-time staff. This increase is partially offset by reduced insurance and IMRF expenses.

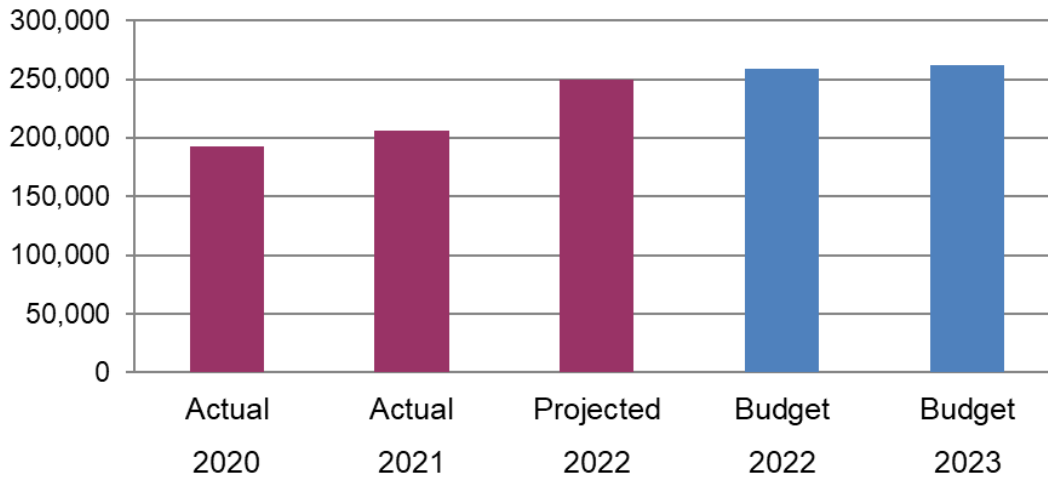
**Contractual Services** totaling \$75,000 are budgeted to decrease by 3.2% (\$2,500) due to reduction in budgeted advertising expense. Expenses budgeted include printing for the Mayor's newsletter, water bill flyers, and other special events. Also budgeted is training, billboards, video signage and other advertising.

**Commodities** totaling \$22,800 are consistent with the prior year budget and include professional dues and publications, promotional supplies, office supplies and other operating expenses.

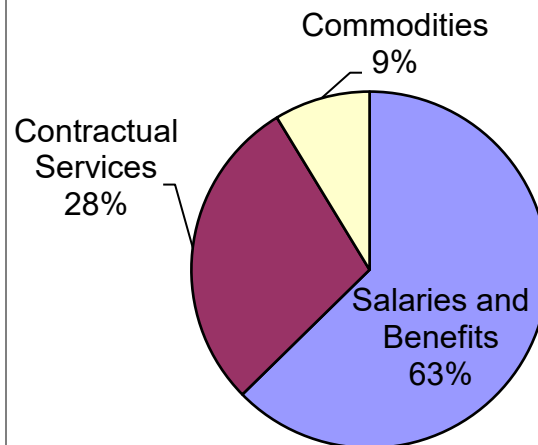
**Expenditures by Object:  
Marketing Expenditures**

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	142,546	149,536	158,900	158,900	164,100	5,200	3.3%
Contractual Services	46,692	46,342	67,500	77,500	75,000	(2,500)	-3.2%
Commodities	3,891	10,189	22,800	22,800	22,800	-	0.0%
<b>Total</b>	<b>193,129</b>	<b>206,066</b>	<b>249,200</b>	<b>259,200</b>	<b>261,900</b>	<b>2,700</b>	<b>1.0%</b>

**Marketing Expenditures**



**Marketing Expenditures Percent by  
Object**



**Fund: General Corporate**

**Department: Administration**

**Cost Center: Information Technology**

---

**Description**

The Information Technology Department covers a variety of services including maintenance and administration of our enterprise systems, village-wide telecommunications, mobile devices, network administration, computer and technology support, infrastructure and server administration, GIS and software implementation and planning for all departments within the Village. The function is to keep technology available for users to enable them to perform their duties in an effective and efficient manner.

IT Personnel include the, Information Technology Manager, Network/Systems Administrator, Public Safety Network / System Administrator, and GIS Technician which are under the direction of the Village Manager.

**2022-2023 Objectives**

- Implement code enforcement and Police Ticketing software.
- Advance the Police and Fire Department's technology.
- Replace Network Switches
- Install technology at new Aquatic Facility.
- Install new CCTV cameras in Parks and PW Well Houses
- Continue to improve Village Cybersecurity.

**2022-2023 Budget Highlights**

**Overall:** The Information Technology budget is increasing by 16.2% (\$289,790) as compared to the 2021-2022 budget due to increased contractual service expenses.

**Salaries and Benefits** totaling \$509,900 are increasing by \$24,500 (7.7%) due primarily to increased salaries of 8.0% for full-time staff for cost of living and merit adjustments combined with position grade changes. In addition, health insurance is budgeted to increase 23% as employee coverage election changes were made in the current year. Partially offsetting these increases is reduced IMRF expenses of 2.73% as the Village's contribution rate decreased.

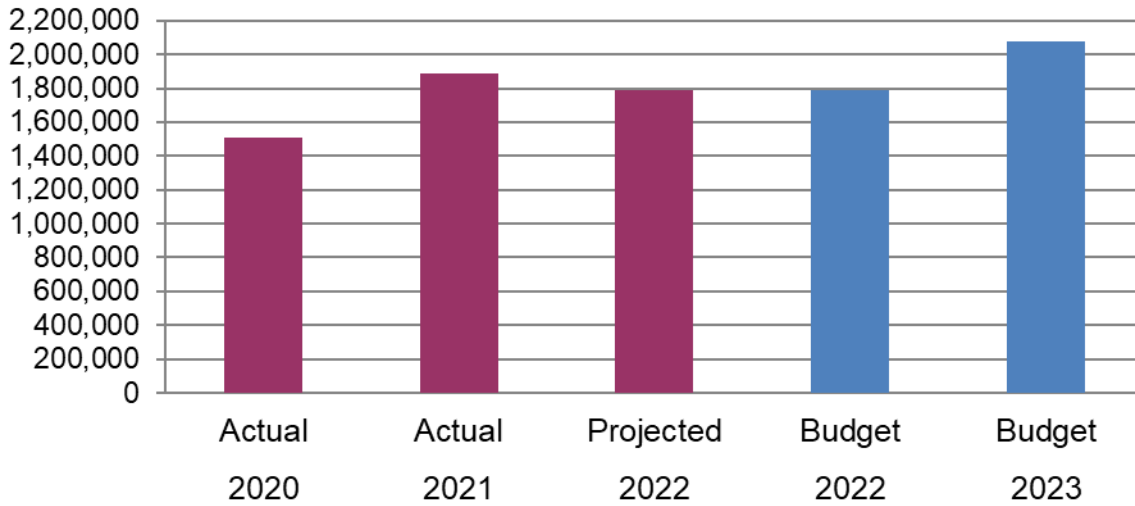
**Contractual Services** totaling \$1,404,590 are budgeted increase by 9.1% (\$116,690) primarily due to new software agreements and increased fees for current maintenance agreements including increases for Tyler New World due to the addition of a new module, Comcast fiber lease payments, Automatic Logic, Sound Inc, Verizon Connect, and Axon Police Fleet cameras.

**Commodities** totaling \$163,000 are budgeted to increase 515% (\$136,500) due to increased computer supplies including a Recreation poster printer, iPads, cameras, and security equipment needed to improve network security.

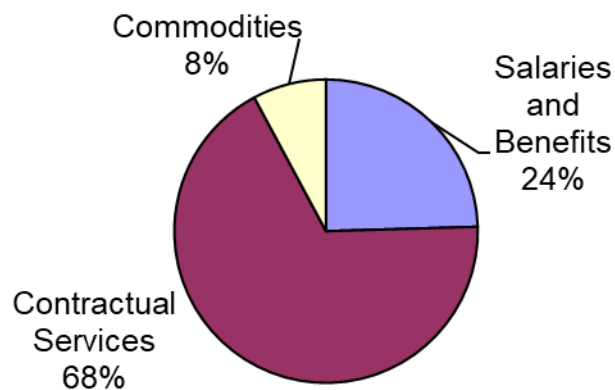
**Expenditures by Object:  
Information Technology Expenditures**

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	421,800	435,917	473,800	473,300	509,900	36,600	7.7%
Contractual Services	1,056,899	1,410,997	1,287,900	1,287,900	1,404,590	116,690	9.1%
Commodities	29,466	39,303	26,500	26,500	163,000	136,500	515.1%
<b>Total</b>	<b>1,508,165</b>	<b>1,886,217</b>	<b>1,788,200</b>	<b>1,787,700</b>	<b>2,077,490</b>	<b>289,790</b>	<b>16.2%</b>

**Information Technology Expenditures**



**Information Technology  
Expenditures Percent by Object**





**2022-2023 Information Technology Performance Measures**

<b>Village Goal: Enhance Safety Measures within the Village</b>			
<b>Department Objective</b>	<b>Performance Measure</b>	<b>FY22 Estimated</b>	<b>FY23 Goal</b>
Increase Safety in Village Buildings and Parks	Number of Cameras Installed	12	16

<b>Village Goal: Utilize Technology</b>			
<b>Department Objective</b>	<b>Performance Measure</b>	<b>FY22 Estimated</b>	<b>FY23 Goal</b>
Improve IT Assistance Efficiency	Number of Electronic Service Tickets	1,200	1,300
Upgrade Village Computers	Number of Computers Replaced	25	40

***Fund: General Corporate***  
***Department: Administration***  
***Cost Center: Clerk's Office***

---

**Description**

The Clerk's Office encompasses a number of responsibilities serving all levels of the government. The Clerk serves as Secretary to the Village Board and keeper of the records to the community. All municipal records such as minutes, contracts, Resolutions and Ordinances are stored in this office.

The "CORE" duties of the Clerk's Office include preparation of meeting agendas and keeping official records of the proceedings of every meeting. The Clerk also acts as the Chief Administrative Officer of all Elections, Registrar of Voters and any other duties that may be imposed by statute.

The Clerk's Office is also responsible for issuing various licenses and registrations such as Liquor Licenses as approved by the Liquor Commission, Carnival, Circus, and Amusement Licenses and Solicitor. The Clerk's Office is a professional office that strives to accommodate the needs of the Village residents while serving the Village Board, Administration, and all other departments with professional, efficient, and friendly service.

**2022-2023 Objectives**

- Provide professional and efficient services to all departments.

**2022-2023 Budget Highlights**

**Overall:** The Clerk's Office Cost Center budget is decreasing by 4.4% (\$6,500) as compared to the 2021-2022 budget.

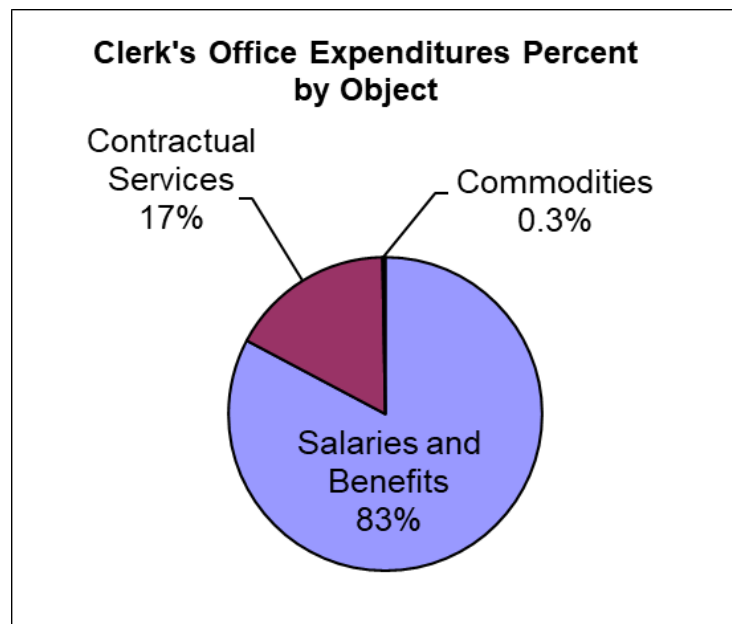
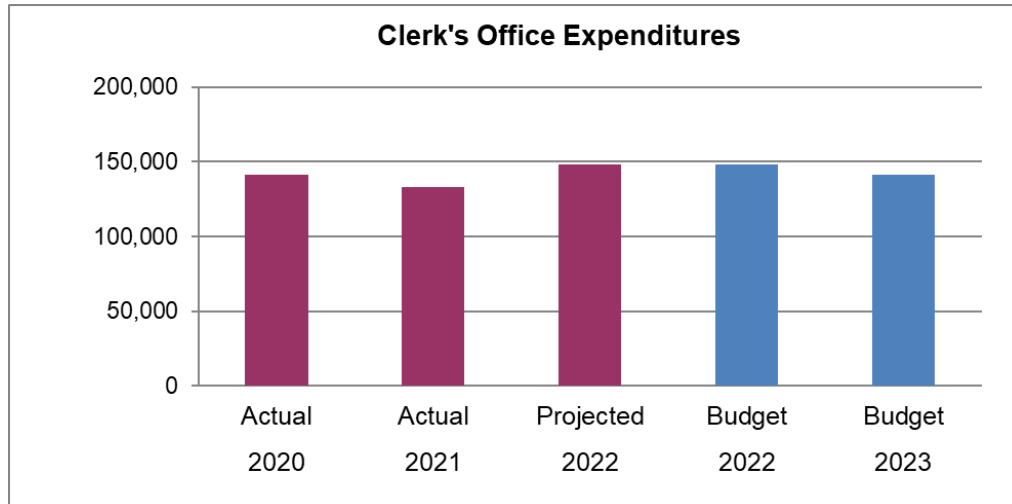
**Salaries and Benefits** totaling \$117,100 decreased by 5.3% (\$6,500) due to reduced insurance expenses of 32.9% due to changes in employee insurance elections and due to a 5.7% reduction in IMRF expenses. The decrease is partially offset by increased budgeted salaries of 3.3% for staff cost of living and merit increases.

**Contractual Services** totaling \$24,000 is unchanged from the prior year budget. Expenses include legal notice publication, training, records management, and document destruction and recording fees.

**Commodities** totaling \$400 are for professional dues.

**Expenditures by Object:  
Clerk's Office Expenditures**

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	122,968	118,871	123,600	123,600	117,100	(6,500)	-5.3%
Contractual Services	18,110	14,171	24,000	24,000	24,000	-	0.0%
Commodities	75	85	400	400	400	-	0.0%
<b>Total</b>	<b>141,153</b>	<b>133,127</b>	<b>148,000</b>	<b>148,000</b>	<b>141,500</b>	<b>(6,500)</b>	<b>-4.4%</b>



***Fund: General Corporate***

***Department: Community Development***

***Cost Center: Administration/Planning & Zoning/Inspection Services***

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**Description**

The Community Development Administration Cost Center is comprised of the Community Development Director, Executive Assistant, Planning Coordinator, and Planning Technician. In addition, the department also sponsors co-op student and planning interns seasonally. The Cost Center is responsible for: (1) coordinating the review and approval of building permits, (2) coordinating the review and approval process for new development and redevelopment, (3) marketing the Village to potential developers, (4) maintaining the comprehensive plan, development regulations and zoning ordinance, (5) reviewing small and large scale applications for development, and (6) for enforcing the Village's zoning and property maintenance ordinances as they pertain to non-residential properties.

The Community Development Inspectional Services Cost Center comprises of the Chief Building Inspector, Permit Coordinator, full-time combination Building Inspector, Electrical Inspector, and a part-time Plumbing Inspector. Commercial code responsibilities are shared within the building division and Planning Technician, and some inspections are handled by other contractual services as needed. The Cost Center is responsible for: (1) reviewing plans and issuing permits, (2) coordinating and performing inspections, (3) conducting inspections of new commercial, residential and industrial developments, (3) code enforcement and (4) maintaining the building codes.

**2022-2023 Objectives**

- Continue to implement and improve E-Government software (New World or Other)
- Focus more attention on long term planning goal and implementation action items of the Comprehensive Land Use Plan.
- Work to implement the economic development strategies to market the Village to prospective developers and to retain existing businesses
- Continue the foreclosure mitigation program focusing on activities that will preserve the quality of the housing stock and minimize the effect of vacant homes on the neighborhoods.
- Continue the commercial code enforcement program focusing on working with owners of older industrial properties and buildings.
- Update Standards Specifications
- Adopt, enforce and educate public on International Building Codes, with local amendments
- Attend professional training and conferences to acquire and maintain certifications
- Adopt best practices as it relates to technology to streamline the permitting and inspection processes
- Update codes and processes so as to attain quality construction

### 2022-2023 Budget Highlights

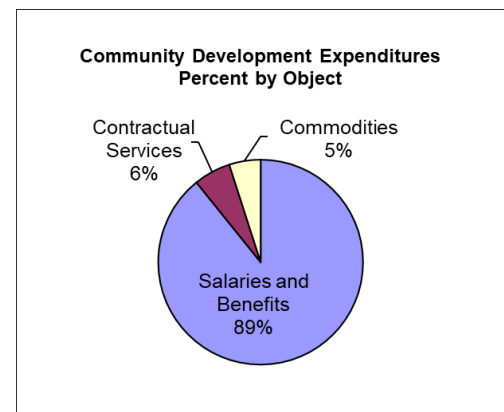
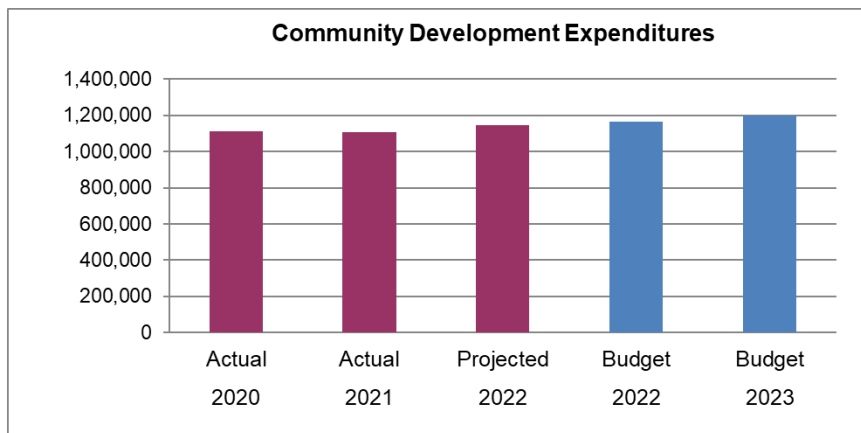
**Overall:** The budget for Community Development is increasing by 3.2% (\$37,300) as compared to the 2021-2022 budget.

**Salaries and Benefits** totaling \$1,070,900 are 2.8% (\$29,300) higher than the prior year budget as full- and part-time salaries are budgeted to be 3.8% higher and include cost of living and merit increases. Health insurance is also budgeted to be 2.5% (\$3,000) higher than the prior year budget due to changes in employee coverage elections. The increases are partially offset by an expected decrease in IMRF of 5.7% (\$5,000).

**Contractual Services** totaling \$70,100 are budgeted to decrease 6.7% (\$5,000) due to a reduction in budgeted inspection services. Expenses include legal notices, training, incentives, market studies and safety, electric and plumbing inspections.

**Commodities** totaling \$59,500 increased by 28% (\$13,000) due to increased expenses for the community re-investment program. Also included in the budget are professional membership dues, industry publications, and operating supplies.

Expenditures by Object: Community Development							
Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	1,046,280	1,027,668	1,036,800	1,041,600	1,070,900	29,300	2.8%
Contractual Services	29,015	40,637	60,100	75,100	70,100	(5,000)	-6.7%
Commodities	35,719	37,228	46,200	46,500	59,500	13,000	28.0%
<b>Total</b>	<b>1,111,014</b>	<b>1,105,533</b>	<b>1,143,100</b>	<b>1,163,200</b>	<b>1,200,500</b>	<b>37,300</b>	<b>3.2%</b>



**2022-2023 Community Development Performance Measures**

<b>Village Goal: Economic Development</b>			
<b>Department Objective</b>	<b>Performance Measure</b>	<b>FY22 Estimated</b>	<b>FY23 Goal</b>
Promote Romeoville as a prime location for development	Number of Commercial Permits Reviewed	120	130
<b>Village Goal: Increase the Quality of Life for Village Residents</b>			
<b>Department Objective</b>	<b>Performance Measure</b>	<b>FY22 Estimated</b>	<b>FY23 Goal</b>
Provide Incentives to Homeowners who substantially reinvest in their home	Number of Projects Utilizing the Romeoville Reinvestment Fund	75	80
<b>Village Goal: Utilize Technology</b>			
<b>Department Objective</b>	<b>Performance Measure</b>	<b>FY22 Estimated</b>	<b>FY23 Goal</b>
Create an on-line permitting option	% of Permits Issued Online	0	10



**Fund: General Corporate**

**Department: Romeoville Emergency Management Agency (REMA)**

**Cost Center: Administration/Operations**

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**Description**

The Romeoville Emergency Management Agency (REMA) is comprised of volunteers who are on call 24 hours a day and a part-time Assistant Emergency Management & Safety Coordinator to provide additional manpower and resources for public safety. REMA assists Romeoville's Police and Fire departments as well as all of the other Village departments. REMA operates and maintains the outdoor warning siren system for the Village. The system consists of 20 sirens and 15 indoor emergency receivers located within our Village owned facilities. The siren system also ties into the warning receivers placed into all of the Lewis University buildings for Emergency Warnings. Every member is a certified weather spotter as well as being trained in all other areas of response including traffic control, pump outs, first aid, emergency lighting, search and rescue, emergency shelter and communications

The organization is made up approximately 35 local citizens of varying age, occupation, and skill levels. All REMA members are high-spirited volunteers fulfilling their role in the community by assisting with any emergency or disaster situation.

**2022-2023 Objectives**

- To provide continued emergency planning and a competent emergency responder program that supplies the Village with a volunteer program like no other in the area. Completing this objective by being one of the most cost-efficient departments of the Village by using volunteers for the majority of the labor involved with department operation, equipment refurbishment and maintenance.
- To replace outdated equipment which will allow the department to continue the emergency management mission.
- Increase the capabilities of the Village of Romeoville to respond to emergencies and disasters by providing the planning, volunteer resources, and equipment.

**2022-2023 Budget Highlights**

**Overall:** The budget for REMA is increasing by 3.1% (\$4,500) as compared to the 2021-2022 budget, primarily due to increased **Contractual Services** of 6.5% (\$6,000) due to additional expenses for the siren maintenance and the command post satellite data system.

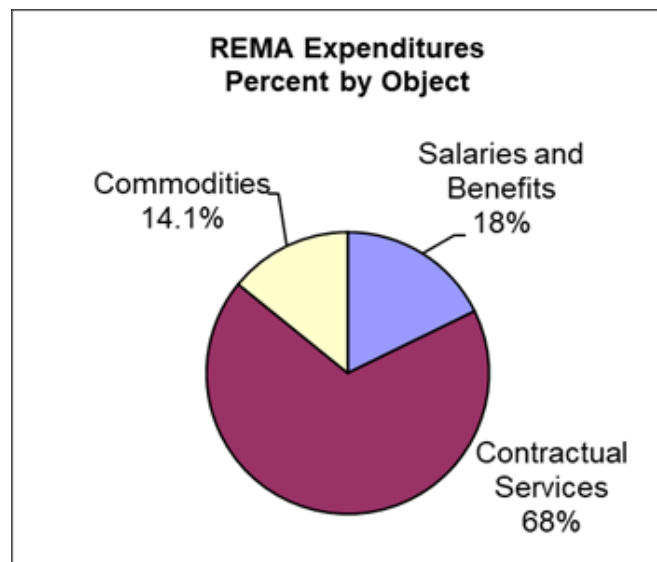
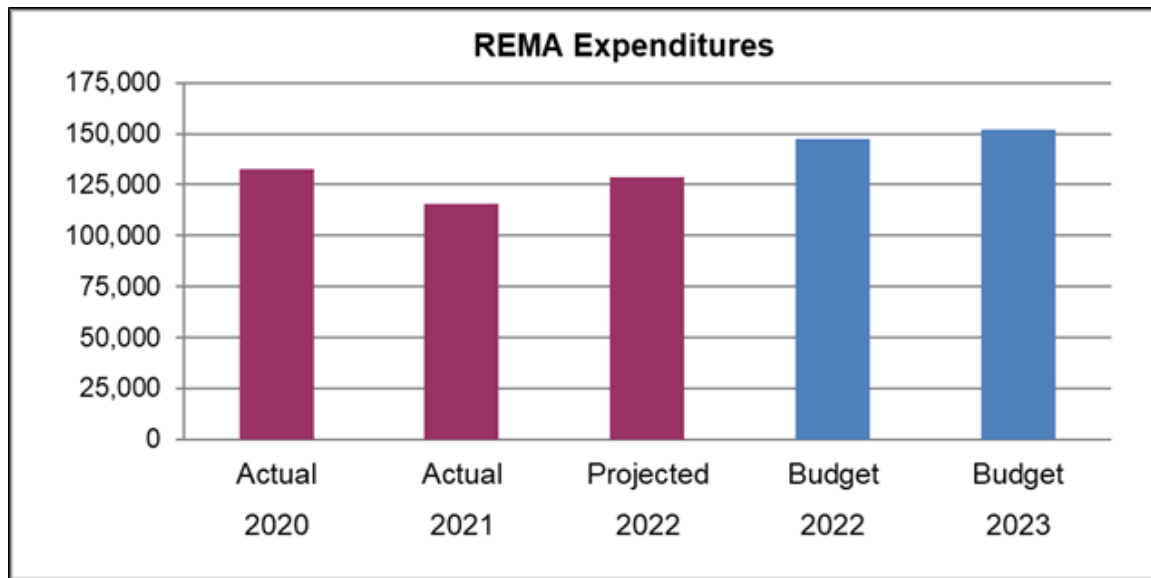
**Salaries and Benefits** are unchanged from the prior year budget and totals \$27,000 for part-time staff.

**Contractual Services** totaling \$103,500 are 4.5% (\$4,500) higher than the prior year budget due to increased alarm fees, Command post data systems and Starcom Radio monthly fees. The budget also includes funds for uniforms, training, mobile equipment maintenance, siren maintenance, maintenance, building maintenance, and weather center data service.

**Commodities** totaling \$21,500 are unchanged and include medical supplies, flares, training, office, and building supplies.

**Expenditures by Object:  
Romeoville Emergency Management Agency**

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	24,010	10,267	21,500	27,000	27,000	-	0.0%
Contractual Services	89,474	85,570	89,500	99,000	103,500	4,500	4.5%
Commodities	19,363	19,489	17,500	21,500	21,500	-	0.0%
<b>Total</b>	<b>132,847</b>	<b>115,327</b>	<b>128,500</b>	<b>147,500</b>	<b>152,000</b>	<b>4,500</b>	<b>3.1%</b>



### 2022-2023 REMA Performance Measures

Village Goal: Enhance Safety Measures within the Village			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Increase the safety of REMA first responders responding in a evolving social climate change	Complete purchase of safety equipment for first responders	5,000	5,000

Village Goal: Utilize Technology			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Upgrade REMA Vehicles	Replace/Upgrade Village Vehicles	2 Vehicles Replaced/Upgraded	1 Vehicles Replaced/Upgraded

Village Goal: Connect with the Community			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Increase communications with the Village Residents of Romeoville	Have a REMA presence at special events	40 events attended	Attend all scheduled events

**Fund: General Corporate**  
**Department: Fire Department**  
**Cost Center: Administration/Fire Academy**

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**Description**

**Administration/Operations** - Prior to the 2022-2023 budget year, the Fire Department consisted of 33 full time positions (Fire Chief, 2 Assistant Chiefs, 1 Fire Marshall, 1 Deputy Fire Marshall, 24 full-time members, Executive Assistant, Fire Prevention Clerk, Fire Academy Coordinator, EMS Coordinator), and 12 (24 hour/day) part-time positions. The budget proposes converting 6 part-time members to full-time positions. The Department provides advanced life support and fire suppression for a large portion of the Village. The Department also provides fire prevention, inspections, plan review, fire alarm maintenance and monitoring, origin and cause (arson) investigation, fire code enforcement, AED program compliance and public education for the entire Village. Recently the Department served as lead department for the Covid-19 pandemic village-wide. The Department also serves as the coordinating agency representing the entire Village for the Odor Alert Network. It is our goal to provide exceptional service to our residents with a pro-active approach by assuring that fire personnel are trained to the highest professional standards, and have the vehicles and equipment they need to perform their jobs.

**Fire Academy** - The Romeoville Fire Academy will host several fire service, hazardous materials, EMS, technical rescue, CPR, and fire officer courses for outside fire service agencies, as well as Romeoville Fire Dept. and Village of Romeoville personnel. The Academy is self-funded by revenues from student tuition. The Academy will host anywhere from 100-125 courses in this fiscal year. The Academy will operate out of Village facilities such as all Fire Stations and the Romeoville Athletic Center, with our primary classroom facilities located at Fire Station 3. Our primary training grounds are at Fire Station 2. We will also use other facilities such as the Romeoville Recreation Center, Lewis University, and the Hanson's Quarry Collapse Training site. Courses will be instructed by Academy Staff Instructors, RFD personnel, and non-employee independent contractors.

**2022-2023 Objectives**

- Due to the high cost of part-time employee turnover and work force instability, convert the number of part-time to full-time firefighters by 6.
- Improve and expand marine division
- Support the operations of the Fire Prevention Bureau
- Continue to emphasis employee safety
- Work with the Romeoville Police Department refining operations at Laraway Communications Center (LCC)
- Train more Haz-Mat Technicians for the Level A team
- Re-organize and train new members of the Technical Rescue Team.
- Update the Department's strategic plan – Illinois Fire Chiefs.
- Update the Department's policies and procedures – Lexipol
- Increase the number of personnel on the Department's specialty teams (Dive, TRT, and Arson).
- Research AVL and mapping options of the 911 CAD.
- Expand the RTF Program.
- Establish a bike medic program.
- Obtain new grants
- Replace the ladder truck (snorkel).
- Fire Academy CPAT and Tower/Training grounds expansion.

### 2022-2023 Budget Highlights

**Overall:** The budget for the Fire Department budget is increasing 7.5% (\$544,510) compared to the 2021-2022 Budget.

**Salaries and Benefits** totaling \$6,332,800 increased 4.6% (\$277,700) primarily due to the proposed organizational changes to its staffing. To reduce employee turnover in the Fire Department, the proposed budget includes the conversion of 6 part-time firefighter positions to 6 full-time firefighters, an overall increase of 2.4% (\$127,700) in salaries. The changes include an increase of 16.6% (\$565,600) in full-time salaries but a decrease of 19.6% (\$273,300) in part-time salaries and a decrease of 40.8% (\$164,600) in overtime. Additional increases are included for annual merit and union rate increases. Health insurance is also projected to be 31.8% (\$168,300) higher with the changes in staffing.

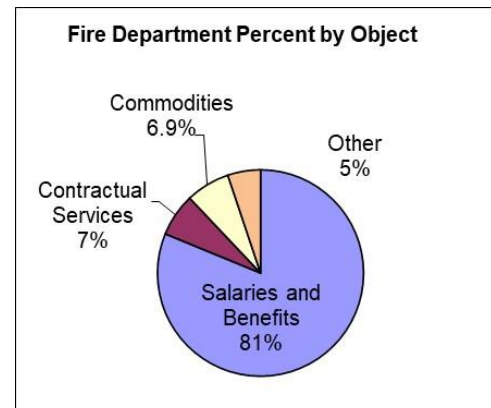
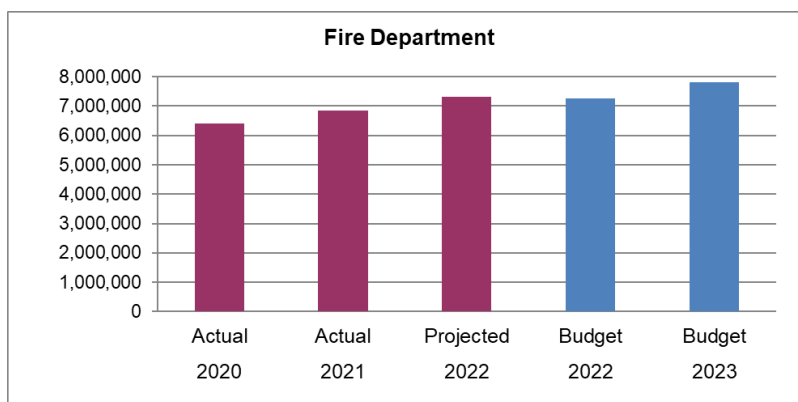
**Contractual Services** totaling \$525,200 is budgeted to be 16.8% (\$75,500) higher due to increased mobile equipment maintenance fees. Also budgeted is funding for physicals, equipment maintenance, uniforms, training, and other contractual service.

**Commodities** of \$539,800 are 16.3% (\$75,500) higher than the prior year budget do to increased equipment and safety supply purchases. Also budgeted are medical supplies, tools, and training supplies

**Other** expenses of \$401,810 are for the monthly vehicle lease payments and are increasing by 40.5% (\$115,810). The 2021-2022 Budget and the projected actual total includes lease payments for 8 Enterprise vehicles, and 4 emergency vehicles. The proposed 2022-2023 budget includes in the capital expenditures a new 95' ladder truck and a fire investigation vehicle that are proposed to be financed and leased, adding an additional \$100,000 to annual lease payments.

#### Expenditures by Object: Fire Department

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	5,177,404	5,616,070	6,092,700	6,055,100	6,332,800	277,700	4.6%
Contractual Services	483,098	467,686	438,700	449,700	525,200	75,500	16.8%
Commodities	496,525	450,322	453,900	464,300	539,800	75,500	16.3%
Other	236,341	302,788	325,000	286,000	401,810	115,810	40.5%
<b>Total</b>	<b>6,393,368</b>	<b>6,836,866</b>	<b>7,310,300</b>	<b>7,255,100</b>	<b>7,799,610</b>	<b>544,510</b>	<b>7.5%</b>



### 2022-2023 Performance Measures

<b>Village Goal: Enhance Safety Measures within the Village</b>			
<b>Department Objective</b>	<b>Performance Measure</b>	<b>FY22 Estimated</b>	<b>FY23 Goal</b>
Have timely Fire staff on scene to reduce risk escalation	Engine to arrive at fire within four minutes	90% of responses within four minutes	90% of responses within four minutes
Have timely EMT staff on scene to reduce risk escalation	EMS Turnout Time* within 60 seconds	Turnout Time less than 60 seconds for 90% of calls	Turnout Time less than 60 seconds for 90% of calls
Have timely Fire staff on scene to reduce risk escalation	Fire Staff Turnout Time within 80 seconds	Turnout Time less than 80 seconds for 90% of calls	Turnout Time less than 80 seconds for 90% of calls
Increase home fire safety	Evaluate Homes for identifiable fire risks	10 Homes Visited	20 Homes Visited

\*All measures based on NFPA Standard 1710

\*\*Turnout Time is defined as the elapsed time from when a unit is dispatched until that unit changes their status to "responding"



**Fund: General Corporate**

**Department: Police Department**

**Cost Center: Administration/Operations/Support Services**

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**Description**

**Administration** - The Administrative Division consists of the Chief of Police, Two Deputy Chiefs, Five Commanders, Executive Assistant, Office Assistant, Support Service Technician, and Records Supervisor. The Administrative Division is responsible for the Investigations Unit and staff functions, which include Planning, Staffing, Inspections, Personnel Administration, Police Records System, Property Control, Communications, Budgetary Control, Purchasing, Training, Technology, Supply, Compstat and Community Oriented Policing. The Department recently completed a restructuring adding a Community Relations Commander to connect to the community with a heavy emphasis on youth engagement. In 2019, the Department completed a body camera pilot program and was also able to acquire our emotional support animal (Lola) for the benefit of our officers and the community.

**Operations** - The Operations Division is responsible for the Line Operations which includes; Patrol, Community Relations, Traffic, Evidence, Training, Communications, Technical Services, D.A.R.E. / G.R.E.A.T., Neighborhood Watch, Citizen Police Academy, Youth Academy, Social Services, Rapid Response, and Special Operations.

**Support Services** - Support services include the Records Division, Code Enforcement, and Animal Control. The Records Division continued to provide effective service to the Department and the residents of the community. The Security System Monitor position, which staffs the records room at night and on the weekends, remains a fiscally responsible way to provide 24/7 coverage at the front desk and assure officers safety while maintaining coverage on the street.

**2022-2023 Objectives**

- Continue to provide effective police services.
- Improve the quality of life within the community
- Promote positive decision making to the youth in the community with the D.A.R.E program.
- With the Fire Department and Lockport Township continue Joint Rescue Task Force training
- Hire additional Community Service Officers
- Maintain adequate fleet of vehicles
- Continue association with crime lab to provide efficient and quick results, enhancing investigative process.

**2022-2023 Budget Highlights**

**Overall:** The budget for the Police Department is increasing 1.2% (\$162,500) compared to the 2021-2022 Budget.

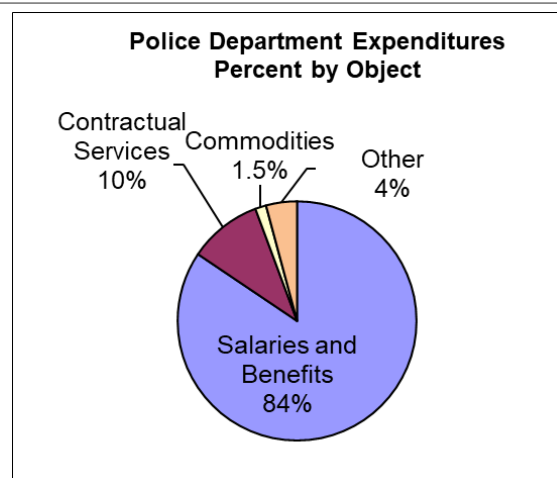
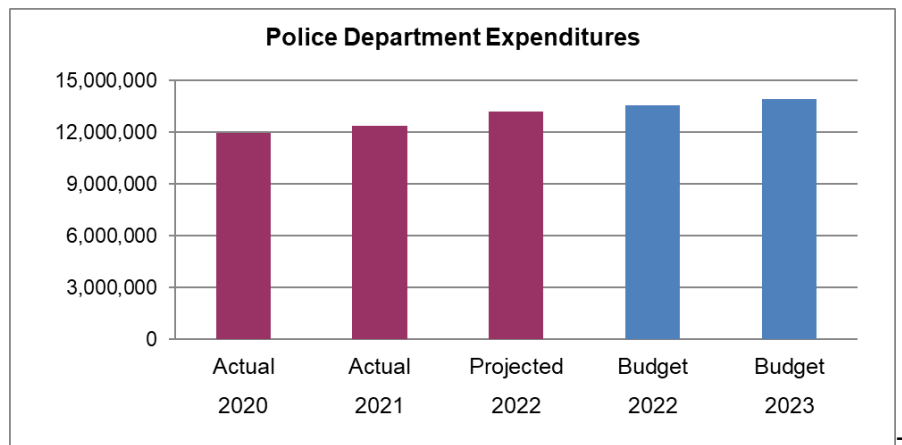
**Salaries and Benefits** totaling \$11,751,800 are 2.2%% (\$248,000) higher than the 2021-2022 budget primarily due to a 3.7% increase for full- and part-time salaries for cost of living increases and union increases, combined with a 3.7% (\$7,800) increase in Social Security and Medicare expenses. The increases are partially offset by a 4.7% (\$65,700) decrease in insurance expenses related to a budgeted lower premium rate combined with changes in employee coverage elections. IMRF expenses are also 5.3% (\$6,800) lower due to the contribution rate decrease.

**Contractual expenses** totaling \$1,379,500 are 5.3% (\$77,500) lower than the prior year budget due to decreased miscellaneous contractual expenses (\$50,000) decreased training expenses (\$25,000), and decreased physical exams (\$5,000). Also budgeted are communication and dispatch fees to Laraway Communication Center (LCC) for \$980,000, mobile equipment maintenance, physicals, and uniforms.

**Commodities** totaling \$205,000 are decreasing by 3.7% (\$8,000) due to decreased supplies for community programs. Other expenses budgeted include, professional dues, office supplies ammunition, and K-9 supplies.

**Other expenses** of \$583,000 are 51% (\$197,000) due to an increase in the number of leased vehicles next year. The proposed 2022-2023 budget includes lease payments for 43 Police Department vehicles. More detail on the lease payment can be found in the debt service section of the budget document.

Expenditures by Object: Police Department Expenditures							
Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	10,404,682	10,573,031	11,255,900	11,503,800	11,751,800	248,000	2.2%
Contractual Services	1,242,259	1,378,575	1,349,300	1,457,000	1,379,500	(77,500)	-5.3%
Commodities	170,701	134,104	173,500	214,000	206,000	(8,000)	-3.7%
Other	118,804	265,458	419,000	386,000	583,000	197,000	51.0%
<b>Total</b>	<b>11,936,445</b>	<b>12,351,167</b>	<b>13,197,700</b>	<b>13,560,800</b>	<b>13,920,300</b>	<b>162,500</b>	<b>1.2%</b>



### 2022-2023 Performance Measures

Village Goal: Enhance Safety Measures within the Village			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Keep the Village of Romeoville homes up to Code	Number of Code Enforcement Warnings Issued	250 Warnings Issued per Month	300 Warnings Issued per Month
Aid with Mental Health	Rate of Mental Health related calls that receive counseling service	22% of calls received counseling service	50% of calls receive counseling service

Village Goal: Connect with the Community			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Increase communications between the Police Department and the villagers and businesses of Romeoville	Number of Community Policing Meet and Greets	350 Meet and Greets per Month	400 Meet and Greets per Month

***Fund: General Corporate/Water Sewer***

***Department: Finance Department***

***Cost Center: Administration***

**Description**

**General Corporate Fund** - The Finance Administration Cost Center consists of the Finance Director, Assistant Finance Director of Accounting, Customer Service and Budget Coordinator, Accounts Receivable Clerk, Accounts Payable Clerk, two full-time receptionists, two part-time receptionists, one part-time payroll assistant and one part-time accountant. The Cost Center is responsible for all Financial Activities of the Village and oversight of the entire Finance Department. Financial activities include financial planning and monitoring, investment and custodial services of Village funds, budget preparation and implementation, financial reporting including the annual audit process, cash collections and disbursements, oversight of Water Billing, front counter services and information distribution. The Finance General Services Cost Center accounts for activities that benefit all Village Departments including Village postage and mail processing, annual audit, utility audit fees, fixed asset study, copier fees, office supplies and forms.

**Water & Sewer Fund** - The Finance Administration Cost Center consists of three Utility Billing Clerks and the Access Plus/Real Estate Transfer Tax Coordinator. The Cost Center is responsible for all water billing activities of the Village. The activities include responding to customer inquiries and concerns, preparation of water bills, account maintenance and data entry, importing electronic reads into the system, account collections, coordination of meter installation and coordination of the shut-off process.

**2022-2023 Objectives**

- Develop Comprehensive Accounting Policies and Procedures Manual
- Improve annual budget process in order to obtain the GFOA Distinguished Budget Award
- Ensure the Finance Department continues to meet the needs of the Village
- Provide excellent customer service to the residents and customers
- Improve reporting to provide additional transparency to community
- Develop long-term financial plan for Alternate Water Source project

**2022-2023 Budget Highlights**

**Overall:** The budget for the Finance Department is increasing 4.8% (\$102,300) compared to the 2021-2022 budget. Expenses within the General Fund total \$1,587,000 and in the Water & Sewer Fund total \$638,000.

**Salaries and Benefits** totaling \$1,488,600 are 1.1% (\$16,200) higher than the prior year budget. The budget for full- and part-time salaries increased by 4.1% (\$41,900) due to annual cost of living, merit and union negotiated increases. This is partially offset by a reduction of in budgeted overtime of 25% (\$5,000), insurance of 8.0% (\$16,800), and IMRF of 6.0% (\$7,300).

**Contractual Services** totaling \$257,500 remain unchanged from the prior year budget. Budgeted expenses include annual audit and actuary fees (\$44,000), postage-primarily for water bills (\$120,000), billing services (\$60,000), copier and postage machine rental, and armored services fees.

**Commodities** totaling \$360,900 are increasing by 31.3% (\$86,100) primarily due to an expected 22.7% (\$50,000) increase in credit card processing fees as the Village is adding additional payment modules to improve customer service. Banking and investment service fees are also expected to increase \$36,000.

**Other** expenses of \$88,000 are unchanged from the prior year budget and include funds for real estate transfer tax refunds and an estimate on write offs related to unpaid receivable balances.

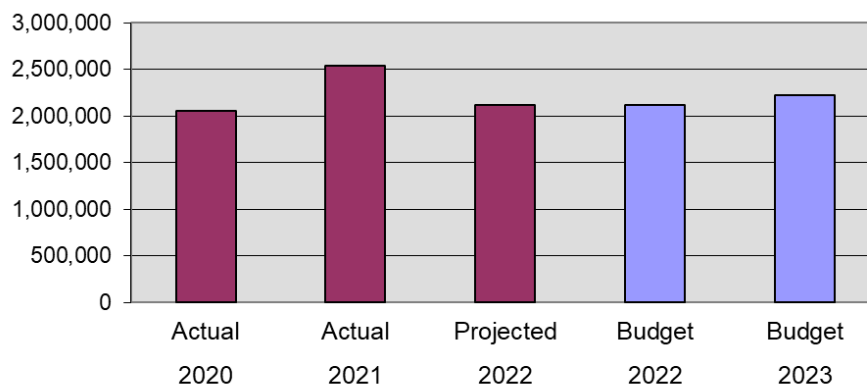
### Expenditures by Object: Finance Department

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	1,391,973	1,431,150	1,467,400	1,472,400	1,488,600	16,200	1.1%
Contractual Services	249,986	250,734	283,000	287,500	287,500	-	0.0%
Commodities	256,591	240,440	299,800	274,800	360,900	86,100	31.3%
Other	155,599	621,572	68,441	88,000	88,000	-	0.0%
<b>Total</b>	<b>2,054,150</b>	<b>2,543,896</b>	<b>2,118,641</b>	<b>2,122,700</b>	<b>2,225,000</b>	<b>102,300</b>	<b>4.8%</b>

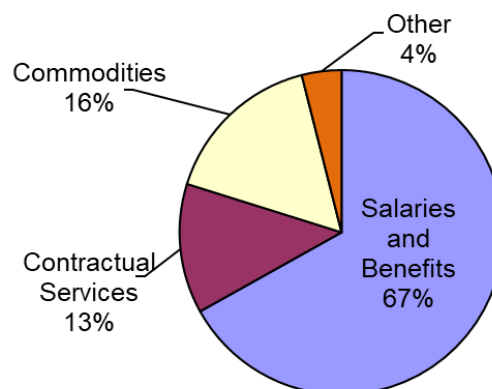
### Finance Operating Expenditures by Fund

Fund	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Proposed Budget	Difference ('22 to '23)	Percent Change ('22 to '23)
General Fund	1,362,599	1,410,637	1,497,600	1,484,100	1,587,000	102,900	6.9%
Water and Sewer Fund	691,550	1,133,258	630,600	638,600	638,000	(600)	-0.1%
<b>Total</b>	<b>2,054,150</b>	<b>2,543,896</b>	<b>2,128,200</b>	<b>2,122,700</b>	<b>2,225,000</b>	<b>102,300</b>	<b>4.8%</b>

### Finance Department



### Finance Department Percent of Expenditure by Object



### 2022-2023 Performance Measures

Village Goal: Financial Stability			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Provide stable financial management	Increase Federal Grant Revenue	2,745,796	3,122,800
Village Goal: Utilize Technology			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Improve operational efficiency by increasing electronic transactions	Number of Customers utilizing automatic ACH payments	2,200	2,400
	% of Payroll Checks Direct Deposited	95%	100%



***Fund: General Corporate/Water Sewer/MFT***

***Department: Public Works***

***Cost Center: Administration/Streets and Sanitation/Landscaping/Fleet/Water/Wastewater***

**Description**

**General Corporate Fund** – Public Works functions included in the General Fund include the Streets and Sanitation cost center which is responsible for the maintenance and repair of 125 miles of streets and sidewalks, 268.02 miles of storm sewers, snow removal and parkway tree removal and pruning. Also in this fund is the Landscaping and Grounds cost center which is responsible for the maintenance of all Village owned property including the grounds and right of ways, the Buildings cost center which is responsible for maintenance of all Village owned buildings, and the Fleet Maintenance cost center which is responsible for the maintenance of Village vehicles and equipment of approximately 388 units.

**Motor Fuel Tax Fund** – Public Works operations within the MFT fund are responsible for street light maintenance, traffic signal maintenance, and road salt purchases.

**Water & Sewer Fund** - Public Works functions included in the Water and Sewer Fund include the Water Distribution cost center which is responsible for the operation and maintenance of 12 wells and 276.11 miles of distribution watermain, and the Sewage Collection cost center which is responsible for the operation and maintenance of 19 lift stations, 183.86 miles of sanitary sewer main and 10.36 miles of forced sewer mains, and the Waste Water treatment cost center which is responsible for the operation and maintenance of both wastewater treatment plants with a combined capacity of 7.5 million gallons per day. Also included in this fund is the Administration cost center which is responsible for the administrative requirements of the department including engineering, clerical, and administration.

**2022-2023 Objectives**

- Improve Vehicle and equipment Maintenance and Replacement plan
- Continue inflow and infiltration program to correct collection system deficiencies
- Continue Watermain rehabilitation program
- Conduct Leak detection and water audits
- Maintain IEPA compliance and improve operations
- Continue resurfacing program
- Extend street sweeping and sidewalk replacement
- Obtain Lake Michigan Water allocation
- Work with staff and intergovernmental agencies on improving water distribution system and needed steps to provide Lake Michigan water to community.
- Investigate additional revenue sources and grant opportunities

**2022-2023 Budget Highlights**

**Overall:** The budget for the Public Works Department is increasing 1.8% (\$388,900) compared to the 2021-2022 budget. Operating expenses within the General Fund total \$11,021,300, in the MFT Fund total \$1,315,000, in the Water & Sewer Fund total \$9,632,300 and in the W&S Lake Michigan Fund are \$197,000.

**Salaries and Benefits** totaling \$8,186,500 are 1.1% (\$86,900) higher than the prior year budget. The budget for full- and part-time salaries increased by 3.9% (\$195,000) due to annual cost of living, merit and union negotiated increases. In addition, Social Security and Medicare are 3.5% (\$15,500) higher than the prior year budget.

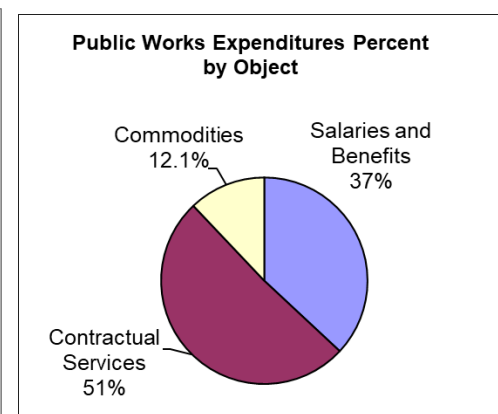
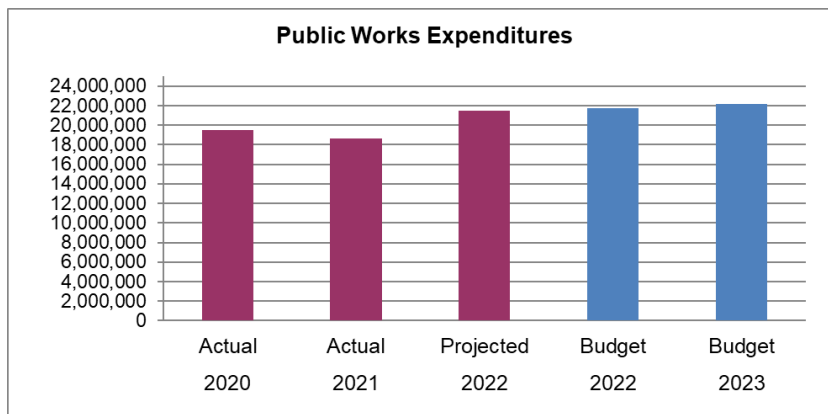
Overtime budgeted (\$779,500) and seasonal labor (\$65,000) remain unchanged from the prior year budget. Increases are partially offset by a reduction of in budgeted insurance of 7.7% (\$86,600), and IMRF of 6.1% (\$41,100).

**Contractual Services** totaling \$11,295,500 are budgeted to increase 2.9% (\$315,000) from the prior year due to increased waste disposal expenses of 5.7% (\$200,000), training of 43% (\$10,000) and other contractual 8.7% (\$214,000) primarily for required expenses in joining the Regional Water Commission. This is partially offset by reduced equipment maintenance of 5.4% (\$40,000), lighting maintenance of 20% (\$50,000) and engineering of 2.7% (\$25,000).

**Commodities** totaling \$2,674,500 decreased 0.5% (\$13,000) due to a 4% (\$20,000) decrease in salt/calcium chloride 1.8% (\$18,000) decrease in other operating supplies. This partially offset by a 27.8% (\$10,000) increase in hand tools and a 21.4% (\$15,000) increase in asphalt mix. Other items budgeted include water meters, street sign materials, and office supplies.

Expenditures by Object: Public Works Expenditures							
Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	7,192,558	7,191,271	7,993,800	8,099,600	8,186,500	86,900	1.1%
Contractual Services	10,112,564	9,538,406	10,955,500	10,980,500	11,295,500	315,000	2.9%
Commodities	2,188,721	1,936,647	2,537,500	2,687,500	2,674,500	(13,000)	-0.5%
<b>Total</b>	<b>19,493,843</b>	<b>18,666,324</b>	<b>21,486,800</b>	<b>21,767,600</b>	<b>22,156,500</b>	<b>388,900</b>	<b>1.8%</b>

Public Works Expenditures by Fund							
Fund	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Proposed Budget	Difference ('22 to '23)	Percent Change ('22 to '23)
General Fund	10,170,937	9,608,805	10,671,000	10,647,600	11,021,300	373,700	3.5%
Motor Fuel Tax	955,318	904,593	1,365,000	1,365,000	1,315,000	(50,000)	-3.7%
Water and Sewer Funds	8,367,588	8,152,925	9,450,800	9,755,000	9,623,200	(131,800)	-1.4%
W&S Lake Michigan	-	-	-	-	197,000	197,000	100.0%
<b>Total</b>	<b>19,493,843</b>	<b>18,666,324</b>	<b>21,486,800</b>	<b>21,767,600</b>	<b>22,156,500</b>	<b>388,900</b>	<b>1.8%</b>



### 2022-2023 Performance Measures

Village Goal: Increase the Quality of Life for Village Residents			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Provide Improvements to the Village Transportation System	Miles of Streets Resurfaced	111.6	99.206945
	Decorative Lighting	41	28
	Miles Swept	2,500	2800
	Miles of Watermain Rehabbed	1.36	1.2
Improve the Villages' Water System	Miles of Sewer Rodding	39.39	96
	Hydrant Painting	1093	500
Improve the Villages' Fleet and Building Maintenance	Preventative Maintenance Fleet	795	834

***Fund: Recreation/Athletic & Event Center***

***Department: Recreation***

***Cost Center: Operations/Facility/Parks/Programs***

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**Recreation Fund** - Functions included in the Recreation Fund include the Facility Cost Center which is responsible for maintaining a 52,000 square foot facility that offers classrooms, a dance studio, aerobics studio, 2 full court gymnasiums, fitness center, gymnastics area, concession stand, birthday party room, and indoor playground and rental facilities. The facility accommodates over 18,000 guests annually and facilitates over 12,000 individuals for programs, rentals, community meetings and athletic uses.

Also included in this fund is the Parks Cost Center, which is responsible for the acquisition and preservation and maintenance of open space for the purpose of the recreational activities. The Parks Division maintains recreational grounds, equipment, and facilities. The Parks Division is also responsible for the maintenance of all athletic fields as well as the set-up and preparation of Special Events and maintaining 15 ball diamond fields, 16 soccer fields, 1 dedicated football field and 4 flag football fields. The Parks Division also maintains, 2 splash pads, 4 concession stands, 32 park sites covering 362.25 acres, landscaping, and signage on each parcel, 31 Village of Romeoville playgrounds and 4 Valley View School District Playgrounds, and the Garden plot in conjunction with Lockport Park district.

The Program Cost Center is responsible for providing quality of life recreational activities for the community, offering over 2,000 programs for over 20,000 participants. Programs offered serve all age groups of the resident population from toddler age to senior citizen. The Operations Cost Center is responsible for the administration of all department records, including department finance records and department personnel records. The Operations Division is also responsible for program registration, facility rentals, and facility reservations.

**Athletic and Event Center** - Functions included in the Athletic and Event Center fund include the Operations Cost Center which is responsible for maintaining an 110,000 square foot facility that offers turf rental, gym court rental (two sport courts, two permanent wood floors, and six portable hardwood courts,) and one conference room. The facility accommodates over 350,000 guests annually and facilitates over 25,000 individuals for rentals meetings and athletic uses.

**2022-2023 Objectives**

- Continue to maintain cleanliness and safety in all building
- Maintain operating equipment
- Ensure staff are properly trained to maintain the facility and equipment through regular staff meetings and training opportunities
- Update building décor where necessary (furniture, signs, banners, photos, etc.)
- Improve facility functionality by reviewing and updating areas to comply with ADA standards
- Update building furniture to maintain a welcoming & clean experience for the participants
- Continue converting paper files in storage to LaserFische
- Work with IT Department to replace and update employee technology equipment
- Continue to update and add security measure to the Recreation Center and Athletic and Events Center
- Continue to update the employee hiring process by offering an online application process
- Focus on implementing best customer service practices in all aspects of the Department
- Implement a green plan in the Department by encouraging environmentally friendly practices in daily office operations
- Implement additional security measures for Creative Play Program, Jungle Safari, and Open Gym operations at the Recreation Center and Athletic and Event Center
- Increase program opportunities and participation in the areas of early childhood, youth, teen, adult, and senior programming

- Continue to update program equipment for safety and quality experience
- Continue to work with the Marketing Coordinator to come up with new, innovative ways to market the Recreation Department and its programs
- Improve gymnastics program enrollment through increasing the variety of classes, strategic programming, and creative use of gym space
- Increase teen participation through teen focused activities and programs
- Increase membership sales and member retention at the Fit-4-Life Fitness Center through EFT memberships, new marketing strategies, customer service, and membership specials
- Increase Group Fitness classes through additional class offerings, time slots, and new marketing
- Continue to offer low to no-cost, quality special events
- Strategically work with the increased numbers in Day Camp to offer a wide variety of activities and programs while maintaining a productive and safe environment
- Increase dance participation by offering a variety of classes at varied times and maximizing the space currently available
- Continue to offer important safety classes, on the job training, and educational opportunities for full and part time staff, including an annual part-time staff orientation
- Continue the restructure of the athletic department by offering new classes and leagues with superb expectations and standards.

### **2022-2023 Budget Highlights**

**Overall:** The budget for the Recreation Department is increasing 11.8% (\$815,000) compared to the 2021-2022 budget primarily due to the addition of the Aquatic Facility. Operating expenses within the Recreation Fund total \$6,117,200, in the Athletic and Event Center total \$887,200, and in the Aquatic Center \$746,100. The Recreation also budgets some of its capital expenses in the Recreation Real Estate Tax Fund, but does not have operational expenses within this fund. More information on capital can be found in Section 7 of the Budget Document.

**Salaries and Benefits** totaling \$4,918,200 increased by 9.6% (430,900) primarily due to the budgeted opening of the Aquatic Center during the 4<sup>th</sup> quarter of the budget year which added \$513,400 to salaries and benefits. In addition, full-time salaries for current staff are projected to increase from the prior year budget by 6.4% (\$122,100) due to cost of living, union and merit increases combined with converting two part-time park maintenance positions to a single full-time position. Part-time salaries are budgeted to decrease 9.9% (\$144,200) due in part to the conversion of the two park maintenance positions to a full-time position and due to a reduction in programming labor and Athletic and Event center labor to be in line with historical actual expenses. Overtime is also budgeted to decrease 20% (\$25,000). Other reduction include decreased insurance for current staff of 3.0% (\$12,000), and IMRF of 8.7% (\$25,500).

**Contractual Services** totaling \$1,465,200 are decreasing by 0.7% (\$9,900) primarily due decreased building maintenance expenses 36.4% (\$131,500) and field maintenance expenses 13.3% (\$20,000). These are partially offset by the addition of the Aquatic Center, adding an additional \$129,000 in contractual expenses to the budget. Expenses included in the budget are training, uniforms, utilities, marketing, building and equipment maintenance.

**Commodities** totaling \$1,107,100 are budgeted to increase 57.2% (\$403,000) primarily due to additional special event expenses which increased 99% (\$242,900) due to the addition of a large concert event and offering more events as pandemic restrictions are lessening. In addition, the budget includes \$150,000 in Romeofest supplies that were not included in the prior year budget. The 2022-2023 budget also includes \$106,200 in supplies for the Aquatic Center. Partially offsetting the increases is a 26.6% (\$64,000) reduction in parade and other program supplies.

**Other Expenses** totaling \$260,000 are budgeted dues for Northern Will County Special Recreation Association.

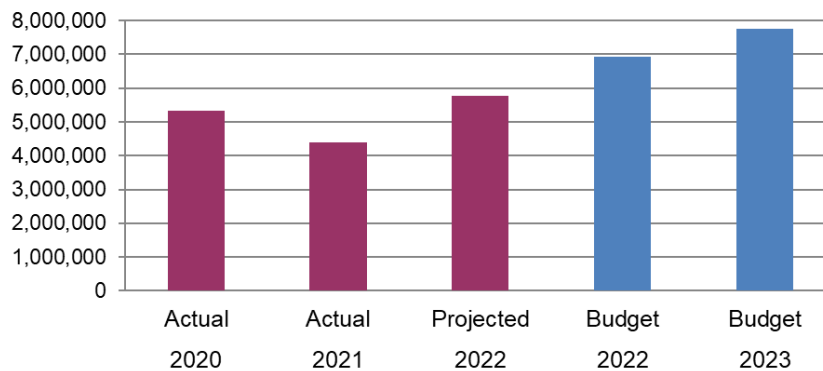
**Expenditures by Object:  
Recreation Expenditures**

Expense Object	2020 Actual	2021 Actual	2022 Projected	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Salaries and Benefits	3,411,034	3,073,163	3,750,500	4,487,300	4,918,200	430,900	9.6%
Contractual Services	1,139,157	790,670	1,167,500	1,475,100	1,465,200	(9,900)	-0.7%
Commodities	519,413	270,193	574,400	704,100	1,107,100	403,000	57.2%
Other	261,358	264,220	267,200	269,000	260,000	(9,000)	-3.3%
<b>Total</b>	<b>5,330,962</b>	<b>4,398,245</b>	<b>5,759,600</b>	<b>6,935,500</b>	<b>7,750,500</b>	<b>815,000</b>	<b>11.8%</b>

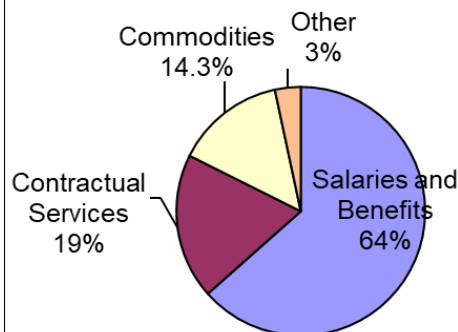
**Recreation Expenditures by Fund**

Fund	2020 Actual	2021 Actual	2022 Projected	202 Budget	2023 Proposed Budget	Difference ('22 to '23)	Percent Change ('22 to '23)
Recreation	4,663,244	3,784,236	4,943,500	5,925,200	6,117,200	192,000	3.2%
Recreation Athletic Cente	667,717	614,009	816,100	1,010,300	887,200	(123,100)	-12.2%
Aquatic Center	-	-	-	-	746,100	746,100	100.0%
<b>Total</b>	<b>5,330,962</b>	<b>4,398,245</b>	<b>5,759,600</b>	<b>6,935,500</b>	<b>7,750,500</b>	<b>815,000</b>	<b>11.8%</b>

**Recreation Expenditures**



**Recreation Expenditures Percent by Object**



### 2022-2023 Performance Measures

Village Goal: Increase the Quality of Life for Village Residents			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Improve recreation opportunities for vulnerable populations	Number of senior program offered	11	20
	Number of participants in Northern Will County Special Recreation Association	50	70
Deliver a diverse set of recreation opportunities	Total Recreation Program Participants	15,200	16,500
	Number of ballfields set up	460	500
	Number of Summer Camp Participants	1,500	1,650
	Number of Special Events	41	36

Village Goal: Utilize Technology			
Department Objective	Performance Measure	FY22 Estimated	FY23 Goal
Make Registration more accessible	Number of Registrations Completed Online	4,688	6,000



## **Section 8: Capital Budget**

## ***Capital Improvement Plan***

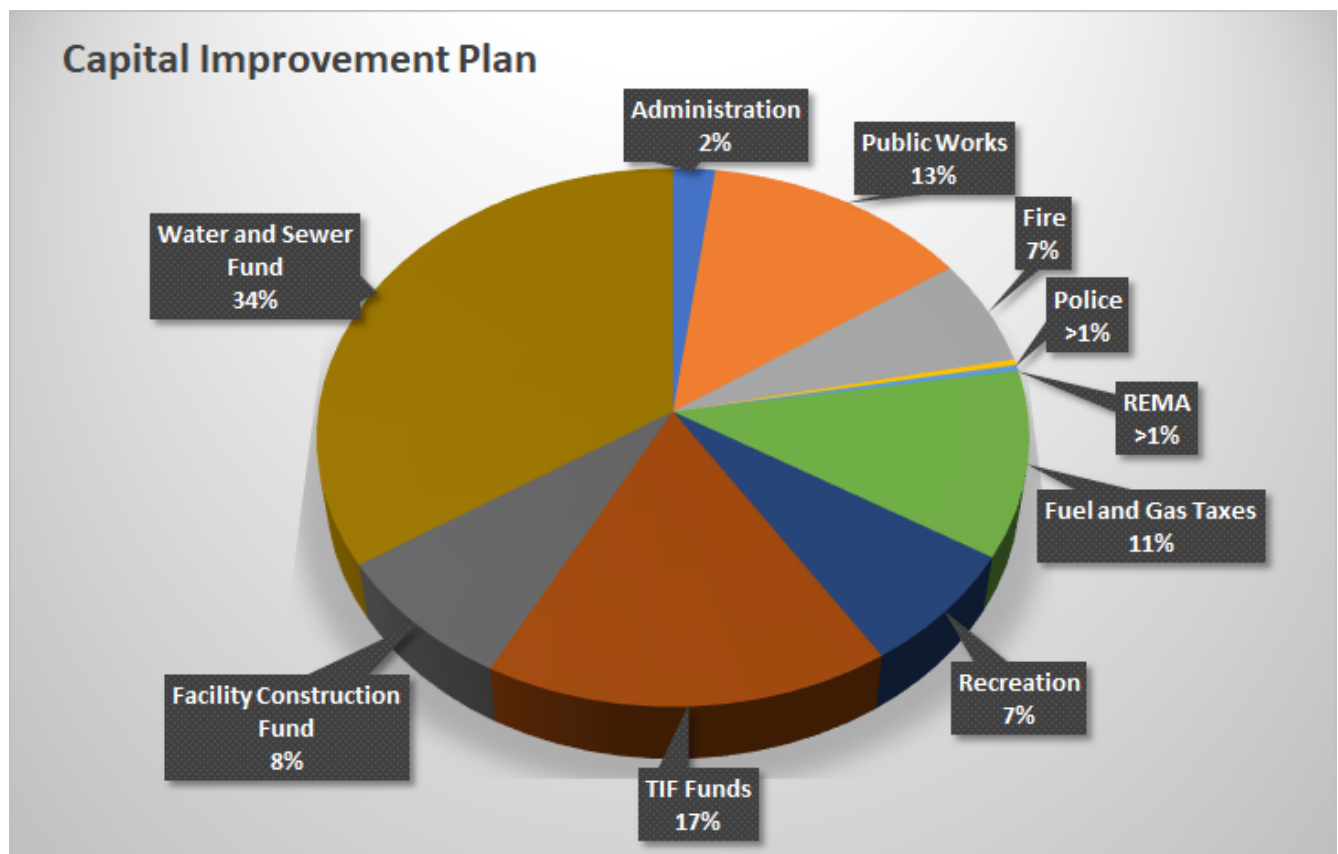
The total FY 23 capital improvement budget for the Village of Romeoville is \$38,556,000, a 19% decrease from FY22. The decrease is largely due to the near completion of the Aquatic Center project as well as the finishing of the finishing of the Pinnacle Drive Extension. This year's capital plan contains 119 projects that address the physical improvement and replacement of various village owned infrastructure and facilities, as well as the purchase of new equipment to help phase out older items that have surpassed their useful life. The complete plan can be found on the next few pages.

### **2022-2023 Summary**

<b>Fund</b>	<b>Total Projects</b>	<b>Amount</b>
Administration	12	802,500
Public Works	38	5,099,300
Fire	5	2,458,000
Police	2	135,000
REMA	4	140,000
Fuel and Gas Taxes	9	4,285,000
Recreation	19	2,767,500
TIF Funds	7	6,490,000
Facility Construction Fund	2	3,072,600
Water and Sewer Fund	21	13,106,100
<b>Total</b>	<b>119</b>	<b>38,356,000</b>

## Capital Improvement Plan

The largest projects for FY23 include the leasing of a new Ladder Truck within the Fire Department, the RomeoCrossing Dog Park, and the Woods Foremain project. The chart below shows the percentage each fund makes up of the entire Capital Improvement Plan. A full description of the Capital Improvement Plan is included in the following pages.



## **Capital Improvement Plan**

### **Five Year Plan-Administration**

The total FY23-FY27 Administration Capital Improvement projects total \$2,587,500 over 26 different projects. These projects aim to push the Village of Romeoville technology forward while also increasing safety at various village locations.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
01.02.01.402	Banner Program	Administration	30,000	-	-	-	-	30,000
01.02.01.402	Target Building Buildout	Administration	250,000	-	-	-	-	250,000
01.02.18.402	Miscellaneous Equipment	Administration	10,000	10,000	10,000	10,000	10,000	50,000
01.02.50.402	Access Control	Administration	70,000	50,000	50,000	50,000	-	220,000
01.02.50.402	Annual Computer Replacement Program	Administration	35,000	35,000	35,000	35,000	35,000	175,000
01.02.50.402	Body Cameras for Police	Administration	-	120,000	60,000	60,000	60,000	300,000
01.02.50.402	Camera Installations in Parks/REC/AEC	Administration	25,000	25,000	25,000	25,000	25,000	125,000
01.02.50.402	Cameras at Wellhouses	Administration	80,000	80,000	-	-	-	160,000
01.02.50.402	CCTV Camera Replacement	Administration	55,000	-	-	-	-	55,000
01.02.50.402	CCTV Camera Upgrades-VH and Police Station	Administration	25,000	25,000	25,000	-	-	75,000
01.02.50.402	CCTV Server Replacement	Administration	10,000	-	-	-	-	10,000
01.02.50.402	Computer Purchases	Administration	45,000	-	-	-	-	45,000
01.02.50.402	Digital Park Display at Rec Center	Administration	10,000	-	-	-	-	10,000
01.02.50.402	Fire Station 3 AV System	Administration	22,500					22,500
01.02.50.402	Firewall Replacements	Administration	-	30,000	-	-	-	30,000
01.02.50.402	Network Switch Replacements	Administration	15,000	15,000	15,000	15,000	15,000	75,000
01.02.50.402	Police Department Conference Room AV Upgra	Administration	25,000	-	-	-	-	25,000
01.02.50.402	Police Squad Car Upgrades	Administration	35,000	35,000	-	-	-	70,000
01.02.50.408	Telephone System Replacement	Administration		400,000	-	-	-	400,000
01.02.50.408	Aquatic Center Technology	Administration	60,000	-	-	-	-	60,000
01.02.50.408	Replace ERP System	Administration	-	400,000	-	-	-	400,000
	<b>Total</b>		<b>802,500</b>	<b>1,225,000</b>	<b>220,000</b>	<b>195,000</b>	<b>145,000</b>	<b>2,602,500</b>

## **Capital Improvement Plan**

### **FY23-Administration**

The total FY23 Administration Capital Improvement projects total \$802,500 over 12 different projects. Highlights of the FY23 budget include the installation of cameras at various village parks as well as village wellhouses. Additionally, the Police Department will see improvements with their conference room AV system, as well as upgrades to their squad cars.

Account	Project	Department	FY 23
01.02.01.402	Banner Program	Administration	30,000
01.02.01.402	Target Building Buildout	Administration	250,000
01.02.18.402	Miscellaneous Equipment	Administration	10,000
01.02.50.402	Access Control	Administration	70,000
01.02.50.402	Annual Computer Replacement Program	Administration	35,000
01.02.50.402	Camera Installations in Parks/REC/AEC	Administration	25,000
01.02.50.402	Cameras at Wellhouses	Administration	80,000
01.02.50.402	CCTV Camera Replacement	Administration	55,000
01.02.50.402	CCTV Camera Upgrades-VH and Police Station	Administration	25,000
01.02.50.402	CCTV Server Replacement	Administration	10,000
01.02.50.402	Computer Purchases	Administration	45,000
01.02.50.402	Digital Park Display at Rec Center	Administration	10,000
01.02.50.402	Fire Station 3 AV System	Administration	22,500
01.02.50.402	Network Switch Replacements	Administration	15,000
01.02.50.402	Police Department Conference Room AV Upgrades	Administration	25,000
01.02.50.402	Police Squad Car Upgrades	Administration	35,000
01.02.50.408	Aquatic Center Technology	Administration	60,000
	<b>Total</b>		<b>802,500</b>

## Capital Improvement Plan

### FY23 Highlight-Administration

#### Will County Senior Services (Target Building Buildout)

The Village leases 25,000 square feet of space at the Will County Senior Service Center (formerly Target). The long-term goal is to find a non-profit or government organization that provides local services for our residents to utilize this space. Until then, the Romeoville fire Academy would like to host CPAT training within the space. CPAT is the term used to describe a pass-fail standardized physical ability test taken by firefighters. This test is a tool used by Fire Departments in recruiting those who are physically capable of performing the tasks associated with the job.



### Financial Summary

**FY23 Expenditure**

**\$250,000**

**Funding Source**

**General Fund Revenues**

## Capital Improvement Plan

### Five Year Plan-Public Works

The total FY23-FY27 Public Works Capital Improvement projects total \$30,378,500 spanning 55 different projects. These projects aim to improve the Village of Romeoville infrastructure forward while also replacing aged equipment that has gone through its useful life. Project highlights in the next five years include storm sewer maintenance and repairs, various street resurfacing projects, as well as installation of decorative lighting in the Hampton Park subdivision.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
01.08.08.402	ADA Compliance Program - Facilities	Public Works	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.402	Athletic Center HVAC Monitoring	Public Works	20,000	-	-	-	-	20,000
01.08.08.402	Fire Station 2 Window Replacements	Public Works	40,000	-	-	-	-	40,000
01.08.08.402	Miscellaneous Public Works Facility Improvements	Public Works	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.407	Irrigation System Modifications - Village Hall	Public Works	35,000	-	-	-	-	35,000
01.08.08.408	Floor Scrubber	Public Works	8,500	-	-	-	-	8,500
01.08.14.408	Grounds Dept Flex-Wing Grooming Mower	Public Works	-	40,000	-	-	-	40,000
01.08.14.408	Grounds Dept Mower Replacement	Public Works	40,000	40,000	40,000	40,000	40,000	200,000
01.08.14.408	Grounds Dept Trailer (Replace mowing trailer)	Public Works	15,000	-	-	20,000	-	35,000
01.08.14.408	Rec Center Chipper	Public Works	-	-	90,000	-	-	90,000
01.08.14.408	Rec Center Trackloader	Public Works	85,000	-	-	-	-	85,000
01.08.14.408	Recreation High-Side trailer	Public Works	18,000	-	20,000	-	-	38,000
01.08.14.408	Street Dept Asphalt Compactor (Roller)	Public Works	70,000	-	-	-	-	70,000
01.08.14.408	Street Dept Endloader Replacement	Public Works	325,000	-	-	-	300,000	625,000
01.08.14.408	Street Dept Forestry box for hook-lift truck	Public Works	-	65,000	-	-	-	65,000
01.08.14.408	Street Dept Refurbish Dump Trucks	Public Works	20,000	-	20,000	-	-	40,000
01.08.14.408	Street Dept Small Paver	Public Works	-	95,000	-	-	-	95,000
01.08.14.408	Street Dept Trailer (Replace skidloader tilt trailer)	Public Works	-	25,000	-	-	-	25,000
01.08.14.408	Street Dept Trench Paver	Public Works	12,000	-	-	-	-	12,000
01.08.14.408	Wide Area Mower	Public Works	45,800	-	-	-	-	45,800
01.08.14.410	ComDev Vehicle Replacement	Public Works	30,000	40,000	40,000	40,000	-	150,000
01.08.14.410	Grounds Pickup Trucks	Public Works	50,000	50,000	95,000	95,000	-	290,000
01.08.14.410	Pickup Truck-Admin	Public Works	35,000	-	-	-	-	35,000
01.08.14.410	Rec Center Truck with Lift (CARRYOVER)	Public Works	110,000	-	-	-	-	110,000
01.08.14.410	Recreation Bus	Public Works	-	100,000	-	-	-	100,000
01.08.14.410	Recreation Pickup Truck (1 Carryover/1 New Request)	Public Works	100,000	-	60,000	-	60,000	220,000
01.08.14.410	Recreation SUV	Public Works	50,000	-	-	-	-	50,000
01.08.14.410	REMA Pickup Truck	Public Works	50,000	-	-	-	-	50,000
01.08.14.410	Street Dept 6 Wheel Dump Trucks	Public Works	-	335,000	335,000	-	-	670,000
01.08.14.410	Street Dept One Ton Dump Trucks (CARRYOVER)	Public Works	110,000	125,000	240,000	125,000	125,000	725,000
01.08.14.410	Street Dept Single Axle Dump Truck	Public Works	-	275,000	275,000	275,000	275,000	1,100,000
01.08.14.410	Street Sweeper (Replace existing)	Public Works	-	-	-	-	350,000	350,000
01.08.15.402	135th Street Bridge Debris Clearing	Public Works	-	40,000	-	40,000	-	80,000
01.08.15.402	ADA Compliance Program - Public Infrastructure	Public Works	50,000	60,000	70,000	80,000	90,000	350,000
01.08.15.402	ARA Pavement Study	Public Works	75,000	-	-	75,000	-	150,000
01.08.15.402	NPDES - Phase 2	Public Works	30,000	30,000	30,000	30,000	30,000	150,000
01.08.15.402	Sam's Club Pedestrian Bridge Engineering & Construct	Public Works	-	-	-	40,000	512,000	552,000
01.08.15.402	Storm Sewer Maintenance and Repairs	Public Works	400,000	400,000	400,000	200,000	200,000	1,600,000
01.08.15.402	Street Resurfacing (Collector)	Public Works	1,000,000	1,200,000	1,200,000	3,000,000	1,850,000	8,250,000
01.08.15.402	Street Resurfacing (In-House)	Public Works	1,150,000	1,000,000	1,250,000	1,250,000	1,300,000	5,950,000
01.08.15.409	Anti-Icing Containment - Brine Bldg PW Main Facility	Public Works	-	350,000	-	-	-	350,000
01.08.15.409	Hampton Park Decorative Lighting	Public Works	-	550,000	550,000	550,000	550,000	2,200,000
01.08.15.409	High Road Reconstruction	Public Works	325,000	-	-	-	-	325,000
01.08.15.409	LED Upgrades (Facilities)	Public Works	100,000	100,000	-	-	-	200,000
01.08.15.409	Route 53 and 135th Street Intersection Improvements	Public Works	-	-	40,000	400,000	-	440,000
01.08.15.409	Route 53 and Normantown Improvements - Corporate	Public Works	-	-	350,000	-	-	350,000
01.08.15.409	Weber Rd Widening: 135th St to Airport Rd (STP Fund)	Public Works	-	-	1,200,000	-	-	1,200,000
01.08.20.402	Bioswale at Village Hall	Public Works	40,000	-	-	-	-	40,000
01.08.20.402	Floodplain Management	Public Works	25,000	25,000	25,000	25,000	25,000	125,000
01.08.20.407	Roadway Landscaping	Public Works	150,000	150,000	150,000	150,000	150,000	750,000
01.08.20.409	Roadway Islands	Public Works	175,000	200,000	200,000	200,000	200,000	975,000
01.08.20.409	Seeding ComEd Bike Path Property West of Weber	Public Works	200,000	-	-	-	-	200,000
01.08.20.409	Pizzutti Nottingham Ridge Taylor Rd Landscaping	Public Works	70,000	-	-	-	-	70,000
01.08.20.409	Volunteer Park Path Resurfacing	Public Works	-	-	-	416,000	-	416,000
01.08.20.410	Truck	Public Works	-	-	-	-	-	36,200
	<b>Total</b>		<b>5,099,300</b>	<b>5,335,000</b>	<b>6,720,000</b>	<b>7,091,000</b>	<b>6,097,000</b>	<b>30,378,500</b>



## **Capital Improvement Plan**

### **FY23-Public Works**

Public Works has 38 Capital Projects in FY23 totaling \$5,099,300. These projects are highlighted by the reconstruction of High Road as well as other large equipment purchases.

Account	Project	Department	FY 23
01.08.08.402	ADA Compliance Program - Facilities	Public Works	20,000
01.08.08.402	Athletic Center HVAC Monitoring	Public Works	20,000
01.08.08.402	Fire Station 2 Window Replacements	Public Works	40,000
01.08.08.402	Miscellaneous Public Works Facility Improvements	Public Works	20,000
01.08.08.407	Irrigation System Modifications - Village Hall	Public Works	35,000
01.08.08.408	Floor Scrubber	Public Works	8,500
01.08.14.408	Grounds Dept Mower Replacement	Public Works	40,000
01.08.14.408	Grounds Dept Trailer (Replace mowing trailer)	Public Works	15,000
01.08.14.408	Rec Center Trackloader	Public Works	85,000
01.08.14.408	Recreation High-Side trailer	Public Works	18,000
01.08.14.408	Street Dept Asphalt Compactor (Roller)	Public Works	70,000
01.08.14.408	Street Dept Endloader Replacement	Public Works	325,000
01.08.14.408	Street Dept Refurbish Dump Trucks	Public Works	20,000
01.08.14.408	Street Dept Trench Paver	Public Works	12,000
01.08.14.408	Wide Area Mower (Rebudgeted FY23 in 01.08.15.408)	Public Works	45,800
01.08.14.410	ComDev Vehicle Replacement	Public Works	30,000
01.08.14.410	Grounds Pickup Trucks	Public Works	50,000
01.08.14.410	Pickup Truck-Admin	Public Works	35,000
01.08.14.410	Rec Center Truck with Lift (CARRYOVER)	Public Works	110,000
01.08.14.410	Recreation Pickup Truck (1 Carryover/1 New Requ	Public Works	100,000
01.08.14.410	Recreation SUV	Public Works	50,000
01.08.14.410	REMA Pickup Truck	Public Works	50,000
01.08.14.410	Street Dept One Ton Dump Trucks (CARRYOVER)	Public Works	110,000
01.08.15.402	ADA Compliance Program - Public Infrastructure	Public Works	50,000
01.08.15.402	ARA Pavement Study	Public Works	75,000
01.08.15.402	NPDES - Phase 2	Public Works	30,000
01.08.15.402	Storm Sewer Maintenance and Repairs	Public Works	400,000
01.08.15.402	Street Resurfacing (Collector)	Public Works	1,000,000
01.08.15.402	Street Resurfacing (In-House)	Public Works	1,150,000
01.08.15.409	High Road Reconstruction	Public Works	325,000
01.08.15.409	LED Upgrades (Facilities)	Public Works	100,000
01.08.20.402	Bioswale at Village Hall	Public Works	40,000
01.08.20.402	Floodplain Management	Public Works	25,000
01.08.20.407	Roadway Landscaping	Public Works	150,000
01.08.20.409	Roadway Islands	Public Works	175,000
01.08.20.409	Seeding ComEd Bike Path Property West of Weber	Public Works	200,000
01.08.20.409	Pizzutti Nottingham Ridge Taylor Rd Landscaping	Public Works	70,000
		<b>Total</b>	<b>5,099,300</b>

## ***Capital Improvement Plan***

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### **FY23 Highlight-Public Works**

#### **Street Resurfacing**

Street resurfacing involves a five-step process which begins with repairing concrete curbs, gutters, and sidewalks then removing the top 2-3 inches of old asphalt, adjusting the utility structures to match the height of the new roadway surface, placing the new asphalt, and finally painting on the new pavement markings, such as lane lines and crosswalks. The following areas will be resurfaced:

- Weslake Amberleigh Subdivision
  - Amberleigh Drive
  - Amberleigh Court
  - Fairfield Drive
  - Mayfield Court
  - Morgan Court
- Weslake Chatham Subdivision
  - Sutcliffe Drive
  - Whitehill Drive
  - Longwood Court
  - Sedgewicke Court
  - Sedgewicke Drive
  - Chatham Drive
- Weslake Wedgeport Subdivision
  - Wedgeport Circle
  - Rosehill Court
  - Southport Court
  - Wedgeport Court
- Arlington Drive to Dalhart West
- Iola Avenue
- Jordan Avenue
- 600 Block of Glen Avenue
- Hale Avenue
- Healy Avenue
- Princeton Avenue

## **Capital Improvement Plan**

### **Five Year Plan-Fire**

The total FY23-FY27 Fire Capital Improvement projects total \$4,673,000 spanning over 24 various projects. These projects aim to push the Village of Romeoville technology forward while also increasing safety at various village locations.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
01.10.01.401	Bike Medic	Fire	10,000	-	-	-	13,000	23,000
01.10.01.408	Auto Pulse Devices	Fire	-	16,000	-	16,000	-	32,000
01.10.01.408	Boat Upgrades	Fire	60,000	-	-	-	70,000	130,000
01.10.01.408	Cardiac Monitors	Fire	180,000	-	-	-	-	180,000
01.10.01.408	Emergency Care Manikin Lease	Fire	10,000	10,000	10,000	-	-	30,000
01.10.01.408	Extraction Tools	Fire	-	30,000	-	-	-	30,000
01.10.01.408	Fire Station Upgrades	Fire	-	30,000	30,000	30,000	30,000	120,000
01.10.01.408	Repalce SCBAs	Fire	-	-	-	-	250,000	250,000
01.10.01.408	Replacement Drones	Fire	-	-	40,000	-	-	40,000
01.10.01.408	Replacement SCBA Compressor	Fire	-	-	-	-	70,000	70,000
01.10.01.408	Stryker Pro Cot and Power Load	Fire	-	-	40,000	-	-	40,000
01.10.01.408	Water Rescue Boats and Equipment	Fire	-	-	-	-	20,000	20,000
01.10.01.410	Medical ATV	Fire	-	-	-	-	35,000	35,000
01.10.01.410	Rechassis 2018 Ambulance	Fire	-	27,000	27,000	27,000	27,000	108,000
01.10.01.410	Rechassis 2020 Ambulance	Fire	-	-	-	30,000	30,000	60,000
01.10.01.410	Replace 2006 Ambulance	Fire	-	30,000	30,000	30,000	30,000	120,000
01.10.01.410	Replace 2006 Fire Engine	Fire	-	-	85,000	85,000	85,000	255,000
01.10.01.410	Replace 2006 Heavy Rescue Squad	Fire	-	-	-	87,000	87,000	174,000
01.10.01.410	Replace 2007 Fire Engine	Fire	-	-	80,000	80,000	80,000	240,000
01.10.01.410	Replace Fire Investigation Vehicle	Fire	-	12,000	12,000	12,000	12,000	48,000
01.10.01.410	Replace Ladder Truck (Leased 20 years)	Fire	1,500,000	-	-	-	-	1,500,000
01.10.01.410	Replace Pierce Fire Engine	Fire	-	-	-	80,000	80,000	160,000
01.10.01.410	Wildland Fire ATV	Fire	-	-	-	35,000	-	35,000
01.10.03.408	Burn Tower Site Improvements	Fire	607,000	50,000	75,000	75,000	75,000	882,000
01.10.03.408	CPAT Testing	Fire	91,000	-	-	-	-	91,000
		<b>Total</b>	<b>2,458,000</b>	<b>205,000</b>	<b>429,000</b>	<b>587,000</b>	<b>994,000</b>	<b>4,673,000</b>

## ***Capital Improvement Plan***

### **FY23-Fire**

The total FY23 Fire Capital Improvement projects total \$2,458,000 over 7 different projects. Highlights of the FY23 budget include the improvements at the Fire Academy Burn Tower site. The current burn rooms have extensive heat and rust damage and the improvements here will help improve training for staff. Upgrades to the Lake assault boat will allow for safer and more efficient rescues within the fish barrier.

<b>Account</b>	<b>Project</b>	<b>Department</b>	<b>FY 23</b>
01.10.01.401	Bike Medic	Fire	10,000
01.10.01.408	Boat Upgrades	Fire	60,000
01.10.01.408	Cardiac Monitors	Fire	180,000
01.10.01.408	Emergency Care Manikin Lease	Fire	10,000
01.10.01.410	Replace Ladder Truck (Leased 20 years )	Fire	1,500,000
01.10.03.408	Burn Tower Site Improvements	Fire	607,000
01.10.03.408	CPAT Testing	Fire	91,000
		<b>Fire Total</b>	<b>2,458,000</b>

## ***Capital Improvement Plan***

### **FY23 Highlight-Fire**

#### **Ladder Truck Replacement**

The Village of Romeoville is replacing its 2013 Smeal 100' Aerial Ladder truck with a 95' Seagrave Aerialscope truck. This new truck will allow for more efficient rescue operations as it contains a safety cage that will allow for staff and those being rescued to be able to be safely lowered from fires and other events on the upper floors of any structure. The lifting capabilities of the Aerialscope can range from 1,000 to 5,000 pounds depending on setup.



### **Financial Summary**

**FY23 Expenditure**

**\$1,500,000**

**Funding Source**

**General Fund Revenues**

## ***Capital Improvement Plan***

### **Five Year Plan-Police**

The total FY23-FY27 Police Capital Improvement projects total \$675,000 spanning over 3 projects. These projects will increase training in the police department as well as update some technology used by the Police Department staff.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
01.11.02.402	Safety and Training Equipment	Police	20,000	20,000	20,000	20,000	20,000	100,000
01.11.02.410	Equipment for Squad Cars	Police	115,000	115,000	115,000	115,000	115,000	575,000
		<b>Total</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>	<b>675,000</b>

## *Capital Improvement Plan*

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### **FY23-Police**

The total FY23 Police Capital Improvement projects total \$135,000 between two different purchases. These purchases include safety and training equipment as well as the necessary equipment required for village squad cars. These projects will increase will help aid the Village of Romeoville Police Department in responding to difficult situations.

Account	Project	Department	FY 23
01.11.02.402	Safety and Training Equipment	Police	20,000
01.11.02.410	Equipment for Squad Cars	Police	115,000
		<b>Total</b>	<b>135,000</b>



## ***Capital Improvement Plan***

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### **FY23 Highlight-Police**

#### **Safety Equipment**

The Village of Romeoville is currently in the process of evaluating our current safety and training equipment inventory to replace items that are outdated and/or past its useful life. Items needing to be replaced include ballistic helmets, ballistic shields, and AED's. The Romeoville Police Department is very often the first emergency response agency to arrive on active crime scenes, crisis situations, and/or medical emergencies. Many of the tools of our trade have a shelf-life. Items categorized as "ballistic" (Kevlar) typically have a five to six-year expiration date. We will need to replace ballistic shields, and helmets on an on-going annual basis. Every response vehicle contains an AED. The adhesive shock pads contained the AED's expire. The Village will need to replace these pads, both adult and infant variations, on an on-going basis. RPD is often first to respond to overdose (OD) crisis situations. The Romeoville Police Department has been trained and equipped with Narcan nasal spray for the past several years. This Rx medical dose expires approximately every two years.



### **Financial Summary**

**FY23 Expenditure**

**\$20,000**

**Funding Source**

**General Fund Revenues**

## ***Capital Improvement Plan***

### **Five Year Plan-REMA**

The Romeoville Emergency Management Agency (REMA) Capital Improvement plan aims to maintain the Village's commitment to public safety by adding much needed capabilities to the Village. These projects aim to push the Village of Romeoville technology forward while also increasing safety at various village locations.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
01.12.01.401	Command Post Modifications	REMA	40,000	-	-	-	-	40,000
01.12.01.406	Replace S/V System in EOC	REMA	75,000					75,000
01.12.01.406	Flagpole	REMA	15,000					15,000
01.12.01.406	Snowjacks	REMA	10,000					10,000
		<b>Total</b>	<b>140,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,000</b>

## *Capital Improvement Plan*

### **FY23-REMA**

The total FY23 REMA Capital Improvement projects total \$140,000 between four different projects. These purchases include Command Post modifications, the purchase of Snowjacks, and the replacement of the S/V System in the Emergency Operations Center.

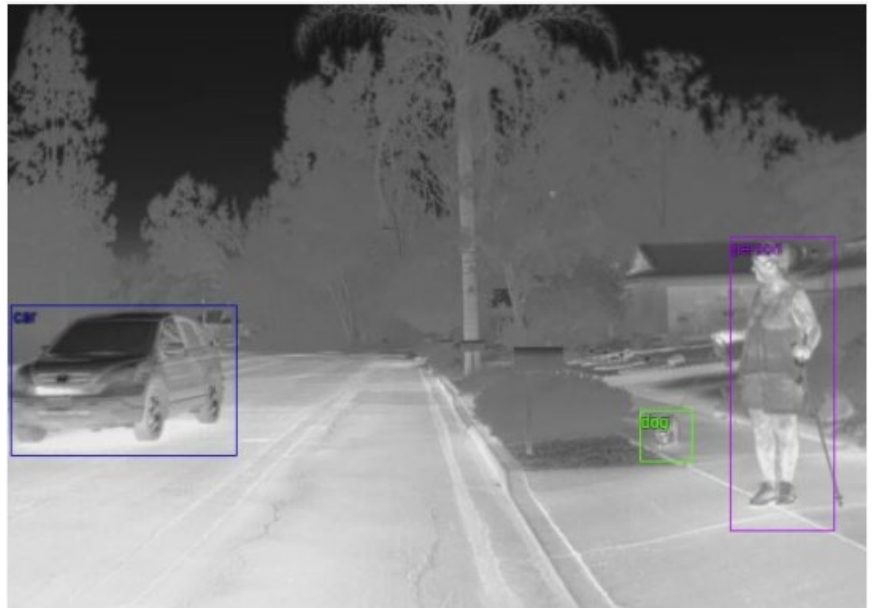
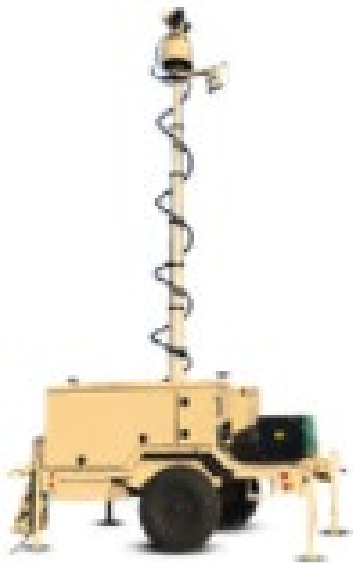
Account	Project	Department	FY 23
01.12.01.401	Command Post Modifications	REMA	40,000
01.12.01.406	Replace S./V System in EOC	REMA	75,000
01.12.01.406	Flagpole	REMA	15,000
01.12.01.406	Snowjacks	REMA	10,000
		<b>Total</b>	<b>140,000</b>

## ***Capital Improvement Plan***

### **FY23 Highlight-REMA**

#### **Mobile Command Post Modifications**

After several years of using the mobile command post in actual conditions there are several improvements that are needed for operations identified by Village Departments. Multiple requests have been made for a FLIR (low level light) camera on the camera mast and an additional multiplex control panel is needed in the rear of the vehicle. This project would add a new FLIR camera and the rear operator's panel for the multiplexer system that controls the trucks equipment. FLIR cameras allow much better night vision in tactical environments and has been requested by both the Fire and Police departments. The operator's panel is presently located in the front cab of the vehicle. If access is needed during an incident it is not accessible when the truck is full of emergency responders. Useful life of this project is the life of the vehicle which can be 30 plus years.



### **Financial Summary**

**FY23 Expenditure**

**\$40,000**

**Funding Source**

**General Fund Revenues**

## ***Capital Improvement Plan***

### **Five Year Plan-Motor Fuel Tax**

Over the next five years, the Motor Fuel Tax fund will complete five projects total \$4,435,000. These projects will both increase the quality of village roads as well as help beautify the village as a whole.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
20.08.02.402	Street Patching/Joint Patching	Public Works	100,000	100,000	100,000	100,000	100,000	500,000
20.08.02.409	Lower Industrial Business Park Improvements	Public Works	2,000,000	-	-	-	-	2,000,000
20.08.02.409	Hampton Park Decorative Lights	Public Works	535,000					535,000
20.08.02.409	Murphy Drive Islands	Public Works	200,000					200,000
20.08.02.409	Roadway LED Upgrades	Public Works	-	-	400,000	400,000	400,000	1,200,000
		<b>Total</b>	<b>2,835,000</b>	<b>100,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>4,435,000</b>

## ***Capital Improvement Plan***

### **FY23-Motor Fuel Tax**

The total FY23 Motor Fuel Tax fund projects total \$2,835,000 and include annual maintenance and rehabilitation strategies for village roadways to help extend their useful life and improve rideability and safety. Continued dedication to the Village's roadways will help reduce the operating impacts to village in-house staffing.

<b>Account</b>	<b>Project</b>	<b>Department</b>	<b>FY 23</b>
20.08.02.402	Street Pathcing/Joint Patching	Public Works	100,000
20.08.02.409	Lower Industrial Business Park Improvement	Public Works	2,000,000
20.08.02.409	Hampton Park Decorative Lights	Public Works	535,000
20.08.02.409	Murphy Drive Islands	Public Works	200,000
		<b>Total</b>	<b>2,835,000</b>

## ***Capital Improvement Plan***

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### **FY23 Highlight-Motor Fuel Tax**

#### **Lower Industrial Business Park Improvements**

The roads in the Lower Industrial Business Park area need significant improvements. This project will cover the resurfacing of Greenwood Avenue and Forestwood Avenue along with replacement of the light poles on the sides of these roads. This area requires heavy resurfacing due to watermain work completed here last year.



### **Financial Summary**

**FY23 Expenditure**

**\$2,000,000**

**Funding Source**

**Motor Fuel Tax Fund**



## **Capital Improvement Plan**

### **Five Year Plan-Local Gas Tax**

Over the next five years, the Local Gas Tax fund has eight projects planned that involve repairs, replacements, and additions to village roads. Upon completion of these projects, the need for patching will decrease significantly in these areas. Timely maintenance and repair of bridge components prevents repairable, minor deficiencies from progressively deteriorating into major deficiencies that are more complicated to address. To make the Village more bike friendly, the 135<sup>th</sup> Street diet project will reconfigure the street from four lanes to two and add additional bike lanes.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
21.08.02.402	135th Street Bridge Inspection	Public Works	20,000	-	-	-	-	20,000
21.08.02.409	135th St Bridge Repairs	Public Works	450,000	100,000	100,000	50,000	50,000	1,150,000
21.08.02.409	Airport Rd I55 Interchange	Public Works	40,000	-	-	-	-	100,000
21.08.02.409	Budler Rd Resurfacing (WCGL Funding)	Public Works	840,000	-	-	-	-	840,000
21.08.02.409	135th St Rd Diet (WCGL Funding)	Public Works	100,000	252,000	2,200,000	-	-	2,552,000
		<b>Total</b>	<b>1,450,000</b>	<b>1,452,000</b>	<b>2,750,000</b>	<b>500,000</b>	<b>500,000</b>	<b>7,212,000</b>

## ***Capital Improvement Plan***

### **Five Year Plan-Local Gas Tax**

Over the next five years, the Local Gas Tax fund has eight projects planned that involve repairs, replacements, and additions to village roads. Upon completion of these projects, the need for patching will decrease significantly in these areas. Timely maintenance and repair of bridge components prevents repairable, minor deficiencies from progressively deteriorating into major deficiencies that are more complicated to address. To make the Village more bike friendly, the 135<sup>th</sup> Street diet project will reconfigure the street from four lanes to two and add additional bike lanes.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
21.08.02.402	135th Street Bridge Inspection	Public Works	20,000	-	-	-	-	20,000
21.08.02.409	135th St Bridge Repairs	Public Works	450,000	100,000	100,000	50,000	50,000	1,150,000
21.08.02.409	Airport Rd I55 Interchange	Public Works	40,000	-	-	-	-	100,000
21.08.02.409	Budler Rd Resurfacing (WCGL Funding)	Public Works	840,000	-	-	-	-	840,000
21.08.02.409	135th St Rd Diet (WCGL Funding)	Public Works	100,000	252,000	2,200,000	-	-	2,552,000
		<b>Total</b>	<b>1,450,000</b>	<b>1,452,000</b>	<b>2,750,000</b>	<b>500,000</b>	<b>500,000</b>	<b>7,212,000</b>

## ***Capital Improvement Plan***

### **FY23-Local Gas Tax**

The Local Gas Tax fund projects total \$1,450,000 over six projects for FY23 and include safety projects for the 135<sup>th</sup> Street bridge that will allow for both a safety inspection and maintenance and repair of the bridge. Included are concrete substructure and superstructure repairs such as joint repairs, abutment seat and scupper cleaning, bearing cleaning, painting and repairs, beam painting, and other maintenance and repair items as may be necessary.

<b>Account</b>	<b>Project</b>	<b>Department</b>	<b>FY 23</b>
21.08.02.402	135th Street Bridge Inspection	Public Works	20,000
21.08.02.409	135th St Bridge Repairs	Public Works	450,000
21.08.02.409	Airport Rd I55 Interchange	Public Works	40,000
21.08.02.409	Budler Rd Resurfacing (WCGL Funding)	Public Works	840,000
21.08.02.409	135th St Rd Diet (WCGL Funding)	Public Works	100,000
		<b>Total</b>	<b>1,450,000</b>

## Capital Improvement Plan

### FY23 Highlight-Local Gas Tax

#### 135<sup>th</sup> Street Road Diet

To make the Village more bike friendly, the 135<sup>th</sup> Street diet project will reconfigure the street from four lanes to two and add additional bike lanes. This project will be partially funded by the Will County Governmental League STP funding. Bikers will be able to travel along 135<sup>th</sup> Street more safely upon completion of this project. Additionally, it will help connect the street to the existing path the runs along Grand Avenue.



### **VILLAGE of ROMEOVILLE, ILLINOIS - 135th STREET IMPROVEMENTS**

#### Financial Summary

**FY23 Expenditure**

\$100,000

**Funding Source**

Local Gas Tax

## **Capital Improvement Plan**

### **Five Year Plan-Recreation Fund**

The Romeoville Parks and Recreation Department offers a multitude of events, recreational programs, and community services for residents and visitors to enjoy with the mission of improving the quality of life for all community members. The five-year capital plan aims to enhance that mission by improving the conditions at local parks and creating new opportunities for Romeoville residents.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
22.13.12.408	New Fitness Equipment	Recreation	-	140,000	-	-	-	140,000
22.13.16.407	Holiday Lights	Recreation	50,000	50,000	50,000	50,000	50,000	250,000
22.13.16.407	Century Park - Playground Redevelopment	Recreation	500,000	-	-	-	-	500,000
22.13.16.407	Georgetown - Playground Redevelopment	Recreation	-	-	-	600,000	-	600,000
22.13.16.407	Hampton Park - Playground Redevelopment	Recreation	-	-	600,000	-	-	600,000
22.13.16.407	Ice Rink	Recreation	-	455,000	-	-	-	455,000
22.13.16.407	Meadowalk Park	Recreation	43,000	-	-	-	-	43,000
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	40,000	30,000	30,000	30,000	30,000	160,000
22.13.16.407	Pine Trail Fencing	Recreation	-	-	100,000	-	-	100,000
22.13.16.407	Project Lake Strini	Recreation	447,000	-	-	-	-	447,000
22.13.16.407	Village Park - Batting Cages	Recreation	20,000	-	-	-	-	20,000
22.13.16.407	Village Park - Reconstruct Concession Stand	Recreation	-	620,000	-	-	-	620,000
22.13.16.407	Volunteer Park - Rebuild Skate Park	Recreation	-	598,500	-	-	-	598,500
22.13.16.407	Volunteer Park- Shelter & Splash Pad Redevelopment	Recreation	-	-	-	750,000	-	750,000
22.13.16.407	WesGlen Park - Playground Redevelopment	Recreation	-	700,000	-	-	-	700,000
22.13.16.408	Misc Equipment	Recreation	10,000	-	-	-	-	10,000
22.13.17.407	Drdak Kitchen Update and ADA Improvement	Recreation	-	125,000	-	-	-	125,000
22.13.17.407	Fitness Center Expansion	Recreation	-	-	-	-	900,000	900,000
22.13.17.407	Full Sanding & Refinishing Hardwood Floors	Recreation	45,000	-	-	-	-	45,000
22.13.17.407	HVAC System - Replace at Recreation Center	Recreation	-	180,000	150,000	74,000	-	404,000
		<b>Total</b>	<b>1,155,000</b>	<b>2,898,500</b>	<b>930,000</b>	<b>1,504,000</b>	<b>980,000</b>	<b>7,467,500</b>

## **Capital Improvement Plan**

### **FY23-Recreation Fund**

The projects in the Recreation Fund aim to assist all residents in having an enjoyable experience at all the Village parks and recreational facilities. The eight capital projects totaling \$1,155,000 for FY23 aid in creating a more enjoyable experience at the local Village Facilities. Additionally, the educational value of the Lake Strini improvements are expected to attract visitors from beyond the typical range of a neighborhood park and act as a destination for ecological and environmental education. The park is frequently used by community groups (scouts, fire department, conservation foundation) due to its unique ecological role in the community and as the only location where the public can fish.

<b>Account</b>	<b>Project</b>	<b>Department</b>	<b>FY 23</b>
22.13.16.407	Holiday Lights	Recreation	50,000
22.13.16.407	Century Park - Playground Redevelopment	Recreation	500,000
22.13.16.407	Meadow alk Park	Recreation	43,000
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	40,000
22.13.16.407	Project Lake Strini	Recreation	447,000
22.13.16.407	Village Park - Batting Cages	Recreation	20,000
22.13.16.408	Misc Equipment	Recreation	10,000
22.13.17.407	Full Sanding & Refinishing Hardw ood Floors	Recreation	45,000
		<b>Total</b>	<b>1,155,000</b>



## ***Capital Improvement Plan***

### **FY23 Highlight-Recreation Fund**

#### **Century Park Playground Redevelopment**

Located at 1475 West Taylor Road, Century Park is a 12.5 acre facility that houses a basketball court, playground, picnic tables, and various open space for Romeoville residents. The useful life span of the park has been exceeded as the playground is now 22 years old and certain components are deteriorating. Replacing the damaged and worn structure will help increase safety at the park by providing a safe play space. Maintenance and operating costs will also decrease as the constant need for part replacement will stop.



### **Financial Summary**

**FY23 Expenditure**

**\$500,000**

**Funding Source**

**Recreation Fund**



## **Capital Improvement Plan**

### **Five Year Plan-Real Estate Transfer Tax Fund**

The Real Estate Transfer Tax Fund is used for land acquisitions and the preservation of open space, parks, bike paths, field improvements, and other growth-related items. The upcoming projects in this plan involve the creation of multiple paths, parks, and field improvements throughout the Village of Romeoville.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
23.08.02.407	RomeoCrossing Adaptive Sports field Phase III	Recreation	-	3,000,000	-	-	-	3,000,000
23.08.02.407	RomeoCrossing Athletic Field Completion Phase III	Recreation	-	-	2,500,000	-	-	2,500,000
23.08.02.407	Discovery Park - Development Phase III	Recreation	-	-	-	55,000	1,314,900	1,369,900
23.08.02.407	Bike Path - NGPL Right-of-Way (Normantown to S Taylor)	Public Works	180,000	-	-	-	-	180,000
23.08.02.407	Bike Path - ComEd Right-of-Way (Taylor to Airport Rd) C	Public Works	325,000	-	-	-	-	325,000
23.08.02.407	Budler Rd Multi-Use Path Gaps (DCEO Grant)	Public Works	400,000	-	-	-	-	400,000
23.08.02.407	Multi-Use Path: Rt 7	Public Works	170,000	-	-	-	-	170,000
23.08.02.407	Multi-Use Path: Metra/I&M Canal/Centennial Trail	Public Works	200,000	-	-	-	-	200,000
23.08.02.407	Rec Center Parking Lot	Public Works	120,000	-	-	-	350,000	470,000
23.08.02.407	A & E Center Stamped Concrete	Public Works	25,000	-	-	-	-	25,000
23.08.02.407	Beverly Gtiffin Drainage	Public Works	-	-	200,000	-	-	200,000
23.08.02.407	Taylor Rd Path Replacement	Public Works	-	-	-	-	750,000	750,000
		<b>Total</b>	<b>1,420,000</b>	<b>3,000,000</b>	<b>2,700,000</b>	<b>55,000</b>	<b>2,414,900</b>	<b>9,589,900</b>

## ***Capital Improvement Plan***

### **FY23-Real Estate Transfer Tax Fund**

The seven projects in the Real Estate Transfer Tax Fund aim to create more recreational opportunities for the villagers of Romeoville through the creation of more paths and parks within the village. The two multi-use path projects promote intergovernmental cooperation as they are in partnership with the City of Lockport. They create a safe area of connectivity between the two municipalities.

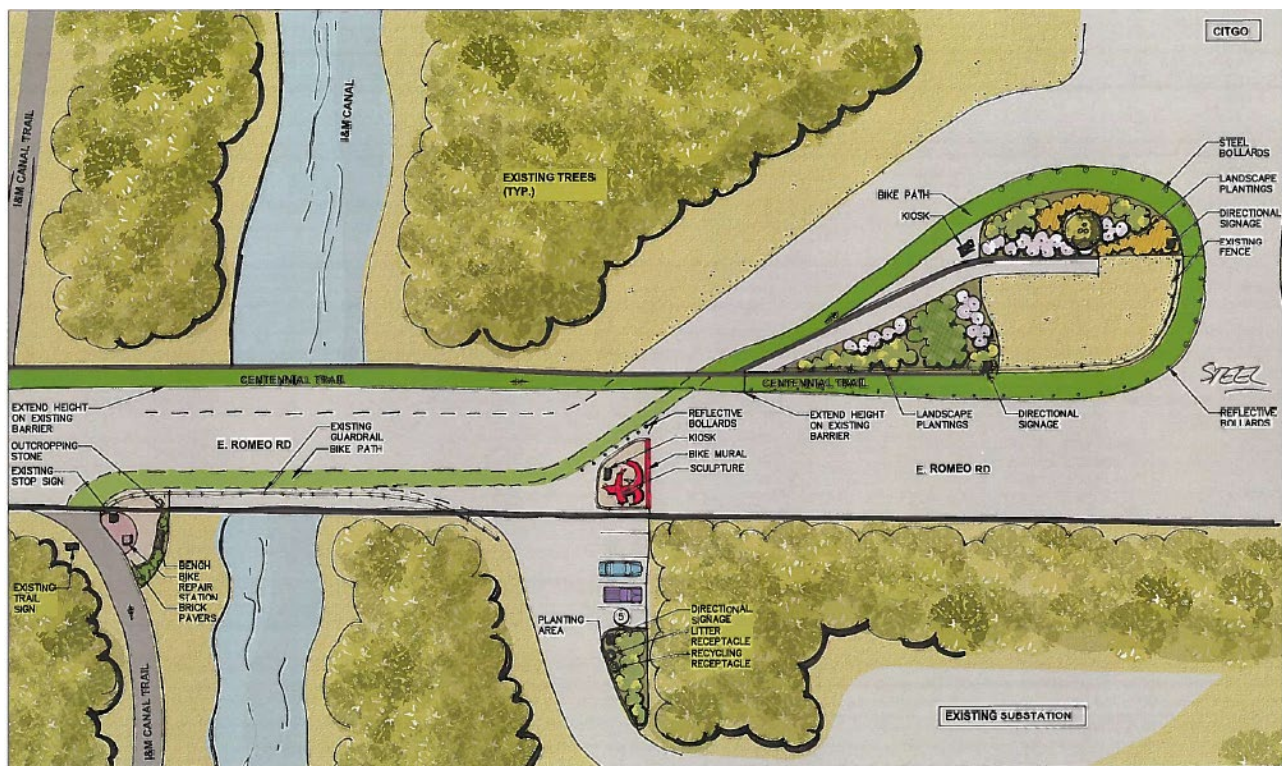
<b>Account</b>	<b>Project</b>	<b>Department</b>	<b>FY 23</b>
23.08.02.407	Bike Path - NGPL Right-of-Way (Normantown to S Taylor Rd)	Public Works	180,000
23.08.02.407	Bike Path - ComEd Right-of-Way (Taylor to Airport Rd)	Public Works	325,000
23.08.02.407	Budler Rd Multi-Use Path Gaps (DCEO Grant)	Public Works	400,000
23.08.02.407	Multi-Use Path: Rt 7	Public Works	170,000
23.08.02.407	Multi-Use Path: Metra/I&M Canal/Centennial Trail	Public Works	200,000
23.08.02.407	Rec Center Parking Lot	Public Works	120,000
23.08.02.407	A & E Center Stamped Concrete	Public Works	25,000
		<b>Total</b>	<b>1,420,000</b>

## Capital Improvement Plan

### FY23 Highlight-Real Estate Transfer Tax

#### Multi-Use Path: Metra-I&M-Centennial Trail

Located on 135<sup>th</sup> Street, the project will create a path connected to the Romeoville Metra Station increasing mobility between the City of Lockport, Lewis University, and the Village of Romeoville. The path will be used for biking, hiking, and running for area residents.



### Financial Summary

FY23 Expenditure

\$200,000

Funding Source

Real Estate Transfer Tax Fund

## ***Capital Improvement Plan***

### **Five Year Plan-Athletic and Events Center**

The five-year plan for the Athletic and Events Center contains projects that improve the recreational opportunities for village residents at the Athletic and Events Center, located at 55 Phelps Avenue. The facility is 99,000 square feet of turf, courts, meeting space, party rooms, and expo space housed in an award-winning building. The complex is climate controlled and offers wi-fi, concessions, and ample space for spectators.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
26.13.02.407	Refinish Wood Floors (Portable Courts)	A&E Center	125,000	135,000	145,000	155,000	165,000	725,000
26.13.02.407	Windows in Expansion	A&E Center	7,500					7,500
26.13.02.407	Curtain	A&E Center	20,000					20,000
26.13.02.407	Volleyball Equipment - Portable	A&E Center		95,000	-	-	-	95,000
		<b>Total</b>	<b>152,500</b>	<b>230,000</b>	<b>145,000</b>	<b>155,000</b>	<b>165,000</b>	<b>847,500</b>

## *Capital Improvement Plan*

### **FY23-Athletic and Event Center Fund**

The three projects within the Athletic and Events Center in FY23 total \$152,500 and are aimed to enhance the building itself, making it more appealing to residents and visiting groups alike.

Account	Project	Department	FY 23
26.13.02.407	Refinish Wood Floors (Portable Courts)	A&E Center	125,000
26.13.02.407	Windows in Expansion	A&E Center	7,500
26.13.02.407	Curtain	A&E Center	20,000
		<b>Total</b>	<b>152,500</b>

## ***Capital Improvement Plan***

### **FY23 Highlight-Athletic and Events Center**

#### **Refinish Wood Floors**

This project will refinish the six portable basketball court floors located at the Athletic and Events Center. While floors should be refinished yearly, the village aims for these floors to be done every three years because of the cost and amount of time floors need to cure. Addressing the flooring issue will help avoid the warping of boards and eliminate the potential of the floor misaligning. Reducing the number of boards that need to be replaced each year will help lower operating costs and unscheduled court closures.



#### **Financial Summary**

**FY23 Expenditure**

**\$125,000**

**Funding Source**

**Athletic and Events Center**

## *Capital Improvement Plan*

### *Five Year Plan-Aquatic Center*

The five-year plan for the Aquatic Center contains projects that help jump start the newly built facility, looking to open sometime in 2022.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
28.13.17.407	Thorguard Equipment	Aquatic Center	40,000	-	-	-	-	40,000
		<b>Total</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>



## *Capital Improvement Plan*

### **FY23-Aquatic Center**

The 20,000 square foot Aquatic Center is located between the Romeoville Athletic and Event Center and RC Hill School. The project includes nearly 12,000 square feet of aquatic space as well as a large outdoor splash pad. There is one capital project scheduled for FY23 totaling \$40,000.

Account	Project	Department	FY 23
28.13.17.407	Thorguard Equipment	Aquatic Center	40,000
		<b>Total</b>	<b>40,000</b>

## ***Capital Improvement Plan***

### **FY23 Highlight-Aquatic Center**

#### **Thorguard Equipment**

This project will include the purchase and installation of Thorguard Lightning detection system. Thorguard lightning detection systems are a hardware system that uses an algorithm to predict and also detect lightning in and around the surrounding area. The system provides users ample time to seek shelter as the radius can predict lightning up to a few miles away dependent on the severity of the storm. The system has a visual strobe and horn system that both notify anyone in the immediate area of incoming inclement weather. The system is low voltage and has a solar panel service.



#### **Financial Summary**

**FY23 Expenditure**

**\$40,000**

**Funding Source**

**Aquatic Center**

## ***Capital Improvement Plan***

### **Five Year Plan-Downtown TIF**

The Downtown TIF, created in 2005 and expiring in 2040, covers the area along Route 53 between Romeo Road and Normantown Road. Capital projects in this fund aim to retain businesses along this corridor, as well as attract potential new development.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
53.02.02.405	Potential Land Purchase	Adminstraion	500,000					500,000
53.02.02.409	Landscaping Aquatics	Recreation	210,000	-	-	-	-	210,000
53.02.02.409	Alexander Parking Lot (Partial Carryover)	Public Works	450,000	-	-	-	-	450,000
53.02.02.409	Townhall Reconstruction & Decorative Lighting	Public Works	280,000	-	-	-	-	280,000
53.13.17.406	Aquatic Center	Adminstraion	4,500,000					4,500,000
		<b>Total</b>	<b>5,940,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,940,000</b>

## ***Capital Improvement Plan***

### **FY23-Downtown TIF**

The five projects in FY23 involve both the finishing of the Aquatic Center, as well as funds set aside for potential land purchases within the TIF boundaries. TIFs are a special tool that a community has to generate money for economic development in a specific geographic area. TIFs allow a community to re-invest all new property tax dollars in the neighborhood from which they came for a 23-year period. TIF Funds must only be spent within the TIF District. These projects are not funded with property taxes.

<b>Account</b>	<b>Project</b>	<b>Department</b>	<b>FY 23</b>
53.02.02.405	Potential Land Purchase	Administration	500,000
53.02.02.409	Landscaping Aquatics	Recreation	210,000
53.02.02.409	Alexander Parking Lot	Public Works	450,000
53.02.02.409	Townhall Reconstruction & Decorative Lighting	Public Works	280,000
53.13.17.406	Aquatic Center	Administration	4,500,000
		<b>Total</b>	<b>5,940,000</b>

## ***Capital Improvement Plan***

### **FY23 Highlight-Downtown TIF**

#### **Aquatic Center**

This project will conclude the construction of the Romeoville Aquatic Center, set to open in 2022. This development includes an outdoor splash pad that will be the largest in the community as well as a lap pool to help create a space for swim lessons, water aerobics and other new programs.



#### **Financial Summary**

**FY23 Expenditure**

**\$4,500,000**

**Funding Source**

**Downtown TIF**

## ***Capital Improvement Plan***

### **Five Year Plan-Marquette TIF**

The Marquette TIF, created in 1989 and expiring in 2024, covers the area along Marquette Drive and Enterprise Drive between Naperville Road and Crossroads Parkway. Capital projects in this fund aim to retain businesses by patching and resurfacing the high use industrial roads in the area.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
54.02.02.409	Marquette Business Park Patching	Public Works	-	75,000	100,000	-	-	290,300
54.02.02.409	Marquette Business Park Crack Sealing, Seal	Public Works	-	25,000	-	-	110,000	135,000
54.02.02.409	Marquette Business Park Street Resurfacing	Public Works	-	-	-	1,400,000	-	1,400,000
		<b>Total</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>1,400,000</b>	<b>110,000</b>	<b>1,825,300</b>

## ***Capital Improvement Plan***

### **Five Year Plan-Facility Construction Fund**

The Facility Construction Fund is utilized for roadway, construction, and park projects to help enrichen the lives of Romeoville residents.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
59.08.02.409	RomeoCrossing Dog Park Phase I	Recreation	2,972,600	-	-	-	-	2,972,600
59.08.02.409	Pinnacle Drive Extension	Public Works	100,000	-	-	-	-	100,000
		<b>Total</b>	<b>3,072,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,072,600</b>



## Capital Improvement Plan

### FY23-Facility Construction Fund

The two projects in FY23 within the Facility Construction Fund total \$3,072,600 for FY 23.

Account	Project	Department	FY 23
59.08.02.409	RomeoCrossing Dog Park Phase I	Recreation	2,972,600
59.08.02.409	Pinnacle Drive Extension	Public Works	100,000
		<b>Total</b>	<b>3,072,600</b>

## Capital Improvement Plan

### FY23 Highlight-Facility Construction Fund

#### RomeoCrossing Dog Park

The RomeoCrossing Dog Park will create a dog park and small vehicular parking lot located near 400 W Romeo Road. The proposed design also includes a community park, three ball diamonds, an adaptive softball field, playground, sled hill, and ninja course.



### Financial Summary

**FY23 Expenditure**

**\$2,972,600**

**Funding Source**

**Facility Construction Fund**

## **Capital Improvement Plan**

### **Five Year Plan-Water and Sewer Fund**

The Water and Sewer Fund is utilized for projects to help improve the Village of Romeoville Water and Sewer system. The largest projects include repairs to village wells and watermain rehabilitation.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
60.08.22.401	Fairfax Water Tank Painting	Public Works	850,000	-	-	-	-	950,000
60.08.22.401	Well 14: Naperville Rd IX (Magid Parcel) (ARPA)	Public Works	3,000,000	-	-	-	-	6,000,000
60.08.22.402	Corrosion Control Study	Public Works	200,000	-	-	-	-	200,000
60.08.22.402	Improvements to PRV and storage facilities	Public Works	30,000	30,000	30,000	30,000	30,000	150,000
60.08.22.402	Reservoir Dive Inspection and Cleaning	Public Works	10,000	10,000	10,000	20,000	10,000	60,000
60.08.22.409	Bulk Water Filling Station	Public Works	50,000	-	-	-	-	50,000
60.08.22.409	Carillon Well 9	Public Works	50,000	-	-	-	-	323,100
60.08.22.409	Ion Exchange Media	Public Works	150,000	150,000	150,000	150,000	-	600,000
60.08.22.409	PRV Station (Rt 53 & Independence) - CARRYOVER	Public Works	660,000	-	-	-	-	685,000
60.08.22.409	Route 53 and Normantown Improvements	Public Works	25,000	25,000	450,000	-	-	500,000
60.08.22.409	Watermain and Infrastructure Improvements: VNA	Public Works	100,000	1,000,000	-	-	-	1,100,000
60.08.22.409	Watermain Rehabilitation	Public Works	2,160,000	1,300,000	4,200,000	1,600,000	2,200,000	11,960,000
60.08.22.409	Well #8 UV (Windham Lakes) (Carryover)	Public Works	850,000	-	-	-	-	1,050,000
60.08.22.410	6 Wheel Dump Truck: Pink Truck (Carryover)	Public Works	249,100	-	-	-	-	264,800
60.08.22.410	Crane Truck (Carryover)	Public Works	110,000	-	-	-	-	110,000
60.08.23.402	Centrifuge Maintenance Service	Public Works	80,000	-	-	-	80,000	160,000
60.08.23.409	WWTP Upgrade (IEPA Loan)	Public Works	132,000	10,000,000	-	-	-	10,407,000
60.08.24.408	Lift Station Upgrades or Repairs	Public Works	200,000	50,000	50,000	50,000	50,000	400,000
60.08.24.409	Inflow & Infiltration Project	Public Works	300,000	500,000	500,000	500,000	500,000	2,300,000
60.08.24.409	Spangler Lift Station Abandonment (IEPA Loan)	Public Works	200,000	200,000	4,000,000	-	-	4,400,000
60.08.24.409	Woods Forcemain	Public Works	3,700,000	500,000	-	-	-	4,250,000
		<b>Total</b>	<b>13,106,100</b>	<b>15,642,000</b>	<b>11,892,000</b>	<b>8,157,500</b>	<b>3,880,000</b>	<b>61,923,300</b>

## **Capital Improvement Plan**

### **FY23-Water and Sewer Fund**

The 21 projects in FY23 within the Water and Sewer Fund total \$13,106,100. These projects help keep the supply of safe drinking water as well as maintaining wastewater infrastructure.

Account	Project	Department	FY 23
60.08.22.401	Fairfax Water Tank Painting	Public Works	850,000
60.08.22.401	Well 14: Naperville Rd IX (Magid Parcel) (ARPA)	Public Works	3,000,000
60.08.22.402	Corrosion Control Study	Public Works	200,000
60.08.22.402	Improvements to PRV and storage facilities	Public Works	30,000
60.08.22.402	Reservoir Dive Inspection and Cleaning	Public Works	10,000
60.08.22.409	Bulk Water Filling Station	Public Works	50,000
60.08.22.409	Carillon Well 9	Public Works	50,000
60.08.22.409	Ion Exchange Media	Public Works	150,000
60.08.22.409	PRV Station (Rt 53 & Independence) - CARRYOVER	Public Works	660,000
60.08.22.409	Route 53 and Normantown Improvements	Public Works	25,000
60.08.22.409	Watermain and Infrastructure Improvements: VNA to McKool	Public Works	100,000
60.08.22.409	Watermain Rehabilitation	Public Works	2,160,000
60.08.22.409	Well #8 UV (Windham Lakes) (Carryover)	Public Works	850,000
60.08.22.410	6 Wheel Dump Truck: Pink Truck (Carryover)	Public Works	249,100
60.08.22.410	Crane Truck (Carryover)	Public Works	110,000
60.08.23.402	Centrifuge Maintenance Service	Public Works	80,000
60.08.23.409	WWTP Upgrade (IEPA Loan)	Public Works	132,000
60.08.24.408	Lift Station Upgrades or Repairs	Public Works	200,000
60.08.24.409	Inflow & Infiltration Project	Public Works	300,000
60.08.24.409	Spangler Lift Station Abandonment (IEPA Loan)	Public Works	200,000
60.08.24.409	Woods Foremain	Public Works	3,700,000
		<b>Total</b>	<b>13,106,100</b>

## ***Capital Improvement Plan***

### **FY23 Highlight-Water and Sewer Fund**

#### **Woods Forcemain**

The Woods Forcemain projects will replace the forcemain running from the woods lift station down 135th Street, from Belmont to Macon, including combining the multiple forcemains into one and the elimination of the Poplar Lift Station. This project must be completed prior to the reconstruction of 135th Street. This project will also replace the forcemain running through the Recreation Center parking lot towards Newland Ave. Abandoning the Poplar lift station will eliminate some of the pumping process saving energy and maintenance costs.



#### **Financial Summary**

**FY23 Expenditure**

**\$3,700,000**

**Funding Source**

**Water and Sewer Fund**

## ***Capital Improvement Plan***

### **Five Year Plan-Lake Michigan Water Fund**

While still in its infancy, the Lake Michigan Water Fund has long term capital projects planned for the joining of the Regional Water Commission. This change would shift the water source for Romeoville to Lake Michigan water in coordination with surrounding municipalities Channahon, Crest Hill, Joliet, Minooka, Rockdale, and Shorewood.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
64.08.22.409	Water Commision Projects	Public Works	-	160,000	365,000	535,000	2,470,800	3,530,800
		<b>Total</b>	<b>-</b>	<b>160,000</b>	<b>365,000</b>	<b>535,000</b>	<b>2,470,800</b>	<b>3,530,800</b>

## *Capital Improvement Plan*

### **Five Year Plan-Normantown Business District TIF**

The Normantown Business District TIF runs along Weber Road near the I-55 Interchange.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
81.02.02.402	Normantown Frontage Road Resurfacing	Public Works	150,000	-	-	-	-	150,000
		<b>Total</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>



## *Capital Improvement Plan*

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### **FY23-Normantown Business District TIF**

There is one capital project for FY 23 within the Normantown Business District TIF for \$150,000. All projects within the TIF aim to retain current businesses while also attracting new development to the TIF.

Account	Project	Department	FY 23
81.02.02.402	Normantown Frontage Road Resurfacing	Public Works	150,000
		<b>Total</b>	<b>150,000</b>

## ***Capital Improvement Plan***

### **FY23 Highlight-Normantown Business District TIF**

#### **Normantown Frontage Road Resurfacing**

In an effort to continue to revitalize village roads, FY23 will see resurfacing to the Normantown Frontage Road. The resurfacing will occur between Normantown Road and the businesses just East of Weber Road. Repairs and resurfacing will be done to enhance safety in the area and increase drivability.



### **Financial Summary**

**FY23 Expenditure**

**\$150,000**

**Funding Source**

**Normantown TIF**

## ***Capital Improvement Plan***

### **Five Year Plan-Airport Road TIF**

The Airport Road TIF was created in 2021 and set to expire in 2044, the Airport Road TIF runs along Airport Road near surrounding Weber Road toward South Creek Parkway.

Account	Project	Department	FY 23	FY 24	FY 25	FY 26	FY 27	Total
82.02.02.409	Highpoint Drive Extension (WCGL Funding)	Public Works	400,000	3,000,000	-	-	-	3,400,000
		<b>Total</b>	<b>400,000</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,400,000</b>

## *Capital Improvement Plan*

### **FY23-Airport Road TIF**

There is one capital project for FY 23 within the Airport Road TIF for \$400,000. All projects within the TIF help execute a community-based revitalization plan through, improving parks and schools, fixing basic infrastructure, putting vacant land to productive use, creating well-paying jobs, and meeting other local needs.

Account	Project	Department	FY 23
82.02.02.409	Highpoint Drive Extension (WCGL Funding)	Public Works	400,000
		<b>Total</b>	<b>400,000</b>



## **Section 9: Debt Service Overview**

## Section 8: Debt Service Overview

Debt Service payments are included in the 2022-2023 Budget totaling \$12,465,675. This includes \$973,800 in operating leases for police and fire vehicles and equipment, estimated payments of \$180,800 for the Upper Gateway TIF note payable and payments on Village long-term debt for General Obligation bonds and loans totaling \$11,311,075.

### *Operating Lease Payments*

#### **Fire Department**

The Village Fire Department has lease agreements for several fire engines, an ambulance, and 8 department vehicles. In addition, the proposed budget includes the purchase of a 2022 Aerial Ladder Truck estimated at \$1.5M and a fire investigation vehicle for \$65,600 which are also being recommended to be financed through a lease agreement. Total estimated lease expenses of \$401,800 includes \$358,600 in principal and \$43,200 in interest.

#### **Fire Department Lease Summary**

<b>Vehicle</b>	<b>Start</b>	<b>End</b>	<b>FY23 Annual Payment</b>	<b>FY 23 Principal</b>	<b>FY 23 Interest</b>
2019 Ford F250	FY2019	FY2024	\$ 7,880	\$ 6,530	\$ 1,350
2019 Ford F250	FY2019	FY2024	\$ 8,660	\$ 7,200	\$ 1,460
2019 Cheverolet Colorado	FY2019	FY2024	\$ 7,265	\$ 6,100	\$ 1,165
2019 Cheverolet Colorado	FY2019	FY2024	\$ 7,265	\$ 6,100	\$ 1,165
2019 Cheverolet Colorado	FY2019	FY2024	\$ 7,265	\$ 6,100	\$ 1,165
2019 Chevrolet Tahoe 4 X 4	FY2020	FY2025	\$ 11,850	\$ 9,935	\$ 1,915
2019 Chevrolet Tahoe 4 X 4	FY2020	FY2025	\$ 11,570	\$ 9,700	\$ 1,870
2019 Chevrolet Tahoe 4 X 4	FY2020	FY2025	\$ 13,250	\$ 11,160	\$ 2,090
2012 Pumper	FY2013	FY2023	\$ 49,505	\$ 48,345	\$ 1,160
2014 Aerial Truck	FY2016	FY2026	\$ 64,010	\$ 57,430	\$ 6,580
2019 Ambulance	FY2019	FY2024	\$ 26,865	\$ 25,070	\$ 1,795
2019 Seagrave Marauder Pumper	FY2020	FY2027	\$ 87,430	\$ 78,420	\$ 9,010
Proposed 2022 95' Aerial Ladder Truck	FY2023	FY2043	\$ 86,985	\$ 75,010	\$ 11,975
Proposed Fire Investigation Vehicle	FY2023	FY2027	\$ 12,000	\$ 11,500	\$ 500
<b>Total Leased Capital</b>			<b>\$ 401,800</b>	<b>\$ 358,600</b>	<b>\$ 43,200</b>



## Police Department

The Village Police Department leases 43 vehicles used in operations, all with 5-year agreements. In addition, in FY2022, the department purchased and financed through 70 taser equipment packages. Total estimated lease expenses of \$572,000 includes \$490,100 in principal and \$81,900 in interest.

### Police Department Budgeted Lease Summary

Vehicle/Equipment	Start	End	FY23 Annual	FY 23	FY 23
			Payment	Principal	Interest
2018 Ford Interceptor (3)	FY2019	FY2024	\$ 27,000	\$ 22,200	\$ 4,800
2019 Ford Utility Interceptor (7)	FY2020	FY2025	\$ 85,200	\$ 71,200	\$ 14,000
2019 Ford Responder Hybrid Sedan (3)	FY2020	FY2025	\$ 28,500	\$ 23,500	\$ 5,000
2020 Ford Tahoe (1)	FY2021	FY2026	\$ 14,200	\$ 12,200	\$ 2,000
2020 Ford Utility Interceptor (2)	FY2021	FY2026	\$ 27,200	\$ 23,200	\$ 4,000
2019 Chevy Tahoe (7)	FY2021	FY2026	\$ 92,280	\$ 79,280	\$ 13,000
2020 Chevy Equinox (1)	FY2021	FY2026	\$ 5,700	\$ 4,700	\$ 1,000
2020 Ford Utility Interceptor (5)	FY2021	FY2026	\$ 67,200	\$ 58,200	\$ 9,000
2020 Transit 350 (1)	FY2022	FY2027	\$ 10,140	\$ 8,140	\$ 2,000
2021 Ford Utility Interceptor (9)	FY2022	FY2027	\$ 119,430	\$ 103,430	\$ 16,000
2021 Ford F-150 Police Responder (4)	FY2022	FY2027	\$ 44,000	\$ 38,000	\$ 6,000
2021 Taser Bundle (70)	FY2022	FY2026	\$ 51,150	\$ 46,050	\$ 5,100
<b>Total Budgeted Leased Capital</b>			<b>\$ 572,000</b>	<b>\$ 490,100</b>	<b>\$ 81,900</b>

### Upper Gateway TIF Note Payable

In 2018, the Village issued a \$9,000,000 note payable for the redevelopment of the Upper Gateway TIF and pledged certain incremental property revenue to be applied to payment of the note. The budget includes \$180,000 in interest and principal payments on the note based on the projected value of the TIF in the 2022-2023 budget year.

### General Obligation and Other Long-Term Debt

The 2023 bond and loan payment of \$11,311,075 detailed in the chart on the following page (in the last column titled "Amount of 2023 Total Debt Payment") are budgeted in the Debt Service Fund, the Downtown TIF Fund, the Water & Sewer Fund, and the General Fund.

## Village of Romeoville Outstanding Long-Term Debt

Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 04/30/2022	Amount of 2023 Principal Payment	Amount of 2023 Interest Payment	Amount of 2023 Total Debt Payment
<b>General Obligation Bonds, Series 2013A, \$13M Original Issue</b>					
Redevelopment of Downtown TIF including the construction of the Athletic and Event Center	Downtown TIF Property Tax Levy	<div>3,330,000</div> <div>231,820</div> <div>3,561,820</div>	1,345,000	128,390	1,473,390
<b>General Obligation Refunding Bonds, Series 2014, \$9.8M Original Issue</b>					
Refinancing \$9.8M of G.O.Bonds, Series 2004 which were originally sold to finance Airport Road and Butler Road projects and other Park Improvement projects	Debt Service Fund	<div>1,265,000</div> <div>102,600</div> <div>1,367,600</div>	405,000	50,600	455,600
<b>General Obligation Refunding Bond, Series 2016A, \$5.1M Original Issue</b>					
Refinancing \$5.1M of G.O.Bonds, Series 2009 which were originally sold to finance the purchase of 51 acres of land on the north side of Airport Road and two parcels on Weber Road.	Debt Service Fund	<div>3,520,000</div> <div>340,813</div> <div>3,860,813</div>	400,000	72,188	472,188
<b>General Obligation Bonds, Series 2019, \$78.3M Original Issue</b>					
Refinancing of GO Bonds, Series 2008B, originally issued for Village Hall and Deer Crossing Park construction and multiple street improvement projects and \$15.1M in new proceeds for Water Well Improvements including construction of new Well #14 and Wastewater and Phase I of a new Wastewater treatment facility.	Debt Service Fund (83%) and Water and Sewer Fund (17%)	<div>75,980,000</div> <div>33,635,500</div> <div>109,615,500</div>	<div>1,955,000</div> <div>(Debt Service)</div> <div>475,000</div> <div>(Water &amp; Sewer)</div>	<div>2,705,700</div> <div>(Debt Service)</div> <div>553,050</div> <div>(Water &amp; Sewer)</div>	5,688,750
<b>General Obligation Bonds, Series 2019B, \$20M Original Issue</b>					
Redevelopment of Downtown TIF including the improvements of the Athletic Center Facility, including new basketball courts, splash pad and indoor pool.	Downtown TIF Property Tax Levy	<div>18,780,000</div> <div>6,043,035</div> <div>24,823,035</div>	810,000	568,548	1,378,548
<b>General Obligation Refunding Bond, Series 2021A, \$2.0M Original Issue</b>					
Refinancing \$1,985,000 of G.O.Bonds, Series 2013B which were originally sold to finance the redevelopment of Downtown TIF including stormwater and road improvements	Downtown TIF Property Tax Levy	<div>1,985,000</div> <div>292,400</div> <div>2,277,400</div>	0	79,400	79,400
<b>General Obligation Refunding Bond, Series 2021B, \$8.6M Original Issue</b>					
Refinancing \$8,580,000 of Illinois EPA loan used for design and construction to Wastewater treatment facilities in 2008.	Water and Sewer Fund	<div>8,580,000</div> <div>1,240,200</div> <div>9,820,200</div>	1,295,000	343,200	1,638,200
<b>2015 Note Payable to Will County</b>					
Original agreement from 2015 for Engineering and construction of roadway improvements at Weber and Gaskin Drive at zero rate of interest	General Fund	<div>1,144,790</div> <div>0</div> <div>1,144,790</div>	125,000	0	125,000
<b>TOTAL</b>		<b>156,471,158</b>	<b>6,810,000</b>	<b>4,501,075</b>	<b>11,311,075</b>

## **General Fund**

The Village has an outstanding note payable to Will County for debt incurred in 2015 related to the construction of roadway improvements at Weber and Gaskin Drive. The outstanding balance is \$1,444,790. The General Fund included \$125,000 in the 2023 budget towards payment for principal on the interest free debt scheduled to be fully paid in fiscal year 2026.

## **Debt Service Fund**

Principal and interest payments totaling \$5,588,500 are budgeted in the Debt Service Fund. Funding for the debt payments are primarily through operating transfers from the General Fund, the Recreation Fund, and the Recreation Real Estate Transfer Tax Fund. The budget for the 2022-2023 represents the fifth budget year that no additional debt service property taxes have been levied to pay for the debt service expense.

- A transfer of \$5,379,000 from the General Corporate Fund operating revenue to the Debt Service Fund to pay a portion of the annual principal and interest payments due on the Series 2014 (\$441,000), Series 2016A (\$272,300), Series 2019 (\$4,660,700) Bond Issues and loan servicing fees.
- A transfer of \$14,600 from the Recreation Fund operating revenue to the Debt Service Fund to pay a portion of the Series 2014 Bond Issue related to proceeds used for Park Improvement projects.
- A transfer of \$200,000 from the Recreation Real Estate Transfer Tax Fund to the Debt Service Fund to pay a portion of the Series 2016A Bond Issue used for the purchase of land in the development of Discovery Park.

## **Water and Sewer Fund**

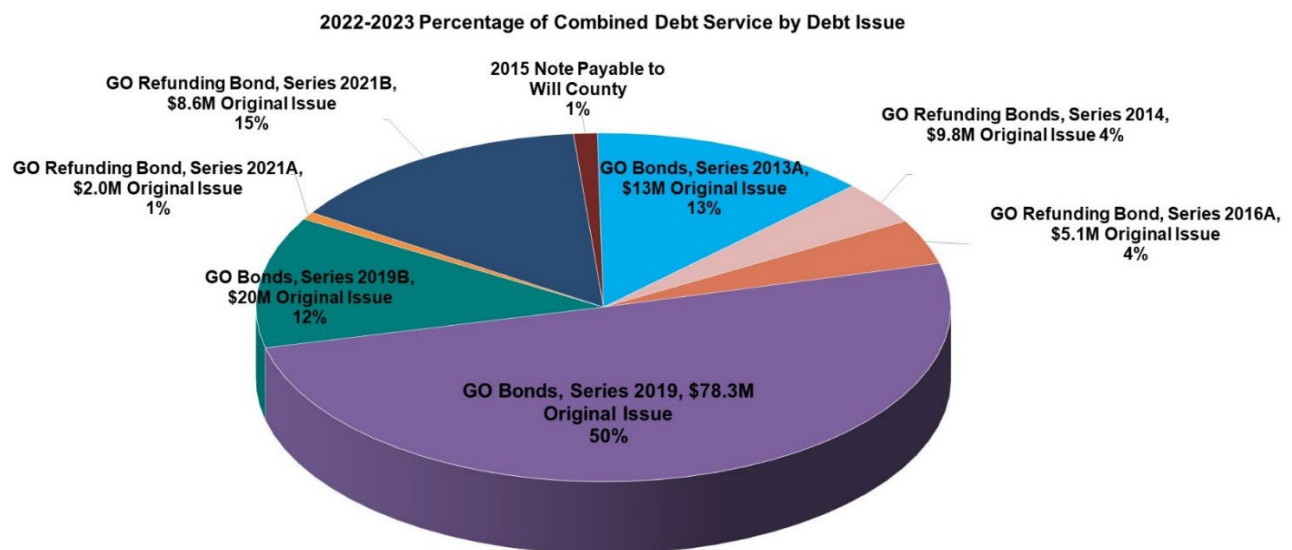
Principal and Interest payments totaling \$2,666,250 are budgeted in the Water and Sewer Fund for the debt payments are generated from Water and Sewer fees charged for services.

- Payments totaling \$1,638,200 are budgeted for principal (\$1,295,000) and interest (\$343,200) related to the 2021B General Obligation Refunding Bond. The 2021B issue was a refinancing in October 2021 of the outstanding balance of the Illinois Environmental Protection Agency loan used for the design and construction of Waste Water Treatment facility improvements.
- Principal and interest totaling \$1,028,050 is budgeted to pay for a portion of the Series 2019 Bond Issue used for water well Improvements including the construction of a new well.

## Downtown TIF Fund

Principal and Interest payments totaling \$2,931,338 are budgeted in the Downtown TIF Fund for the debt acquired and used for the redevelopment of the Downtown TIF area. Funding for the debt payments are partially from a transfer from the Marquette TIF Fund and from property taxes generated in the Downtown TIF Fund.

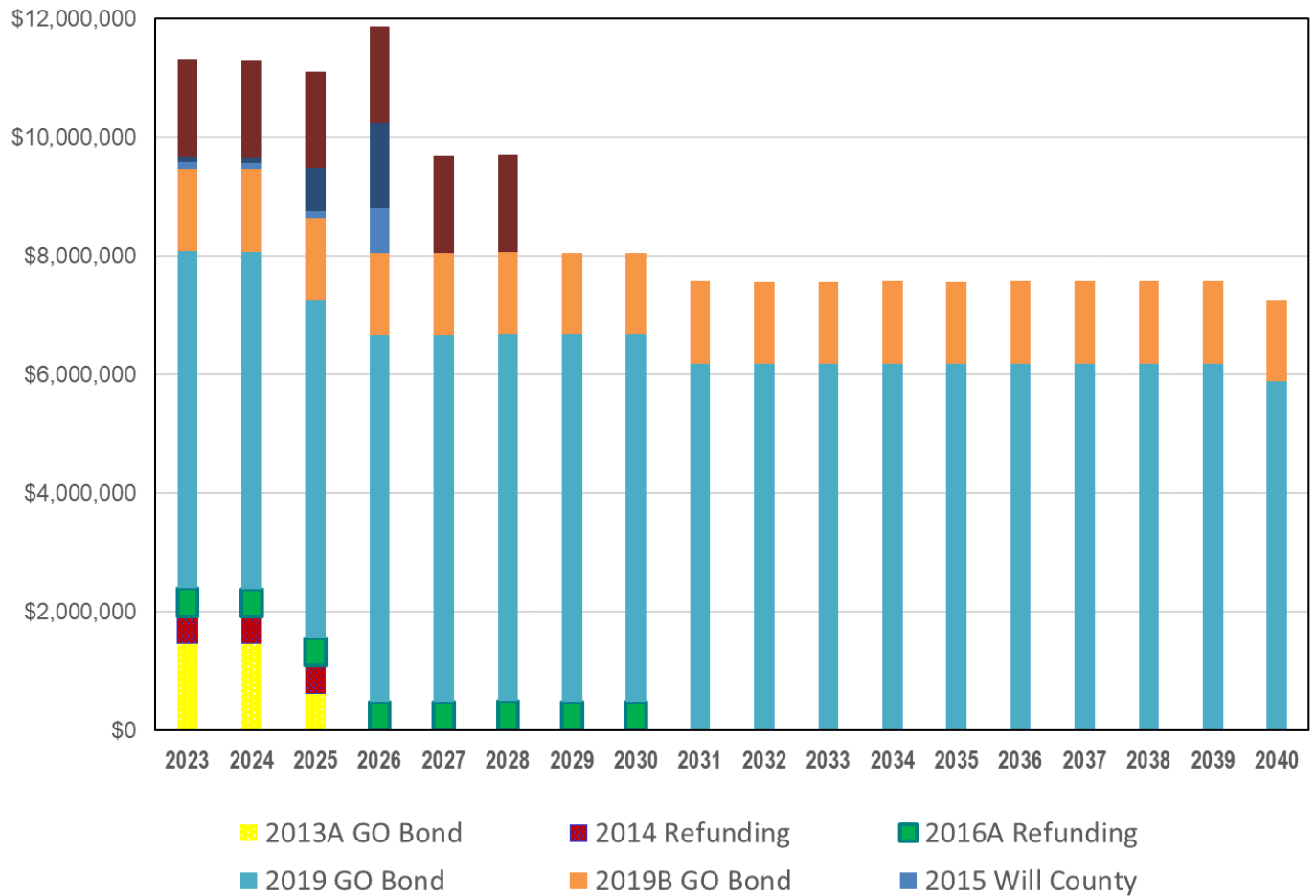
- Payments totaling \$1,473,390 are budgeted for principal and interest on the Series 2013A Bond Issue used for the construction of the Athletic and Event Center.
- Payments totaling \$79,400 are budgeted to pay for the interest amount due on the Series 2021B General Obligation Refunding issue, a refinancing of the 2013B Bond Issue used for stormwater and road improvements in the TIF area.
- Principal and Interest totaling \$1,378,548 is budgeted for payments due on the Series 2019B Bond Issue used for improvements to the Athletic and Event Center including the addition of basketball courts and an aquatic center.



## Bond Rating

In 2021, the Village's operations were reviewed by representatives from Moody's Investor Service through an analysis of financial information prior to the issuance of the General Obligation Refunding Series 2021A and Series 2021B Bonds. Moody's assigned the Village's bond rating as an Aa2 reflecting the Village's favorable revenue framework, financial resilience during economic challenges, large and growing tax base, and home-rule status. This rating enables the Village to acquire debt financing for infrastructure or major capital at a significant savings of interest.

The chart below illustrates the Village's total outstanding debt obligations and annual payments with the current debt portfolio.



This chart illustrates the Village's debt service requirements to maturity of all outstanding debt, including the total annual payment for each outstanding bond issue

#### DEBT SERVICE REQUIREMENTS TO MATURITY

Fiscal Year	2013A GO Bond Issued \$13M	2014 Refunding Issued \$9.8M	2016A Refunding Issued \$5.1M	2019 GO Bond Issued \$78.3M	2019B GO Bond Issued \$20M	2021A GO Bond Issued \$20M	2021B GO Bond Issued \$20M	2015 Will County Note Payable	Totals
2023	1,473,390	455,600	472,188	5,688,750	1,378,548	79,400	1,638,200	125,000	11,311,075
2024	1,458,625	454,400	469,188	5,692,250	1,379,248	79,400	1,636,400	125,000	11,169,510
2025	629,805	457,600	476,088	5,694,500	1,379,198	709,400	1,637,600	125,000	10,984,190
2026			482,688	6,190,250	1,378,398	1,409,200	1,636,600	769,790	11,097,135
2027			483,988	6,189,500	1,378,485		1,633,400		9,685,373
2028			495,088	6,190,500	1,381,335		1,638,000		9,704,923
2029			490,788	6,187,750	1,378,428				8,056,965
2030			490,800	6,186,000	1,379,075				8,055,875
2031				6,190,000	1,379,675				7,569,675
2032				6,187,400	1,379,375				7,566,775
2033				6,188,200	1,378,175				7,566,375
2034				6,187,000	1,381,075				7,568,075
2035				6,188,600	1,377,373				7,565,973
2036				6,192,600	1,376,620				7,569,220
2037				6,193,600	1,379,180				7,572,780
2038				6,191,400	1,379,855				7,571,255
2039				6,190,800	1,378,605				7,569,405
2040				5,886,400	1,380,390				7,266,790
<b>Principal</b>	<b>3,330,000</b>	<b>1,265,000</b>	<b>3,520,000</b>	<b>75,980,000</b>	<b>18,780,000</b>	<b>1,985,000</b>	<b>8,580,000</b>	<b>1,144,790</b>	<b>114,584,790</b>
<b>Interest</b>	<b>231,820</b>	<b>102,600</b>	<b>340,813</b>	<b>33,635,500</b>	<b>6,043,035</b>	<b>292,400</b>	<b>1,240,200</b>	<b>0</b>	<b>41,886,368</b>
<b>Total</b>	<b>3,561,820</b>	<b>1,367,600</b>	<b>3,860,813</b>	<b>109,615,500</b>	<b>24,823,035</b>	<b>2,277,400</b>	<b>9,820,200</b>	<b>1,144,790</b>	<b>156,471,158</b>

# Glossary



## ***Glossary***

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<b>ACCOUNT</b>	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
<b>ACCOUNTING SYSTEM</b>	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial results of operations of a government or any of its funds, fund balanced account groups, or organizational components
<b>ACCRUAL</b>	A term used to describe the basis of budgeting used by local governments that records expenditures and revenues when they become due.
<b>ACTIVITY</b>	The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organization unit for the purpose of accomplishing a function for which the village is responsible.
<b>AFSCME</b>	American Federation of State, County, and Municipal Employees
<b>ASSETS</b>	Property owned by a government which has a monetary value.
<b>ASSESSED VALUATION</b>	A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.
<b>AUDIT</b>	An examination of an organization's financial statements and utilization of resources. The Village uses Sikich as its current outside auditing firm.
<b>BALANCED BUDGET</b>	The budget is balanced when the sum of estimated revenues and appropriated fund balances are equal to its expenditures.
<b>BOARD OF TRUSTEES</b>	The governing body responsible for the oversight of the municipality.
<b>BOND</b>	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
<b>BONDED DEBT</b>	The portion of indebtedness represented by outstanding bonds.
<b>BUDGET</b>	A one-year financial document embodying an estimate of proposed revenue and expenditures for the year. The village is required by State Statute to approve a budget, and the approved budget sets the legal spending limits of the village. It is the primary means by which most of the expenditures and service levels of the village are controlled.

<b>BUDGET ADJUSTMENT</b>	A legal procedure utilized by the village staff and Village Board to revise the budget.
<b>BUDGET DOCUMENT</b>	The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.
<b>BUDGET MESSAGE</b>	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
<b>CAPITAL ASSETS</b>	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.
<b>CAPITAL BUDGET</b>	A plan of proposed capital outlays and the means of financing them for the current fiscal year period.
<b>CAPITAL OUTLAY</b>	Expenditures which result in the acquisition of, or addition to, fixed assets.
<b>CAPITAL IMPROVEMENT PLAN</b>	A plan created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.
<b>CBA</b>	Collective Bargaining Agreements
<b>COMPARABLE COMMUNITIES</b>	Other cities, villages, and/or towns which are composed of similar characteristics such as population, economy, or location.
<b>COMPREHENSIVE ANNUAL FINANCIAL REPORT</b>	A governmental unit's official annual report prepared and published as a matter of public record, according to government accounting standards.
<b>CONTINGENCY</b>	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
<b>CONTRACTUAL SERVICES</b>	Services rendered to village departments and agencies by private firms, individuals, or other government agencies.
<b>DEBT SERVICE FUND</b>	A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principals and interest.
<b>DEBT SERVICE REQUIREMENTS</b>	The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full and on schedule.
<b>DEFICIT</b>	The excess of an entity's liabilities over its assets or the excess of expenditures or expense over revenues during a single accounting period.
<b>DEPARTMENT</b>	A major administrative organizational unit of the village which indicates overall management responsibility for one or more activities.
<b>DEPRECIATION</b>	An expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or the physical or functional cause. Or, the portion of the cost of a fixed asset charged as an expense during a particular period.

**DISBURSEMENT  
EAV**

Payments for goods and services in cash or by check.

Equalized Assessed Valuation-The value of property resulting from the multiplication of the assessed value by an equalization factor to make all property in Illinois equal to one third of its market value.

**ENTERPRISE FUND**

A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**ESTIMATED REVENUE**

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Village Board.

**EXPENDITURES**

If the account is kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursement for these purposes.

**EXPENSES**

Charges incurred, whether paid or unpaid, for operation, maintenance and interest, and other charges which are presumed to benefit the current fiscal period.

**FICA**

Federal Insurance Contributions Act requiring Social Security and Medicare taxes.

**FIDUCIARY FUNDS**

Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government's own program.

**FISCAL YEAR**

A twelve-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Romeoville has specified May 1 to April 30 as its fiscal year.

**FUND**

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of following specific regulations, restrictions, or limitations.

**FUND ACCOUNTS**

All accounts necessary to set forth the financial operations and financial condition of a fund.

<b>FUND BALANCE</b>	The excess of a fund's assets over its liabilities and reserves.
<b>GASB</b>	Governmental Accounting Standards Board. An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles for state and local government.
<b>GENERAL FUND</b>	The General Fund is the village's main operating fund and is available for any legal authorized purpose. The General Fund is used to finance the ordinary operations of a government unit.
<b>GENERAL OBLIGATION BONDS</b>	Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those from taxes and other general revenues.
<b>GFOA</b>	Government Finance Officers Association
<b>GOAL</b>	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.
<b>GRANT</b>	A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes can also be for general purposes.
<b>HOME RULE MUNICIPALITY</b>	A home rule municipality may exercise any power and perform any function pertaining to its government and affairs including but not limited to, the power to regulate for the protection of public health, safety, morals and welfare as well as to license, to tax, and to incur debt, unless preempted by the State of Illinois. A municipality is designated as home rule if its population reached 25,000 or if the designation of home rule is approved by its voters via referendum.
<b>IDOT</b>	Illinois Department of Transportation
<b>INCOME</b>	Term that represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities.
<b>INFRASTRUCTURE</b>	The underlying permanent foundation or basic framework. Physical assets of a government including streets, water, sewer and public buildings.
<b>INTERFUND TRANSFERS</b>	Amounts transferred from one fund to another fund.
<b>LEVY</b>	To impose taxes, special assessments, or service charges for the support of village services.
<b>LIABILITY</b>	Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

## **LINE ITEM BUDGET**

Budget typically used by governmental entities in which budgeted financial statement elements are grouped by administrative entities and objects. These budget item groups are usually presented in an incremental fashion that is in comparison to pervious period. This form of budgeting allows for a good comparison between previous and future estimated expenditure levels within an organization.

**MAP**

Metropolitan Alliance of Police

**MFT**

Motor Fuel Tax

**MUNICIPAL**

Of or pertaining to the village or its government.

**OPERATING BUDGET**

The portion of the budget that pertains to daily operations that provides the basic government services.

**ORDINANCE**

A formal legislative enactment by the governing board of a municipality.

**PERSONNEL SERVICES**

Costs related to compensating village employees, including salaries, wages and benefits.

**PROPERTY TAX**

Property taxes are levied on real property according to the property's valuation and the tax rate.

**RESERVE**

An account used to indicate that a portion of a fund balance is restricted for specific purpose.

**REVENUE**

Funds that the government receives as income.

**RFP**

Request for Proposals

**SPECIAL REVENUE FUND**

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

**TAXES**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This tern does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

**TAX LEVY**

The total amount to be raised by general property taxes for operating and debt service purposes.

**TIF**

Tax Increment Financing. The Village currently has eight active TIF Districts.

**WATER AND SEWER FUND**

A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

## **Appendix A-Five Year Capital Projects Detail**

Account	Project	Department	Fund	FY 23	FY 24	FY 25	FY 26	FY 27	Total
01.02.01.402	Banner Program	Administration	General Fund (01)	30,000	-	-	-	-	30,000
01.02.01.402	Target Building Buildout	Administration	General Fund (01)	250,000	-	-	-	-	250,000
01.02.18.402	Miscellaneous Equipment	Administration	General Fund (01)	10,000	10,000	10,000	10,000	10,000	50,000
01.02.50.402	Access Control	Administration	General Fund (01)	70,000	50,000	50,000	50,000	-	220,000
01.02.50.402	Annual Computer Replacement Program	Administration	General Fund (01)	35,000	35,000	35,000	35,000	35,000	175,000
01.02.50.402	Body Cameras for Police	Administration	General Fund (01)	-	120,000	60,000	60,000	60,000	300,000
01.02.50.402	Camera Installations in Parks/REC/AEC	Administration	General Fund (01)	25,000	25,000	25,000	25,000	25,000	125,000
01.02.50.402	Cameras at Wellhouses	Administration	General Fund (01)	80,000	80,000	-	-	-	160,000
01.02.50.402	CCTV Camera Replacement	Administration	General Fund (01)	55,000	-	-	-	-	55,000
01.02.50.402	CCTV Camera Upgrades-VH and Police Station	Administration	General Fund (01)	25,000	25,000	25,000	-	-	75,000
01.02.50.402	CCTV Server Replacement	Administration	General Fund (01)	10,000	-	-	-	-	10,000
01.02.50.402	Computer Purchases	Administration	General Fund (01)	45,000	-	-	-	-	45,000
01.02.50.402	Digital Park Display at Rec Center	Administration	General Fund (01)	10,000	-	-	-	-	10,000
01.02.50.402	Fire Station 3 AV System	Administration	General Fund (01)	22,500					22,500
01.02.50.402	Firewall Replacements	Administration	General Fund (01)	-	30,000	-	-	-	30,000
01.02.50.402	Network Switch Replacements	Administration	General Fund (01)	15,000	15,000	15,000	15,000	15,000	75,000
01.02.50.402	Police Department Conference Room AV Upgrade	Administration	General Fund (01)	25,000	-	-	-	-	25,000
01.02.50.402	Police Squad Car Upgrades	Administration	General Fund (01)	35,000	35,000	-	-	-	70,000
01.02.50.408	Telephone System Replacement	Administration	General Fund (01)		400,000	-	-	-	400,000
01.02.50.408	Aquatic Center Technology	Administration	General Fund (01)	60,000	-	-	-	-	60,000
01.02.50.408	Replace ERP System	Administration	General Fund (01)	-	400,000	-	-	-	400,000
01.08.08.402	ADA Compliance Program - Facilities	Public Works	General Fund (01)	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.402	Athletic Center HVAC Monitoring	Public Works	General Fund (01)	20,000	-	-	-	-	20,000
01.08.08.402	Fire Station 2 Window Replacements	Public Works	General Fund (01)	40,000	-	-	-	-	40,000
01.08.08.402	Miscellaneous Public Works Facility Improvements	Public Works	General Fund (01)	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.407	Irrigation System Modifications - Village Hall	Public Works	General Fund (01)	35,000	-	-	-	-	35,000
01.08.08.408	Floor Scrubber	Public Works	General Fund (01)	8,500	-	-	-	-	8,500
01.08.14.408	Grounds Dept Flex-Wing Grooming Mower	Public Works	General Fund (01)	-	40,000	-	-	-	40,000
01.08.14.408	Grounds Dept Mower Replacement	Public Works	General Fund (01)	40,000	40,000	40,000	40,000	40,000	200,000
01.08.14.408	Grounds Dept Trailer (Replace mowing trailer)	Public Works	General Fund (01)	15,000	-	-	20,000	-	35,000
01.08.14.408	Rec Center Chipper	Public Works	General Fund (01)	-	-	90,000	-	-	90,000
01.08.14.408	Rec Center Trackloader	Public Works	General Fund (01)	85,000	-	-	-	-	85,000
01.08.14.408	Recreation High-Side trailer	Public Works	General Fund (01)	18,000	-	20,000	-	-	38,000
01.08.14.408	Street Dept Asphalt Compactor (Roller)	Public Works	General Fund (01)	70,000	-	-	-	-	70,000
01.08.14.408	Street Dept Endloader Replacement	Public Works	General Fund (01)	325,000	-	-	-	300,000	625,000
01.08.14.408	Street Dept Forestry box for hook-lift truck	Public Works	General Fund (01)	-	65,000	-	-	-	65,000
01.08.14.408	Street Dept Refurbish Dump Trucks	Public Works	General Fund (01)	20,000	-	20,000	-	-	40,000
01.08.14.408	Street Dept Small Paver	Public Works	General Fund (01)	-	95,000	-	-	-	95,000
01.08.14.408	Street Dept Trailer (Replace skidloader tilt trailer)	Public Works	General Fund (01)	-	25,000	-	-	-	25,000
01.08.14.408	Street Dept Trench Paver	Public Works	General Fund (01)	12,000	-	-	-	-	12,000
01.08.14.408	Wide Area Mower	Public Works	General Fund (01)	45,800					45,800
01.08.14.410	ComDev Vehicle Replacement	Public Works	General Fund (01)	30,000	40,000	40,000	40,000	-	150,000
01.08.14.410	Grounds Pickup Trucks	Public Works	General Fund (01)	50,000	50,000	95,000	95,000	-	290,000
01.08.14.410	Pickup Truck-Admin	Public Works	General Fund (01)	35,000					35,000
01.08.14.410	Rec Center Truck with Lift (CARRYOVER)	Public Works	General Fund (01)	110,000	-	-	-	-	110,000



Account	Project	Department	Fund	FY 23	FY 24	FY 25	FY 26	FY 27	Total
01.08.14.410	Recreation Bus	Public Works	General Fund (01)	-	100,000	-	-	-	100,000
01.08.14.410	Recreation Pickup Truck (1 Carryover/1 New Request)	Public Works	General Fund (01)	100,000	-	60,000	-	60,000	220,000
01.08.14.410	Recreation SUV	Public Works	General Fund (01)	50,000	-	-	-	-	50,000
01.08.14.410	REMA Pickup Truck	Public Works	General Fund (01)	50,000	-	-	-	-	50,000
01.08.14.410	Street Dept 6 Wheel Dump Trucks	Public Works	General Fund (01)	-	335,000	335,000	-	-	670,000
01.08.14.410	Street Dept One Ton Dump Trucks (CARRYOVER)	Public Works	General Fund (01)	110,000	125,000	240,000	125,000	125,000	725,000
01.08.14.410	Street Dept Single Axle Dump Truck	Public Works	General Fund (01)	-	275,000	275,000	275,000	275,000	1,100,000
01.08.14.410	Street Sweeper (Replace existing)	Public Works	General Fund (01)	-	-	-	-	350,000	350,000
01.08.15.402	135th Street Bridge Debris Clearing	Public Works	General Fund (01)	-	40,000	-	40,000	-	80,000
01.08.15.402	ADA Compliance Program - Public Infrastructure	Public Works	General Fund (01)	50,000	60,000	70,000	80,000	90,000	350,000
01.08.15.402	ARA Pavement Study	Public Works	General Fund (01)	75,000	-	-	75,000	-	150,000
01.08.15.402	NPDES - Phase 2	Public Works	General Fund (01)	30,000	30,000	30,000	30,000	30,000	150,000
01.08.15.402	Sam's Club Pedestrian Bridge Engineering & Construct	Public Works	General Fund (01)	-	-	-	40,000	512,000	552,000
01.08.15.402	Storm Sewer Maintenance and Repairs	Public Works	General Fund (01)	400,000	400,000	400,000	200,000	200,000	1,600,000
01.08.15.402	Street Resurfacing (Collector)	Public Works	General Fund (01)	1,000,000	1,200,000	1,200,000	3,000,000	1,850,000	8,250,000
01.08.15.402	Street Resurfacing (In-House)	Public Works	General Fund (01)	1,150,000	1,000,000	1,250,000	1,250,000	1,300,000	5,950,000
01.08.15.409	Anti-Icing Containment - Brine Bldg PW Main Facility	Public Works	General Fund (01)	-	350,000	-	-	-	350,000
01.08.15.409	Hampton Park Decorative Lighting	Public Works	General Fund (01)	-	550,000	550,000	550,000	550,000	2,200,000
01.08.15.409	High Road Reconstruction	Public Works	General Fund (01)	325,000	-	-	-	-	325,000
01.08.15.409	LED Upgrades (Facilities)	Public Works	General Fund (01)	100,000	100,000	-	-	-	200,000
01.08.15.409	Route 53 and 135th Street Intersection Improvements (	Public Works	General Fund (01)	-	-	40,000	400,000	-	440,000
01.08.15.409	Route 53 and Normantown Improvements - Corporate (	Public Works	General Fund (01)	-	-	350,000	-	-	350,000
01.08.15.409	Route 53 Corridor LED Street Signs	Public Works	General Fund (01)	200,000	-	-	-	-	200,000
01.08.15.409	Weber Rd Widening: 135th St to Airport Rd (STP Fundi	Public Works	General Fund (01)	-	-	1,200,000	-	-	1,200,000
01.08.20.402	Bioswale at Village Hall	Public Works	General Fund (01)	40,000	-	-	-	-	40,000
01.08.20.402	Floodplain Management	Public Works	General Fund (01)	25,000	25,000	25,000	25,000	25,000	125,000
01.08.20.407	Roadway Landscaping	Public Works	General Fund (01)	150,000	150,000	150,000	150,000	150,000	750,000
01.08.20.409	Roadway Islands	Public Works	General Fund (01)	175,000	200,000	200,000	200,000	200,000	975,000
01.08.20.409	Seeding ComEd Bike Path Property West of Weber	Public Works	General Fund (01)	200,000	-	-	-	-	200,000
01.08.20.409	Pizzutti Nottingham Ridge Taylor Rd Landscaping	Public Works	General Fund (01)	70,000					70,000
01.08.20.409	Volunteer Park Path Resurfacing	Public Works	General Fund (01)	-	-	-	416,000	-	416,000
01.10.01.401	Bike Medic	Fire	General Fund (01)	10,000	-	-	-	13,000	23,000
01.10.01.408	Auto Pulse Devices	Fire	General Fund (01)	-	16,000	-	16,000	-	32,000
01.10.01.408	Boat Upgrades	Fire	General Fund (01)	60,000	-	-	-	70,000	130,000
01.10.01.408	Cardiac Monitors	Fire	General Fund (01)	180,000	-	-	-	-	180,000
01.10.01.408	Emergency Care Manikin Lease	Fire	General Fund (01)	10,000	10,000	10,000	-	-	30,000
01.10.01.408	Extraction Tools	Fire	General Fund (01)	-	30,000	-	-	-	30,000
01.10.01.408	Fire Station Upgrades	Fire	General Fund (01)	-	30,000	30,000	30,000	30,000	120,000
01.10.01.408	Repalce SCBAs	Fire	General Fund (01)	-	-	-	-	250,000	250,000
01.10.01.408	Replacement Drones	Fire	General Fund (01)	-	-	40,000	-	-	40,000
01.10.01.408	Replacement SCBA Compressor	Fire	General Fund (01)	-	-	-	-	70,000	70,000
01.10.01.408	Stryker Pro Cot and Power Load	Fire	General Fund (01)	-	-	40,000	-	-	40,000
01.10.01.408	Water Rescue Boats and Equipment	Fire	General Fund (01)	-	-	-	-	20,000	20,000
01.10.01.410	Medical ATV	Fire	General Fund (01)	-	-	-	-	35,000	35,000
01.10.01.410	Rechassis 2018 Ambulance	Fire	General Fund (01)	-	27,000	27,000	27,000	27,000	108,000

Account	Project	Department	Fund	FY 23	FY 24	FY 25	FY 26	FY 27	Total
01.10.01.410	Rechassis 2020 Ambulance	Fire	General Fund (01)	-	-	-	30,000	30,000	60,000
01.10.01.410	Replace 2006 Ambulance	Fire	General Fund (01)	-	30,000	30,000	30,000	30,000	120,000
01.10.01.410	Replace 2006 Fire Engine	Fire	General Fund (01)	-	-	85,000	85,000	85,000	255,000
01.10.01.410	Replace 2006 Heavy Rescue Squad	Fire	General Fund (01)	-	-	-	87,000	87,000	174,000
01.10.01.410	Replace 2007 Fire Engine	Fire	General Fund (01)	-	-	80,000	80,000	80,000	240,000
01.10.01.410	Replace Fire Investigation Vehicle	Fire	General Fund (01)	-	12,000	12,000	12,000	12,000	48,000
01.10.01.410	Replace Ladder Truck (Leased 20 years)	Fire	General Fund (01)	1,500,000	-	-	-	-	1,500,000
01.10.01.410	Replace Pierce Fire Engine	Fire	General Fund (01)	-	-	-	80,000	80,000	160,000
01.10.01.410	Wildland Fire ATV	Fire	General Fund (01)	-	-	-	35,000	-	35,000
01.10.03.408	Burn Tower Site Improvements	Fire	General Fund (01)	607,000	50,000	75,000	75,000	75,000	882,000
01.10.03.408	CPAT Testing	Fire	General Fund (01)	91,000	-	-	-	-	91,000
01.11.02.402	Safety and Training Equipment	Police	General Fund (01)	20,000	20,000	20,000	20,000	20,000	100,000
01.11.02.410	Equipment for Squad Cars	Police	General Fund (01)	115,000	115,000	115,000	115,000	115,000	575,000
01.12.01.401	Command Post Modifications	REMA	General Fund (01)	40,000	-	-	-	-	40,000
01.12.01.406	Replace S./V System in EOC	REMA	General Fund (01)	75,000					75,000
01.12.01.406	Flagpole	REMA	General Fund (01)	15,000					15,000
01.12.01.406	Snowjacks	REMA	General Fund (01)	10,000					10,000
20.08.02.402	Street Patching/Joint Patching	Public Works	Motor Fuel Tax (20)	100,000	100,000	100,000	100,000	100,000	500,000
20.08.02.409	Lower Industrial Business Park Improvements	Public Works	Motor Fuel Tax (20)	2,000,000	-	-	-	-	2,000,000
20.08.02.409	Hampton Park Decorative Lights	Public Works	Motor Fuel Tax (20)	535,000					535,000
20.08.02.409	Murphy Drive Islands	Public Works	Motor Fuel Tax (20)	200,000					200,000
20.08.02.409	Roadway LED Upgrades	Public Works	Motor Fuel Tax (20)	-	-	400,000	400,000	400,000	1,200,000
21.08.02.402	135th Street Bridge Inspection	Public Works	Local Gas Tax (21)	20,000	-	-	-	-	20,000
21.08.02.409	Street Resurfacing (In-House)	Public Works	Local Gas Tax (21)	-	200,000	200,000	200,000	200,000	800,000
21.08.02.409	Street Resurfacing (Collector)	Public Works	Local Gas Tax (21)	-	250,000	250,000	250,000	250,000	1,000,000
21.08.02.409	135th St Bridge Repairs	Public Works	Local Gas Tax (21)	450,000	100,000	100,000	50,000	50,000	750,000
21.08.02.409	Airport Rd I55 Interchange	Public Works	Local Gas Tax (21)	40,000	-	-	-	-	40,000
21.08.02.409	Airport Road Resurfacing (DCEO Grant)	Public Works	Local Gas Tax (21)	-	650,000	-	-	-	650,000
21.08.02.409	Budler Rd Resurfacing (WCGL Funding)	Public Works	Local Gas Tax (21)	840,000	-	-	-	-	840,000
21.08.02.409	135th St Rd Diet (WCGL Funding)	Public Works	Local Gas Tax (21)	100,000	252,000	2,200,000	-	-	2,552,000
22.13.12.408	New Fitness Equipment	Recreation	Recreation Fund (22)	-	140,000	-	-	-	140,000
22.13.16.407	Holiday Lights	Recreation	Recreation Fund (22)	50,000	50,000	50,000	50,000	50,000	250,000
22.13.16.407	Century Park - Playground Redevelopment	Recreation	Recreation Fund (22)	500,000	-	-	-	-	500,000
22.13.16.407	Georgetown - Playground Redevelopment	Recreation	Recreation Fund (22)	-	-	-	600,000	-	600,000
22.13.16.407	Hampton Park - Playground Redevelopment	Recreation	Recreation Fund (22)	-	-	600,000	-	-	600,000
22.13.16.407	Ice Rink	Recreation	Recreation Fund (22)	-	455,000	-		-	455,000
22.13.16.407	Meadowalk Park	Recreation	Recreation Fund (22)	43,000	-	-	-	-	43,000
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	Recreation Fund (22)	40,000	30,000	30,000	30,000	30,000	160,000
22.13.16.407	Pine Trail Fencing	Recreation	Recreation Fund (22)	-	-	100,000	-	-	100,000
22.13.16.407	Project Lake Strini	Recreation	Recreation Fund (22)	447,000	-	-	-	-	447,000
22.13.16.407	Village Park - Batting Cages	Recreation	Recreation Fund (22)	20,000	-	-	-	-	20,000
22.13.16.407	Village Park - Reconstruct Concession Stand	Recreation	Recreation Fund (22)	-	620,000	-	-	-	620,000
22.13.16.407	Volunteer Park - Rebuild Skate Park	Recreation	Recreation Fund (22)		598,500	-	-	-	598,500
22.13.16.407	Volunteer Park- Shelter & Splash Pad Redevelopment	Recreation	Recreation Fund (22)	-	-	-	750,000	-	750,000
22.13.16.407	WesGlen Park - Playground Redevelopment	Recreation	Recreation Fund (22)	-	700,000	-	-	-	700,000

Account	Project	Department	Fund	FY 23	FY 24	FY 25	FY 26	FY 27	Total
22.13.16.408	Misc Equipment	Recreation	Recreation Fund (22)	10,000					10,000
22.13.17.407	Drdak Kitchen Update and ADA Improvement	Recreation	Recreation Fund (22)	-	125,000	-	-	-	125,000
22.13.17.407	Fitness Center Expansion	Recreation	Recreation Fund (22)	-	-	-	-	900,000	900,000
22.13.17.407	Full Sanding & Refinishing Hardwood Floors	Recreation	Recreation Fund (22)	45,000	-	-	-	-	45,000
22.13.17.407	HVAC System - Replace at Recreation Center	Recreation	Recreation Fund (22)	-	180,000	150,000	74,000	-	404,000
23.08.02.407	RomeoCrossing Adaptive Sports field Phase III	Recreation	Real Estate Transfer Tax (23)	-	3,000,000	-	-	-	3,000,000
23.08.02.407	RomeoCrossing Athletic Field Completion Phase IIII	Recreation	Real Estate Transfer Tax (23)	-	-	2,500,000	-	-	2,500,000
23.08.02.407	Discovery Park - Development Phase III	Recreation	Real Estate Transfer Tax (23)	-	-	-	55,000	1,314,900	1,369,900
23.08.02.407	Bike Path - NGPL Right-of-Way (Normantown to S Taylor)	Public Works	Real Estate Transfer Tax (23)	180,000	-	-	-	-	180,000
23.08.02.407	Bike Path - ComEd Right-of-Way (Taylor to Airport Rd)	Public Works	Real Estate Transfer Tax (23)	325,000	-	-	-	-	325,000
23.08.02.407	Budler Rd Multi-Use Path Gaps (DCEO Grant)	Public Works	Real Estate Transfer Tax (23)	400,000	-	-	-	-	400,000
23.08.02.407	Multi-Use Path: Rt 7	Public Works	Real Estate Transfer Tax (23)	170,000	-	-	-	-	170,000
23.08.02.407	Multi-Use Path: Metra/I&M Canal/Centennial Trail	Public Works	Real Estate Transfer Tax (23)	200,000	-	-	-	-	200,000
23.08.02.407	Rec Center Parking Lot	Public Works	Real Estate Transfer Tax (23)	120,000	-	-	-	350,000	470,000
23.08.02.407	A & E Center Stamped Concrete	Public Works	Real Estate Transfer Tax (23)	25,000	-	-	-	-	25,000
23.08.02.407	Beverly Gtiffin Drainage	Public Works	Real Estate Transfer Tax (23)	-	-	200,000	-	-	200,000
23.08.02.407	Taylor Rd Path Replacement	Public Works	Real Estate Transfer Tax (23)	-	-	-	-	750,000	750,000
26.13.02.407	Refinish Wood Floors (Portable Courts)	Recreation	Athletic and Event Center (26)	125,000	135,000	145,000	155,000	165,000	725,000
26.13.02.407	Windows in Expansion	Recreation	Athletic and Event Center (26)	7,500					7,500
26.13.02.407	Curtain	Recreation	Athletic and Event Center (26)	20,000					20,000
26.13.02.407	Volleyball Equipment - Portable	Recreation	Athletic and Event Center (26)		95,000	-	-	-	95,000
28.13.17.407	Thorguard Equipment	Aquatic Center	Aquatic Center (28)	40,000	-	-	-	-	40,000
53.02.02.405	Potential Land Purchase	Administration	Downtown TIF (53)	500,000					500,000
53.02.02.409	Landscaping Aquatics	Recreation	Downtown TIF (53)	210,000	-	-	-	-	210,000
53.02.02.409	Alexander Parking Lot (Partial Carryover)	Public Works	Downtown TIF (53)	450,000	-	-	-	-	450,000
53.02.02.409	Townhall Reconstruction & Decorative Lighting (100%)	Public Works	Downtown TIF (53)	280,000	-	-	-	-	280,000
53.13.17.406	Aquatic Center	Administration	Downtown TIF (53)	4,500,000					4,500,000
54.02.02.409	Marquette Business Park Patching	Public Works	Marquette TIF (54)	-	75,000	100,000	-	-	175,000
54.02.02.409	Marquette Business Park Crack Sealing, Sealcoating	Public Works	Marquette TIF (54)	-	25,000	-	-	110,000	135,000
54.02.02.409	Marquette Business Park Street Resurfacing	Public Works	Marquette TIF (54)	-	-	-	1,400,000	-	1,400,000
59.08.02.409	RomeoCrossing Dog Park Phase I	Recreation	Facility Construction (59)	2,972,600	-	-	-	-	2,972,600
59.08.02.409	Pinnacle Drive Extension (CARRYOVER)(DCEO)	Public Works	Facility Construction (59)	100,000	-	-	-	-	100,000
60.08.01.407	PW Faciliy Site Improvements	Public Works	Water and Sewer (60)	-	10,000	10,000	10,000	10,000	40,000
60.08.22.401	Fairfax Water Tank Painting	Public Works	Water and Sewer (60)	850,000	-	-	-	-	850,000
60.08.22.401	Well 14: Naperville Rd IX (Magid Parcel) (ARPA)	Public Works	Water and Sewer (60)	3,000,000	-	-	-	-	3,000,000
60.08.22.402	Corrosion Control Study	Public Works	Water and Sewer (60)	200,000	-	-	-	-	200,000
60.08.22.402	Improvements to PRV and storage facilities	Public Works	Water and Sewer (60)	30,000	30,000	30,000	30,000	30,000	150,000
60.08.22.402	Reservoir Dive Inspection and Cleaning	Public Works	Water and Sewer (60)	10,000	10,000	10,000	20,000	10,000	60,000
60.08.22.409	Abandon Marquette Wellhouse (Apply ARPA 2)	Public Works	Water and Sewer (60)	-	130,000	520,000	-	-	650,000
60.08.22.409	Arsenal Rd Watermain Replacement (Rec Center)	Public Works	Water and Sewer (60)	-	200,000	-	-	-	200,000
60.08.22.409	Bulk Water Filling Station	Public Works	Water and Sewer (60)	50,000	-	-	-	-	50,000
60.08.22.409	Carillon Well 9	Public Works	Water and Sewer (60)	50,000	-	-	-	-	50,000
60.08.22.409	Construct 1.0 MG Tank - Marquette (Apply ARPA 2)	Public Works	Water and Sewer (60)	-	325,000	487,000	2,437,500	-	3,249,500
60.08.22.409	Ion Exchange Media	Public Works	Water and Sewer (60)	150,000	150,000	150,000	150,000	-	600,000
60.08.22.409	PRV Station (Rt 53 & Independence) - CARRYOVER	Public Works	Water and Sewer (60)	660,000	-	-	-	-	660,000

Account	Project	Department	Fund	FY 23	FY 24	FY 25	FY 26	FY 27	Total
60.08.22.409	Route 53 and Normantown Improvements	Public Works	Water and Sewer (60)	25,000	25,000	450,000	-	-	500,000
60.08.22.409	Watermain and Infrastructure Improvements: VNA to M	Public Works	Water and Sewer (60)	100,000	1,000,000	-	-	-	1,100,000
60.08.22.409	Watermain Rehabilitation	Public Works	Water and Sewer (60)	2,160,000	1,300,000	4,200,000	1,600,000	2,200,000	11,460,000
60.08.22.409	Well #8 UV (Windham Lakes) (Carryover)	Public Works	Water and Sewer (60)	850,000	-	-	-	-	850,000
60.08.22.409	Well Station Repairs - Bldg - CARRYOVER	Public Works	Water and Sewer (60)	-	1,000,000	1,390,000	1,000,000	1,000,000	4,390,000
60.08.22.409	Windham Lakes Well Improvement & Rehab	Public Works	Water and Sewer (60)	-	165,000	-	-	-	165,000
60.08.22.410	6 Wheel Dump Truck: Pink Truck (Carryover)	Public Works	Water and Sewer (60)	249,100	-	-	-	-	249,100
60.08.22.410	Crane Truck (Carryover)	Public Works	Water and Sewer (60)	110,000	-	-	-	-	110,000
60.08.22.410	Pick Up Truck/Van	Public Works	Water and Sewer (60)	-	47,000	95,000	85,000	-	227,000
60.08.23.402	Centrifuge Maintenance Service	Public Works	Water and Sewer (60)	80,000	-	-	-	80,000	160,000
60.08.23.409	WWTP Upgrade (IEPA Loan)	Public Works	Water and Sewer (60)	132,000	10,000,000	-	-	-	10,132,000
60.08.24.408	Lift Station Upgrades or Repairs	Public Works	Water and Sewer (60)	200,000	50,000	50,000	50,000	50,000	400,000
60.08.24.409	Colonial Lift Station Abandonment	Public Works	Water and Sewer (60)	-	-	-	2,275,000	-	2,275,000
60.08.24.409	Inflow & Infiltration Project	Public Works	Water and Sewer (60)	300,000	500,000	500,000	500,000	500,000	2,300,000
60.08.24.409	Spangler Lift Station Abandonment (IEPA Loan)	Public Works	Water and Sewer (60)	200,000	200,000	4,000,000	-	-	4,400,000
60.08.24.409	Woods Forcemain	Public Works	Water and Sewer (60)	3,700,000	500,000	-	-	-	4,200,000
64.08.22.409	Water Commission Projects	Public Works	Lake Michigan Water (64)	-	160,000	365,000	535,000	2,470,800	3,530,800
81.02.02.402	Normantown Frontage Road Resurfacing	Public Works	Normantown Business District TIF (81)	150,000	-	-	-	-	150,000
82.02.02.409	Highpoint Drive Extension (WCGL Funding)	Public Works	Airport Road TIF (82)	400,000	3,000,000	-	-	-	3,400,000

## **Appendix B-FY 23 Capital Projects Detail**



Account	Project	Department	Fund	FY 23
01.02.01.402	Banner Program	Administration	General Fund (01)	30,000
01.02.01.402	Target Building Buildout	Administration	General Fund (01)	250,000
01.02.18.402	Miscellaneous Equipment	Administration	General Fund (01)	10,000
01.02.50.402	Access Control	Administration	General Fund (01)	70,000
01.02.50.402	Annual Computer Replacement Program	Administration	General Fund (01)	35,000
01.02.50.402	Camera Installations in Parks/REC/AEC	Administration	General Fund (01)	25,000
01.02.50.402	Cameras at Wellhouses	Administration	General Fund (01)	80,000
01.02.50.402	CCTV Camera Replacement	Administration	General Fund (01)	55,000
01.02.50.402	CCTV Camera Upgrades-VH and Police Station	Administration	General Fund (01)	25,000
01.02.50.402	CCTV Server Replacement	Administration	General Fund (01)	10,000
01.02.50.402	Computer Purchases	Administration	General Fund (01)	45,000
01.02.50.402	Digital Park Display at Rec Center	Administration	General Fund (01)	10,000
01.02.50.402	Fire Station 3 AV System	Administration	General Fund (01)	22,500
01.02.50.402	Network Switch Replacements	Administration	General Fund (01)	15,000
01.02.50.402	Police Department Conference Room AV Upgra	Administration	General Fund (01)	25,000
01.02.50.402	Police Squad Car Upgrades	Administration	General Fund (01)	35,000
01.02.50.408	Aquatic Center Technology	Administration	General Fund (01)	60,000
01.08.08.402	ADA Compliance Program - Facilities	Public Works	General Fund (01)	20,000
01.08.08.402	Athletic Center HVAC Monitoring	Public Works	General Fund (01)	20,000
01.08.08.402	Fire Station 2 Window Replacements	Public Works	General Fund (01)	40,000
01.08.08.402	Miscellaneous Public Works Facility Improvements	Public Works	General Fund (01)	20,000
01.08.08.407	Irrigation System Modifications - Village Hall	Public Works	General Fund (01)	35,000
01.08.08.408	Floor Scrubber	Public Works	General Fund (01)	8,500
01.08.14.408	Grounds Dept Mower Replacement	Public Works	General Fund (01)	40,000
01.08.14.408	Grounds Dept Trailer (Replace mowing trailer)	Public Works	General Fund (01)	15,000
01.08.14.408	Rec Center Trackloader	Public Works	General Fund (01)	85,000
01.08.14.408	Recreation High-Side trailer	Public Works	General Fund (01)	18,000
01.08.14.408	Street Dept Asphalt Compactor (Roller)	Public Works	General Fund (01)	70,000
01.08.14.408	Street Dept Endloader Replacement	Public Works	General Fund (01)	325,000
01.08.14.408	Street Dept Refurbish Dump Trucks	Public Works	General Fund (01)	20,000
01.08.14.408	Street Dept Trench Paver	Public Works	General Fund (01)	12,000
01.08.14.408	Wde Area Mower (Rebudgeted FY23 in 01.08.15.408)	Public Works	General Fund (01)	45,800
01.08.14.410	ComDev Vehicle Replacement	Public Works	General Fund (01)	30,000
01.08.14.410	Grounds Pickup Trucks	Public Works	General Fund (01)	50,000
01.08.14.410	Pickup Truck-Admin	Public Works	General Fund (01)	35,000
01.08.14.410	Rec Center Truck with Lift (CARRYOVER)	Public Works	General Fund (01)	110,000

Account	Project	Department	Fund	FY 23
01.08.14.410	Recreation Pickup Truck (1 Carryover/1 New Request)	Public Works	General Fund (01)	100,000
01.08.14.410	Recreation SUV	Public Works	General Fund (01)	50,000
01.08.14.410	REMA Pickup Truck	Public Works	General Fund (01)	50,000
01.08.14.410	Street Dept One Ton Dump Trucks (CARRYOVER)	Public Works	General Fund (01)	110,000
01.08.15.402	ADA Compliance Program - Public Infrastructure	Public Works	General Fund (01)	50,000
01.08.15.402	ARA Pavement Study	Public Works	General Fund (01)	75,000
01.08.15.402	NPDES - Phase 2	Public Works	General Fund (01)	30,000
01.08.15.402	Storm Sewer Maintenance and Repairs	Public Works	General Fund (01)	400,000
01.08.15.402	Street Resurfacing (Collector)	Public Works	General Fund (01)	1,000,000
01.08.15.402	Street Resurfacing (In-House)	Public Works	General Fund (01)	1,150,000
01.08.15.409	High Road Reconstruction	Public Works	General Fund (01)	325,000
01.08.15.409	LED Upgrades (Facilities)	Public Works	General Fund (01)	100,000
01.08.15.409	Route 53 Corridor LED Street Signs	Public Works	General Fund (01)	200,000
01.08.20.402	Bioswale at Village Hall	Public Works	General Fund (01)	40,000
01.08.20.402	Floodplain Management	Public Works	General Fund (01)	25,000
01.08.20.407	Roadway Landscaping	Public Works	General Fund (01)	150,000
01.08.20.409	Roadway Islands	Public Works	General Fund (01)	175,000
01.08.20.409	Seeding ComEd Bike Path Property West of Weber	Public Works	General Fund (01)	200,000
01.08.20.409	Pizzutti Nottingham Ridge Taylor Rd Landscaping	Public Works	General Fund (01)	70,000
01.10.01.401	Bike Medic	Fire	General Fund (01)	10,000
01.10.01.408	Boat Upgrades	Fire	General Fund (01)	60,000
01.10.01.408	Cardiac Monitors	Fire	General Fund (01)	180,000
01.10.01.408	Emergency Care Manikin Lease	Fire	General Fund (01)	10,000
01.10.01.410	Replace Ladder Truck (Leased 20 years)	Fire	General Fund (01)	1,500,000
01.10.03.408	Burn Tower Site Improvements	Fire	General Fund (01)	607,000
01.10.03.408	CPAT Testing	Fire	General Fund (01)	91,000
01.11.02.402	Safety and Training Equipment	Police	General Fund (01)	20,000
01.11.02.410	Equipment for Squad Cars	Police	General Fund (01)	115,000
01.12.01.401	Command Post Modifications	REMA	General Fund (01)	40,000
01.12.01.406	Replace S./V System in EOC	REMA	General Fund (01)	75,000
01.12.01.406	Flagpole	REMA	General Fund (01)	15,000
01.12.01.406	Snowjacks	REMA	General Fund (01)	10,000
20.08.02.402	Street Pathcing/Joint Patching	Public Works	Motor Fuel Tax (20)	100,000
20.08.02.409	Lower Industrial Business Park Improvements	Public Works	Motor Fuel Tax (20)	2,000,000
20.08.02.409	Hampton Park Decorative Lights	Public Works	Motor Fuel Tax (20)	535,000
20.08.02.409	Murphy Drive Islands	Public Works	Motor Fuel Tax (20)	200,000



Account	Project	Department	Fund	FY 23
21.08.02.402	135th Street Bridge Inspection	Public Works	Local Gas Tax (21)	20,000
21.08.02.409	135th St Bridge Repairs	Public Works	Local Gas Tax (21)	450,000
21.08.02.409	Airport Rd I55 Interchange	Public Works	Local Gas Tax (21)	40,000
21.08.02.409	Budler Rd Resurfacing (WCGL Funding)	Public Works	Local Gas Tax (21)	840,000
21.08.02.409	135th St Rd Diet (WCGL Funding)	Public Works	Local Gas Tax (21)	100,000
22.13.16.407	Holiday Lights	Recreation	Recreation Fund (22)	50,000
22.13.16.407	Century Park - Playground Redevelopment	Recreation	Recreation Fund (22)	500,000
22.13.16.407	Meadowwalk Park	Recreation	Recreation Fund (22)	43,000
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	Recreation Fund (22)	40,000
22.13.16.407	Project Lake Strini	Recreation	Recreation Fund (22)	447,000
22.13.16.407	Village Park - Batting Cages	Recreation	Recreation Fund (22)	20,000
22.13.16.408	Misc Equipment	Recreation	Recreation Fund (22)	10,000
22.13.17.407	Full Sanding & Refinishing Hardwood Floors	Recreation	Recreation Fund (22)	45,000
23.08.02.407	Bike Path - NGPL Right-of-Way (Normantown to S Ta	Public Works	Real Estate Transfer Tax (23)	180,000
23.08.02.407	Bike Path - ComEd Right-of-Way (Taylor to Airport Rd	Public Works	Real Estate Transfer Tax (23)	325,000
23.08.02.407	Budler Rd Multi-Use Path Gaps (DCEO Grant)	Public Works	Real Estate Transfer Tax (23)	400,000
23.08.02.407	Multi-Use Path: Rt 7	Public Works	Real Estate Transfer Tax (23)	170,000
23.08.02.407	Multi-Use Path: Metra/I&M Canal/Centennial Trail	Public Works	Real Estate Transfer Tax (23)	200,000
23.08.02.407	Rec Center Parking Lot	Public Works	Real Estate Transfer Tax (23)	120,000
23.08.02.407	A & E Center Stamped Concrete	Public Works	Real Estate Transfer Tax (23)	25,000
26.13.02.407	Refinish Wood Floors (Portable Courts)	Recreation	Athletic and Event Center (26)	125,000
26.13.02.407	Windows in Expansion	Recreation	Athletic and Event Center (26)	7,500
26.13.02.407	Curtain	Recreation	Athletic and Event Center (26)	20,000
28.13.17.407	Thorguard Equipment	Aquatic Center	Aquatic Center (28)	40,000
53.02.02.405	Potential Land Purchase	Administration	Downtown TIF (53)	500,000
53.02.02.409	Landscaping Aquatics	Recreation	Downtown TIF (53)	210,000
53.02.02.409	Alexander Parking Lot (Partial Carryover)	Public Works	Downtown TIF (53)	450,000
53.02.02.409	Townhall Reconstruction & Decorative Lighting (	Public Works	Downtown TIF (53)	280,000
53.13.17.406	Aquatic Center	Administration	Downtown TIF (53)	4,500,000
59.08.02.409	RomeoCrossing Dog Park Phase I	Recreation	Facility Construction (59)	2,972,600
59.08.02.409	Pinnacle Drive Extension (CARRYOVER)(DCEC	Public Works	Facility Construction (59)	100,000
60.08.22.401	Fairfax Water Tank Painting	Public Works	Water and Sewer (60)	850,000
60.08.22.401	Well 14: Naperville Rd IX (Magid Parcel) (ARPA)	Public Works	Water and Sewer (60)	3,000,000
60.08.22.402	Corrosion Control Study	Public Works	Water and Sewer (60)	200,000
60.08.22.402	Improvements to PRV and storage facilities	Public Works	Water and Sewer (60)	30,000
60.08.22.402	Reservoir Dive Inspection and Cleaning	Public Works	Water and Sewer (60)	10,000

Account	Project	Department	Fund	FY 23
60.08.22.409	Bulk Water Filling Station	Public Works	Water and Sewer (60)	50,000
60.08.22.409	Carillon Well 9	Public Works	Water and Sewer (60)	50,000
60.08.22.409	Ion Exchange Media	Public Works	Water and Sewer (60)	150,000
60.08.22.409	PRV Station (Rt 53 & Independence) - CARRYOVER	Public Works	Water and Sewer (60)	660,000
60.08.22.409	Route 53 and Normantown Improvements	Public Works	Water and Sewer (60)	25,000
60.08.22.409	Watermain and Infrastructure Improvements: VNA to I	Public Works	Water and Sewer (60)	100,000
60.08.22.409	Watermain Rehabilitation	Public Works	Water and Sewer (60)	2,160,000
60.08.22.409	Well #8 UV (Windham Lakes) (Carryover)	Public Works	Water and Sewer (60)	850,000
60.08.22.410	6 Wheel Dump Truck: Pink Truck (Carryover)	Public Works	Water and Sewer (60)	249,100
60.08.22.410	Crane Truck (Carryover)	Public Works	Water and Sewer (60)	110,000
60.08.23.402	Centrifuge Maintenance Service	Public Works	Water and Sewer (60)	80,000
60.08.23.409	WWTP Upgrade (IEPA Loan)	Public Works	Water and Sewer (60)	132,000
60.08.24.408	Lift Station Upgrades or Repairs	Public Works	Water and Sewer (60)	200,000
60.08.24.409	Inflow & Infiltration Project	Public Works	Water and Sewer (60)	300,000
60.08.24.409	Spangler Lift Station Abandonment (IEPA Loan)	Public Works	Water and Sewer (60)	200,000
60.08.24.409	Woods Forcemain	Public Works	Water and Sewer (60)	3,700,000
81.02.02.402	Normantown Frontage Road Resurfacing	Public Works	Normantown Business District TIF (81)	150,000
82.02.02.409	Highpoint Drive Extension (WCGL Funding)	Public Works	Airport Road TIF (82)	400,000
			<b>Total</b>	<b>38,556,000</b>

## **Appendix C-Revenue and Expense Detail**



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department 00 - Revenue							
Property Tax							
40001	Corporate Levy	3,590,100.00	3,475,000.00	3,475,000.00	3,846,370.81	4,058,184.44	3,999,861.02
40002	Fire Protection Levy	510,000.00	335,000.00	335,000.00	362,331.82	363,876.95	306,899.83
40003	Police Protection Levy	572,000.00	571,000.00	571,000.00	570,268.85	569,391.09	569,684.51
40004	Ambulance Levy	742,000.00	742,000.00	742,000.00	813,795.53	807,428.98	680,860.05
40006	Audit Tax Levy	41,000.00	40,500.00	40,000.00	40,639.86	40,670.80	49,485.32
40007	Social Security Levy	1,302,000.00	1,302,000.00	1,302,000.00	1,299,164.19	1,297,652.46	1,298,687.51
40008	Street Levy	673,000.00	671,700.00	651,600.00	661,648.14	651,640.80	633,513.26
40010	Refuse Disposal Levy	611,000.00	610,500.00	610,500.00	609,597.73	608,790.92	609,514.11
40011	Tort Immunity Levy	1,402,000.00	1,400,000.00	1,400,000.00	1,398,797.38	1,398,058.49	1,398,865.10
40013	Police Pension Levy	2,482,000.00	2,482,000.00	2,482,000.00	2,191,924.10	2,099,627.66	2,102,521.99
40014	Fire Pension Levy	612,500.00	555,500.00	555,500.00	449,720.60	450,123.17	398,417.55
<i>Property Tax Totals</i>		\$12,537,600.00	\$12,185,200.00	\$12,164,600.00	\$12,244,259.01	\$12,345,445.76	\$12,048,310.25
<i>Other Taxes</i>							
40115	Use Tax	1,440,000.00	1,425,000.00	1,490,000.00	1,772,122.52	1,418,234.03	1,227,583.68
40116	Sales Tax	9,540,000.00	9,225,000.00	7,140,000.00	8,324,343.57	7,178,636.87	6,882,236.78
40117	Utility Tax - Electric	3,380,000.00	3,250,000.00	3,590,000.00	3,453,231.34	3,610,445.19	3,253,842.85
40118	Utility Tax - Gas	1,150,000.00	1,110,000.00	1,175,000.00	1,174,573.26	1,154,661.07	1,215,515.20
40119	Telecommunications Excise Tax	450,000.00	490,000.00	650,000.00	594,588.47	663,076.57	753,130.89
40120	Utility Tax - Water	340,000.00	330,000.00	320,000.00	321,009.72	295,162.47	297,561.45
40124	State Income Tax	5,000,000.00	4,970,000.00	3,890,000.00	4,548,807.81	4,300,689.23	3,852,490.52
40127	Replacement Tax	180,000.00	250,000.00	160,000.00	178,014.04	188,830.82	143,428.35
40129	Automobile Rental Tax	11,500.00	11,000.00	6,000.00	7,719.70	6,686.71	6,095.25
40130	Gaming Tax	450,000.00	400,000.00	260,000.00	244,488.35	259,345.79	276,996.13
40131	Home Rule Sales Tax	13,610,000.00	11,500,000.00	7,795,000.00	9,029,901.88	7,841,065.53	7,544,878.75
40132	Home Rule Gas Tax	935,000.00	925,000.00	925,000.00	950,688.97	941,382.52	915,598.33
40133	Real Estate Transfer Tax	605,000.00	600,000.00	600,000.00	631,249.86	1,033,332.43	831,604.13
40135	Food & Beverage Tax	1,650,000.00	1,640,000.00	1,550,000.00	1,594,564.97	1,548,291.17	1,524,692.15
40136	Local Cannabis Excise Tax	.00	.00	425,000.00	.00	.00	.00
<i>Other Taxes Totals</i>		\$38,741,500.00	\$36,126,000.00	\$29,976,000.00	\$32,825,304.46	\$30,439,840.40	\$28,725,654.46
<i>Grants</i>							
40250	Auto Theft Grant	.00	51,100.00	100,000.00	105,949.16	84,166.67	5,850.00
40252	D.A.R.E. Program Revenue	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund <b>01 - General Corporate Fund</b>							
Department <b>00 - Revenue</b>							
<i>Grants</i>							
40255	ComEd Green Region Program Grant	.00	.00	.00	.00	9,000.00	.00
40266	Federal Grants	3,122,800.00	2,735,000.00	47,000.00	1,540,547.81	38,884.19	26,066.30
40267	Local Grants	.00	.00	.00	1,000.00	2,507.50	584,413.75
42073	SWARM Safety Grant	65,000.00	65,000.00	163,600.00	163,634.76	208,320.00	200,430.77
<i>Grants Totals</i>		\$3,195,300.00	\$2,858,600.00	\$318,100.00	\$1,818,631.73	\$350,378.36	\$824,260.82
<i>4 - Licenses and Permits</i>							
41001	Business Licenses	300,000.00	300,000.00	300,000.00	274,435.00	309,350.00	294,719.00
41002	Liquor License	118,000.00	140,000.00	100,000.00	117,950.00	113,400.00	106,000.00
41005	Contractor Business Permits	110,000.00	110,000.00	110,000.00	124,350.00	128,550.00	108,750.00
41006	Solicitor Permits	1,000.00	1,000.00	.00	.00	9,000.00	3,650.00
41007	Building Permits	1,300,000.00	1,300,000.00	1,300,000.00	1,866,998.01	933,362.37	1,965,677.38
41008	Garage Sale Permits	.00	.00	2,000.00	10.00	1,290.00	1,745.00
41010	In-House Permit Plan Review	300,000.00	350,000.00	500,000.00	279,703.56	255,299.53	222,477.35
41011	Animal Tags	1,500.00	1,500.00	1,500.00	1,356.00	1,806.00	2,043.00
41015	Overweight/Overwidth Permit	100,000.00	100,000.00	100,000.00	116,375.00	77,350.00	105,350.00
<i>4 - Licenses and Permits Totals</i>		\$2,230,500.00	\$2,302,500.00	\$2,413,500.00	\$2,781,177.57	\$1,829,407.90	\$2,810,411.73
<i>Fines</i>							
40211	Court Supervision Fines-Vehicle	.00	.00	30,000.00	.00	.00	.00
42001	Court Fines	235,000.00	235,000.00	235,000.00	233,008.39	230,238.68	238,006.57
42002	Code and Administrative Tickets	6,000.00	3,000.00	7,500.00	7,050.00	8,190.00	4,050.00
42003	Parking Tickets	25,000.00	18,000.00	40,000.00	24,920.00	39,927.00	39,405.00
42004	Dog/Animal Fines	5,000.00	3,400.00	5,000.00	3,272.00	6,460.00	6,505.00
42005	Forfeiture of Cash P.D.	.00	5,000.00	.00	.00	120,090.00	158,051.00
42006	Police False Alarm	13,700.00	3,000.00	20,000.00	13,700.00	20,900.00	27,135.00
42007	Fire False Alarms	.00	.00	.00	.00	25.00	.00
42009	Vehicle Impound Fee	60,000.00	75,000.00	75,000.00	57,380.00	73,475.00	85,800.00
42010	DUI Fines	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
42012	Arrest Citation Fines	.00	500.00	4,000.00	660.00	150.00	2,400.00
<i>Fines Totals</i>		\$361,200.00	\$359,400.00	\$433,000.00	\$356,490.39	\$515,955.68	\$577,852.57
<i>Fees for Services</i>							
41013	Vacancy Inspection Fees	200.00	200.00	3,000.00	350.00	2,050.00	2,600.00
43000	Fire Alarm Monitoring Fees	193,000.00	190,000.00	193,000.00	136,550.31	217,641.79	122,523.83



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department 00 - Revenue							
<i>Fees for Services</i>							
43001	Cable TV Franchise Fee	450,000.00	450,000.00	450,000.00	508,978.07	539,647.62	534,308.30
43003	Ambulance Fees	1,100,000.00	1,200,000.00	800,000.00	1,122,817.11	658,939.10	720,794.66
43004	Rental Income	.00	.00	.00	.00	(475.00)	.00
43005	NSF Charges	.00	.00	100.00	140.00	420.00	385.00
43006	Administrative Fees	1,000.00	500.00	2,000.00	1,167.55	3,430.05	2,498.91
43008	Land Use Fees	40,000.00	50,000.00	50,000.00	44,060.52	64,150.00	85,999.00
43024	Zoning Code Material Fee	2,500.00	2,500.00	2,500.00	2,100.00	2,500.00	2,000.00
43026	Rental Inspection Fees	90,000.00	80,000.00	115,000.00	74,365.00	72,575.00	86,330.00
43028	Const. Reinspection Fees	30,000.00	30,000.00	40,000.00	30,625.00	38,110.00	36,910.00
43030	Sprint Rental Fees	80,000.00	80,000.00	86,000.00	96,320.57	85,307.86	84,681.27
43040	Engineering Fees	650,000.00	650,000.00	350,000.00	576,673.49	268,532.48	817,343.00
43041	Fire Prevention Service Fees	165,000.00	163,000.00	130,000.00	113,085.00	105,859.37	71,435.00
43042	Fire Academy	1,480,500.00	1,400,000.00	1,180,000.00	1,051,128.19	1,069,305.77	1,103,197.49
43044	Fire Recovery Fees	43,000.00	30,300.00	50,000.00	43,574.07	41,605.63	28,936.26
43046	Sex Offender Registration Act Fee	1,000.00	1,000.00	1,000.00	866.25	840.00	875.00
43047	Violent Offender Against Youth Registration Fee	100.00	100.00	100.00	20.00	70.00	25.00
43049	Administrative Hearing Fees	60,000.00	60,000.00	60,000.00	84,235.00	35,009.38	3,128.00
43075	Rubbish Collection Fees	4,015,000.00	3,896,000.00	3,896,000.00	3,789,626.57	3,660,440.08	3,359,754.66
43085	Portable Sign/Pennant Permit	1,000.00	1,000.00	1,000.00	518.00	330.40	670.00
43087	Fingerprint Fees	4,000.00	5,500.00	500.00	4,488.00	812.00	464.00
43090	Real Estate Transfer Tax Fee	5,000.00	5,000.00	5,000.00	5,740.00	5,726.87	5,615.00
43098	Metra Parking Lot Revenue	6,000.00	5,000.00	5,000.00	1,404.94	33,388.56	33,474.20
<i>Fees for Services Totals</i>		\$8,417,300.00	\$8,300,100.00	\$7,420,200.00	\$7,688,833.64	\$6,906,216.96	\$7,103,948.58
<i>Donations</i>							
44005	General Donations	.00	500.00	.00	12,200.00	4,000.00	100.00
44006	Fire Donations	.00	.00	.00	.00	.00	25.00
<i>Donations Totals</i>		\$0.00	\$500.00	\$0.00	\$12,200.00	\$4,000.00	\$125.00
<i>Miscellaneous</i>							
40304	Bond/Lease Proceeds	1,560,000.00	.00	.00	783,469.93	1,304,270.43	395,776.52
40305	Developer's Contributions	.00	.00	.00	.00	300,000.00	.00
45001	Police Special Detail	45,000.00	16,000.00	70,000.00	46,729.50	132,940.40	100,580.01
45002	Training Reimbursement	.00	.00	20,000.00	2,437.50	3,250.00	10,088.00



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 01 - General Corporate Fund							
Department 00 - Revenue							
Miscellaneous							
45003	Community Development Reimb.	15,000.00	25,000.00	15,000.00	15,163.13	20,709.98	16,837.16
45004	Worker's Comp Reimbursement	10,000.00	50,000.00	150,000.00	52,838.75	69,094.99	94,381.75
45005	Liason Officer Reimbursement	43,000.00	43,000.00	43,000.00	.00	90,018.84	.00
45006	Reimbursement	100,000.00	103,000.00	100,000.00	89,233.49	90,564.60	117,239.85
45007	Insurance Reimbursement	5,000.00	22,000.00	25,000.00	.00	24,468.02	21,275.78
45013	Reimbursement of Legal Svc	.00	2,000.00	10,000.00	3,672.15	10,960.13	24,338.27
45016	Employee Health Insur Contrib	.00	.00	300,000.00	.00	.00	.00
45017	Haz Mat Reimbursements	3,000.00	.00	30,000.00	.00	.00	.00
45019	Rain Barrel Program	.00	.00	.00	.00	.00	85.00
45021	Commemorative Veterans Brick, Plaque & Banner Program	1,000.00	3,000.00	3,000.00	2,415.00	2,260.00	2,715.00
45022	Police RCFL Reimbursement	.00	2,000.00	.00	4,008.68	.00	.00
45089	Investment Income	10,000.00	5,000.00	.00	6,953.24	264,828.01	172,827.10
45090	Interest	50,000.00	50,000.00	250,000.00	97,378.81	856,535.13	657,976.50
45091	Police Accident Report	7,500.00	5,500.00	10,000.00	6,286.25	13,101.76	8,191.20
45092	Fire Reports	1,000.00	500.00	800.00	1,143.00	945.00	1,125.00
45104	Lockport Fire Agreement	1,550,000.00	1,515,000.00	1,540,000.00	1,510,854.00	1,503,602.00	1,355,132.00
45105	Marquette TIF Distribution	130,000.00	126,200.00	130,000.00	129,004.70	133,042.35	125,174.57
45202	Cobra/Retiree Contributions	120,000.00	80,000.00	60,000.00	65,316.57	53,165.80	61,427.46
45203	Developer Contributions	1,000,000.00	180,000.00	280,000.00	280,926.00	.00	49,875.00
45206	Rent - Village Buildings	1,800.00	5,000.00	4,000.00	15,687.10	39,206.45	13,100.00
45300	Sales of Assets	15,000.00	25,000.00	15,000.00	18,966.28	28,506.30	3,211.64
45500	Miscellaneous	10,000.00	120,000.00	10,000.00	56,620.85	14,977.97	57,243.57
45503	Advertising/Marketing Revenue	500.00	500.00	1,800.00	1,438.29	1,888.35	1,779.96
45505	Street Improvements Reimb.	.00	16,200.00	.00	28,432.41	37,119.16	(1,058.91)
45507	Vending Machine Revenue	.00	100.00	.00	.00	.00	.00
45508	Flexible Spending - Employee Deductions	.00	67,400.00	70,000.00	4,768.41	.00	.00
45509	Sales Tax Replacement Fees	.00	.00	.00	.00	.00	7,000.00
Miscellaneous Totals		\$4,677,800.00	\$2,462,400.00	\$3,137,600.00	\$3,223,744.04	\$4,995,455.67	\$3,296,322.43
Transfers From Other Funds							
45760	Transfer from Water Fund	.00	.00	.00	3,230,000.00	3,376,000.00	3,310,000.00
Transfers From Other Funds Totals		\$0.00	\$0.00	\$0.00	\$3,230,000.00	\$3,376,000.00	\$3,310,000.00





# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 01 - General Corporate Fund							
	Department 00 - Revenue Totals	\$70,161,200.00	\$64,594,700.00	\$55,863,000.00	\$64,180,640.84	\$60,762,700.73	\$58,696,885.84
	Fund 01 - General Corporate Fund Totals	\$70,161,200.00	\$64,594,700.00	\$55,863,000.00	\$64,180,640.84	\$60,762,700.73	\$58,696,885.84
Fund 20 - Motor Fuel Tax							
	Department 00 - Revenue						
	Other Taxes						
40126	Motor Fuel Tax	1,700,000.00	1,665,800.00	1,750,000.00	1,656,107.29	1,483,113.68	1,083,140.26
	Other Taxes Totals	\$1,700,000.00	\$1,665,800.00	\$1,750,000.00	\$1,656,107.29	\$1,483,113.68	\$1,083,140.26
	Grants						
40265	State Grants	.00	871,700.00	871,700.00	1,307,534.07	.00	.00
	Grants Totals	\$0.00	\$871,700.00	\$871,700.00	\$1,307,534.07	\$0.00	\$0.00
	Miscellaneous						
45090	Interest	1,000.00	1,000.00	10,000.00	5,024.13	45,817.75	44,258.18
	Miscellaneous Totals	\$1,000.00	\$1,000.00	\$10,000.00	\$5,024.13	\$45,817.75	\$44,258.18
	Transfers From Other Funds						
45701	Transfer from Corporate	.00	.00	.00	.00	321,000.00	.00
	Transfers From Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$321,000.00	\$0.00
	Department 00 - Revenue Totals	\$1,701,000.00	\$2,538,500.00	\$2,631,700.00	\$2,968,665.49	\$1,849,931.43	\$1,127,398.44
	Fund 20 - Motor Fuel Tax Totals	\$1,701,000.00	\$2,538,500.00	\$2,631,700.00	\$2,968,665.49	\$1,849,931.43	\$1,127,398.44
Fund 21 - Local Gas Tax Fund							
	Department 00 - Revenue						
	Other Taxes						
40132	Home Rule Gas Tax	950,000.00	950,000.00	950,000.00	950,689.65	941,383.17	915,598.88
	Other Taxes Totals	\$950,000.00	\$950,000.00	\$950,000.00	\$950,689.65	\$941,383.17	\$915,598.88
	Grants						
40265	State Grants	560,000.00	.00	.00	.00	.00	.00
	Grants Totals	\$560,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Miscellaneous						
40305	Developer's Contributions	30,000.00	30,000.00	65,000.00	51,924.97	58,326.70	147,167.10
	Miscellaneous Totals	\$30,000.00	\$30,000.00	\$65,000.00	\$51,924.97	\$58,326.70	\$147,167.10
	Department 00 - Revenue Totals	\$1,540,000.00	\$980,000.00	\$1,015,000.00	\$1,002,614.62	\$999,709.87	\$1,062,765.98
	Fund 21 - Local Gas Tax Fund Totals	\$1,540,000.00	\$980,000.00	\$1,015,000.00	\$1,002,614.62	\$999,709.87	\$1,062,765.98
Fund 22 - Recreation Fund							
	Department 00 - Revenue						
	Property Tax						
40005	Special Recreation Levy	310,700.00	272,000.00	272,000.00	262,192.56	254,192.44	241,391.74
40009	Recreation Levy	3,155,200.00	3,071,000.00	3,071,000.00	2,825,124.96	2,596,575.89	2,352,362.44



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 22 - Recreation Fund							
Department 00 - Revenue							
Property Tax							
	<i>Property Tax Totals</i>	\$3,465,900.00	\$3,343,000.00	\$3,343,000.00	\$3,087,317.52	\$2,850,768.33	\$2,593,754.18
	<i>Other Taxes</i>						
40121	Hotel/Motel Tax	645,000.00	600,000.00	500,000.00	502,773.13	519,142.71	562,323.27
	<i>Other Taxes Totals</i>	\$645,000.00	\$600,000.00	\$500,000.00	\$502,773.13	\$519,142.71	\$562,323.27
	<i>Grants</i>						
40265	State Grants	532,800.00	191,400.00	191,400.00	96,243.97	.00	.00
40266	Federal Grants	.00	.00	.00	94,219.99	.00	.00
	<i>Grants Totals</i>	\$532,800.00	\$191,400.00	\$191,400.00	\$190,463.96	\$0.00	\$0.00
	<i>Fees for Services</i>						
43004	Rental Income	90,000.00	68,000.00	68,000.00	22,893.25	62,014.50	68,449.00
43005	NSF Charges	200.00	200.00	200.00	.00	315.00	245.00
43009	Open Gym Program	4,800.00	1,500.00	8,700.00	150.00	5,053.63	4,266.00
43010	Health & Fitness Program	150,000.00	88,000.00	116,500.00	51,702.86	145,804.19	201,853.00
43011	Special Events	187,600.00	80,000.00	25,200.00	18,000.00	20,597.05	29,146.63
43017	Pre-School Programs	96,200.00	62,000.00	100,500.00	25,070.00	72,410.25	90,513.75
43018	Birthday Parties	17,300.00	7,500.00	16,200.00	1,050.00	10,485.00	14,293.00
43019	Indoor Playground	3,700.00	3,000.00	5,100.00	.00	3,907.00	3,428.60
43021	Babysitting	3,600.00	1,000.00	4,600.00	(45.00)	1,717.00	2,255.50
43023	Concessions	5,500.00	3,500.00	12,000.00	684.51	3,410.25	10,420.29
43029	Field Maintenance Revenue	24,400.00	21,000.00	27,000.00	14,661.00	29,341.00	41,528.00
43031	Adult Athletics	11,400.00	8,200.00	12,800.00	7,443.00	6,025.00	9,431.00
43032	Youth Athletics	86,000.00	77,000.00	80,600.00	32,925.50	45,741.85	85,455.50
43033	Youth Programs	145,700.00	120,000.00	165,200.00	26,048.50	114,542.98	136,618.50
43034	Adult Programs	6,500.00	4,500.00	4,500.00	2,919.04	1,635.00	2,616.00
43035	Teen Programs	500.00	150.00	800.00	.00	10.00	535.00
43036	Day Camp	195,300.00	75,000.00	144,900.00	38,408.00	154,078.50	167,258.50
43037	Senior Programs	7,000.00	5,000.00	13,300.00	1,692.00	11,229.00	12,228.00
43038	Aerobics	2,000.00	2,000.00	2,400.00	2,467.00	1,245.60	4,260.00
43091	Gymnastics	103,600.00	94,000.00	91,500.00	45,807.22	87,165.90	105,052.00
43092	Adult Trips	2,400.00	500.00	4,900.00	.00	2,018.00	4,390.60
43101	Dog Park	11,400.00	.00	.00	.00	.00	.00



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 22 - Recreation Fund</b>							
Department 00 - Revenue							
<i>Fees for Services</i>							
	<i>Fees for Services Totals</i>	\$1,155,100.00	\$722,050.00	\$904,900.00	\$291,876.88	\$778,746.70	\$994,243.87
<i>Donations</i>							
44005	General Donations	35,000.00	35,000.00	35,000.00	35,000.00	55,000.00	35,000.00
	<i>Donations Totals</i>	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$55,000.00	\$35,000.00
<i>Miscellaneous</i>							
45006	Reimbursement	.00	800.00	10,000.00	19,743.66	6,201.00	15,845.75
45090	Interest	2,000.00	1,000.00	10,000.00	6,738.35	63,495.92	39,615.16
45102	Park Site Donation	.00	100,000.00	100,000.00	.00	100,000.00	.00
45103	RomeoFest	138,000.00	.00	128,000.00	.00	137,805.20	131,317.69
45500	Miscellaneous	157,000.00	6,000.00	4,500.00	2,758.36	5,075.00	4,273.00
	<i>Miscellaneous Totals</i>	\$297,000.00	\$107,800.00	\$252,500.00	\$29,240.37	\$312,577.12	\$191,051.60
<i>Transfers From Other Funds</i>							
45701	Transfer from Corporate	1,202,700.00	1,646,200.00	1,646,200.00	1,596,200.00	1,596,200.00	1,455,100.00
	<i>Transfers From Other Funds Totals</i>	\$1,202,700.00	\$1,646,200.00	\$1,646,200.00	\$1,596,200.00	\$1,596,200.00	\$1,455,100.00
	Department 00 - Revenue Totals	\$7,333,500.00	\$6,645,450.00	\$6,873,000.00	\$5,732,871.86	\$6,112,434.86	\$5,831,472.92
	Fund 22 - Recreation Fund Totals	\$7,333,500.00	\$6,645,450.00	\$6,873,000.00	\$5,732,871.86	\$6,112,434.86	\$5,831,472.92
<b>Fund 23 - Recreation RE Transfer Tax Fund</b>							
Department 00 - Revenue							
<i>Other Taxes</i>							
40133	Real Estate Transfer Tax	605,000.00	600,000.00	600,000.00	631,250.66	1,033,333.09	831,605.67
	<i>Other Taxes Totals</i>	\$605,000.00	\$600,000.00	\$600,000.00	\$631,250.66	\$1,033,333.09	\$831,605.67
<i>Grants</i>							
40265	State Grants	.00	.00	.00	.00	37,500.00	.00
40266	Federal Grants	800,000.00	1,797,500.00	2,047,900.00	78,232.12	110,132.32	.00
	<i>Grants Totals</i>	\$800,000.00	\$1,797,500.00	\$2,047,900.00	\$78,232.12	\$147,632.32	\$0.00
<i>Fees for Services</i>							
43090	Real Estate Transfer Tax Fee	6,000.00	6,000.00	6,000.00	5,740.00	5,726.88	5,615.00
	<i>Fees for Services Totals</i>	\$6,000.00	\$6,000.00	\$6,000.00	\$5,740.00	\$5,726.88	\$5,615.00
<i>Miscellaneous</i>							
45090	Interest	.00	100.00	.00	1,294.58	12,803.37	18,715.75
	<i>Miscellaneous Totals</i>	\$0.00	\$100.00	\$0.00	\$1,294.58	\$12,803.37	\$18,715.75
	Department 00 - Revenue Totals	\$1,411,000.00	\$2,403,600.00	\$2,653,900.00	\$716,517.36	\$1,199,495.66	\$855,936.42



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 23 - Recreation RE Transfer Tax Fund Totals		\$1,411,000.00	\$2,403,600.00	\$2,653,900.00	\$716,517.36	\$1,199,495.66	\$855,936.42
Fund 26 - Athletic and Event Center							
Department 00 - Revenue							
Grants							
40266	Federal Grants	.00	.00	.00	13,094.96	.00	.00
Grants Totals		\$0.00	\$0.00	\$0.00	\$13,094.96	\$0.00	\$0.00
Fees for Services							
43004	Rental Income	40,000.00	18,450.00	30,000.00	42,700.50	18,336.69	19,236.04
43005	NSF Charges	200.00	200.00	200.00	.00	70.00	35.00
43009	Open Gym Program	80,900.00	33,000.00	80,400.00	13,260.00	74,414.75	83,747.05
43018	Birthday Parties	.00	.00	.00	.00	12,868.07	34,638.48
43023	Concessions	25,000.00	15,000.00	20,000.00	1,299.37	21,336.78	18,574.47
43094	Tournament Revenue	461,700.00	418,600.00	418,600.00	128,828.00	203,295.00	191,126.00
43095	Field Turf Rental	86,400.00	76,800.00	76,800.00	52,325.00	161,066.00	261,479.00
43096	Gym Court Rental	234,000.00	203,500.00	203,500.00	180,068.50	134,065.00	150,671.80
43099	Open Air Market at A&E Center	1,600.00	.00	.00	.00	360.00	167.50
43100	Commission Fees	2,200.00	4,954.00	.00	.00	.00	.00
44014	Opportunity Matters Program Revenue	500.00	275.00	2,500.00	.00	.00	.00
Fees for Services Totals		\$932,500.00	\$770,779.00	\$832,000.00	\$418,481.37	\$625,812.29	\$759,675.34
Donations							
44012	Donations	1,000.00	750.00	2,500.00	205.00	.00	.00
Donations Totals		\$1,000.00	\$750.00	\$2,500.00	\$205.00	\$0.00	\$0.00
Miscellaneous							
45006	Reimbursement	.00	.00	.00	29,800.06	.00	.00
45210	Athletic and Event Center Naming Rights & Sponsorships	25,000.00	12,500.00	12,500.00	16,822.90	20,306.18	15,000.00
45500	Miscellaneous	.00	200.00	.00	.00	.00	.00
Miscellaneous Totals		\$25,000.00	\$12,700.00	\$12,500.00	\$46,622.96	\$20,306.18	\$15,000.00
Transfers From Other Funds							
45722	Transfer from Recreation	81,200.00	340,453.00	183,300.00	.00	.00	.00
Transfers From Other Funds Totals		\$81,200.00	\$340,453.00	\$183,300.00	\$0.00	\$0.00	\$0.00
Department 00 - Revenue Totals		\$1,039,700.00	\$1,124,682.00	\$1,030,300.00	\$478,404.29	\$646,118.47	\$774,675.34
Fund 26 - Athletic and Event Center Totals		\$1,039,700.00	\$1,124,682.00	\$1,030,300.00	\$478,404.29	\$646,118.47	\$774,675.34
Fund 28 - Aquatic Center							
Department 00 - Revenue							
Fees for Services							
43004	Rental Income	2,000.00	.00	.00	.00	.00	.00



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 28 - Aquatic Center</b>							
Department 00 - Revenue							
<i>Fees for Services</i>							
43011	Special Events	3,000.00	.00	.00	.00	.00	.00
43018	Birthday Parties	6,400.00	.00	.00	.00	.00	.00
43033	Youth Programs	14,400.00	.00	.00	.00	.00	.00
43034	Adult Programs	1,400.00	.00	.00	.00	.00	.00
43102	Group Fitness (Water Aerobics)	7,500.00	.00	.00	.00	.00	.00
43103	Memberships	32,000.00	.00	.00	.00	.00	.00
43104	Private Lessons	2,400.00	.00	.00	.00	.00	.00
<i>Fees for Services Totals</i>		\$69,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Miscellaneous</i>							
45500	Miscellaneous	900.00	.00	.00	.00	.00	.00
<i>Miscellaneous Totals</i>		\$900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Transfers From Other Funds</i>							
45722	Transfer from Recreation	716,100.00	.00	.00	.00	.00	.00
<i>Transfers From Other Funds Totals</i>		\$716,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 00 - Revenue Totals		\$786,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund 28 - Aquatic Center Totals		\$786,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund 39 - Debt Service Fund</b>							
Department 00 - Revenue							
<i>Miscellaneous</i>							
40306	Premium on Bonds Issued	.00	.00	.00	.00	.00	6,788,289.57
45090	Interest	.00	.00	.00	4,641.05	88,764.54	1,953.94
45501	Bonds Issued	.00	.00	.00	.00	.00	64,510,000.00
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$4,641.05	\$88,764.54	\$71,300,243.51
<i>Transfers From Other Funds</i>							
45701	Transfer from Corporate	5,379,000.00	4,878,000.00	4,878,000.00	5,937,300.00	5,870,400.00	5,466,500.00
45722	Transfer from Recreation	14,600.00	14,600.00	14,600.00	14,300.00	14,168.00	15,600.00
45730	Transfer From Real Estate Trans	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
<i>Transfers From Other Funds Totals</i>		\$5,593,600.00	\$5,092,600.00	\$5,092,600.00	\$6,151,600.00	\$6,084,568.00	\$5,682,100.00
Department 00 - Revenue Totals		\$5,593,600.00	\$5,092,600.00	\$5,092,600.00	\$6,156,241.05	\$6,173,332.54	\$76,982,343.51
Fund 39 - Debt Service Fund Totals		\$5,593,600.00	\$5,092,600.00	\$5,092,600.00	\$6,156,241.05	\$6,173,332.54	\$76,982,343.51



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 50 - 2002 A Construction Fund</b>							
Department 00 - Revenue							
Miscellaneous							
45090	Interest	.00	.00	.00	.00	.00	1.80
	Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.80
	Department 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.80
	Fund 50 - 2002 A Construction Fund Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.80
<b>Fund 51 - 2001 A Construction Fund</b>							
Department 00 - Revenue							
Miscellaneous							
45090	Interest	.00	100.00	.00	112.15	1,100.88	1,255.55
45203	Developer Contributions	.00	.00	.00	289,946.00	595,955.00	.00
	Miscellaneous Totals	\$0.00	\$100.00	\$0.00	\$290,058.15	\$597,055.88	\$1,255.55
Transfers From Other Funds							
45700	Transfers in	.00	.00	.00	.00	.00	971.65
	Transfers From Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$971.65
	Department 00 - Revenue Totals	\$0.00	\$100.00	\$0.00	\$290,058.15	\$597,055.88	\$2,227.20
	Fund 51 - 2001 A Construction Fund Totals	\$0.00	\$100.00	\$0.00	\$290,058.15	\$597,055.88	\$2,227.20
<b>Fund 53 - Downtown - TIF 2</b>							
Department 00 - Revenue							
Property Tax							
40031	Property Taxes	780,500.00	750,000.00	750,000.00	739,367.27	705,631.62	483,300.23
	Property Tax Totals	\$780,500.00	\$750,000.00	\$750,000.00	\$739,367.27	\$705,631.62	\$483,300.23
Fees for Services							
43004	Rental Income	.00	200.00	.00	.00	.00	.00
	Fees for Services Totals	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous							
40304	Bond/Lease Proceeds	.00	1,985,000.00	.00	.00	.00	.00
40306	Premium on Bonds Issued	.00	.00	.00	.00	202,752.30	.00
45006	Reimbursement	.00	.00	.00	9,379.54	14,733.59	.00
45090	Interest	2,000.00	3,000.00	25,000.00	38,316.58	139,542.59	.34
45210	Athletic and Event Center Naming Rights & Sponsorships	.00	.00	.00	.00	.00	100,000.00
45501	Bonds Issued	.00	.00	.00	.00	20,250,000.00	.00
	Miscellaneous Totals	\$2,000.00	\$1,988,000.00	\$25,000.00	\$47,696.12	\$20,607,028.48	\$100,000.34
Transfers From Other Funds							
45754	Transfer from Marquette TIF Cons	3,125,000.00	2,284,800.00	2,284,800.00	3,027,500.00	876,000.00	2,074,000.00



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 53 - Downtown - TIF 2</b>							
	Department <b>00 - Revenue</b>						
	Transfers From Other Funds						
45775	Transfer from Bluff Road TIF	2,000,000.00	.00	.00	.00	.00	.00
	<i>Transfers From Other Funds Totals</i>	\$5,125,000.00	\$2,284,800.00	\$2,284,800.00	\$3,027,500.00	\$876,000.00	\$2,074,000.00
	Department <b>00 - Revenue Totals</b>	\$5,907,500.00	\$5,023,000.00	\$3,059,800.00	\$3,814,563.39	\$22,188,660.10	\$2,657,300.57
	<b>Fund 53 - Downtown - TIF 2 Totals</b>	\$5,907,500.00	\$5,023,000.00	\$3,059,800.00	\$3,814,563.39	\$22,188,660.10	\$2,657,300.57
<b>Fund 54 - Marquette - TIF 1</b>							
	Department <b>00 - Revenue</b>						
	Property Tax						
40031	Property Taxes	3,375,000.00	3,400,000.00	3,649,000.00	3,404,341.71	3,452,693.09	3,560,752.84
	<i>Property Tax Totals</i>	\$3,375,000.00	\$3,400,000.00	\$3,649,000.00	\$3,404,341.71	\$3,452,693.09	\$3,560,752.84
	Miscellaneous						
45090	Interest	100.00	100.00	1,000.00	1,510.65	14,651.85	16,688.30
	<i>Miscellaneous Totals</i>	\$100.00	\$100.00	\$1,000.00	\$1,510.65	\$14,651.85	\$16,688.30
	Department <b>00 - Revenue Totals</b>	\$3,375,100.00	\$3,400,100.00	\$3,650,000.00	\$3,405,852.36	\$3,467,344.94	\$3,577,441.14
	<b>Fund 54 - Marquette - TIF 1 Totals</b>	\$3,375,100.00	\$3,400,100.00	\$3,650,000.00	\$3,405,852.36	\$3,467,344.94	\$3,577,441.14
<b>Fund 59 - Facility Construction Fund</b>							
	Department <b>00 - Revenue</b>						
	Grants						
40265	State Grants	.00	3,000,000.00	3,000,000.00	.00	.00	.00
	<i>Grants Totals</i>	\$0.00	\$3,000,000.00	\$3,000,000.00	\$0.00	\$0.00	\$0.00
	Miscellaneous						
45090	Interest	.00	20,000.00	20,000.00	11,498.68	138,157.76	55,165.05
45203	Developer Contributions	.00	.00	.00	1,600,000.00	.00	.00
46001	Sale of Property	.00	.00	.00	704,736.83	.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$20,000.00	\$20,000.00	\$2,316,235.51	\$138,157.76	\$55,165.05
	Transfers From Other Funds						
45701	Transfer from Corporate	1,212,000.00	.00	.00	.00	4,000,000.00	6,100,000.00
	<i>Transfers From Other Funds Totals</i>	\$1,212,000.00	\$0.00	\$0.00	\$0.00	\$4,000,000.00	\$6,100,000.00
	Department <b>00 - Revenue Totals</b>	\$1,212,000.00	\$3,020,000.00	\$3,020,000.00	\$2,316,235.51	\$4,138,157.76	\$6,155,165.05
	<b>Fund 59 - Facility Construction Fund Totals</b>	\$1,212,000.00	\$3,020,000.00	\$3,020,000.00	\$2,316,235.51	\$4,138,157.76	\$6,155,165.05





# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 60 - Water and Sewer Fund</b>							
Department 00 - Revenue							
Grants							
40266	Federal Grants	.00	.00	.00	227,217.43	139,848.10	.00
<i>Grants Totals</i>		\$0.00	\$0.00	\$0.00	\$227,217.43	\$139,848.10	\$0.00
<i>Fees for Services</i>							
43005	NSF Charges	5,000.00	5,000.00	5,000.00	4,845.00	6,853.06	4,243.00
43050	Water Sales	9,473,100.00	9,022,000.00	9,022,000.00	8,819,014.77	7,868,732.35	8,200,267.15
43060	Sewer Sales	11,554,200.00	11,004,000.00	11,004,000.00	10,567,460.13	9,706,884.25	9,775,179.95
43070	Late Charges	500,000.00	300,000.00	300,000.00	282,170.85	308,996.78	371,743.73
43071	Water Surcharge	.00	5,000.00	5,000.00	.00	4,320.00	5,824.00
43072	Tap On Fees	200,000.00	200,000.00	200,000.00	568,576.00	466,456.00	515,380.00
43074	Reconnection Fees	45,600.00	40,000.00	40,000.00	10,150.00	35,820.21	39,127.04
43097	After Hours Meter Replacement Appointment Fees	.00	.00	1,000.00	1,250.00	750.00	575.00
<i>Fees for Services Totals</i>		\$21,777,900.00	\$20,576,000.00	\$20,577,000.00	\$20,253,466.75	\$18,398,812.65	\$18,912,339.87
<i>Miscellaneous</i>							
45006	Reimbursement	.00	1,000.00	100,000.00	31,063.74	14,026.83	71,761.01
45008	Water Meter Equipment Reimb	30,000.00	30,000.00	30,000.00	68,250.00	53,318.97	61,512.50
45089	Investment Income	.00	.00	.00	12,716.05	471,678.41	253,876.18
45090	Interest	.00	10,000.00	40,000.00	24,577.06	326,464.83	54,016.98
45203	Developer Contributions	.00	255,450.00	.00	79,904.00	330,658.00	365,853.91
45500	Miscellaneous	.00	1,300.00	.00	301,641.86	.00	.00
45510	Capital Contributions	.00	.00	.00	846,315.00	197,829.00	306,388.00
46001	Sale of Property	.00	2,800.00	.00	3,577.33	7,094.69	9,861.74
<i>Miscellaneous Totals</i>		\$30,000.00	\$300,550.00	\$170,000.00	\$1,368,045.04	\$1,401,070.73	\$1,123,270.32
<i>Transfers From Other Funds</i>							
45701	Transfer from Corporate	3,000,000.00	.00	.00	.00	.00	.00
<i>Transfers From Other Funds Totals</i>		\$3,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 00 - Revenue Totals		\$24,807,900.00	\$20,876,550.00	\$20,747,000.00	\$21,848,729.22	\$19,939,731.48	\$20,035,610.19
Fund 60 - Water and Sewer Fund Totals		\$24,807,900.00	\$20,876,550.00	\$20,747,000.00	\$21,848,729.22	\$19,939,731.48	\$20,035,610.19
<b>Fund 63 - 2004 Bond Construction Fund</b>							
Department 00 - Revenue							
Grants							
40265	State Grants	.00	190,000.00	190,000.00	.00	.00	.00
<i>Grants Totals</i>		\$0.00	\$190,000.00	\$190,000.00	\$0.00	\$0.00	\$0.00



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 63 - 2004 Bond Construction Fund</b>							
Department 00 - Revenue							
Miscellaneous							
45090	Interest	.00	200.00	.00	1,614.30	16,148.36	8,747.78
45203	Developer Contributions	.00	.00	.00	397,281.00	125,000.00	24,964.76
Miscellaneous Totals		\$0.00	\$200.00	\$0.00	\$398,895.30	\$141,148.36	\$33,712.54
Department 00 - Revenue Totals		\$0.00	\$190,200.00	\$190,000.00	\$398,895.30	\$141,148.36	\$33,712.54
Fund 63 - 2004 Bond Construction Fund Totals		\$0.00	\$190,200.00	\$190,000.00	\$398,895.30	\$141,148.36	\$33,712.54
<b>Fund 64 - Lake Michigan Fund</b>							
Department 00 - Revenue							
Transfers From Other Funds							
45760	Transfer from Water Fund	197,000.00	.00	.00	.00	.00	.00
Transfers From Other Funds Totals		\$197,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Department 00 - Revenue Totals		\$197,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund 64 - Lake Michigan Fund Totals		\$197,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Fund 70 - Police Pension Fund</b>							
Department 00 - Revenue							
Miscellaneous							
45089	Investment Income	1,800,000.00	1,750,000.00	1,750,000.00	15,550,197.68	(1,137,075.74)	1,813,446.63
45090	Interest	750,000.00	725,000.00	725,000.00	727,607.41	796,870.00	963,143.64
45200	Employee Contribution	775,000.00	750,000.00	750,000.00	749,162.04	660,033.21	661,199.14
45500	Miscellaneous	.00	.00	.00	.00	226.31	.00
Miscellaneous Totals		\$3,325,000.00	\$3,225,000.00	\$3,225,000.00	\$17,026,967.13	\$320,053.78	\$3,437,789.41
Transfers From Other Funds							
45701	Transfer from Corporate	2,482,000.00	2,482,000.00	2,482,000.00	2,191,924.10	2,099,627.66	2,104,242.69
Transfers From Other Funds Totals		\$2,482,000.00	\$2,482,000.00	\$2,482,000.00	\$2,191,924.10	\$2,099,627.66	\$2,104,242.69
Department 00 - Revenue Totals		\$5,807,000.00	\$5,707,000.00	\$5,707,000.00	\$19,218,891.23	\$2,419,681.44	\$5,542,032.10
Fund 70 - Police Pension Fund Totals		\$5,807,000.00	\$5,707,000.00	\$5,707,000.00	\$19,218,891.23	\$2,419,681.44	\$5,542,032.10
<b>Fund 71 - Fire Pension Fund</b>							
Department 00 - Revenue							
Miscellaneous							
45006	Reimbursement	.00	.00	.00	.00	226.31	.00
45089	Investment Income	475,000.00	375,000.00	375,000.00	2,878,192.11	(28,098.79)	456,960.11
45090	Interest	50,000.00	10,000.00	150,000.00	106,795.99	120,980.63	163,469.30
45200	Employee Contribution	280,000.00	273,000.00	215,000.00	251,944.26	204,860.84	181,814.24
Miscellaneous Totals		\$805,000.00	\$658,000.00	\$740,000.00	\$3,236,932.36	\$297,968.99	\$802,243.65



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 71 - Fire Pension Fund</b>							
Department 00 - Revenue							
<i>Transfers From Other Funds</i>							
45701	Transfer from Corporate	612,500.00	555,500.00	555,500.00	459,460.43	451,006.93	398,643.64
	<i>Transfers From Other Funds Totals</i>	\$612,500.00	\$555,500.00	\$555,500.00	\$459,460.43	\$451,006.93	\$398,643.64
	Department 00 - Revenue Totals	\$1,417,500.00	\$1,213,500.00	\$1,295,500.00	\$3,696,392.79	\$748,975.92	\$1,200,887.29
	<b>Fund 71 - Fire Pension Fund Totals</b>	\$1,417,500.00	\$1,213,500.00	\$1,295,500.00	\$3,696,392.79	\$748,975.92	\$1,200,887.29
<b>Fund 74 - Romeo Road - TIF 3</b>							
Department 00 - Revenue							
<i>Property Tax</i>							
40031	Property Taxes	31,500.00	31,000.00	31,000.00	30,878.84	31,335.27	34,360.30
	<i>Property Tax Totals</i>	\$31,500.00	\$31,000.00	\$31,000.00	\$30,878.84	\$31,335.27	\$34,360.30
<i>Miscellaneous</i>							
45090	Interest	100.00	100.00	500.00	465.55	4,515.40	5,146.55
	<i>Miscellaneous Totals</i>	\$100.00	\$100.00	\$500.00	\$465.55	\$4,515.40	\$5,146.55
	Department 00 - Revenue Totals	\$31,600.00	\$31,100.00	\$31,500.00	\$31,344.39	\$35,850.67	\$39,506.85
	<b>Fund 74 - Romeo Road - TIF 3 Totals</b>	\$31,600.00	\$31,100.00	\$31,500.00	\$31,344.39	\$35,850.67	\$39,506.85
<b>Fund 75 - Upper Gateway North - TIF 4</b>							
Department 00 - Revenue							
<i>Property Tax</i>							
40031	Property Taxes	200,000.00	180,200.00	800,000.00	100,667.18	2,154.09	1,612.45
	<i>Property Tax Totals</i>	\$200,000.00	\$180,200.00	\$800,000.00	\$100,667.18	\$2,154.09	\$1,612.45
<i>Miscellaneous</i>							
45006	Reimbursement	.00	.00	800.00	.00	775.00	1,550.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$800.00	\$0.00	\$775.00	\$1,550.00
	Department 00 - Revenue Totals	\$200,000.00	\$180,200.00	\$800,800.00	\$100,667.18	\$2,929.09	\$3,162.45
	<b>Fund 75 - Upper Gateway North - TIF 4 Totals</b>	\$200,000.00	\$180,200.00	\$800,800.00	\$100,667.18	\$2,929.09	\$3,162.45
<b>Fund 77 - Lower Gateway South - TIF 5</b>							
Department 00 - Revenue							
<i>Property Tax</i>							
40031	Property Taxes	95,000.00	84,300.00	5,000.00	1,302.58	1,315.73	615.54
	<i>Property Tax Totals</i>	\$95,000.00	\$84,300.00	\$5,000.00	\$1,302.58	\$1,315.73	\$615.54
	Department 00 - Revenue Totals	\$95,000.00	\$84,300.00	\$5,000.00	\$1,302.58	\$1,315.73	\$615.54
	<b>Fund 77 - Lower Gateway South - TIF 5 Totals</b>	\$95,000.00	\$84,300.00	\$5,000.00	\$1,302.58	\$1,315.73	\$615.54



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 78 - Independence Road - TIF 7</b>							
Department 00 - Revenue							
Property Tax							
40031	Property Taxes	140,000.00	135,400.00	124,000.00	122,283.60	88,391.84	.00
	<i>Property Tax Totals</i>	\$140,000.00	\$135,400.00	\$124,000.00	\$122,283.60	\$88,391.84	\$0.00
<i>Miscellaneous</i>							
45500	Miscellaneous	.00	.00	.00	.00	2,800.00	.00
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$2,800.00	\$0.00
<i>Transfers From Other Funds</i>							
45754	Transfer from Marquette TIF Cons	.00	.00	.00	560,000.00	382,000.00	.00
	<i>Transfers From Other Funds Totals</i>	\$0.00	\$0.00	\$0.00	\$560,000.00	\$382,000.00	\$0.00
	Department 00 - Revenue Totals	\$140,000.00	\$135,400.00	\$124,000.00	\$682,283.60	\$473,191.84	\$0.00
	Fund 78 - Independence Road - TIF 7 Totals	\$140,000.00	\$135,400.00	\$124,000.00	\$682,283.60	\$473,191.84	\$0.00
<b>Fund 79 - Bluff Road - TIF 6</b>							
Department 00 - Revenue							
Property Tax							
40031	Property Taxes	1,630,000.00	1,583,000.00	1,340,000.00	1,320,896.34	219,742.20	.00
	<i>Property Tax Totals</i>	\$1,630,000.00	\$1,583,000.00	\$1,340,000.00	\$1,320,896.34	\$219,742.20	\$0.00
	Department 00 - Revenue Totals	\$1,630,000.00	\$1,583,000.00	\$1,340,000.00	\$1,320,896.34	\$219,742.20	\$0.00
	Fund 79 - Bluff Road - TIF 6 Totals	\$1,630,000.00	\$1,583,000.00	\$1,340,000.00	\$1,320,896.34	\$219,742.20	\$0.00
<b>Fund 80 - Normantown Road - TIF 8</b>							
Department 00 - Revenue							
Property Tax							
40031	Property Taxes	110,000.00	106,700.00	10,000.00	.00	.00	.00
	<i>Property Tax Totals</i>	\$110,000.00	\$106,700.00	\$10,000.00	\$0.00	\$0.00	\$0.00
	Department 00 - Revenue Totals	\$110,000.00	\$106,700.00	\$10,000.00	\$0.00	\$0.00	\$0.00
	Fund 80 - Normantown Road - TIF 8 Totals	\$110,000.00	\$106,700.00	\$10,000.00	\$0.00	\$0.00	\$0.00
<b>Fund 81 - Normantown Rd Business District</b>							
Department 00 - Revenue							
Other Taxes							
40116	Sales Tax	180,000.00	165,000.00	180,000.00	161,511.25	147,141.40	.00
40121	Hotel/Motel Tax	30,000.00	20,000.00	20,000.00	15,205.01	6,531.06	.00
	<i>Other Taxes Totals</i>	\$210,000.00	\$185,000.00	\$200,000.00	\$176,716.26	\$153,672.46	\$0.00
<i>Grants</i>							
40267	Local Grants	150,000.00	.00	.00	.00	.00	.00
	<i>Grants Totals</i>	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



# Revenue Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>81 - Normantown Rd Business District</b>						
	Department <b>00 - Revenue</b>						
	Miscellaneous						
45090	Interest	.00	100.00	.00	295.71	512.44	.00
45500	Miscellaneous	25,000.00	.00	.00	.00	.00	.00
	Miscellaneous Totals	\$25,000.00	\$100.00	\$0.00	\$295.71	\$512.44	\$0.00
	Department <b>00 - Revenue</b> Totals	\$385,000.00	\$185,100.00	\$200,000.00	\$177,011.97	\$154,184.90	\$0.00
Fund	<b>81 - Normantown Rd Business District</b> Totals	\$385,000.00	\$185,100.00	\$200,000.00	\$177,011.97	\$154,184.90	\$0.00
Fund	<b>82 - Airport Road - TIF 9</b>						
	Department <b>00 - Revenue</b>						
	Miscellaneous						
45500	Miscellaneous	1,000.00	.00	.00	.00	.00	.00
	Miscellaneous Totals	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>00 - Revenue</b> Totals	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund	<b>82 - Airport Road - TIF 9</b> Totals	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Grand Totals	\$134,882,700.00	\$125,115,782.00	\$115,340,100.00	\$138,539,079.52	\$132,271,693.87	\$184,579,141.17



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>01 - Mayor's Office</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
102	Official Salary	116,600.00	112,100.00	112,100.00	108,674.56	104,064.42	100,046.12
111	Group Insurance	31,100.00	31,100.00	31,100.00	29,843.04	28,702.74	28,706.92
121	IMRF	12,300.00	13,000.00	13,000.00	12,704.17	11,090.16	11,275.03
122	Social Security	7,300.00	7,000.00	7,000.00	6,559.67	6,487.57	5,592.83
123	Medicare	1,700.00	1,700.00	1,700.00	1,534.12	1,452.83	1,372.41
	<i>Salaries Totals</i>	\$169,000.00	\$164,900.00	\$164,900.00	\$159,315.56	\$151,797.72	\$146,993.31
<i>Contractual</i>							
202	Training and Conferences	10,000.00	15,000.00	15,000.00	(321.00)	6,057.70	4,600.51
299	Other Contractual Services	5,000.00	5,000.00	5,000.00	2,943.00	1,500.00	230.00
	<i>Contractual Totals</i>	\$15,000.00	\$20,000.00	\$20,000.00	\$2,622.00	\$7,557.70	\$4,830.51
<i>Commodities</i>							
301	Dues	5,000.00	5,000.00	5,000.00	4,974.61	3,271.21	4,878.61
303	Publications	100.00	100.00	100.00	.00	.00	94.00
312	Donations	3,000.00	.00	.00	.00	.00	.00
399	Operating/Other Supplies	.00	3,000.00	3,000.00	195.60	1,489.34	171.55
	<i>Commodities Totals</i>	\$8,100.00	\$8,100.00	\$8,100.00	\$5,170.21	\$4,760.55	\$5,144.16
	Cost Center <b>01 - Administration Totals</b>	\$192,100.00	\$193,000.00	\$193,000.00	\$167,107.77	\$164,115.97	\$156,967.98
	Department <b>01 - Mayor's Office Totals</b>	\$192,100.00	\$193,000.00	\$193,000.00	\$167,107.77	\$164,115.97	\$156,967.98
Department <b>02 - Administration</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
101	Salaries Full Time	379,100.00	259,500.00	366,300.00	447,388.20	398,020.86	384,575.44
105	Salaries - Part Time	.00	.00	.00	273.43	1,250.93	.00
106	Salaries - Overtime	.00	.00	.00	.55	2.50	.00
111	Group Insurance	44,000.00	30,000.00	48,300.00	44,297.78	53,997.20	54,178.15
121	IMRF	40,000.00	30,000.00	42,600.00	52,726.55	42,988.44	43,480.12
122	Social Security	23,700.00	13,000.00	22,900.00	17,594.30	20,758.75	19,397.06
123	Medicare	5,600.00	4,000.00	5,400.00	6,424.03	5,692.54	5,353.36
127	Longevity	1,800.00	1,800.00	1,800.00	4,000.00	4,000.00	4,000.00
	<i>Salaries Totals</i>	\$494,200.00	\$338,300.00	\$487,300.00	\$572,704.84	\$526,711.22	\$510,984.13
<i>Contractual</i>							
202	Training and Conferences	12,000.00	12,000.00	12,000.00	705.53	6,967.93	12,109.85



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>01 - General Corporate Fund</b>						
	Department <b>02 - Administration</b>						
	Cost Center <b>01 - Administration</b>						
	<i>Contractual</i>						
211	Legal Services	575,000.00	575,000.00	575,000.00	485,883.32	611,102.71	517,982.90
299	Other Contractual Services	610,000.00	340,000.00	393,000.00	420,209.37	255,054.80	268,445.93
	<i>Contractual Totals</i>	<b>\$1,197,000.00</b>	<b>\$927,000.00</b>	<b>\$980,000.00</b>	<b>\$906,798.22</b>	<b>\$873,125.44</b>	<b>\$798,538.68</b>
	<i>Commodities</i>						
301	Dues	3,500.00	3,500.00	3,500.00	2,566.25	1,451.73	2,338.25
303	Publications	1,000.00	1,000.00	1,000.00	.00	209.95	972.00
317	Office Supplies	4,000.00	4,000.00	4,000.00	3,045.21	3,733.75	3,874.89
321	Veteran Memorial Supplies	5,000.00	3,000.00	3,000.00	.00	1,175.76	1,583.36
339	Metra Station Expenditures	2,500.00	5,000.00	5,000.00	.00	.00	.00
399	Operating/Other Supplies	2,000.00	2,000.00	2,000.00	1,965.19	30.00	1,258.00
	<i>Commodities Totals</i>	<b>\$18,000.00</b>	<b>\$18,500.00</b>	<b>\$18,500.00</b>	<b>\$7,576.65</b>	<b>\$6,601.19</b>	<b>\$10,026.50</b>
	<i>Fixed Assets</i>						
402	Non-Capital Outlay	280,000.00	30,000.00	60,000.00	17,566.20	30,604.95	16,417.45
405	Land	.00	.00	.00	.00	1,582.00	15,000.00
408	Furniture, Fixtures & Equipment	.00	.00	.00	.00	500.00	149,297.96
	<i>Fixed Assets Totals</i>	<b>\$280,000.00</b>	<b>\$30,000.00</b>	<b>\$60,000.00</b>	<b>\$17,566.20</b>	<b>\$32,686.95</b>	<b>\$180,715.41</b>
	<i>Other</i>						
690	Principal Payments	625,000.00	125,000.00	125,000.00	125,000.00	75,000.00	75,000.00
	<i>Other Totals</i>	<b>\$625,000.00</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>	<b>\$125,000.00</b>	<b>\$75,000.00</b>	<b>\$75,000.00</b>
	Cost Center <b>01 - Administration Totals</b>	<b>\$2,614,200.00</b>	<b>\$1,438,800.00</b>	<b>\$1,670,800.00</b>	<b>\$1,629,645.91</b>	<b>\$1,514,124.80</b>	<b>\$1,575,264.72</b>
	Cost Center <b>07 - Personnel</b>						
	<i>Salaries</i>						
101	Salaries Full Time	233,800.00	224,900.00	224,900.00	217,913.28	208,484.68	199,916.28
111	Group Insurance	30,200.00	33,900.00	33,900.00	31,186.26	30,631.08	27,732.01
121	IMRF	24,800.00	26,200.00	26,200.00	25,844.60	22,472.57	22,646.56
122	Social Security	16,000.00	17,200.00	17,200.00	15,596.15	12,737.05	11,961.15
123	Medicare	3,800.00	4,200.00	4,200.00	3,851.91	2,978.83	2,797.36
126	Tuition Reimbursement	20,000.00	9,000.00	9,000.00	6,282.31	1,500.00	6,000.00
127	Longevity	2,000.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
128	Stipends	.00	.00	.00	1,000.00	.00	.00
139	Flexible Spending	7,000.00	77,000.00	77,000.00	.00	6,877.50	346.10
	<i>Salaries Totals</i>	<b>\$337,600.00</b>	<b>\$394,200.00</b>	<b>\$394,200.00</b>	<b>\$303,474.51</b>	<b>\$287,481.71</b>	<b>\$273,199.46</b>





# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>02 - Administration</b>							
Cost Center <b>07 - Personnel</b>							
<i>Contractual</i>							
201	Legal Notices	1,000.00	1,000.00	1,000.00	965.00	.00	250.00
202	Training and Conferences	7,000.00	7,000.00	7,000.00	5,193.62	3,211.59	11,635.19
203	Physical Exams	15,000.00	15,000.00	15,000.00	24,948.46	4,699.60	13,447.23
207	Appreciation Programs	9,000.00	9,000.00	9,000.00	8,356.91	6,948.33	7,925.84
213	Health/Wellness Program	12,000.00	15,000.00	15,000.00	2,176.00	22,944.87	32,747.83
214	Safety Committee Program Expenditures & Supplies	5,000.00	10,000.00	10,000.00	.00	139.99	173,985.42
260	Other Insurance	1,500,000.00	1,400,000.00	1,700,000.00	1,399,414.00	1,552,577.00	1,588,745.00
262	Premiums	500,000.00	660,000.00	575,000.00	694,592.67	429,498.56	378,772.06
299	Other Contractual Services	10,000.00	10,000.00	10,000.00	9,782.85	10,482.20	6,711.75
<i>Contractual Totals</i>		\$2,059,000.00	\$2,127,000.00	\$2,342,000.00	\$2,145,429.51	\$2,030,502.14	\$2,214,220.32
<i>Commodities</i>							
301	Dues	1,000.00	1,000.00	1,000.00	314.00	249.00	219.00
303	Publications	1,000.00	700.00	700.00	.00	.00	432.00
317	Office Supplies	1,500.00	1,500.00	1,500.00	1,355.62	723.89	1,063.22
<i>Commodities Totals</i>		\$3,500.00	\$3,200.00	\$3,200.00	\$1,669.62	\$972.89	\$1,714.22
Cost Center <b>07 - Personnel Totals</b>		\$2,400,100.00	\$2,524,400.00	\$2,739,400.00	\$2,450,573.64	\$2,318,956.74	\$2,489,134.00
Cost Center <b>18 - Community Media Production</b>							
<i>Salaries</i>							
101	Salaries Full Time	94,800.00	92,400.00	92,400.00	89,148.24	86,621.30	84,500.32
111	Group Insurance	25,300.00	25,800.00	25,800.00	23,477.63	22,243.77	21,197.96
121	IMRF	10,100.00	10,800.00	10,800.00	10,491.66	9,300.79	9,547.58
122	Social Security	6,000.00	5,800.00	5,800.00	5,500.94	5,349.13	5,199.90
123	Medicare	1,400.00	1,400.00	1,400.00	1,286.52	975.55	1,491.55
127	Longevity	800.00	500.00	500.00	500.00	500.00	500.00
<i>Salaries Totals</i>		\$138,400.00	\$136,700.00	\$136,700.00	\$130,404.99	\$124,990.54	\$122,437.31
<i>Contractual</i>							
202	Training and Conferences	1,000.00	1,000.00	1,000.00	375.00	249.95	250.09
299	Other Contractual Services	1,500.00	1,500.00	1,500.00	717.64	1,277.00	875.00
<i>Contractual Totals</i>		\$2,500.00	\$2,500.00	\$2,500.00	\$1,092.64	\$1,526.95	\$1,125.09
<i>Commodities</i>							
317	Office Supplies	1,000.00	1,000.00	1,000.00	.00	.00	13.59
399	Operating/Other Supplies	8,000.00	8,000.00	8,000.00	6,199.72	6,805.34	3,986.26



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>01 - General Corporate Fund</b>						
	Department <b>02 - Administration</b>						
	Cost Center <b>18 - Community Media Production</b>						
	<i>Commodities</i>						
	<i>Commodities Totals</i>	\$9,000.00	\$9,000.00	\$9,000.00	\$6,199.72	\$6,805.34	\$3,999.85
	<i>Fixed Assets</i>						
402	Non-Capital Outlay	10,000.00	10,000.00	10,000.00	18,002.67	6,701.69	40,119.27
408	Furniture, Fixtures & Equipment	.00	.00	.00	34,982.00	.00	.00
	<i>Fixed Assets Totals</i>	\$10,000.00	\$10,000.00	\$10,000.00	\$52,984.67	\$6,701.69	\$40,119.27
	Cost Center <b>18 - Community Media Production</b> Totals	\$159,900.00	\$158,200.00	\$158,200.00	\$190,682.02	\$140,024.52	\$167,681.52
	Cost Center <b>19 - Marketing</b>						
	<i>Salaries</i>						
101	Salaries Full Time	66,800.00	63,100.00	63,100.00	61,208.17	58,481.13	51,216.60
105	Salaries - Part Time	64,500.00	62,300.00	62,300.00	57,574.03	55,749.58	58,583.91
111	Group Insurance	8,500.00	9,300.00	9,300.00	7,850.53	7,403.00	5,782.69
121	IMRF	13,800.00	14,500.00	14,500.00	13,886.18	12,215.79	12,374.69
122	Social Security	8,200.00	7,800.00	7,800.00	7,307.63	7,048.28	6,758.36
123	Medicare	2,000.00	1,900.00	1,900.00	1,709.05	1,648.38	1,580.60
127	Longevity	300.00	.00	.00	.00	.00	.00
	<i>Salaries Totals</i>	\$164,100.00	\$158,900.00	\$158,900.00	\$149,535.59	\$142,546.16	\$136,296.85
	<i>Contractual</i>						
202	Training and Conferences	5,000.00	2,500.00	2,500.00	.00	130.05	2,415.31
230	Printing Services	45,000.00	35,000.00	45,000.00	26,425.69	34,216.89	37,248.93
299	Other Contractual Services	25,000.00	30,000.00	30,000.00	19,916.41	12,344.57	7,664.78
	<i>Contractual Totals</i>	\$75,000.00	\$67,500.00	\$77,500.00	\$46,342.10	\$46,691.51	\$47,329.02
	<i>Commodities</i>						
301	Dues	500.00	500.00	500.00	.00	.00	.00
303	Publications	300.00	300.00	300.00	.00	.00	.00
317	Office Supplies	2,000.00	2,000.00	2,000.00	320.29	1,697.19	1,297.14
399	Operating/Other Supplies	20,000.00	20,000.00	20,000.00	9,868.23	2,194.26	9,357.26
	<i>Commodities Totals</i>	\$22,800.00	\$22,800.00	\$22,800.00	\$10,188.52	\$3,891.45	\$10,654.40
	Cost Center <b>19 - Marketing</b> Totals	\$261,900.00	\$249,200.00	\$259,200.00	\$206,066.21	\$193,129.12	\$194,280.27



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>02 - Administration</b>							
Cost Center <b>21 - Commissions</b>							
<i>Salaries</i>							
105	Salaries - Part Time	15,000.00	15,000.00	15,000.00	5,590.00	14,940.00	10,270.00
121	IMRF	.00	.00	.00	.00	53.60	64.59
122	Social Security	1,000.00	1,000.00	1,000.00	346.58	926.28	636.73
123	Medicare	300.00	300.00	300.00	81.06	216.65	148.93
128	Stipends	.00	.00	.00	1,500.00	1,500.00	1,500.00
	<i>Salaries Totals</i>	\$16,300.00	\$16,300.00	\$16,300.00	\$7,517.64	\$17,636.53	\$12,620.25
<i>Contractual</i>							
202	Training and Conferences	200.00	200.00	200.00	.00	.00	.00
	<i>Contractual Totals</i>	\$200.00	\$200.00	\$200.00	\$0.00	\$0.00	\$0.00
<i>Commodities</i>							
306	Beautification Commission	10,000.00	10,000.00	10,000.00	3,938.38	4,119.02	3,799.81
326	Good Neighbor	2,500.00	1,500.00	1,500.00	.00	.00	.00
	<i>Commodities Totals</i>	\$12,500.00	\$11,500.00	\$11,500.00	\$3,938.38	\$4,119.02	\$3,799.81
	Cost Center <b>21 - Commissions Totals</b>	\$29,000.00	\$28,000.00	\$28,000.00	\$11,456.02	\$21,755.55	\$16,420.06
Cost Center <b>50 - Information Services</b>							
<i>Salaries</i>							
101	Salaries Full Time	369,500.00	342,100.00	342,100.00	324,005.97	307,675.60	250,585.62
105	Salaries - Part Time	13,000.00	13,000.00	13,000.00	3,264.00	13,776.00	11,110.80
106	Salaries - Overtime	.00	500.00	.00	10.80	.00	19.80
111	Group Insurance	53,500.00	43,500.00	43,500.00	38,459.00	36,278.42	34,160.15
121	IMRF	39,200.00	40,300.00	40,300.00	38,598.31	33,439.96	28,553.52
122	Social Security	24,100.00	22,500.00	22,500.00	20,544.15	20,095.50	16,172.06
123	Medicare	5,700.00	5,300.00	5,300.00	4,804.68	4,699.77	3,782.17
127	Longevity	2,400.00	2,100.00	2,100.00	1,500.00	1,500.00	1,500.00
132	Cell Phone Reimbursement	500.00	500.00	500.00	480.00	480.00	480.00
133	Health Insurance Incentive	2,000.00	4,000.00	4,000.00	4,250.34	3,833.64	2,166.80
135	Taxable Fringe Benefit	.00	.00	.00	.00	21.00	.00
	<i>Salaries Totals</i>	\$509,900.00	\$473,800.00	\$473,300.00	\$435,917.25	\$421,799.89	\$348,530.92
<i>Contractual</i>							
202	Training and Conferences	7,000.00	7,000.00	7,000.00	619.46	4,420.77	1,298.29
209	Employee Computer Training	3,000.00	3,000.00	3,000.00	.00	6,180.00	.00
210	Communications	320,000.00	320,000.00	320,000.00	385,859.11	294,839.19	289,114.40



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>02 - Administration</b>							
Cost Center <b>50 - Information Services</b>							
<i>Contractual</i>							
298	Consulting Services	60,000.00	60,000.00	60,000.00	57,683.00	43,693.33	39,340.00
299	Other Contractual Services	1,014,590.00	897,900.00	897,900.00	966,835.21	707,765.62	675,284.50
	<i>Contractual Totals</i>	\$1,404,590.00	\$1,287,900.00	\$1,287,900.00	\$1,410,996.78	\$1,056,898.91	\$1,005,037.19
<i>Commodities</i>							
301	Dues	500.00	500.00	500.00	475.00	540.00	119.00
313	Computer Supplies	161,500.00	25,000.00	25,000.00	37,996.02	28,682.02	20,615.24
317	Office Supplies	1,000.00	1,000.00	1,000.00	832.12	243.84	914.41
	<i>Commodities Totals</i>	\$163,000.00	\$26,500.00	\$26,500.00	\$39,303.14	\$29,465.86	\$21,648.65
<i>Fixed Assets</i>							
402	Non-Capital Outlay	452,500.00	350,000.00	405,000.00	130,061.10	355,177.08	290,263.25
408	Furniture, Fixtures & Equipment	60,000.00	.00	.00	227,606.66	.00	.00
	<i>Fixed Assets Totals</i>	\$512,500.00	\$350,000.00	\$405,000.00	\$357,667.76	\$355,177.08	\$290,263.25
	Cost Center <b>50 - Information Services Totals</b>	\$2,589,990.00	\$2,138,200.00	\$2,192,700.00	\$2,243,884.93	\$1,863,341.74	\$1,665,480.01
	Department <b>02 - Administration Totals</b>	\$8,055,090.00	\$6,536,800.00	\$7,048,300.00	\$6,732,308.73	\$6,051,332.47	\$6,108,260.58
Department <b>03 - Clerk's Office</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
101	Salaries Full Time	66,800.00	64,700.00	64,700.00	68,073.43	76,160.41	73,822.61
102	Official Salary	20,000.00	19,300.00	19,300.00	18,630.89	17,840.50	17,151.65
111	Group Insurance	18,600.00	27,700.00	27,700.00	15,196.73	10,006.66	9,473.39
121	IMRF	5,000.00	5,300.00	5,300.00	8,155.09	8,447.01	8,608.48
122	Social Security	5,400.00	5,300.00	5,300.00	5,489.28	6,089.51	5,864.66
123	Medicare	1,300.00	1,300.00	1,300.00	1,283.78	1,424.15	1,371.58
127	Longevity	.00	.00	.00	1,000.00	1,000.00	1,000.00
133	Health Insurance Incentive	.00	.00	.00	1,041.75	2,000.16	2,500.16
	<i>Salaries Totals</i>	\$117,100.00	\$123,600.00	\$123,600.00	\$118,870.95	\$122,968.40	\$119,792.53
<i>Contractual</i>							
201	Legal Notices	7,000.00	7,000.00	7,000.00	2,329.57	5,619.29	4,360.05
202	Training and Conferences	2,000.00	2,000.00	2,000.00	462.00	50.00	1,357.58
299	Other Contractual Services	15,000.00	15,000.00	15,000.00	11,379.49	12,440.45	7,777.50
	<i>Contractual Totals</i>	\$24,000.00	\$24,000.00	\$24,000.00	\$14,171.06	\$18,109.74	\$13,495.13
<i>Commodities</i>							
301	Dues	300.00	300.00	300.00	85.00	75.00	240.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>03 - Clerk's Office</b>							
Cost Center <b>01 - Administration</b>							
<i>Commodities</i>							
303	Publications	100.00	100.00	100.00	.00	.00	.00
<i>Commodities Totals</i>		\$400.00	\$400.00	\$400.00	\$85.00	\$75.00	\$240.00
Cost Center <b>01 - Administration Totals</b>		\$141,500.00	\$148,000.00	\$148,000.00	\$133,127.01	\$141,153.14	\$133,527.66
Department <b>03 - Clerk's Office Totals</b>		\$141,500.00	\$148,000.00	\$148,000.00	\$133,127.01	\$141,153.14	\$133,527.66
Department <b>04 - General Village Board</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
102	Official Salary	129,700.00	124,700.00	124,700.00	120,905.17	115,775.91	111,303.12
111	Group Insurance	120,800.00	120,600.00	120,600.00	115,870.29	111,242.58	117,948.76
121	IMRF	9,500.00	9,800.00	9,800.00	7,067.32	6,169.05	6,272.08
122	Social Security	8,100.00	7,800.00	7,800.00	7,672.15	7,324.15	7,025.31
123	Medicare	1,900.00	1,900.00	1,900.00	1,794.25	1,712.97	1,642.97
<i>Salaries Totals</i>		\$270,000.00	\$264,800.00	\$264,800.00	\$253,309.18	\$242,224.66	\$244,192.24
<i>Contractual</i>							
202	Training and Conferences	10,000.00	10,000.00	10,000.00	.00	4,135.42	5,042.92
282	Rental/Lease	1,500.00	1,500.00	1,500.00	750.00	750.00	750.00
<i>Contractual Totals</i>		\$11,500.00	\$11,500.00	\$11,500.00	\$750.00	\$4,885.42	\$5,792.92
<i>Commodities</i>							
301	Dues	44,000.00	44,000.00	44,000.00	39,515.63	43,678.03	43,339.96
311	Program Supplies	20,000.00	20,000.00	20,000.00	2,796.04	15,767.73	19,929.68
312	Donations	40,000.00	40,000.00	40,000.00	40,500.00	30,712.92	58,720.00
317	Office Supplies	5,000.00	5,000.00	5,000.00	2,670.49	2,521.23	1,935.12
399	Operating/Other Supplies	5,000.00	5,000.00	5,000.00	3,509.81	2,953.33	2,183.88
<i>Commodities Totals</i>		\$114,000.00	\$114,000.00	\$114,000.00	\$88,991.97	\$95,633.24	\$126,108.64
Cost Center <b>01 - Administration Totals</b>		\$395,500.00	\$390,300.00	\$390,300.00	\$343,051.15	\$342,743.32	\$376,093.80
Department <b>04 - General Village Board Totals</b>		\$395,500.00	\$390,300.00	\$390,300.00	\$343,051.15	\$342,743.32	\$376,093.80
Department <b>06 - Finance</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
101	Salaries Full Time	608,200.00	587,900.00	587,900.00	633,626.03	613,658.11	616,282.43
105	Salaries - Part Time	201,900.00	189,600.00	189,600.00	161,403.67	104,053.88	112,513.38
106	Salaries - Overtime	10,000.00	15,000.00	15,000.00	3,834.90	13,339.04	7,136.62



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>06 - Finance</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
111	Group Insurance	120,000.00	127,300.00	127,300.00	113,512.96	121,512.32	106,995.86
121	IMRF	86,400.00	92,000.00	92,000.00	94,088.98	78,725.03	83,470.81
122	Social Security	51,100.00	49,400.00	49,400.00	46,724.04	44,307.39	44,485.04
123	Medicare	12,000.00	11,600.00	11,600.00	11,522.54	10,556.00	10,609.39
127	Longevity	2,800.00	2,800.00	2,800.00	4,100.00	4,800.00	4,600.00
128	Stipends	1,200.00	1,200.00	1,200.00	1,200.00	600.00	1,200.00
133	Health Insurance Incentive	.00	.00	.00	.00	.00	1,908.41
<i>Salaries Totals</i>		\$1,093,600.00	\$1,076,800.00	\$1,076,800.00	\$1,070,013.12	\$991,551.77	\$989,201.94
<i>Contractual</i>							
202	Training and Conferences	4,500.00	3,000.00	4,500.00	574.00	1,289.20	1,574.19
<i>Contractual Totals</i>		\$4,500.00	\$3,000.00	\$4,500.00	\$574.00	\$1,289.20	\$1,574.19
<i>Commodities</i>							
301	Dues	1,400.00	1,400.00	1,400.00	1,220.00	1,350.00	1,160.00
317	Office Supplies	1,500.00	1,400.00	1,400.00	912.88	876.12	728.04
330	Miscellaneous Charges	36,000.00	25,000.00	.00	28,175.11	3,626.38	19,678.47
340	Merchant Account Fees	270,000.00	220,000.00	220,000.00	173,724.72	197,802.38	240,539.66
<i>Commodities Totals</i>		\$308,900.00	\$247,800.00	\$222,800.00	\$204,032.71	\$203,654.88	\$262,106.17
<i>Other</i>							
699	Bad Debt Expense	35,000.00	25,000.00	35,000.00	15,869.32	45,758.66	71,456.74
<i>Other Totals</i>		\$35,000.00	\$25,000.00	\$35,000.00	\$15,869.32	\$45,758.66	\$71,456.74
<b>Cost Center 01 - Administration Totals</b>		\$1,442,000.00	\$1,352,600.00	\$1,339,100.00	\$1,290,489.15	\$1,242,254.51	\$1,324,339.04
<b>Cost Center 05 - Support Services</b>							
<i>Contractual</i>							
205	Postage	35,000.00	35,000.00	35,000.00	32,812.57	33,228.56	34,350.54
276	Audit Expenses	34,000.00	34,000.00	34,000.00	28,798.00	24,585.00	24,295.00
299	Other Contractual Services	45,000.00	45,000.00	45,000.00	37,981.81	35,578.66	68,181.61
<i>Contractual Totals</i>		\$114,000.00	\$114,000.00	\$114,000.00	\$99,592.38	\$93,392.22	\$126,827.15
<i>Commodities</i>							
317	Office Supplies	13,000.00	13,000.00	13,000.00	11,380.45	12,350.07	13,263.26
<i>Commodities Totals</i>		\$13,000.00	\$13,000.00	\$13,000.00	\$11,380.45	\$12,350.07	\$13,263.26
<i>Other</i>							
652	Real Estate Transfer Tax Refund	18,000.00	18,000.00	18,000.00	9,175.08	14,602.48	17,972.21
699	Bad Debt Expense	.00	.00	.00	.00	.19	.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>01 - General Corporate Fund</b>						
Department	<b>06 - Finance</b>						
Cost Center	<b>05 - Support Services</b>						
Other							
	<i>Other Totals</i>	\$18,000.00	\$18,000.00	\$18,000.00	\$9,175.08	\$14,602.67	\$17,972.21
Cost Center	<b>05 - Support Services Totals</b>	\$145,000.00	\$145,000.00	\$145,000.00	\$120,147.91	\$120,344.96	\$158,062.62
Department	<b>06 - Finance Totals</b>	\$1,587,000.00	\$1,497,600.00	\$1,484,100.00	\$1,410,637.06	\$1,362,599.47	\$1,482,401.66
Department	<b>07 - CSD</b>						
Cost Center	<b>01 - Administration</b>						
Salaries							
101	Salaries Full Time	401,700.00	387,300.00	387,300.00	374,975.89	327,229.78	414,871.94
105	Salaries - Part Time	10,000.00	5,900.00	10,000.00	5,062.56	78,964.86	85,159.25
106	Salaries - Overtime	1,200.00	500.00	1,200.00	.00	93.33	.00
111	Group Insurance	60,600.00	61,600.00	61,600.00	56,222.06	57,006.29	66,292.88
121	IMRF	42,700.00	45,300.00	45,300.00	45,023.64	53,873.83	52,838.01
122	Social Security	25,900.00	25,000.00	25,000.00	23,800.28	25,367.87	29,859.21
123	Medicare	6,100.00	5,900.00	5,900.00	5,566.20	5,932.79	7,220.77
127	Longevity	2,600.00	2,600.00	2,600.00	2,300.00	2,300.00	2,800.00
128	Stipends	.00	.00	.00	500.00	.00	.00
132	Cell Phone Reimbursement	300.00	.00	.00	.00	140.00	180.00
133	Health Insurance Incentive	1,000.00	1,000.00	1,000.00	1,000.08	333.36	.00
	<i>Salaries Totals</i>	\$552,100.00	\$535,100.00	\$539,900.00	\$514,450.71	\$551,242.11	\$659,222.06
Contractual							
201	Legal Notices	15,000.00	15,000.00	15,000.00	15,352.90	4,076.00	18,233.58
202	Training and Conferences	10,000.00	5,000.00	10,000.00	1,899.73	2,595.66	7,788.49
282	Rental/Lease	6,500.00	6,500.00	6,500.00	6,297.40	5,347.51	5,395.90
299	Other Contractual Services	10,000.00	5,000.00	15,000.00	.00	.00	53,170.40
	<i>Contractual Totals</i>	\$41,500.00	\$31,500.00	\$46,500.00	\$23,550.03	\$12,019.17	\$84,588.37
Commodities							
301	Dues	3,500.00	3,500.00	3,500.00	2,710.53	2,086.00	1,020.00
303	Publications	2,500.00	2,500.00	2,500.00	169.00	1,419.95	949.00
317	Office Supplies	12,000.00	12,000.00	12,000.00	10,320.17	8,795.34	11,446.36
	<i>Commodities Totals</i>	\$18,000.00	\$18,000.00	\$18,000.00	\$13,199.70	\$12,301.29	\$13,415.36
Cost Center	<b>01 - Administration Totals</b>	\$611,600.00	\$584,600.00	\$604,400.00	\$551,200.44	\$575,562.57	\$757,225.79





# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>07 - CSD</b>							
Cost Center <b>13 - Inspectional Services</b>							
<i>Salaries</i>							
101	Salaries Full Time	334,900.00	322,100.00	322,100.00	331,067.12	314,687.59	267,623.17
105	Salaries - Part Time	46,500.00	44,900.00	44,900.00	44,584.42	42,588.68	67,646.03
106	Salaries - Overtime	.00	.00	.00	.44	.00	.00
111	Group Insurance	64,000.00	60,000.00	60,000.00	59,396.00	66,696.14	68,238.93
121	IMRF	40,400.00	42,800.00	42,800.00	44,485.81	38,590.11	37,971.61
122	Social Security	23,900.00	23,000.00	23,000.00	23,327.56	22,235.42	20,561.25
123	Medicare	5,600.00	5,400.00	5,400.00	5,455.64	5,200.21	4,808.69
127	Longevity	2,000.00	2,000.00	2,000.00	3,300.00	3,300.00	3,100.00
132	Cell Phone Reimbursement	.00	.00	.00	100.00	240.00	240.00
133	Health Insurance Incentive	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	625.00
<i>Salaries Totals</i>		\$518,800.00	\$501,700.00	\$501,700.00	\$513,216.99	\$495,038.15	\$470,814.68
<i>Contractual</i>							
202	Training and Conferences	4,000.00	4,000.00	4,000.00	1,064.38	3,792.00	2,935.00
215	Uniforms	1,600.00	1,600.00	1,600.00	2,170.95	1,136.92	1,464.92
299	Other Contractual Services	23,000.00	23,000.00	23,000.00	13,851.27	12,067.00	21,049.20
<i>Contractual Totals</i>		\$28,600.00	\$28,600.00	\$28,600.00	\$17,086.60	\$16,995.92	\$25,449.12
<i>Commodities</i>							
301	Dues	700.00	400.00	700.00	380.00	260.00	235.00
303	Publications	800.00	800.00	800.00	(21.03)	720.00	489.35
370	Community Programs	40,000.00	27,000.00	27,000.00	23,669.79	22,437.45	17,806.31
<i>Commodities Totals</i>		\$41,500.00	\$28,200.00	\$28,500.00	\$24,028.76	\$23,417.45	\$18,530.66
Cost Center <b>13 - Inspectional Services Totals</b>		\$588,900.00	\$558,500.00	\$558,800.00	\$554,332.35	\$535,451.52	\$514,794.46
Department <b>07 - CSD Totals</b>		\$1,200,500.00	\$1,143,100.00	\$1,163,200.00	\$1,105,532.79	\$1,111,014.09	\$1,272,020.25
Department <b>08 - Public Works</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
101	Salaries Full Time	315,600.00	261,300.00	261,300.00	236,374.54	321,258.38	303,640.27
105	Salaries - Part Time	.00	28,000.00	25,700.00	19,063.12	.00	.00
106	Salaries - Overtime	2,000.00	2,000.00	2,000.00	208.69	690.85	79.17
111	Group Insurance	66,800.00	45,000.00	45,000.00	47,246.61	65,457.61	78,918.14
121	IMRF	33,400.00	33,500.00	33,500.00	30,009.81	35,139.76	34,541.02
122	Social Security	19,800.00	18,000.00	18,000.00	15,661.98	19,524.05	18,012.53



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>08 - Public Works</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
123	Medicare	4,700.00	4,200.00	4,200.00	3,662.88	4,641.54	4,283.74
127	Longevity	.00	.00	.00	1,500.00	2,000.00	2,600.00
128	Stipends	600.00	600.00	600.00	1,100.00	3,200.00	2,600.00
<i>Salaries Totals</i>		<b>\$442,900.00</b>	<b>\$392,600.00</b>	<b>\$390,300.00</b>	<b>\$354,827.63</b>	<b>\$451,912.19</b>	<b>\$444,674.87</b>
Cost Center <b>01 - Administration Totals</b>		<b>\$442,900.00</b>	<b>\$392,600.00</b>	<b>\$390,300.00</b>	<b>\$354,827.63</b>	<b>\$451,912.19</b>	<b>\$444,674.87</b>
Cost Center <b>08 - Buildings &amp; Grounds</b>							
<i>Salaries</i>							
101	Salaries Full Time	582,900.00	555,000.00	493,600.00	402,287.36	464,775.51	453,240.22
105	Salaries - Part Time	37,900.00	70,000.00	80,500.00	62,770.55	77,817.89	71,596.77
106	Salaries - Overtime	55,000.00	55,000.00	55,000.00	74,465.86	32,062.97	37,943.78
111	Group Insurance	92,500.00	104,500.00	104,500.00	86,123.70	71,509.12	67,568.19
121	IMRF	71,400.00	73,100.00	73,100.00	62,198.49	61,938.78	63,425.15
122	Social Security	42,300.00	39,200.00	39,200.00	33,346.97	35,757.55	34,889.91
123	Medicare	9,900.00	9,200.00	9,200.00	7,798.91	8,362.65	8,159.73
127	Longevity	1,300.00	1,000.00	1,000.00	2,600.00	3,600.00	3,200.00
133	Health Insurance Incentive	4,000.00	2,000.00	2,000.00	958.41	1,000.08	1,166.76
<i>Salaries Totals</i>		<b>\$897,200.00</b>	<b>\$909,000.00</b>	<b>\$858,100.00</b>	<b>\$732,550.25</b>	<b>\$756,824.55</b>	<b>\$741,190.51</b>
<i>Contractual</i>							
202	Training and Conferences	5,000.00	1,000.00	1,000.00	.00	.00	380.00
215	Uniforms	10,000.00	13,000.00	13,000.00	9,797.82	7,685.64	8,959.50
219	Utility - Electric	1,500.00	1,500.00	1,500.00	1,211.72	533.32	524.28
220	Utility - Gas	18,000.00	18,000.00	18,000.00	9,831.38	1,524.61	341.67
222	Heating & A/C Maint Serv.	85,000.00	60,000.00	60,000.00	34,769.73	106,737.64	31,532.60
266	Maintenance Equipment	2,000.00	2,000.00	2,000.00	636.98	139.94	39.18
277	Building Maintenance Serv.	150,000.00	150,000.00	150,000.00	103,845.08	105,731.10	108,539.45
299	Other Contractual Services	70,000.00	58,000.00	58,000.00	48,228.52	52,482.10	41,567.63
<i>Contractual Totals</i>		<b>\$341,500.00</b>	<b>\$303,500.00</b>	<b>\$303,500.00</b>	<b>\$208,321.23</b>	<b>\$274,834.35</b>	<b>\$191,884.31</b>
<i>Commodities</i>							
314	Janitorial Supplies	50,000.00	50,000.00	50,000.00	24,115.94	31,693.06	40,263.26
317	Office Supplies	2,000.00	2,000.00	2,000.00	1,508.83	92.17	256.20
322	Hand Tools	7,000.00	7,000.00	7,000.00	3,646.52	1,704.96	6,991.00
399	Operating/Other Supplies	14,000.00	14,000.00	14,000.00	7,768.49	9,690.86	5,270.13



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>01 - General Corporate Fund</b>						
Department	<b>08 - Public Works</b>						
Cost Center	<b>08 - Buildings &amp; Grounds</b>						
Commodities							
	<i>Commodities Totals</i>	\$73,000.00	\$73,000.00	\$73,000.00	\$37,039.78	\$43,181.05	\$52,780.59
	<i>Fixed Assets</i>						
402	Non-Capital Outlay	100,000.00	370,500.00	270,000.00	9,847.82	37,489.00	12,584.00
406	Buildings & Systems	.00	81,200.00	80,000.00	.00	.00	65,660.50
407	Improvements	35,000.00	.00	.00	.00	.00	.00
408	Furniture, Fixtures & Equipment	8,500.00	.00	.00	296,355.15	.00	20,000.00
410	Vehicles	.00	.00	.00	.00	90,000.00	.00
	<i>Fixed Assets Totals</i>	\$143,500.00	\$451,700.00	\$350,000.00	\$306,202.97	\$127,489.00	\$98,244.50
	<b>Cost Center 08 - Buildings &amp; Grounds Totals</b>	\$1,455,200.00	\$1,737,200.00	\$1,584,600.00	\$1,284,114.23	\$1,202,328.95	\$1,084,099.91
Cost Center	<b>14 - Motor Pool</b>						
Salaries							
101	Salaries Full Time	187,600.00	179,500.00	179,500.00	169,805.95	160,645.08	148,071.77
106	Salaries - Overtime	7,500.00	7,500.00	7,500.00	3,099.21	3,527.15	6,668.56
111	Group Insurance	18,300.00	18,600.00	18,600.00	17,079.98	20,881.54	21,980.98
121	IMRF	20,600.00	21,600.00	21,600.00	20,225.78	17,612.42	17,427.42
122	Social Security	12,200.00	11,600.00	11,600.00	10,703.45	10,209.05	9,616.00
123	Medicare	2,900.00	2,800.00	2,800.00	2,503.24	2,387.61	2,248.90
127	Longevity	600.00	.00	.00	.00	.00	.00
	<i>Salaries Totals</i>	\$249,700.00	\$241,600.00	\$241,600.00	\$223,417.61	\$215,262.85	\$206,013.63
	<i>Contractual</i>						
202	Training and Conferences	1,000.00	1,000.00	1,000.00	.00	.00	.00
215	Uniforms	5,000.00	5,000.00	5,000.00	3,315.13	6,061.03	6,156.27
265	Maint. of Mobile Equipment	160,000.00	160,000.00	160,000.00	138,690.93	190,604.97	171,803.43
266	Maintenance Equipment	1,000.00	1,000.00	1,000.00	1,738.54	.00	192.82
271	Maint. Of Radio Equipment	5,000.00	5,000.00	5,000.00	4,199.12	2,570.26	2,516.46
299	Other Contractual Services	2,000.00	2,000.00	2,000.00	783.21	.00	435.45
	<i>Contractual Totals</i>	\$174,000.00	\$174,000.00	\$174,000.00	\$148,726.93	\$199,236.26	\$181,104.43
	<i>Commodities</i>						
308	Gasoline/Oil	300,000.00	300,000.00	300,000.00	268,176.69	280,496.76	293,275.70
317	Office Supplies	1,500.00	1,500.00	1,500.00	131.41	.00	327.87
322	Hand Tools	15,000.00	5,000.00	5,000.00	1,708.82	1,817.92	4,896.85



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>08 - Public Works</b>							
Cost Center <b>14 - Motor Pool</b>							
Commodities							
399	Operating/Other Supplies	15,000.00	15,000.00	15,000.00	14,528.80	9,130.17	14,560.95
	<i>Commodities Totals</i>	\$331,500.00	\$321,500.00	\$321,500.00	\$284,545.72	\$291,444.85	\$313,061.37
Fixed Assets							
408	Furniture, Fixtures & Equipment	630,800.00	.00	.00	.00	.00	.00
410	Vehicles	535,000.00	.00	.00	.00	.00	.00
	<i>Fixed Assets Totals</i>	\$1,165,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center <b>14 - Motor Pool Totals</b>	\$1,921,000.00	\$737,100.00	\$737,100.00	\$656,690.26	\$705,943.96	\$700,179.43
Cost Center <b>15 - Street &amp; Sanitation</b>							
Salaries							
101	Salaries Full Time	868,800.00	823,600.00	823,600.00	818,622.44	813,214.39	973,482.09
106	Salaries - Overtime	155,000.00	155,000.00	155,000.00	138,993.99	148,375.35	142,944.47
111	Group Insurance	201,800.00	214,800.00	214,800.00	212,054.54	202,347.92	224,777.15
121	IMRF	107,900.00	113,800.00	113,800.00	113,467.45	103,481.36	125,370.15
122	Social Security	63,900.00	61,100.00	61,100.00	59,728.48	60,574.99	68,946.85
123	Medicare	15,000.00	14,300.00	14,300.00	13,968.76	14,166.73	16,124.69
127	Longevity	4,100.00	4,000.00	4,000.00	4,200.00	6,300.00	6,800.00
128	Stipends	1,200.00	2,400.00	2,400.00	2,400.00	1,200.00	600.00
	<i>Salaries Totals</i>	\$1,417,700.00	\$1,389,000.00	\$1,389,000.00	\$1,363,435.66	\$1,349,660.74	\$1,559,045.40
Contractual							
202	Training and Conferences	3,000.00	1,000.00	1,000.00	139.10	477.42	437.69
215	Uniforms	10,000.00	10,000.00	10,000.00	9,790.54	11,594.88	13,601.55
219	Utility - Electric	4,000.00	4,000.00	4,000.00	2,210.93	3,179.50	3,199.62
266	Maintenance Equipment	80,000.00	70,000.00	70,000.00	53,821.21	67,281.78	81,955.92
285	Disposal Expense	3,700,000.00	3,500,000.00	3,500,000.00	3,491,131.00	3,364,819.41	3,066,227.19
292	Engineering Services	225,000.00	225,000.00	225,000.00	252,654.22	276,529.15	449,475.56
299	Other Contractual Services	650,000.00	625,000.00	650,000.00	563,336.87	799,662.21	531,130.40
	<i>Contractual Totals</i>	\$4,672,000.00	\$4,435,000.00	\$4,460,000.00	\$4,373,083.87	\$4,523,544.35	\$4,146,027.93
Commodities							
317	Office Supplies	1,500.00	1,500.00	1,500.00	1,023.30	444.62	686.16
322	Hand Tools	10,000.00	10,000.00	10,000.00	8,509.74	6,488.54	7,591.13
324	Restoration	30,000.00	30,000.00	30,000.00	18,362.00	22,479.00	11,446.25
341	Salt/Calcium Chloride	30,000.00	50,000.00	50,000.00	22,520.00	.00	18,900.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>08 - Public Works</b>							
Cost Center <b>15 - Street &amp; Sanitation</b>							
<i>Commodities</i>							
342	Asphalt Mix	85,000.00	70,000.00	70,000.00	65,951.73	47,565.27	43,054.02
395	Street Sign Materials	120,000.00	120,000.00	120,000.00	83,864.66	51,416.86	44,327.52
399	Operating/Other Supplies	75,000.00	83,000.00	83,000.00	63,900.97	49,537.23	77,858.58
<i>Commodities Totals</i>		\$351,500.00	\$364,500.00	\$364,500.00	\$264,132.40	\$177,931.52	\$203,863.66
<i>Fixed Assets</i>							
402	Non-Capital Outlay	2,705,000.00	1,780,000.00	1,927,000.00	1,697,403.33	3,198,285.18	1,731,367.75
408	Furniture, Fixtures & Equipment	.00	38,000.00	127,000.00	115,583.70	25,508.00	103,710.00
409	Infrastructure	425,000.00	396,800.00	740,000.00	348,910.78	730,183.58	467,166.93
410	Vehicles	.00	.00	144,000.00	.00	27,723.00	162,080.89
<i>Fixed Assets Totals</i>		\$3,130,000.00	\$2,214,800.00	\$2,938,000.00	\$2,161,897.81	\$3,981,699.76	\$2,464,325.57
<i>Other</i>							
690	Principal Payments	.00	.00	.00	.00	.00	35,596.75
691	Interest Payments	.00	.00	.00	.00	.00	487.67
<i>Other Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,084.42
Cost Center <b>15 - Street &amp; Sanitation Totals</b>		\$9,571,200.00	\$8,403,300.00	\$9,151,500.00	\$8,162,549.74	\$10,032,836.37	\$8,409,346.98
Cost Center <b>20 - Landscape &amp; Grounds</b>							
<i>Salaries</i>							
101	Salaries Full Time	666,000.00	639,900.00	639,900.00	474,792.59	586,039.84	304,693.78
106	Salaries - Overtime	100,000.00	100,000.00	100,000.00	73,071.83	63,636.55	57,938.11
108	Salaries - Temporary	25,000.00	19,000.00	25,000.00	16,529.65	27,277.50	24,908.90
111	Group Insurance	151,600.00	190,800.00	190,800.00	123,013.94	127,777.20	60,629.73
121	IMRF	80,900.00	85,900.00	85,900.00	63,983.68	70,512.58	41,301.29
122	Social Security	49,400.00	47,700.00	47,700.00	34,605.82	42,405.60	24,092.50
123	Medicare	11,600.00	11,200.00	11,200.00	8,098.02	9,917.44	5,634.54
127	Longevity	2,100.00	2,100.00	2,100.00	3,800.00	3,000.00	4,000.00
128	Stipends	1,200.00	1,200.00	.00	1,800.00	.00	.00
133	Health Insurance Incentive	2,000.00	1,000.00	1,000.00	1,000.08	1,966.87	1,166.80
<i>Salaries Totals</i>		\$1,089,800.00	\$1,098,800.00	\$1,103,600.00	\$800,695.61	\$932,533.58	\$524,365.65
<i>Contractual</i>							
202	Training and Conferences	2,500.00	500.00	500.00	.00	115.04	.00
215	Uniforms	9,000.00	9,000.00	9,000.00	8,335.50	9,703.31	8,473.90
266	Maintenance Equipment	25,000.00	25,000.00	25,000.00	22,800.61	23,370.29	18,318.16



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>01 - General Corporate Fund</b>						
Department	<b>08 - Public Works</b>						
Cost Center	<b>20 - Landscape &amp; Grounds</b>						
	<i>Contractual</i>						
282	Rental/Lease	500.00	500.00	500.00	.00	.00	105.00
299	Other Contractual Services	910,000.00	900,000.00	900,000.00	755,688.15	897,135.03	660,397.30
	<i>Contractual Totals</i>	<b>\$947,000.00</b>	<b>\$935,000.00</b>	<b>\$935,000.00</b>	<b>\$786,824.26</b>	<b>\$930,323.67</b>	<b>\$687,294.36</b>
	<i>Commodities</i>						
317	Office Supplies	1,500.00	1,500.00	1,500.00	1,483.86	438.56	36.01
322	Hand Tools	2,000.00	2,000.00	2,000.00	1,395.92	1,500.00	703.80
399	Operating/Other Supplies	30,000.00	30,000.00	30,000.00	28,324.52	22,308.58	40,262.78
	<i>Commodities Totals</i>	<b>\$33,500.00</b>	<b>\$33,500.00</b>	<b>\$33,500.00</b>	<b>\$31,204.30</b>	<b>\$24,247.14</b>	<b>\$41,002.59</b>
	<i>Fixed Assets</i>						
402	Non-Capital Outlay	65,000.00	25,000.00	25,000.00	.00	.00	.00
406	Buildings & Systems	.00	.00	.00	.00	.00	49,760.00
407	Improvements	150,000.00	.00	.00	.00	.00	.00
408	Furniture, Fixtures & Equipment	.00	4,800.00	60,000.00	37,895.00	83,274.47	61,784.00
409	Infrastructure	445,000.00	99,900.00	200,000.00	.00	.00	.00
410	Vehicles	.00	36,204.00	37,000.00	.00	98,706.46	.00
	<i>Fixed Assets Totals</i>	<b>\$660,000.00</b>	<b>\$165,904.00</b>	<b>\$322,000.00</b>	<b>\$37,895.00</b>	<b>\$181,980.93</b>	<b>\$111,544.00</b>
	Cost Center <b>20 - Landscape &amp; Grounds Totals</b>	<b>\$2,730,300.00</b>	<b>\$2,233,204.00</b>	<b>\$2,394,100.00</b>	<b>\$1,656,619.17</b>	<b>\$2,069,085.32</b>	<b>\$1,364,206.60</b>
	Department <b>08 - Public Works Totals</b>	<b>\$16,120,600.00</b>	<b>\$13,503,404.00</b>	<b>\$14,257,600.00</b>	<b>\$12,114,801.03</b>	<b>\$14,462,106.79</b>	<b>\$12,002,507.79</b>
Department	<b>10 - Fire</b>						
Cost Center	<b>01 - Administration</b>						
	<i>Salaries</i>						
101	Salaries Full Time	3,896,500.00	3,333,400.00	3,333,400.00	3,098,278.37	2,496,957.45	2,289,105.55
104	Worker's Compensation	50,000.00	50,000.00	50,000.00	1,587.48	2,044.26	3,324.12
105	Salaries - Part Time	473,900.00	700,000.00	795,200.00	628,786.47	854,713.82	882,131.30
106	Salaries - Overtime	238,500.00	403,100.00	403,100.00	497,265.79	445,434.16	458,615.51
111	Group Insurance	694,700.00	526,500.00	526,500.00	446,102.94	389,133.51	377,560.70
121	IMRF	39,300.00	41,800.00	41,800.00	40,760.87	35,885.87	35,848.59
122	Social Security	53,400.00	75,700.00	75,700.00	66,382.78	87,578.09	79,623.60
123	Medicare	67,400.00	66,300.00	66,300.00	61,089.46	55,011.32	52,360.43
127	Longevity	12,400.00	10,400.00	9,700.00	9,100.00	8,800.00	7,700.00
128	Stipends	19,000.00	19,000.00	19,000.00	9,326.84	8,480.70	8,750.20
130	Fire Pension Expense	612,500.00	555,500.00	555,500.00	459,460.43	451,006.93	398,643.64



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 01	General Corporate Fund						
Department 10	Fire						
Cost Center 01	Administration						
	Salaries						
132	Cell Phone Reimbursement	300.00	300.00	300.00	240.00	455.00	780.00
133	Health Insurance Incentive	7,000.00	8,000.00	8,000.00	7,741.89	6,179.26	7,666.76
	Salaries Totals	\$6,164,900.00	\$5,790,000.00	\$5,884,500.00	\$5,326,123.32	\$4,841,680.37	\$4,602,110.40
	Contractual						
202	Training and Conferences	22,000.00	20,000.00	20,000.00	20,192.72	19,486.69	19,496.62
203	Physical Exams	20,000.00	20,000.00	20,000.00	17,056.00	23,869.00	19,809.00
215	Uniforms	45,000.00	45,000.00	45,000.00	38,216.67	44,678.07	43,739.44
220	Utility - Gas	1,000.00	.00	1,000.00	.00	.00	.00
265	Maint. of Mobile Equipment	180,000.00	140,000.00	140,000.00	179,915.17	180,831.62	295,605.99
266	Maintenance Equipment	46,000.00	33,000.00	33,000.00	32,713.75	42,043.60	31,587.66
270	Maint. of Office Equipment	500.00	500.00	500.00	.00	.00	473.94
271	Maint. Of Radio Equipment	8,000.00	8,000.00	8,000.00	7,805.09	7,504.00	7,816.83
277	Building Maintenance Serv.	30,000.00	35,000.00	35,000.00	31,766.25	29,947.02	8,361.17
295	Intergovernmental Agreements	700.00	700.00	700.00	581.00	668.67	664.18
299	Other Contractual Services	104,000.00	104,000.00	104,000.00	102,547.31	83,787.66	89,522.48
	Contractual Totals	\$457,200.00	\$406,200.00	\$407,200.00	\$430,793.96	\$432,816.33	\$517,077.31
	Commodities						
301	Dues	11,400.00	11,400.00	11,400.00	6,368.00	9,285.00	9,623.95
302	Chemicals	1,500.00	1,500.00	1,500.00	1,500.00	1,368.85	1,500.00
303	Publications	2,500.00	2,500.00	2,500.00	2,217.50	1,805.06	471.00
307	Hazard Material Supplies	10,000.00	10,000.00	10,000.00	9,991.49	9,345.04	9,851.48
308	Gasoline/Oil	500.00	500.00	500.00	.00	175.26	200.57
311	Program Supplies	12,500.00	12,000.00	12,000.00	7,177.84	13,083.37	11,206.45
316	Medical Supplies	50,000.00	60,000.00	60,000.00	122,288.18	55,880.44	31,303.42
317	Office Supplies	10,000.00	10,000.00	10,000.00	9,999.53	9,762.46	8,256.13
370	Community Programs	16,000.00	16,000.00	16,000.00	12,199.73	15,027.13	13,017.77
399	Operating/Other Supplies	115,000.00	105,000.00	105,000.00	114,478.63	143,076.13	99,157.25
	Commodities Totals	\$229,400.00	\$228,900.00	\$228,900.00	\$286,220.90	\$258,808.74	\$184,588.02
	Fixed Assets						
401	Capital Outlay	10,000.00	.00	10,000.00	.00	.00	.00
402	Non-Capital Outlay	.00	.00	.00	50,250.37	7,213.00	20,597.75





# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>10 - Fire</b>							
Cost Center <b>01 - Administration</b>							
<i>Fixed Assets</i>							
406	Buildings & Systems	.00	.00	.00	55,200.00	.00	.00
408	Furniture, Fixtures & Equipment	250,000.00	138,000.00	138,000.00	.00	70,095.00	17,100.00
410	Vehicles	1,500,000.00	.00	99,000.00	244,506.00	793,811.43	355,727.63
	<i>Fixed Assets Totals</i>	\$1,760,000.00	\$138,000.00	\$247,000.00	\$349,956.37	\$871,119.43	\$393,425.38
<i>Other</i>							
690	Principal Payments	358,600.00	275,000.00	266,000.00	258,077.09	173,287.13	95,482.99
691	Interest Payments	43,210.00	50,000.00	20,000.00	44,711.01	37,452.03	18,032.23
	<i>Other Totals</i>	\$401,810.00	\$325,000.00	\$286,000.00	\$302,788.10	\$210,739.16	\$113,515.22
	<b>Cost Center 01 - Administration Totals</b>	\$9,013,310.00	\$6,888,100.00	\$7,053,600.00	\$6,695,882.65	\$6,615,164.03	\$5,810,716.33
Cost Center <b>03 - Fire Academy</b>							
<i>Salaries</i>							
101	Salaries Full Time	65,400.00	62,900.00	62,900.00	58,980.53	53,358.03	46,231.15
105	Salaries - Part Time	648,000.00	725,000.00	600,000.00	628,188.76	669,047.36	637,139.76
106	Salaries - Overtime	.00	.00	.00	.00	.00	234.54
111	Group Insurance	2,400.00	2,300.00	2,300.00	2,145.50	1,899.18	1,883.70
121	IMRF	7,200.00	7,600.00	7,600.00	7,161.91	5,937.56	5,542.54
122	Social Security	44,400.00	47,200.00	41,300.00	40,635.82	43,680.26	41,036.28
123	Medicare	10,500.00	10,900.00	9,700.00	9,994.37	10,507.75	9,946.69
127	Longevity	500.00	300.00	300.00	300.00	300.00	300.00
133	Health Insurance Incentive	2,000.00	2,000.00	2,000.00	2,000.16	2,000.16	2,500.16
	<i>Salaries Totals</i>	\$780,400.00	\$858,200.00	\$726,100.00	\$749,407.05	\$786,730.30	\$744,814.82
<i>Contractual</i>							
215	Uniforms	10,500.00	10,000.00	5,000.00	8,048.22	2,588.67	5,411.19
265	Maint. of Mobile Equipment	2,500.00	2,500.00	2,500.00	.00	2,206.93	18.38
266	Maintenance Equipment	35,000.00	10,000.00	25,000.00	8,200.01	20,677.04	176.97
299	Other Contractual Services	20,000.00	10,000.00	10,000.00	20,643.47	24,809.15	34,731.25
	<i>Contractual Totals</i>	\$68,000.00	\$32,500.00	\$42,500.00	\$36,891.70	\$50,281.79	\$40,337.79
<i>Commodities</i>							
303	Publications	400.00	.00	400.00	.00	.00	.00
317	Office Supplies	10,000.00	.00	10,000.00	.00	.00	166.98
399	Operating/Other Supplies	300,000.00	225,000.00	225,000.00	164,101.06	237,716.02	269,958.37



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>01 - General Corporate Fund</b>						
	Department <b>10 - Fire</b>						
	Cost Center <b>03 - Fire Academy</b>						
	Commodities						
	<i>Commodities Totals</i>	\$310,400.00	\$225,000.00	\$235,400.00	\$164,101.06	\$237,716.02	\$270,125.35
	<i>Fixed Assets</i>						
408	Furniture, Fixtures & Equipment	698,000.00	.00	.00	1,040.00	.00	.00
	<i>Fixed Assets Totals</i>	\$698,000.00	\$0.00	\$0.00	\$1,040.00	\$0.00	\$0.00
	<i>Other</i>						
690	Principal Payments	.00	.00	.00	.00	24,064.30	22,619.00
691	Interest Payments	.00	.00	.00	.00	1,537.76	2,983.06
	<i>Other Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$25,602.06	\$25,602.06
	Cost Center <b>03 - Fire Academy Totals</b>	\$1,856,800.00	\$1,115,700.00	\$1,004,000.00	\$951,439.81	\$1,100,330.17	\$1,080,880.02
	Department <b>10 - Fire Totals</b>	\$10,870,110.00	\$8,003,800.00	\$8,057,600.00	\$7,647,322.46	\$7,715,494.20	\$6,891,596.35
	Department <b>11 - Police</b>						
	Cost Center <b>01 - Administration</b>						
	Salaries						
101	Salaries Full Time	173,300.00	329,000.00	167,800.00	267,631.44	248,589.83	171,894.93
105	Salaries - Part Time	.00	.00	.00	.00	.00	1,897.02
106	Salaries - Overtime	100.00	100.00	100.00	38.47	180.00	115.99
107	Sworn Personnel	1,195,500.00	990,300.00	1,151,700.00	1,019,152.28	943,673.35	928,985.99
111	Group Insurance	204,900.00	215,500.00	215,500.00	176,033.38	167,482.31	165,580.16
114	Clothing Allowance	800.00	800.00	700.00	800.00	625.00	625.00
119	Court Time	4,800.00	4,800.00	4,800.00	4,200.00	4,200.00	4,200.00
121	IMRF	18,700.00	19,900.00	19,900.00	21,448.39	19,661.18	19,880.75
122	Social Security	11,100.00	10,700.00	10,700.00	11,173.21	11,124.94	10,533.94
123	Medicare	20,200.00	19,500.00	19,500.00	17,366.00	15,070.38	13,564.30
127	Longevity	10,600.00	11,200.00	11,200.00	10,200.00	10,300.00	10,200.00
128	Stipends	.00	.00	.00	500.00	.00	.00
129	Police Pension Expense	2,482,000.00	2,482,000.00	2,482,000.00	2,191,924.10	2,099,627.66	2,104,242.69
132	Cell Phone Reimbursement	300.00	200.00	.00	100.00	.00	.00
133	Health Insurance Incentive	3,300.00	3,300.00	3,300.00	3,198.21	2,766.86	3,333.48
135	Taxable Fringe Benefit	200.00	100.00	200.00	14.67	130.67	79.87
	<i>Salaries Totals</i>	\$4,125,800.00	\$4,087,400.00	\$4,087,400.00	\$3,723,780.15	\$3,523,432.18	\$3,435,134.12



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>01 - General Corporate Fund</b>						
	Department <b>11 - Police</b>						
	Cost Center <b>01 - Administration</b>						
	<i>Contractual</i>						
202	Training and Conferences	8,000.00	8,000.00	8,000.00	4,580.87	3,153.46	5,415.08
203	Physical Exams	2,000.00	2,000.00	2,000.00	1,005.00	1,328.00	823.00
215	Uniforms	5,000.00	2,500.00	2,500.00	4,452.75	2,177.96	898.32
	<i>Contractual Totals</i>	\$15,000.00	\$12,500.00	\$12,500.00	\$10,038.62	\$6,659.42	\$7,136.40
	<i>Commodities</i>						
301	Dues	2,500.00	2,500.00	2,500.00	2,170.00	2,275.00	2,493.00
303	Publications	1,000.00	1,000.00	1,000.00	250.00	305.60	.00
	<i>Commodities Totals</i>	\$3,500.00	\$3,500.00	\$3,500.00	\$2,420.00	\$2,580.60	\$2,493.00
	<i>Other</i>						
699	Bad Debt Expense	.00	.00	.00	1,285.45	.00	.00
	<i>Other Totals</i>	\$0.00	\$0.00	\$0.00	\$1,285.45	\$0.00	\$0.00
	Cost Center <b>01 - Administration Totals</b>	\$4,144,300.00	\$4,103,400.00	\$4,103,400.00	\$3,737,524.22	\$3,532,672.20	\$3,444,763.52
	Cost Center <b>02 - Operations</b>						
	<i>Salaries</i>						
101	Salaries Full Time	99,600.00	104,300.00	96,700.00	100,626.82	90,268.10	82,276.97
104	Worker's Compensation	100,000.00	50,000.00	100,000.00	59,266.85	62,561.21	87,859.12
105	Salaries - Part Time	137,900.00	129,400.00	129,400.00	60,894.01	38,006.28	27,682.99
106	Salaries - Overtime	790,000.00	600,000.00	790,000.00	583,395.77	519,860.56	590,651.06
107	Sworn Personnel	6,340,800.00	6,119,000.00	6,119,000.00	5,658,887.32	5,708,851.61	5,442,765.07
111	Group Insurance	1,201,200.00	1,264,700.00	1,264,700.00	1,083,216.70	1,098,791.06	1,014,848.10
114	Clothing Allowance	6,400.00	6,400.00	5,000.00	6,400.00	5,000.00	5,000.00
117	Special Detail	70,000.00	50,000.00	70,000.00	45,120.00	120,473.08	108,086.48
119	Court Time	36,600.00	34,200.00	36,600.00	32,400.00	35,400.00	33,000.00
121	IMRF	28,600.00	29,900.00	29,900.00	18,150.54	13,739.28	13,492.54
122	Social Security	17,000.00	16,100.00	16,100.00	9,477.00	7,805.51	8,307.15
123	Medicare	109,800.00	106,400.00	106,400.00	94,534.46	95,449.47	90,803.45
127	Longevity	32,000.00	29,400.00	29,400.00	30,200.00	32,100.00	28,000.00
128	Stipends	56,100.00	55,000.00	52,000.00	55,300.00	55,300.00	53,800.00
132	Cell Phone Reimbursement	300.00	300.00	300.00	240.00	240.00	240.00
133	Health Insurance Incentive	4,000.00	3,700.00	3,700.00	3,419.31	3,183.94	9,517.26
135	Taxable Fringe Benefit	1,500.00	900.00	800.00	535.54	758.56	481.14
	<i>Salaries Totals</i>	\$9,031,800.00	\$8,599,700.00	\$8,850,000.00	\$7,842,064.32	\$7,887,788.66	\$7,596,811.33



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>11 - Police</b>							
Cost Center <b>02 - Operations</b>							
<i>Contractual</i>							
202	Training and Conferences	75,000.00	75,000.00	100,000.00	92,524.50	48,395.39	37,844.00
203	Physical Exams	5,000.00	5,000.00	10,000.00	4,434.00	4,625.00	6,065.18
210	Communications	980,000.00	980,000.00	980,000.00	1,003,620.95	977,086.38	920,988.41
215	Uniforms	42,000.00	42,000.00	42,000.00	64,367.29	18,485.08	40,902.86
265	Maint. of Mobile Equipment	4,000.00	4,000.00	4,000.00	1,923.20	537.47	1,618.00
266	Maintenance Equipment	20,000.00	20,000.00	20,000.00	19,306.53	24,134.03	12,088.58
271	Maint. Of Radio Equipment	6,000.00	6,000.00	6,000.00	4,224.35	5,259.00	3,834.00
277	Building Maintenance Serv.	15,000.00	15,000.00	15,000.00	8,593.80	14,758.75	8,872.96
296	Prisoner Care	1,500.00	800.00	1,500.00	244.32	.00	50.00
299	Other Contractual Services	200,000.00	175,000.00	250,000.00	161,262.21	135,478.65	79,811.05
<i>Contractual Totals</i>		\$1,348,500.00	\$1,322,800.00	\$1,428,500.00	\$1,360,501.15	\$1,228,759.75	\$1,112,075.04
<i>Commodities</i>							
301	Dues	2,500.00	2,000.00	2,500.00	1,578.87	1,973.87	2,423.22
303	Publications	5,000.00	5,000.00	5,000.00	2,775.02	4,918.10	3,840.75
313	Computer Supplies	.00	.00	2,000.00	457.58	.00	90.99
317	Office Supplies	40,000.00	40,000.00	40,000.00	39,558.77	30,511.00	33,528.53
332	K-9 Program	4,000.00	4,000.00	4,000.00	2,536.68	6,671.85	2,915.16
333	Ammunition/Range Supplies	20,000.00	16,000.00	16,000.00	12,823.34	14,361.04	15,402.28
336	Photo Material and Supplies	500.00	500.00	500.00	26.98	60.38	500.00
370	Community Programs	40,000.00	30,000.00	45,000.00	28,112.80	28,801.65	32,773.41
399	Operating/Other Supplies	80,000.00	70,000.00	85,000.00	43,255.72	71,439.36	48,304.12
<i>Commodities Totals</i>		\$192,000.00	\$167,500.00	\$200,000.00	\$131,125.76	\$158,737.25	\$139,778.46
<i>Fixed Assets</i>							
402	Non-Capital Outlay	20,000.00	38,000.00	38,000.00	56,586.00	123,762.69	59,814.76
408	Furniture, Fixtures & Equipment	.00	.00	.00	.00	102,090.00	18,000.00
410	Vehicles	115,000.00	115,000.00	115,000.00	819,652.34	700,138.41	359,236.69
<i>Fixed Assets Totals</i>		\$135,000.00	\$153,000.00	\$153,000.00	\$876,238.34	\$925,991.10	\$437,051.45
<i>Other</i>							
670	D.A.R.E. Expense	8,000.00	8,000.00	8,000.00	8,434.94	7,999.96	7,994.32
675	Investigative Expense	3,000.00	3,000.00	3,000.00	1,246.48	2,125.48	1,165.64
690	Principal Payments	490,100.00	303,500.00	375,000.00	189,249.86	78,805.94	6,749.24



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>01 - General Corporate Fund</b>						
	Department <b>11 - Police</b>						
	Cost Center <b>02 - Operations</b>						
	Other						
691	Interest Payments	81,900.00	104,500.00	.00	65,240.87	29,872.71	2,555.54
	<i>Other Totals</i>	\$583,000.00	\$419,000.00	\$386,000.00	\$264,172.15	\$118,804.09	\$18,464.74
	Cost Center <b>02 - Operations Totals</b>	\$11,290,300.00	\$10,662,000.00	\$11,017,500.00	\$10,474,101.72	\$10,320,080.85	\$9,304,181.02
	Cost Center <b>05 - Support Services</b>						
	Salaries						
101	Salaries Full Time	578,900.00	555,600.00	555,600.00	642,073.81	536,101.57	518,633.49
105	Salaries - Part Time	202,400.00	196,500.00	196,500.00	233,859.56	266,076.63	269,437.54
106	Salaries - Overtime	15,000.00	15,000.00	15,000.00	12,881.03	10,229.59	9,190.28
111	Group Insurance	131,900.00	134,100.00	134,100.00	141,711.57	138,474.67	127,578.44
121	IMRF	74,500.00	78,800.00	78,800.00	94,108.75	72,326.77	71,959.26
122	Social Security	50,100.00	48,200.00	48,200.00	53,207.18	50,312.52	47,800.41
123	Medicare	11,800.00	11,300.00	11,300.00	12,893.77	11,766.64	11,179.15
127	Longevity	5,400.00	5,100.00	5,100.00	5,700.00	5,500.00	5,300.00
128	Stipends	2,400.00	2,400.00	.00	.00	.00	.00
133	Health Insurance Incentive	3,800.00	3,800.00	3,800.00	2,675.16	2,300.16	4,083.52
	<i>Salaries Totals</i>	\$1,076,200.00	\$1,050,800.00	\$1,048,400.00	\$1,199,110.83	\$1,093,088.55	\$1,065,162.09
	Contractual						
202	Training and Conferences	3,000.00	3,000.00	3,000.00	1,106.05	1,327.64	1,942.64
215	Uniforms	7,000.00	7,000.00	7,000.00	3,656.19	1,629.78	3,602.37
219	Utility - Electric	.00	.00	.00	.00	.00	296.41
220	Utility - Gas	.00	.00	.00	.00	.00	63.24
291	Animal Control Expense	6,000.00	4,000.00	6,000.00	3,272.57	3,882.13	3,420.82
	<i>Contractual Totals</i>	\$16,000.00	\$14,000.00	\$16,000.00	\$8,034.81	\$6,839.55	\$9,325.48
	Commodities						
301	Dues	500.00	500.00	500.00	275.00	146.00	194.00
370	Community Programs	10,000.00	2,000.00	10,000.00	282.92	9,236.65	11,110.99
	<i>Commodities Totals</i>	\$10,500.00	\$2,500.00	\$10,500.00	\$557.92	\$9,382.65	\$11,304.99
	Fixed Assets						
406	Buildings & Systems	.00	.00	.00	.00	.00	114,842.30
	<i>Fixed Assets Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,842.30
	Cost Center <b>05 - Support Services Totals</b>	\$1,102,700.00	\$1,067,300.00	\$1,074,900.00	\$1,207,703.56	\$1,109,310.75	\$1,200,634.86
	Department <b>11 - Police Totals</b>	\$16,537,300.00	\$15,832,700.00	\$16,195,800.00	\$15,419,329.50	\$14,962,063.80	\$13,949,579.40



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>12 - REMA</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
105	Salaries - Part Time	25,000.00	20,000.00	25,000.00	9,520.65	21,949.15	12,605.73
106	Salaries - Overtime	.00	.00	.00	.00	354.38	195.00
122	Social Security	1,600.00	1,200.00	1,600.00	605.27	1,382.85	793.61
123	Medicare	400.00	300.00	400.00	141.56	323.40	185.65
<i>Salaries Totals</i>		\$27,000.00	\$21,500.00	\$27,000.00	\$10,267.48	\$24,009.78	\$13,779.99
<i>Contractual</i>							
215	Uniforms	7,000.00	7,000.00	7,000.00	6,038.08	6,755.41	6,734.34
299	Other Contractual Services	18,000.00	12,000.00	16,500.00	10,878.47	10,276.01	8,592.77
<i>Contractual Totals</i>		\$25,000.00	\$19,000.00	\$23,500.00	\$16,916.55	\$17,031.42	\$15,327.11
<i>Commodities</i>							
313	Computer Supplies	3,000.00	3,000.00	3,000.00	2,946.11	2,972.33	2,984.95
314	Janitorial Supplies	2,000.00	1,000.00	2,000.00	1,375.51	1,893.62	1,925.45
315	Building Maint. Supplies	6,000.00	3,000.00	6,000.00	5,531.60	5,005.51	5,937.48
317	Office Supplies	2,000.00	2,000.00	2,000.00	1,606.42	1,960.58	1,996.47
<i>Commodities Totals</i>		\$13,000.00	\$9,000.00	\$13,000.00	\$11,459.64	\$11,832.04	\$12,844.35
<i>Fixed Assets</i>							
401	Capital Outlay	40,000.00	.00	.00	.00	.00	.00
402	Non-Capital Outlay	.00	.00	.00	.00	373,888.55	34,144.18
406	Buildings & Systems	100,000.00	.00	100,000.00	118,820.73	278,027.98	.00
408	Furniture, Fixtures & Equipment	.00	65,000.00	65,000.00	74,264.70	47,411.99	15,152.31
<i>Fixed Assets Totals</i>		\$140,000.00	\$65,000.00	\$165,000.00	\$193,085.43	\$699,328.52	\$49,296.49
<b>Cost Center 01 - Administration Totals</b>		\$205,000.00	\$114,500.00	\$228,500.00	\$231,729.10	\$752,201.76	\$91,247.94
Cost Center <b>02 - Operations</b>							
<i>Contractual</i>							
202	Training and Conferences	9,000.00	4,000.00	9,000.00	1,519.60	2,250.53	4,887.81
220	Utility - Gas	3,500.00	3,500.00	3,500.00	3,272.68	3,555.12	2,421.57
265	Maint. of Mobile Equipment	25,000.00	25,000.00	25,000.00	21,661.50	31,243.87	23,393.22
266	Maintenance Equipment	3,000.00	3,000.00	3,000.00	2,975.45	2,859.19	2,982.25
277	Building Maintenance Serv.	8,000.00	6,000.00	6,000.00	4,866.09	6,190.31	5,195.35
<i>Contractual Totals</i>		\$48,500.00	\$41,500.00	\$46,500.00	\$34,295.32	\$46,099.02	\$38,880.20
<i>Commodities</i>							
301	Dues	500.00	500.00	500.00	106.24	271.24	100.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department <b>12 - REMA</b>							
Cost Center <b>02 - Operations</b>							
<i>Commodities</i>							
399	Operating/Other Supplies	8,000.00	8,000.00	8,000.00	7,923.01	7,259.57	6,560.55
	<i>Commodities Totals</i>	\$8,500.00	\$8,500.00	\$8,500.00	\$8,029.25	\$7,530.81	\$6,660.55
	Cost Center <b>02 - Operations Totals</b>	\$57,000.00	\$50,000.00	\$55,000.00	\$42,324.57	\$53,629.83	\$45,540.75
Cost Center <b>09 - Communications</b>							
<i>Contractual</i>							
271	Maint. Of Radio Equipment	8,000.00	8,000.00	8,000.00	6,878.13	7,880.32	7,953.70
272	Maint. of Siren Equipment	12,000.00	12,000.00	12,000.00	18,506.15	9,846.13	10,912.15
299	Other Contractual Services	10,000.00	9,000.00	9,000.00	8,974.00	8,617.19	3,540.70
	<i>Contractual Totals</i>	\$30,000.00	\$29,000.00	\$29,000.00	\$34,358.28	\$26,343.64	\$22,406.55
	Cost Center <b>09 - Communications Totals</b>	\$30,000.00	\$29,000.00	\$29,000.00	\$34,358.28	\$26,343.64	\$22,406.55
	Department <b>12 - REMA Totals</b>	\$292,000.00	\$193,500.00	\$312,500.00	\$308,411.95	\$832,175.23	\$159,195.24
Department <b>17 - Police &amp; Fire Commission</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
105	Salaries - Part Time	18,600.00	10,000.00	18,600.00	7,132.00	7,083.22	8,778.78
122	Social Security	1,200.00	600.00	1,200.00	442.18	439.34	544.11
123	Medicare	300.00	200.00	300.00	103.42	105.54	124.47
	<i>Salaries Totals</i>	\$20,100.00	\$10,800.00	\$20,100.00	\$7,677.60	\$7,628.10	\$9,447.36
<i>Contractual</i>							
201	Legal Notices	2,000.00	2,000.00	2,000.00	.00	894.00	466.00
202	Training and Conferences	5,500.00	5,500.00	5,500.00	.00	2,771.45	3,213.69
203	Physical Exams	15,000.00	15,000.00	15,000.00	12,031.00	5,181.00	8,471.06
211	Legal Services	2,000.00	1,000.00	2,000.00	.00	.00	.00
223	Applicant Testing	40,000.00	30,000.00	40,000.00	26,222.40	40,311.44	32,449.54
	<i>Contractual Totals</i>	\$64,500.00	\$53,500.00	\$64,500.00	\$38,253.40	\$49,157.89	\$44,600.29
<i>Commodities</i>							
301	Dues	1,000.00	500.00	1,000.00	375.00	375.00	375.00
317	Office Supplies	1,000.00	500.00	1,000.00	30.99	1,525.66	253.03
	<i>Commodities Totals</i>	\$2,000.00	\$1,000.00	\$2,000.00	\$405.99	\$1,900.66	\$628.03
	Cost Center <b>01 - Administration Totals</b>	\$86,600.00	\$65,300.00	\$86,600.00	\$46,336.99	\$58,686.65	\$54,675.68
	Department <b>17 - Police &amp; Fire Commission Totals</b>	\$86,600.00	\$65,300.00	\$86,600.00	\$46,336.99	\$58,686.65	\$54,675.68





# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 01 - General Corporate Fund</b>							
Department 99 - Transfers							
Cost Center 01 - Administration							
<i>Salaries</i>							
112	Unemployment Benefits	50,000.00	50,000.00	15,000.00	12,325.00	14,625.00	11,908.00
	<i>Salaries Totals</i>	\$50,000.00	\$50,000.00	\$15,000.00	\$12,325.00	\$14,625.00	\$11,908.00
<i>Contractual</i>							
299	Other Contractual Services	.00	450,000.00	.00	.00	.00	.00
	<i>Contractual Totals</i>	\$0.00	\$450,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Other</i>							
640	Reserve for Retroactive Salary/ERI Repayment	.00	.00	.00	2,733,942.35	.00	.00
650	Reserve for Self Insurance & Litigation Settlements	30,000.00	30,000.00	30,000.00	19,654.43	9,979.76	135,473.72
655	Reserve for Sales Tax Incentive	5,000,000.00	1,000,000.00	1,000,000.00	900,077.68	914,367.95	992,053.32
680	Contingency	100,000.00	100,000.00	100,000.00	.00	.00	.00
	<i>Other Totals</i>	\$5,130,000.00	\$1,130,000.00	\$1,130,000.00	\$3,653,674.46	\$924,347.71	\$1,127,527.04
<i>Transfers</i>							
720	MFT Fund	.00	.00	.00	.00	321,000.00	.00
722	Recreation Fund	2,000,000.00	1,646,200.00	1,646,200.00	1,596,200.00	1,596,200.00	1,455,100.00
751	Transfer - Facility Construction	1,212,000.00	.00	.00	.00	4,000,000.00	6,100,000.00
760	Water and Sewer Fund	3,000,000.00	.00	.00	.00	.00	.00
763	Transfer to Debt Service Fund	5,379,000.00	4,878,000.00	4,878,000.00	5,937,300.00	5,870,400.00	5,466,500.00
	<i>Transfers Totals</i>	\$11,591,000.00	\$6,524,200.00	\$6,524,200.00	\$7,533,500.00	\$11,787,600.00	\$13,021,600.00
	Cost Center 01 - Administration Totals	\$16,771,000.00	\$8,154,200.00	\$7,669,200.00	\$11,199,499.46	\$12,726,572.71	\$14,161,035.04
	Department 99 - Transfers Totals	\$16,771,000.00	\$8,154,200.00	\$7,669,200.00	\$11,199,499.46	\$12,726,572.71	\$14,161,035.04
	<b>Fund 01 - General Corporate Fund Totals</b>	<b>\$72,249,300.00</b>	<b>\$55,661,704.00</b>	<b>\$57,006,200.00</b>	<b>\$56,627,465.90</b>	<b>\$59,930,057.84</b>	<b>\$56,747,861.43</b>
<b>Fund 20 - Motor Fuel Tax</b>							
Department 08 - Public Works							
Cost Center 02 - Operations							
<i>Contractual</i>							
219	Utility - Electric	435,000.00	435,000.00	435,000.00	435,000.00	494,979.12	475,543.82
263	Lighting Maintenance	200,000.00	250,000.00	250,000.00	177,306.63	155,510.23	99,159.87
275	Traffic Signal Maintenance	30,000.00	30,000.00	30,000.00	19,797.74	26,285.09	28,149.12
299	Other Contractual Services	200,000.00	200,000.00	200,000.00	.00	.00	.00
	<i>Contractual Totals</i>	\$865,000.00	\$915,000.00	\$915,000.00	\$632,104.37	\$676,774.44	\$602,852.81
<i>Commodities</i>							
341	Salt/Calcium Chloride	450,000.00	450,000.00	450,000.00	272,488.94	278,543.08	293,525.51



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 20 - Motor Fuel Tax</b>							
Department 08 - Public Works							
Cost Center 02 - Operations							
Commodities							
	Commodities Totals	\$450,000.00	\$450,000.00	\$450,000.00	\$272,488.94	\$278,543.08	\$293,525.51
Fixed Assets							
402	Non-Capital Outlay	100,000.00	.00	.00	.00	.00	.00
409	Infrastructure	2,735,000.00	.00	811,000.00	.00	.00	161,818.76
	Fixed Assets Totals	\$2,835,000.00	\$0.00	\$811,000.00	\$0.00	\$0.00	\$161,818.76
Other							
686	Reserve for Future Projects	.00	.00	455,700.00	.00	.00	.00
	Other Totals	\$0.00	\$0.00	\$455,700.00	\$0.00	\$0.00	\$0.00
	Cost Center 02 - Operations Totals	\$4,150,000.00	\$1,365,000.00	\$2,631,700.00	\$904,593.31	\$955,317.52	\$1,058,197.08
	Department 08 - Public Works Totals	\$4,150,000.00	\$1,365,000.00	\$2,631,700.00	\$904,593.31	\$955,317.52	\$1,058,197.08
	Fund 20 - Motor Fuel Tax Totals	\$4,150,000.00	\$1,365,000.00	\$2,631,700.00	\$904,593.31	\$955,317.52	\$1,058,197.08
<b>Fund 21 - Local Gas Tax Fund</b>							
Department 08 - Public Works							
Cost Center 02 - Operations							
Fixed Assets							
402	Non-Capital Outlay	20,000.00	.00	.00	.00	.00	.00
409	Infrastructure	1,430,000.00	560,000.00	610,000.00	716,221.96	911,406.93	793,045.18
	Fixed Assets Totals	\$1,450,000.00	\$560,000.00	\$610,000.00	\$716,221.96	\$911,406.93	\$793,045.18
Other							
655	Reserve for Sales Tax Incentive	275,000.00	275,000.00	275,000.00	172,321.19	97,917.64	.00
686	Reserve for Future Projects	.00	.00	130,000.00	.00	.00	.00
	Other Totals	\$275,000.00	\$275,000.00	\$405,000.00	\$172,321.19	\$97,917.64	\$0.00
	Cost Center 02 - Operations Totals	\$1,725,000.00	\$835,000.00	\$1,015,000.00	\$888,543.15	\$1,009,324.57	\$793,045.18
	Department 08 - Public Works Totals	\$1,725,000.00	\$835,000.00	\$1,015,000.00	\$888,543.15	\$1,009,324.57	\$793,045.18
	Fund 21 - Local Gas Tax Fund Totals	\$1,725,000.00	\$835,000.00	\$1,015,000.00	\$888,543.15	\$1,009,324.57	\$793,045.18
<b>Fund 22 - Recreation Fund</b>							
Department 13 - Recreation							
Cost Center 02 - Operations							
Salaries							
101	Salaries Full Time	353,700.00	337,800.00	337,800.00	319,335.15	318,979.95	306,904.77
105	Salaries - Part Time	126,100.00	85,000.00	93,400.00	67,844.93	87,519.86	87,001.64
106	Salaries - Overtime	10,000.00	8,000.00	10,000.00	8,302.65	11,635.78	9,901.73



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 22 - Recreation Fund							
Department 13 - Recreation							
Cost Center 02 - Operations							
Salaries							
111	Group Insurance	43,500.00	45,900.00	45,900.00	41,425.94	46,300.58	46,174.39
121	IMRF	51,700.00	51,400.00	51,400.00	45,473.85	43,565.62	44,349.74
122	Social Security	30,600.00	27,600.00	27,600.00	24,414.35	25,971.70	25,075.34
123	Medicare	7,200.00	6,500.00	6,500.00	5,709.79	6,074.04	6,078.65
127	Longevity	1,800.00	1,600.00	1,600.00	1,600.00	1,900.00	1,600.00
128	Stipends	1,200.00	1,800.00	1,800.00	2,300.00	2,600.00	2,600.00
132	Cell Phone Reimbursement	500.00	500.00	500.00	460.00	460.00	480.00
	<i>Salaries Totals</i>	\$626,300.00	\$566,100.00	\$576,500.00	\$516,866.66	\$545,007.53	\$530,166.26
Contractual							
202	Training and Conferences	7,000.00	7,000.00	7,000.00	25.96	3,009.65	7,858.88
215	Uniforms	1,500.00	1,500.00	1,500.00	927.75	918.60	968.28
270	Maint. of Office Equipment	1,100.00	4,000.00	4,500.00	.00	3,600.00	3,600.00
282	Rental/Lease	14,800.00	14,500.00	15,600.00	9,076.28	7,633.82	11,978.14
299	Other Contractual Services	8,000.00	4,000.00	8,000.00	850.00	3,093.41	32,090.62
	<i>Contractual Totals</i>	\$32,400.00	\$31,000.00	\$36,600.00	\$10,879.99	\$18,255.48	\$56,495.92
Commodities							
301	Dues	2,500.00	2,500.00	2,500.00	1,501.56	1,087.56	1,394.89
303	Publications	500.00	500.00	500.00	204.01	127.00	.00
308	Gasoline/Oil	100.00	100.00	100.00	.00	.00	51.23
317	Office Supplies	20,000.00	20,000.00	20,000.00	18,463.61	19,950.21	20,255.64
399	Operating/Other Supplies	4,000.00	4,000.00	6,000.00	2,814.83	4,023.03	2,108.74
	<i>Commodities Totals</i>	\$27,100.00	\$27,100.00	\$29,100.00	\$22,984.01	\$25,187.80	\$23,810.50
Fixed Assets							
408	Furniture, Fixtures & Equipment	.00	.00	.00	.00	129,923.41	.00
410	Vehicles	.00	.00	.00	.00	19,829.00	.00
	<i>Fixed Assets Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$149,752.41	\$0.00
Other							
677	SRA Remittance	260,000.00	260,000.00	260,000.00	257,054.41	254,192.44	241,391.74
699	Bad Debt Expense	.00	.00	.00	640.00	.00	.00
	<i>Other Totals</i>	\$260,000.00	\$260,000.00	\$260,000.00	\$257,694.41	\$254,192.44	\$241,391.74
Transfers							
728	Transfer to Athletic and Event Center	.00	340,453.00	.00	.00	.00	.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 22 - Recreation Fund							
Department 13 - Recreation							
Cost Center 02 - Operations							
Transfers							
746	TAW Debt Service Fund	.00	.00	183,300.00	.00	.00	.00
763	Transfer to Debt Service Fund	14,600.00	14,600.00	14,600.00	14,300.00	14,168.00	15,600.00
	<i>Transfers Totals</i>	\$14,600.00	\$355,053.00	\$197,900.00	\$14,300.00	\$14,168.00	\$15,600.00
	Cost Center 02 - Operations Totals	\$960,400.00	\$1,239,253.00	\$1,100,100.00	\$822,725.07	\$1,006,563.66	\$867,464.42
Cost Center 12 - Recreation Programs							
Salaries							
101	Salaries Full Time	573,000.00	553,200.00	553,200.00	535,995.85	482,405.43	421,310.83
105	Salaries - Part Time	700,500.00	480,000.00	777,300.00	181,699.23	515,228.45	574,621.62
106	Salaries - Overtime	1,000.00	1,000.00	2,000.00	.00	603.05	1,270.61
111	Group Insurance	85,100.00	96,000.00	104,500.00	93,760.77	88,212.51	81,846.78
121	IMRF	68,500.00	76,400.00	76,400.00	67,150.41	63,031.82	63,250.56
122	Social Security	79,500.00	66,000.00	82,800.00	44,208.49	61,820.57	61,536.21
123	Medicare	18,800.00	16,000.00	19,400.00	10,338.68	14,458.00	14,217.24
127	Longevity	1,800.00	1,900.00	1,900.00	1,900.00	2,400.00	2,100.00
132	Cell Phone Reimbursement	1,200.00	800.00	800.00	660.00	580.00	720.00
133	Health Insurance Incentive	1,500.00	.00	.00	.00	104.17	2,125.12
135	Taxable Fringe Benefit	200.00	200.00	200.00	.00	130.00	.00
	<i>Salaries Totals</i>	\$1,531,100.00	\$1,291,500.00	\$1,618,500.00	\$935,713.43	\$1,228,974.00	\$1,222,998.97
Contractual							
202	Training and Conferences	15,000.00	6,000.00	15,000.00	977.84	7,030.05	10,526.95
205	Postage	20,000.00	15,000.00	20,000.00	12,237.34	9,021.42	13,020.40
210	Communications	5,000.00	5,000.00	5,000.00	3,196.60	1,673.67	787.07
215	Uniforms	4,000.00	4,000.00	5,000.00	2,486.86	2,873.90	1,856.91
230	Printing Services	72,500.00	45,000.00	67,500.00	38,286.42	38,576.76	51,316.04
250	Marketing Materials	25,000.00	25,000.00	31,000.00	6,277.61	12,038.55	19,767.34
299	Other Contractual Services	64,000.00	50,000.00	75,000.00	5,913.62	29,110.41	36,399.40
	<i>Contractual Totals</i>	\$205,500.00	\$150,000.00	\$218,500.00	\$69,376.29	\$100,324.76	\$133,674.11
Commodities							
301	Dues	5,600.00	4,000.00	5,600.00	2,764.00	2,318.00	3,416.89
358	Romeofest	150,000.00	.00	.00	50,000.00	128,807.76	124,370.24
359	Parade	8,000.00	68,400.00	50,000.00	(306.34)	7,513.29	6,745.63



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 22 - Recreation Fund							
Department 13 - Recreation							
Cost Center 12 - Recreation Programs							
Commodities							
360	Health/Fitness	15,000.00	8,000.00	18,000.00	3,058.11	7,364.55	13,291.98
361	Special Events/Trips	487,900.00	245,000.00	245,000.00	61,401.37	141,551.63	123,745.08
367	Pre-School Programs	13,000.00	6,000.00	15,000.00	5,640.89	5,029.39	9,479.27
368	Outdoor Education	500.00	.00	500.00	.00	.00	8.91
369	Aerobics	6,000.00	6,000.00	8,000.00	220.61	5,545.21	4,818.21
372	Golden Agers Club	4,500.00	2,000.00	4,500.00	2,492.14	1,691.38	2,688.68
382	Birthday Parties	8,000.00	4,000.00	10,000.00	3,052.26	4,404.48	6,863.25
383	Babysitting	1,200.00	400.00	1,200.00	997.04	225.10	1,255.95
384	Adult Athletics	6,000.00	6,000.00	12,000.00	1,665.76	2,008.70	5,966.90
385	Youth Athletics	38,000.00	25,000.00	38,000.00	14,343.22	26,324.16	32,597.98
386	Youth Programs	15,000.00	15,000.00	20,000.00	3,845.07	7,548.78	7,271.88
387	Adult Programs	3,000.00	1,000.00	3,000.00	165.42	368.33	63.23
388	Teen Programs	500.00	.00	1,500.00	.00	.00	1,089.37
389	Day Camp	43,000.00	15,000.00	40,000.00	4,504.64	37,837.89	35,352.73
390	Gymnastics	10,000.00	10,000.00	14,000.00	3,557.33	9,152.35	11,055.27
391	Trips	5,000.00	1,500.00	5,000.00	.00	1,256.84	3,969.12
399	Operating/Other Supplies	5,000.00	2,000.00	9,000.00	400.27	1,288.33	2,207.70
<i>Commodities Totals</i>		\$825,200.00	\$419,300.00	\$500,300.00	\$157,801.79	\$390,236.17	\$396,258.27
<i>Fixed Assets</i>							
407	Improvements	50,000.00	50,000.00	50,000.00	27,946.81	27,055.00	53,550.00
408	Furniture, Fixtures & Equipment	.00	.00	.00	.00	.00	66,923.00
410	Vehicles	.00	.00	.00	.00	.00	28,936.00
<i>Fixed Assets Totals</i>		\$50,000.00	\$50,000.00	\$50,000.00	\$27,946.81	\$27,055.00	\$149,409.00
<i>Other</i>							
690	Principal Payments	.00	6,900.00	9,000.00	6,832.29	6,514.65	9,974.10
691	Interest Payments	.00	300.00	.00	333.15	650.79	.00
<i>Other Totals</i>		\$0.00	\$7,200.00	\$9,000.00	\$7,165.44	\$7,165.44	\$9,974.10
Cost Center 12 - Recreation Programs Totals		\$2,611,800.00	\$1,918,000.00	\$2,396,300.00	\$1,198,003.76	\$1,753,755.37	\$1,912,314.45
Cost Center 16 - Park Maintenance							
<i>Salaries</i>							
101	Salaries Full Time	729,300.00	600,000.00	657,600.00	561,789.18	518,454.37	453,165.95
105	Salaries - Part Time	78,400.00	84,000.00	127,900.00	80,851.30	64,553.14	95,267.23



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 22 - Recreation Fund							
Department 13 - Recreation							
Cost Center 16 - Park Maintenance							
Salaries							
106	Salaries - Overtime	75,000.00	60,000.00	100,000.00	47,401.36	56,541.26	60,027.09
111	Group Insurance	185,100.00	132,000.00	172,300.00	113,100.32	102,499.41	88,683.72
121	IMRF	85,200.00	88,000.00	94,700.00	79,511.40	67,280.28	65,045.27
122	Social Security	55,300.00	45,000.00	55,400.00	42,695.34	39,693.34	37,259.47
123	Medicare	13,000.00	10,000.00	13,000.00	9,985.23	9,283.10	8,713.94
127	Longevity	3,200.00	3,000.00	3,500.00	3,800.00	3,500.00	3,200.00
128	Stipends	2,600.00	1,800.00	.00	3,000.00	.00	.00
132	Cell Phone Reimbursement	500.00	500.00	500.00	400.00	240.00	240.00
133	Health Insurance Incentive	2,000.00	3,000.00	3,000.00	1,125.09	1,000.08	1,250.08
<i>Salaries Totals</i>		\$1,229,600.00	\$1,027,300.00	\$1,227,900.00	\$943,659.22	\$863,044.98	\$812,852.75
Contractual							
202	Training and Conferences	6,200.00	5,500.00	5,500.00	1,494.03	4,563.63	4,335.13
210	Communications	6,000.00	5,000.00	6,000.00	4,147.21	3,470.52	4,048.81
215	Uniforms	21,000.00	15,000.00	18,000.00	12,913.72	11,871.23	7,530.85
219	Utility - Electric	4,000.00	3,000.00	4,000.00	2,491.34	2,585.80	2,984.91
220	Utility - Gas	2,000.00	.00	2,000.00	.00	.00	.00
263	Lighting Maintenance	8,000.00	6,000.00	8,000.00	4,034.87	3,803.11	2,343.60
265	Maint. of Mobile Equipment	25,000.00	25,000.00	30,000.00	17,768.94	18,481.09	7,507.82
266	Maintenance Equipment	.00	.00	.00	.00	(36.94)	.00
267	Park Improvements	320,000.00	250,000.00	320,000.00	170,637.72	227,566.65	201,962.79
280	Field Maintenance	130,000.00	120,000.00	150,000.00	83,566.16	114,949.41	102,516.81
299	Other Contractual Services	28,000.00	22,500.00	22,500.00	11,095.21	18,466.17	9,623.68
<i>Contractual Totals</i>		\$550,200.00	\$452,000.00	\$566,000.00	\$308,149.20	\$405,720.67	\$342,854.40
Commodities							
301	Dues	1,300.00	1,000.00	1,000.00	873.00	709.00	1,054.89
303	Publications	1,000.00	500.00	500.00	.00	71.18	.00
308	Gasoline/Oil	40,000.00	40,000.00	40,000.00	30,632.02	33,230.88	34,683.38
361	Special Events/Trips	.00	.00	.00	.00	(427.48)	.00
396	Maintenance Supplies	35,000.00	35,000.00	40,000.00	14,207.08	24,001.00	25,431.23
399	Operating/Other Supplies	10,000.00	6,000.00	12,000.00	3,881.20	3,956.41	7,188.88
<i>Commodities Totals</i>		\$87,300.00	\$82,500.00	\$93,500.00	\$49,593.30	\$61,540.99	\$68,358.38



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 22 - Recreation Fund							
Department 13 - Recreation							
Cost Center 16 - Park Maintenance							
Fixed Assets							
407	Improvements	1,050,000.00	1,406,000.00	1,755,000.00	861,392.40	531,171.50	489,457.07
408	Furniture, Fixtures & Equipment	10,000.00	30,100.00	45,000.00	.00	54,626.35	.00
410	Vehicles	.00	10,000.00	60,000.00	.00	61,792.83	22,963.00
	<i>Fixed Assets Totals</i>	<u>\$1,060,000.00</u>	<u>\$1,446,100.00</u>	<u>\$1,860,000.00</u>	<u>\$861,392.40</u>	<u>\$647,590.68</u>	<u>\$512,420.07</u>
	Cost Center 16 - Park Maintenance Totals	<u>\$2,927,100.00</u>	<u>\$3,007,900.00</u>	<u>\$3,747,400.00</u>	<u>\$2,162,794.12</u>	<u>\$1,977,897.32</u>	<u>\$1,736,485.60</u>
Cost Center 17 - Facility/Recreation Center							
Salaries							
101	Salaries Full Time	201,600.00	193,900.00	193,900.00	165,924.66	191,304.08	186,529.10
105	Salaries - Part Time	125,000.00	60,000.00	107,900.00	53,602.98	107,495.78	93,740.58
106	Salaries - Overtime	15,000.00	4,000.00	14,000.00	3,821.24	12,384.97	11,885.38
111	Group Insurance	57,900.00	60,600.00	60,600.00	42,749.49	40,576.24	44,646.81
121	IMRF	26,000.00	27,600.00	27,600.00	21,720.89	25,106.10	24,886.89
122	Social Security	22,100.00	16,000.00	19,700.00	13,802.95	19,405.50	18,119.97
123	Medicare	5,200.00	3,800.00	4,700.00	3,228.51	4,538.36	4,237.84
127	Longevity	1,600.00	1,300.00	1,300.00	1,300.00	1,500.00	1,500.00
133	Health Insurance Incentive	300.00	300.00	300.00	250.08	250.08	708.40
	<i>Salaries Totals</i>	<u>\$454,700.00</u>	<u>\$367,500.00</u>	<u>\$430,000.00</u>	<u>\$306,400.80</u>	<u>\$402,561.11</u>	<u>\$386,254.97</u>
Contractual							
202	Training and Conferences	1,500.00	1,000.00	2,500.00	330.00	369.49	1,110.39
210	Communications	1,000.00	500.00	1,000.00	129.88	97.03	357.58
215	Uniforms	5,000.00	4,000.00	6,000.00	2,714.24	4,248.62	4,498.40
219	Utility - Electric	25,000.00	15,000.00	25,000.00	11,185.23	12,687.65	25,816.84
220	Utility - Gas	30,000.00	22,000.00	30,000.00	21,551.52	20,333.86	23,403.48
230	Printing Services	.00	.00	1,000.00	.00	.00	.00
277	Building Maintenance Serv.	175,000.00	175,000.00	235,000.00	126,354.31	296,709.54	196,727.67
299	Other Contractual Services	24,800.00	23,000.00	23,300.00	13,197.54	7,364.07	5,271.08
	<i>Contractual Totals</i>	<u>\$262,300.00</u>	<u>\$240,500.00</u>	<u>\$323,800.00</u>	<u>\$175,462.72</u>	<u>\$341,810.26</u>	<u>\$257,185.44</u>
Commodities							
301	Dues	500.00	500.00	500.00	264.00	374.00	175.89
314	Janitorial Supplies	20,000.00	20,000.00	30,000.00	15,350.65	17,991.24	17,200.59
373	Concessions	5,000.00	1,000.00	5,000.00	7,514.55	857.55	9,118.12
	<i>Commodities Totals</i>	<u>\$25,500.00</u>	<u>\$21,500.00</u>	<u>\$35,500.00</u>	<u>\$23,129.20</u>	<u>\$19,222.79</u>	<u>\$26,494.60</u>





# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 22 - Recreation Fund</b>							
Department 13 - Recreation							
Cost Center 17 - Facility/Recreation Center							
<i>Fixed Assets</i>							
402	Non-Capital Outlay	.00	.00	.00	.00	.00	21,696.54
407	Improvements	45,000.00	.00	.00	8,900.00	.00	.00
<i>Fixed Assets Totals</i>		\$45,000.00	\$0.00	\$0.00	\$8,900.00	\$0.00	\$21,696.54
Cost Center 17 - Facility/Recreation Center Totals		\$787,500.00	\$629,500.00	\$789,300.00	\$513,892.72	\$763,594.16	\$691,631.55
Department 13 - Recreation Totals		\$7,286,800.00	\$6,794,653.00	\$8,033,100.00	\$4,697,415.67	\$5,501,810.51	\$5,207,896.02
Fund 22 - Recreation Fund Totals		\$7,286,800.00	\$6,794,653.00	\$8,033,100.00	\$4,697,415.67	\$5,501,810.51	\$5,207,896.02
<b>Fund 23 - Recreation RE Transfer Tax Fund</b>							
Department 08 - Public Works							
Cost Center 02 - Operations							
<i>Fixed Assets</i>							
407	Improvements	1,420,000.00	2,054,900.00	2,559,900.00	127,888.09	467,534.55	261,816.70
408	Furniture, Fixtures & Equipment	.00	.00	.00	.00	36,680.00	.00
410	Vehicles	.00	.00	.00	.00	65,000.00	.00
<i>Fixed Assets Totals</i>		\$1,420,000.00	\$2,054,900.00	\$2,559,900.00	\$127,888.09	\$569,214.55	\$261,816.70
<i>Other</i>							
652	Real Estate Transfer Tax Refund	18,000.00	18,000.00	18,000.00	9,175.07	14,602.52	17,972.26
<i>Other Totals</i>		\$18,000.00	\$18,000.00	\$18,000.00	\$9,175.07	\$14,602.52	\$17,972.26
<i>Transfers</i>							
763	Transfer to Debt Service Fund	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
<i>Transfers Totals</i>		\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Cost Center 02 - Operations Totals		\$1,638,000.00	\$2,272,900.00	\$2,777,900.00	\$337,063.16	\$783,817.07	\$479,788.96
Department 08 - Public Works Totals		\$1,638,000.00	\$2,272,900.00	\$2,777,900.00	\$337,063.16	\$783,817.07	\$479,788.96
Fund 23 - Recreation RE Transfer Tax Fund Totals		\$1,638,000.00	\$2,272,900.00	\$2,777,900.00	\$337,063.16	\$783,817.07	\$479,788.96
<b>Fund 26 - Athletic and Event Center</b>							
Department 13 - Recreation							
Cost Center 02 - Operations							
<i>Salaries</i>							
101	Salaries Full Time	185,900.00	178,900.00	178,900.00	128,782.69	91,726.42	88,373.31
105	Salaries - Part Time	275,000.00	230,000.00	342,700.00	174,113.71	218,380.91	167,579.27
106	Salaries - Overtime	2,000.00	1,000.00	2,000.00	1,431.52	2,570.35	1,873.19
111	Group Insurance	17,000.00	17,300.00	17,300.00	15,154.93	14,076.31	18,019.15
121	IMRF	35,500.00	33,000.00	42,300.00	25,504.61	19,227.18	15,114.05



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 26 - Athletic and Event Center							
Department 13 - Recreation							
Cost Center 02 - Operations							
Salaries							
122	Social Security	30,000.00	25,500.00	32,800.00	18,862.81	19,309.29	15,807.30
123	Medicare	7,000.00	6,000.00	7,700.00	4,411.49	4,515.86	3,656.85
127	Longevity	1,000.00	1,000.00	1,000.00	800.00	800.00	800.00
128	Stipends	3,600.00	3,600.00	3,600.00	600.00	600.00	.00
132	Cell Phone Reimbursement	500.00	500.00	500.00	340.00	240.00	240.00
133	Health Insurance Incentive	1,300.00	1,300.00	1,300.00	520.90	.00	.00
<i>Salaries Totals</i>		\$558,800.00	\$498,100.00	\$630,100.00	\$370,522.66	\$371,446.32	\$311,463.12
Contractual							
202	Training and Conferences	5,000.00	1,000.00	5,000.00	314.97	2,529.98	2,588.72
210	Communications	13,000.00	13,000.00	18,000.00	9,841.84	15,256.53	14,008.88
215	Uniforms	3,500.00	2,000.00	3,000.00	2,000.00	.00	.00
219	Utility - Electric	92,000.00	92,000.00	92,000.00	76,070.05	74,377.75	79,288.92
220	Utility - Gas	17,000.00	13,000.00	17,000.00	11,404.18	11,061.35	14,075.54
221	Expense Allowance	2,000.00	1,000.00	2,000.00	584.83	882.99	1,044.07
250	Marketing Materials	3,500.00	2,000.00	3,800.00	1,384.00	1,647.82	1,618.84
277	Building Maintenance Serv.	55,000.00	110,000.00	126,500.00	31,830.13	26,149.75	16,294.62
282	Rental/Lease	7,000.00	6,000.00	6,000.00	6,300.00	.00	.00
299	Other Contractual Services	85,800.00	52,000.00	52,900.00	87,072.07	141,139.71	83,081.36
<i>Contractual Totals</i>		\$283,800.00	\$292,000.00	\$326,200.00	\$226,802.07	\$273,045.88	\$212,000.95
Commodities							
301	Dues	1,400.00	600.00	1,400.00	628.00	264.00	.00
308	Gasoline/Oil	400.00	.00	.00	.00	.00	.00
314	Janitorial Supplies	18,000.00	15,400.00	15,400.00	12,209.81	15,420.79	16,608.23
317	Office Supplies	3,500.00	2,000.00	3,500.00	2,245.97	3,500.00	2,714.47
361	Special Events/Trips	4,000.00	.00	2,000.00	.00	.00	.00
373	Concessions	5,000.00	1,000.00	10,000.00	.00	.00	.00
399	Operating/Other Supplies	3,500.00	5,000.00	8,900.00	1,600.45	4,040.22	8,346.53
<i>Commodities Totals</i>		\$35,800.00	\$24,000.00	\$41,200.00	\$16,684.23	\$23,225.01	\$27,669.23
Fixed Assets							
402	Non-Capital Outlay	.00	.00	.00	6,979.00	100,033.01	37,961.76
407	Improvements	152,500.00	20,000.00	20,000.00	.00	.00	.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 26 - Athletic and Event Center							
Department 13 - Recreation							
Cost Center 02 - Operations							
Fixed Assets							
	Fixed Assets Totals	\$152,500.00	\$20,000.00	\$20,000.00	\$6,979.00	\$100,033.01	\$37,961.76
Cost Center 02 - Operations Totals		\$1,030,900.00	\$834,100.00	\$1,017,500.00	\$620,987.96	\$767,750.22	\$589,095.06
Cost Center 26 - Opportunity Matters							
Salaries							
105	Salaries - Part Time	3,900.00	.00	3,900.00	.00	.00	.00
122	Social Security	300.00	.00	300.00	.00	.00	.00
123	Medicare	100.00	.00	100.00	.00	.00	.00
	Salaries Totals	\$4,300.00	\$0.00	\$4,300.00	\$0.00	\$0.00	\$0.00
Contractual							
250	Marketing Materials	1,000.00	1,000.00	1,000.00	.00	.00	.00
299	Other Contractual Services	1,000.00	1,000.00	3,000.00	.00	.00	.00
	Contractual Totals	\$2,000.00	\$2,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00
Commodities							
389	Day Camp	.00	.00	3,000.00	.00	.00	.00
399	Operating/Other Supplies	2,500.00	.00	1,500.00	.00	.00	.00
	Commodities Totals	\$2,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00
Cost Center 26 - Opportunity Matters Totals		\$8,800.00	\$2,000.00	\$12,800.00	\$0.00	\$0.00	\$0.00
Department 13 - Recreation Totals		\$1,039,700.00	\$836,100.00	\$1,030,300.00	\$620,987.96	\$767,750.22	\$589,095.06
Fund 26 - Athletic and Event Center Totals		\$1,039,700.00	\$836,100.00	\$1,030,300.00	\$620,987.96	\$767,750.22	\$589,095.06
Fund 28 - Aquatic Center							
Department 13 - Recreation							
Cost Center 02 - Operations							
Salaries							
101	Salaries Full Time	31,000.00	.00	.00	.00	.00	.00
105	Salaries - Part Time	69,000.00	.00	.00	.00	.00	.00
106	Salaries - Overtime	1,000.00	.00	.00	.00	.00	.00
111	Group Insurance	7,900.00	.00	.00	.00	.00	.00
121	IMRF	6,800.00	.00	.00	.00	.00	.00
122	Social Security	6,500.00	.00	.00	.00	.00	.00
123	Medicare	1,600.00	.00	.00	.00	.00	.00
132	Cell Phone Reimbursement	100.00	.00	.00	.00	.00	.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 28 - Aquatic Center							
Department 13 - Recreation							
Cost Center 02 - Operations							
Salaries							
	Salaries Totals	\$123,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual							
202	Training and Conferences	3,000.00	.00	.00	.00	.00	.00
210	Communications	500.00	.00	.00	.00	.00	.00
215	Uniforms	2,800.00	.00	.00	.00	.00	.00
270	Maint. of Office Equipment	500.00	.00	.00	.00	.00	.00
282	Rental/Lease	2,500.00	.00	.00	.00	.00	.00
299	Other Contractual Services	2,500.00	.00	.00	.00	.00	.00
	Contractual Totals	\$11,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commodities							
301	Dues	12,600.00	.00	.00	.00	.00	.00
303	Publications	500.00	.00	.00	.00	.00	.00
308	Gasoline/Oil	500.00	.00	.00	.00	.00	.00
317	Office Supplies	7,000.00	.00	.00	.00	.00	.00
399	Operating/Other Supplies	1,500.00	.00	.00	.00	.00	.00
	Commodities Totals	\$22,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 02 - Operations Totals		\$157,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 12 - Recreation Programs							
Salaries							
105	Salaries - Part Time	266,300.00	.00	.00	.00	.00	.00
106	Salaries - Overtime	700.00	.00	.00	.00	.00	.00
121	IMRF	4,900.00	.00	.00	.00	.00	.00
122	Social Security	16,600.00	.00	.00	.00	.00	.00
123	Medicare	3,900.00	.00	.00	.00	.00	.00
	Salaries Totals	\$292,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual							
202	Training and Conferences	19,000.00	.00	.00	.00	.00	.00
210	Communications	1,000.00	.00	.00	.00	.00	.00
215	Uniforms	20,000.00	.00	.00	.00	.00	.00
230	Printing Services	3,500.00	.00	.00	.00	.00	.00
250	Marketing Materials	6,000.00	.00	.00	.00	.00	.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 28 - Aquatic Center							
Department 13 - Recreation							
Cost Center 12 - Recreation Programs							
Contractual							
299	Other Contractual Services	3,000.00	.00	.00	.00	.00	.00
	<i>Contractual Totals</i>	\$52,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Commodities</i>						
301	Dues	600.00	.00	.00	.00	.00	.00
361	Special Events/Trips	5,000.00	.00	.00	.00	.00	.00
369	Aerobics	3,000.00	.00	.00	.00	.00	.00
382	Birthday Parties	4,000.00	.00	.00	.00	.00	.00
386	Youth Programs	3,000.00	.00	.00	.00	.00	.00
387	Adult Programs	500.00	.00	.00	.00	.00	.00
399	Operating/Other Supplies	10,000.00	.00	.00	.00	.00	.00
	<i>Commodities Totals</i>	\$26,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 12 - Recreation Programs Totals	\$371,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 17 - Facility/Recreation Center							
Salaries							
101	Salaries Full Time	36,800.00	.00	.00	.00	.00	.00
105	Salaries - Part Time	31,100.00	.00	.00	.00	.00	.00
106	Salaries - Overtime	4,000.00	.00	.00	.00	.00	.00
111	Group Insurance	15,700.00	.00	.00	.00	.00	.00
121	IMRF	3,900.00	.00	.00	.00	.00	.00
122	Social Security	4,500.00	.00	.00	.00	.00	.00
123	Medicare	1,100.00	.00	.00	.00	.00	.00
	<i>Salaries Totals</i>	\$97,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Contractual</i>						
202	Training and Conferences	2,700.00	.00	.00	.00	.00	.00
210	Communications	500.00	.00	.00	.00	.00	.00
215	Uniforms	3,000.00	.00	.00	.00	.00	.00
219	Utility - Electric	25,000.00	.00	.00	.00	.00	.00
220	Utility - Gas	5,000.00	.00	.00	.00	.00	.00
234	Pool & Splash Pad Maintenance	2,500.00	.00	.00	.00	.00	.00
277	Building Maintenance Serv.	14,000.00	.00	.00	.00	.00	.00
299	Other Contractual Services	12,000.00	.00	.00	.00	.00	.00
	<i>Contractual Totals</i>	\$64,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>28 - Aquatic Center</b>						
	Department <b>13 - Recreation</b>						
	Cost Center <b>17 - Facility/Recreation Center</b>						
	<i>Commodities</i>						
301	Dues	1,000.00	.00	.00	.00	.00	.00
314	Janitorial Supplies	12,000.00	.00	.00	.00	.00	.00
329	Pool Chemicals	40,000.00	.00	.00	.00	.00	.00
373	Concessions	2,500.00	.00	.00	.00	.00	.00
	<i>Commodities Totals</i>	\$55,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Fixed Assets</i>						
407	Improvements	40,000.00	.00	.00	.00	.00	.00
	<i>Fixed Assets Totals</i>	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center <b>17 - Facility/Recreation Center Totals</b>	\$257,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>13 - Recreation Totals</b>	\$786,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund <b>28 - Aquatic Center Totals</b>	\$786,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund	<b>39 - Debt Service Fund</b>						
	Department <b>02 - Administration</b>						
	Cost Center <b>02 - Operations</b>						
	<i>Other</i>						
681	Bond Issuance Costs	.00	.00	.00	.00	.00	770,954.49
682	Payment to Escrow Agent	.00	.00	.00	.00	.00	65,859,968.34
690	Principal Payments	2,760,000.00	2,170,000.00	2,170,000.00	5,740,000.00	5,430,000.00	4,835,000.00
691	Interest Payments	2,828,488.00	2,917,600.00	2,917,600.00	3,181,750.00	2,538,227.78	842,100.00
695	Agent Fees	4,012.00	5,000.00	5,000.00	2,018.75	2,250.00	2,250.00
	<i>Other Totals</i>	\$5,592,500.00	\$5,092,600.00	\$5,092,600.00	\$8,923,768.75	\$7,970,477.78	\$72,310,272.83
	Cost Center <b>02 - Operations Totals</b>	\$5,592,500.00	\$5,092,600.00	\$5,092,600.00	\$8,923,768.75	\$7,970,477.78	\$72,310,272.83
	Department <b>02 - Administration Totals</b>	\$5,592,500.00	\$5,092,600.00	\$5,092,600.00	\$8,923,768.75	\$7,970,477.78	\$72,310,272.83
	Fund <b>39 - Debt Service Fund Totals</b>	\$5,592,500.00	\$5,092,600.00	\$5,092,600.00	\$8,923,768.75	\$7,970,477.78	\$72,310,272.83
Fund	<b>50 - 2002 A Construction Fund</b>						
	Department <b>99 - Transfers</b>						
	Cost Center <b>01 - Administration</b>						
	<i>Transfers</i>						
703	Transfers out	.00	.00	.00	.00	.00	971.65
	<i>Transfers Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$971.65
	Cost Center <b>01 - Administration Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$971.65
	Department <b>99 - Transfers Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$971.65



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 50 - 2002 A Construction Fund Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$971.65
Fund 51 - 2001 A Construction Fund							
Department 02 - Administration							
Cost Center 02 - Operations							
Fixed Assets							
402	Non-Capital Outlay	.00	.00	.00	.00	.00	50,000.00
409	Infrastructure	.00	415,000.00	475,000.00	177,795.39	60,000.00	.00
Fixed Assets Totals		\$0.00	\$415,000.00	\$475,000.00	\$177,795.39	\$60,000.00	\$50,000.00
Cost Center 02 - Operations Totals		\$0.00	\$415,000.00	\$475,000.00	\$177,795.39	\$60,000.00	\$50,000.00
Department 02 - Administration Totals		\$0.00	\$415,000.00	\$475,000.00	\$177,795.39	\$60,000.00	\$50,000.00
Fund 51 - 2001 A Construction Fund Totals		\$0.00	\$415,000.00	\$475,000.00	\$177,795.39	\$60,000.00	\$50,000.00
Fund 53 - Downtown - TIF 2							
Department 02 - Administration							
Cost Center 02 - Operations							
Contractual							
211	Legal Services	1,000.00	.00	2,000.00	.00	.00	.00
276	Audit Expenses	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	825.00
292	Engineering Services	100,000.00	50,000.00	100,000.00	.00	.00	.00
299	Other Contractual Services	568,000.00	420,177.00	775,000.00	62,000.00	4,679.40	14,338.07
Contractual Totals		\$670,500.00	\$471,677.00	\$878,500.00	\$63,500.00	\$6,179.40	\$15,163.07
Fixed Assets							
405	Land	500,000.00	400,000.00	500,000.00	.00	.00	42,045.00
409	Infrastructure	940,000.00	.00	1,226,000.00	33,097.75	.00	.00
Fixed Assets Totals		\$1,440,000.00	\$400,000.00	\$1,726,000.00	\$33,097.75	\$0.00	\$42,045.00
Other							
681	Bond Issuance Costs	.00	45,023.00	.00	.00	449,996.74	.00
Other Totals		\$0.00	\$45,023.00	\$0.00	\$0.00	\$449,996.74	\$0.00
Cost Center 02 - Operations Totals		\$2,110,500.00	\$916,700.00	\$2,604,500.00	\$96,597.75	\$456,176.14	\$57,208.07
Cost Center 31 - Debt Service							
Other							
682	Payment to Escrow Agent	.00	2,218,500.00	.00	.00	.00	.00
690	Principal Payments	2,155,000.00	2,095,000.00	2,095,000.00	1,940,000.00	1,225,000.00	1,200,000.00
691	Interest Payments	697,000.00	853,400.00	853,400.00	994,659.54	341,840.00	377,840.00
695	Agent Fees	1,000.00	1,400.00	.00	1,425.00	950.00	950.00
Other Totals		\$2,853,000.00	\$5,168,300.00	\$2,948,400.00	\$2,936,084.54	\$1,567,790.00	\$1,578,790.00
Cost Center 31 - Debt Service Totals		\$2,853,000.00	\$5,168,300.00	\$2,948,400.00	\$2,936,084.54	\$1,567,790.00	\$1,578,790.00
Department 02 - Administration Totals		\$4,963,500.00	\$6,085,000.00	\$5,552,900.00	\$3,032,682.29	\$2,023,966.14	\$1,635,998.07





# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 53 - Downtown - TIF 2							
Department 13 - Recreation							
Cost Center 17 - Facility/Recreation Center							
Fixed Assets							
406	Buildings & Systems	4,500,000.00	13,500,000.00	16,400,000.00	6,547,786.56	982,492.96	.00
	Fixed Assets Totals	\$4,500,000.00	\$13,500,000.00	\$16,400,000.00	\$6,547,786.56	\$982,492.96	\$0.00
Cost Center 17 - Facility/Recreation Center Totals		\$4,500,000.00	\$13,500,000.00	\$16,400,000.00	\$6,547,786.56	\$982,492.96	\$0.00
Department 13 - Recreation Totals		\$4,500,000.00	\$13,500,000.00	\$16,400,000.00	\$6,547,786.56	\$982,492.96	\$0.00
Fund 53 - Downtown - TIF 2 Totals		\$9,463,500.00	\$19,585,000.00	\$21,952,900.00	\$9,580,468.85	\$3,006,459.10	\$1,635,998.07
Fund 54 - Marquette - TIF 1							
Department 02 - Administration							
Cost Center 02 - Operations							
Contractual							
268	Distrib. to Taxing Bodies	1,052,000.00	1,021,400.00	1,094,700.00	1,035,807.93	1,068,225.85	999,119.02
276	Audit Expenses	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	825.00
299	Other Contractual Services	.00	150,000.00	150,000.00	137,481.89	139,427.93	139,562.63
	Contractual Totals	\$1,053,500.00	\$1,172,900.00	\$1,246,200.00	\$1,174,789.82	\$1,209,153.78	\$1,139,506.65
Fixed Assets							
409	Infrastructure	.00	115,300.00	119,000.00	81,812.30	.00	111,224.12
	Fixed Assets Totals	\$0.00	\$115,300.00	\$119,000.00	\$81,812.30	\$0.00	\$111,224.12
Transfers							
744	Transfer to Independence TIF	.00	.00	.00	560,000.00	382,000.00	.00
753	Transfer to Downtown TIF Construction Fund	3,125,000.00	2,284,800.00	2,284,800.00	3,027,500.00	876,000.00	2,074,000.00
	Transfers Totals	\$3,125,000.00	\$2,284,800.00	\$2,284,800.00	\$3,587,500.00	\$1,258,000.00	\$2,074,000.00
Cost Center 02 - Operations Totals		\$4,178,500.00	\$3,573,000.00	\$3,650,000.00	\$4,844,102.12	\$2,467,153.78	\$3,324,730.77
Department 02 - Administration Totals		\$4,178,500.00	\$3,573,000.00	\$3,650,000.00	\$4,844,102.12	\$2,467,153.78	\$3,324,730.77
Fund 54 - Marquette - TIF 1 Totals		\$4,178,500.00	\$3,573,000.00	\$3,650,000.00	\$4,844,102.12	\$2,467,153.78	\$3,324,730.77
Fund 59 - Facility Construction Fund							
Department 08 - Public Works							
Cost Center 02 - Operations							
Contractual							
299	Other Contractual Services	.00	.00	.00	2,694.92	.00	.00
	Contractual Totals	\$0.00	\$0.00	\$0.00	\$2,694.92	\$0.00	\$0.00
Fixed Assets							
405	Land	.00	.00	.00	4,700,000.00	1,034,457.36	.00
406	Buildings & Systems	.00	1,200,000.00	1,200,000.00	1,273,128.83	2,455,736.37	186,011.40
407	Improvements	.00	1,312,600.00	.00	2,741.14	114,308.87	40,758.51



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>59 - Facility Construction Fund</b>						
Department	<b>08 - Public Works</b>						
Cost Center	<b>02 - Operations</b>						
	<i>Fixed Assets</i>						
408	Furniture, Fixtures & Equipment	.00	.00	.00	.00	.00	62,251.62
409	Infrastructure	3,072,600.00	3,900,000.00	4,800,000.00	175,642.52	62,788.00	.00
	<i>Fixed Assets Totals</i>	<b>\$3,072,600.00</b>	<b>\$6,412,600.00</b>	<b>\$6,000,000.00</b>	<b>\$6,151,512.49</b>	<b>\$3,667,290.60</b>	<b>\$289,021.53</b>
	Cost Center <b>02 - Operations</b> Totals	<b>\$3,072,600.00</b>	<b>\$6,412,600.00</b>	<b>\$6,000,000.00</b>	<b>\$6,154,207.41</b>	<b>\$3,667,290.60</b>	<b>\$289,021.53</b>
	Department <b>08 - Public Works</b> Totals	<b>\$3,072,600.00</b>	<b>\$6,412,600.00</b>	<b>\$6,000,000.00</b>	<b>\$6,154,207.41</b>	<b>\$3,667,290.60</b>	<b>\$289,021.53</b>
	Fund <b>59 - Facility Construction Fund</b> Totals	<b>\$3,072,600.00</b>	<b>\$6,412,600.00</b>	<b>\$6,000,000.00</b>	<b>\$6,154,207.41</b>	<b>\$3,667,290.60</b>	<b>\$289,021.53</b>
Fund	<b>60 - Water and Sewer Fund</b>						
Department	<b>06 - Finance</b>						
Cost Center	<b>01 - Administration</b>						
	<i>Salaries</i>						
101	Salaries Full Time	258,600.00	249,300.00	249,300.00	228,018.61	254,870.04	214,623.19
105	Salaries - Part Time	4,000.00	1,000.00	4,000.00	205.63	3,754.74	3,224.67
106	Salaries - Overtime	5,000.00	3,000.00	5,000.00	3,750.03	3,004.21	4,405.91
111	Group Insurance	74,300.00	83,800.00	83,800.00	77,272.22	80,093.75	74,545.61
121	IMRF	28,100.00	29,800.00	29,800.00	27,354.20	30,099.09	28,551.10
122	Social Security	16,900.00	16,300.00	16,300.00	14,148.82	17,345.00	15,398.69
123	Medicare	4,000.00	3,800.00	3,800.00	3,309.00	4,056.50	3,601.30
127	Longevity	2,300.00	1,800.00	1,800.00	2,100.00	3,800.00	3,800.00
128	Stipends	1,800.00	1,800.00	1,800.00	1,200.00	600.00	600.00
140	OPEB	.00	.00	.00	3,778.00	2,798.00	2,899.00
	<i>Salaries Totals</i>	<b>\$395,000.00</b>	<b>\$390,600.00</b>	<b>\$395,600.00</b>	<b>\$361,136.51</b>	<b>\$400,421.33</b>	<b>\$351,649.47</b>
	<i>Contractual</i>						
202	Training and Conferences	4,000.00	1,000.00	4,000.00	.00	1,087.90	2,869.14
205	Postage	85,000.00	85,000.00	85,000.00	83,130.88	81,594.06	91,415.15
276	Audit Expenses	10,000.00	10,000.00	10,000.00	7,522.00	7,445.00	12,665.00
299	Other Contractual Services	70,000.00	70,000.00	70,000.00	59,914.69	65,177.86	61,558.72
	<i>Contractual Totals</i>	<b>\$169,000.00</b>	<b>\$166,000.00</b>	<b>\$169,000.00</b>	<b>\$150,567.57</b>	<b>\$155,304.82</b>	<b>\$168,508.01</b>
	<i>Commodities</i>						
317	Office Supplies	4,000.00	4,000.00	4,000.00	2,023.79	4,181.19	3,112.32
330	Miscellaneous Charges	35,000.00	35,000.00	35,000.00	23,002.61	36,405.09	41,304.24
	<i>Commodities Totals</i>	<b>\$39,000.00</b>	<b>\$39,000.00</b>	<b>\$39,000.00</b>	<b>\$25,026.40</b>	<b>\$40,586.28</b>	<b>\$44,416.56</b>



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 60 - Water and Sewer Fund</b>							
Department <b>06 - Finance</b>							
Cost Center <b>01 - Administration</b>							
<i>Other</i>							
696	Amortization Expense	.00	.00	.00	(53,140.00)	(71,884.00)	(4,415.98)
699	Bad Debt Expense	35,000.00	35,000.00	35,000.00	8,077.76	36,358.53	44,029.54
<i>Other Totals</i>		\$35,000.00	\$35,000.00	\$35,000.00	(\$45,062.24)	(\$35,525.47)	\$39,613.56
<i>Transfers</i>							
701	Corporate Fund	.00	.00	.00	3,230,000.00	3,376,000.00	3,310,000.00
702	Transfers out - Governmental Activities	.00	.00	.00	520,684.00	454,629.00	244,111.00
764	Transfer to Lake Michigan Fund	197,000.00	.00	.00	.00	.00	.00
780	Water Bill Relief/Property Tax Rebate	.00	.00	.00	588,450.00	58,880.00	58,680.00
800	Pension Expense	.00	.00	.00	(322,823.96)	31,321.50	(23,217.32)
<i>Transfers Totals</i>		\$197,000.00	\$0.00	\$0.00	\$4,016,310.04	\$3,920,830.50	\$3,589,573.68
Cost Center <b>01 - Administration Totals</b>		\$835,000.00	\$630,600.00	\$638,600.00	\$4,507,978.28	\$4,481,617.46	\$4,193,761.28
Cost Center <b>31 - Debt Service</b>							
<i>Other</i>							
690	Principal Payments	1,770,000.00	1,888,600.00	1,888,600.00	.00	.00	.00
691	Interest Payments	896,250.00	838,100.00	838,100.00	873,188.80	923,441.17	385,236.22
695	Agent Fees	1,000.00	1,000.00	1,000.00	.00	.00	79.55
<i>Other Totals</i>		\$2,667,250.00	\$2,727,700.00	\$2,727,700.00	\$873,188.80	\$923,441.17	\$385,315.77
Cost Center <b>31 - Debt Service Totals</b>		\$2,667,250.00	\$2,727,700.00	\$2,727,700.00	\$873,188.80	\$923,441.17	\$385,315.77
Department <b>06 - Finance Totals</b>		\$3,502,250.00	\$3,358,300.00	\$3,366,300.00	\$5,381,167.08	\$5,405,058.63	\$4,579,077.05
Department <b>08 - Public Works</b>							
Cost Center <b>01 - Administration</b>							
<i>Salaries</i>							
101	Salaries Full Time	246,700.00	243,700.00	243,700.00	.00	.00	.00
111	Group Insurance	53,200.00	57,100.00	57,100.00	.00	.00	.00
121	IMRF	26,100.00	28,400.00	28,400.00	.00	.00	.00
122	Social Security	15,500.00	15,300.00	15,300.00	.00	.00	.00
123	Medicare	3,700.00	3,600.00	3,600.00	.00	.00	.00
127	Longevity	1,800.00	1,800.00	1,800.00	.00	.00	.00
128	Stipends	.00	1,500.00	.00	.00	.00	.00
<i>Salaries Totals</i>		\$347,000.00	\$351,400.00	\$349,900.00	\$0.00	\$0.00	\$0.00
<i>Contractual</i>							
202	Training and Conferences	5,000.00	5,000.00	5,000.00	(55.00)	955.16	677.96
210	Communications	1,000.00	1,000.00	1,000.00	523.20	507.12	474.88



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>60 - Water and Sewer Fund</b>						
Department	<b>08 - Public Works</b>						
Cost Center	<b>01 - Administration</b>						
	<i>Contractual</i>						
215	Uniforms	.00	1,000.00	1,000.00	.00	.00	.00
283	Plan Reviews	500,000.00	500,000.00	500,000.00	487,915.27	433,490.50	583,524.63
292	Engineering Services	170,000.00	170,000.00	170,000.00	195,456.03	193,787.90	124,715.37
299	Other Contractual Services	25,000.00	30,000.00	30,000.00	19,756.90	25,580.22	19,188.30
	<i>Contractual Totals</i>	<b>\$701,000.00</b>	<b>\$707,000.00</b>	<b>\$707,000.00</b>	<b>\$703,596.40</b>	<b>\$654,320.90</b>	<b>\$728,581.14</b>
	<i>Commodities</i>						
301	Dues	500.00	500.00	500.00	408.00	483.00	326.00
317	Office Supplies	5,000.00	7,500.00	7,500.00	6,062.05	812.71	4,321.88
330	Miscellaneous Charges	1,000.00	1,000.00	1,000.00	909.93	920.00	79.95
399	Operating/Other Supplies	5,000.00	5,000.00	5,000.00	4,357.96	3,194.46	3,606.51
	<i>Commodities Totals</i>	<b>\$11,500.00</b>	<b>\$14,000.00</b>	<b>\$14,000.00</b>	<b>\$11,737.94</b>	<b>\$5,410.17</b>	<b>\$8,334.34</b>
	<i>Fixed Assets</i>						
402	Non-Capital Outlay	.00	.00	.00	12,815.00	8,600.00	.00
407	Improvements	.00	10,000.00	10,000.00	.00	6,390.00	6,785.00
	<i>Fixed Assets Totals</i>	<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$12,815.00</b>	<b>\$14,990.00</b>	<b>\$6,785.00</b>
	<i>Other</i>						
693	Depreciation Expense	.00	.00	.00	4,311,738.00	4,043,532.00	3,939,833.00
	<i>Other Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,311,738.00</b>	<b>\$4,043,532.00</b>	<b>\$3,939,833.00</b>
	<b>Cost Center 01 - Administration Totals</b>	<b>\$1,059,500.00</b>	<b>\$1,082,400.00</b>	<b>\$1,080,900.00</b>	<b>\$5,039,887.34</b>	<b>\$4,718,253.07</b>	<b>\$4,683,533.48</b>
	<b>Cost Center 22 - Water Distribution</b>						
	<i>Salaries</i>						
101	Salaries Full Time	1,068,500.00	1,006,000.00	1,006,000.00	891,031.95	1,081,699.72	1,011,535.38
106	Salaries - Overtime	160,000.00	160,000.00	160,000.00	113,254.88	115,347.88	119,695.89
108	Salaries - Temporary	30,000.00	15,000.00	30,000.00	15,867.60	3,608.00	16,913.20
111	Group Insurance	200,300.00	214,200.00	214,200.00	201,576.09	230,706.12	228,544.45
121	IMRF	129,500.00	135,600.00	135,600.00	121,813.31	117,040.58	128,642.36
122	Social Security	78,500.00	74,700.00	74,700.00	64,952.34	67,933.73	71,541.11
123	Medicare	18,400.00	17,500.00	17,500.00	15,202.61	15,887.68	16,731.42
127	Longevity	7,100.00	7,800.00	7,800.00	7,000.00	8,300.00	8,600.00
133	Health Insurance Incentive	2,000.00	1,000.00	1,000.00	458.37	.00	.00
140	OPEB	.00	.00	.00	17,806.00	13,186.00	13,665.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>60 - Water and Sewer Fund</b>						
Department	<b>08 - Public Works</b>						
Cost Center	<b>22 - Water Distribution</b>						
<i>Salaries</i>							
	<i>Salaries Totals</i>	\$1,694,300.00	\$1,631,800.00	\$1,646,800.00	\$1,448,963.15	\$1,653,709.71	\$1,615,868.81
<i>Contractual</i>							
202	Training and Conferences	10,000.00	8,000.00	8,000.00	799.00	456.44	6,442.89
210	Communications	30,000.00	30,000.00	30,000.00	14,267.70	8,288.46	18,158.44
215	Uniforms	16,000.00	16,000.00	16,000.00	8,467.09	11,398.12	12,298.31
219	Utility - Electric	535,000.00	535,000.00	535,000.00	455,938.22	463,131.60	509,949.93
220	Utility - Gas	7,000.00	7,000.00	7,000.00	6,984.89	6,164.41	6,134.79
264	Well Maintenance	300,000.00	300,000.00	300,000.00	153,749.50	39,711.71	315,137.50
265	Maint. of Mobile Equipment	25,000.00	25,000.00	25,000.00	20,267.32	55,133.90	11,217.01
266	Maintenance Equipment	200,000.00	200,000.00	200,000.00	180,480.19	152,831.16	176,223.53
277	Building Maintenance Serv.	7,500.00	7,500.00	7,500.00	3,982.46	1,047.83	4,893.79
282	Rental/Lease	500.00	500.00	500.00	.00	.00	708.92
292	Engineering Services	150,000.00	150,000.00	150,000.00	141,444.29	102,982.11	58,305.74
299	Other Contractual Services	275,000.00	250,000.00	250,000.00	97,434.30	171,074.07	266,781.62
	<i>Contractual Totals</i>	\$1,556,000.00	\$1,529,000.00	\$1,529,000.00	\$1,083,814.96	\$1,012,219.81	\$1,386,252.47
<i>Commodities</i>							
301	Dues	5,000.00	4,500.00	4,500.00	250.00	845.00	3,846.00
308	Gasoline/Oil	80,000.00	80,000.00	80,000.00	71,858.97	50,307.61	54,303.99
317	Office Supplies	3,500.00	3,500.00	3,500.00	722.35	1,093.36	1,023.36
322	Hand Tools	7,000.00	7,000.00	7,000.00	5,118.57	6,407.00	5,884.90
324	Restoration	30,000.00	30,000.00	30,000.00	22,472.52	33,916.40	20,361.12
330	Miscellaneous Charges	3,000.00	2,000.00	2,000.00	3,041.89	6,398.17	5,901.30
354	Water Meters	450,000.00	300,000.00	450,000.00	215,375.83	496,147.02	619,117.69
399	Operating/Other Supplies	550,000.00	550,000.00	550,000.00	497,796.36	518,341.87	388,972.02
	<i>Commodities Totals</i>	\$1,128,500.00	\$977,000.00	\$1,127,000.00	\$816,636.49	\$1,113,456.43	\$1,099,410.38
<i>Fixed Assets</i>							
401	Capital Outlay	3,850,000.00	3,260,000.00	3,380,000.00	4,951.61	.00	.00
402	Non-Capital Outlay	240,000.00	68,000.00	105,000.00	64,710.00	.00	12,677.95
408	Furniture, Fixtures & Equipment	.00	63,100.00	67,000.00	.00	15,825.00	.00
409	Infrastructure	4,045,000.00	998,100.00	2,923,000.00	202,634.02	.28	2,760.82



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 60 - Water and Sewer Fund							
Department 08 - Public Works							
Cost Center 22 - Water Distribution							
Fixed Assets							
410	Vehicles	359,100.00	549,500.00	851,000.00	157.55	18,824.58	309.28
	<i>Fixed Assets Totals</i>	<u>\$8,494,100.00</u>	<u>\$4,938,700.00</u>	<u>\$7,326,000.00</u>	<u>\$272,453.18</u>	<u>\$34,649.86</u>	<u>\$15,748.05</u>
	Cost Center 22 - Water Distribution Totals	\$12,872,900.00	\$9,076,500.00	\$11,628,800.00	\$3,621,867.78	\$3,814,035.81	\$4,117,279.71
	Cost Center 23 - Sewage Treatment						
	Salaries						
101	Salaries Full Time	606,000.00	640,000.00	748,500.00	614,919.90	638,771.56	537,408.66
106	Salaries - Overtime	180,000.00	180,000.00	180,000.00	94,934.10	112,504.64	174,947.34
108	Salaries - Temporary	10,000.00	.00	10,000.00	6,281.25	.00	2,780.40
111	Group Insurance	112,600.00	153,000.00	153,000.00	138,902.39	128,279.39	117,870.24
121	IMRF	82,900.00	95,000.00	107,900.00	92,837.41	81,628.42	82,351.19
122	Social Security	49,700.00	51,000.00	58,600.00	49,398.74	46,911.71	45,769.23
123	Medicare	11,700.00	12,000.00	13,700.00	11,552.92	10,971.32	10,704.11
127	Longevity	4,100.00	4,500.00	5,500.00	6,000.00	4,400.00	5,200.00
133	Health Insurance Incentive	2,000.00	2,000.00	2,000.00	1,000.08	.00	625.00
140	OPEB	.00	.00	.00	9,460.00	7,005.00	7,260.00
	<i>Salaries Totals</i>	<u>\$1,059,000.00</u>	<u>\$1,137,500.00</u>	<u>\$1,279,200.00</u>	<u>\$1,025,286.79</u>	<u>\$1,030,472.04</u>	<u>\$984,916.17</u>
	Contractual						
202	Training and Conferences	4,000.00	4,000.00	4,000.00	(12.00)	725.00	3,734.28
208	NYPDES Permit Fee	35,000.00	35,000.00	35,000.00	32,500.00	32,500.00	32,500.00
210	Communications	15,000.00	15,000.00	15,000.00	14,185.58	11,502.08	14,602.88
215	Uniforms	8,000.00	8,000.00	8,000.00	6,458.45	7,685.48	8,739.12
219	Utility - Electric	480,000.00	480,000.00	480,000.00	451,338.96	456,258.33	467,484.73
220	Utility - Gas	12,000.00	12,000.00	12,000.00	17,227.95	11,126.94	12,845.47
265	Maint. of Mobile Equipment	7,500.00	7,500.00	7,500.00	9,792.81	3,652.83	3,522.90
266	Maintenance Equipment	250,000.00	300,000.00	300,000.00	221,265.39	305,420.22	262,899.86
277	Building Maintenance Serv.	7,500.00	7,500.00	7,500.00	6,794.99	2,026.56	5,627.69
292	Engineering Services	300,000.00	300,000.00	300,000.00	294,000.25	400,056.50	400,113.29
293	Laboratory Testing	30,000.00	50,000.00	50,000.00	9,705.70	13,311.51	12,691.33
299	Other Contractual Services	300,000.00	300,000.00	300,000.00	233,982.07	281,492.29	346,104.50
	<i>Contractual Totals</i>	<u>\$1,449,000.00</u>	<u>\$1,519,000.00</u>	<u>\$1,519,000.00</u>	<u>\$1,297,240.15</u>	<u>\$1,525,757.74</u>	<u>\$1,570,866.05</u>
	Commodities						
301	Dues	.00	.00	.00	.00	.00	250.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>60 - Water and Sewer Fund</b>						
Department	<b>08 - Public Works</b>						
Cost Center	<b>23 - Sewage Treatment</b>						
<i>Commodities</i>							
317	Office Supplies	2,500.00	2,500.00	2,500.00	1,930.10	655.93	1,428.72
322	Hand Tools	3,000.00	3,000.00	3,000.00	1,785.64	264.06	534.29
330	Miscellaneous Charges	1,000.00	1,000.00	1,000.00	974.80	570.01	963.50
399	Operating/Other Supplies	250,000.00	250,000.00	250,000.00	184,772.43	222,116.95	215,778.45
	<i>Commodities Totals</i>	<b>\$256,500.00</b>	<b>\$256,500.00</b>	<b>\$256,500.00</b>	<b>\$189,462.97</b>	<b>\$223,606.95</b>	<b>\$218,954.96</b>
<i>Fixed Assets</i>							
402	Non-Capital Outlay	80,000.00	.00	.00	537.50	91,550.00	.00
408	Furniture, Fixtures & Equipment	.00	.00	.00	.00	50,549.00	.00
409	Infrastructure	132,000.00	275,000.00	275,000.00	.00	.00	.00
	<i>Fixed Assets Totals</i>	<b>\$212,000.00</b>	<b>\$275,000.00</b>	<b>\$275,000.00</b>	<b>\$537.50</b>	<b>\$142,099.00</b>	<b>\$0.00</b>
	<b>Cost Center 23 - Sewage Treatment Totals</b>	<b>\$2,976,500.00</b>	<b>\$3,188,000.00</b>	<b>\$3,329,700.00</b>	<b>\$2,512,527.41</b>	<b>\$2,921,935.73</b>	<b>\$2,774,737.18</b>
Cost Center	<b>24 - Sewage Collection</b>						
<i>Salaries</i>							
101	Salaries Full Time	590,400.00	473,100.00	473,100.00	413,294.70	508,780.92	507,964.10
106	Salaries - Overtime	120,000.00	120,000.00	120,000.00	55,502.87	78,149.50	102,222.57
111	Group Insurance	145,000.00	130,700.00	130,700.00	124,032.18	112,255.56	115,731.70
121	IMRF	74,900.00	68,900.00	68,900.00	62,906.56	54,611.92	59,525.58
122	Social Security	44,300.00	37,000.00	37,000.00	33,086.72	31,327.67	33,223.49
123	Medicare	10,400.00	8,700.00	8,700.00	7,738.06	7,326.62	7,770.04
127	Longevity	3,600.00	2,400.00	2,400.00	2,400.00	2,600.00	3,400.00
128	Stipends	.00	1,000.00	.00	.00	.00	.00
133	Health Insurance Incentive	300.00	300.00	300.00	300.00	508.35	750.00
140	OPEB	.00	.00	.00	8,941.00	6,622.00	6,863.00
	<i>Salaries Totals</i>	<b>\$988,900.00</b>	<b>\$842,100.00</b>	<b>\$841,100.00</b>	<b>\$708,202.09</b>	<b>\$802,182.54</b>	<b>\$837,450.48</b>
<i>Contractual</i>							
202	Training and Conferences	3,000.00	3,000.00	3,000.00	148.00	813.61	1,894.16
210	Communications	15,000.00	15,000.00	15,000.00	9,582.31	4,692.22	14,029.99
215	Uniforms	7,000.00	7,000.00	7,000.00	5,315.66	6,643.18	6,247.74
219	Utility - Electric	112,000.00	112,000.00	112,000.00	99,975.32	107,509.73	92,234.48
220	Utility - Gas	5,000.00	.00	.00	.00	.00	.00
265	Maint. of Mobile Equipment	10,000.00	10,000.00	10,000.00	5,401.90	6,420.82	4,087.74





# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>60 - Water and Sewer Fund</b>						
Department	<b>08 - Public Works</b>						
Cost Center	<b>24 - Sewage Collection</b>						
<i>Contractual</i>							
266	Maintenance Equipment	140,000.00	140,000.00	140,000.00	119,501.94	137,454.39	102,255.64
277	Building Maintenance Serv.	1,000.00	1,000.00	1,000.00	307.38	.00	323.01
292	Engineering Services	50,000.00	75,000.00	75,000.00	19,193.74	18,075.25	35,720.25
299	Other Contractual Services	50,000.00	75,000.00	75,000.00	45,267.19	33,943.19	29,208.38
	<i>Contractual Totals</i>	\$393,000.00	\$438,000.00	\$438,000.00	\$304,693.44	\$315,552.39	\$286,001.39
<i>Commodities</i>							
317	Office Supplies	1,500.00	1,500.00	1,500.00	2,316.96	842.33	541.43
322	Hand Tools	2,000.00	2,000.00	2,000.00	1,254.00	.00	1,963.65
324	Restoration	2,000.00	2,000.00	2,000.00	.00	1,040.00	.00
330	Miscellaneous Charges	3,000.00	2,000.00	2,000.00	1,976.62	.00	1,787.62
399	Operating/Other Supplies	30,000.00	40,000.00	40,000.00	23,850.95	29,017.47	11,294.74
	<i>Commodities Totals</i>	\$38,500.00	\$47,500.00	\$47,500.00	\$29,398.53	\$30,899.80	\$15,587.44
<i>Fixed Assets</i>							
405	Land	.00	.00	.00	5,000.00	.00	.00
408	Furniture, Fixtures & Equipment	200,000.00	50,000.00	50,000.00	159,895.00	.00	.00
409	Infrastructure	4,200,000.00	172,000.00	172,000.00	437,061.56	255,160.50	96,051.46
410	Vehicles	.00	.00	.00	.00	158.03	.00
	<i>Fixed Assets Totals</i>	\$4,400,000.00	\$222,000.00	\$222,000.00	\$601,956.56	\$255,318.53	\$96,051.46
	<b>Cost Center 24 - Sewage Collection Totals</b>	\$5,820,400.00	\$1,549,600.00	\$1,548,600.00	\$1,644,250.62	\$1,403,953.26	\$1,235,090.77
<i>Cost Center 25 - Engineering</i>							
<i>Salaries</i>							
101	Salaries Full Time	.00	.00	.00	424,292.24	.00	.00
111	Group Insurance	.00	.00	.00	53,700.43	.00	.00
121	IMRF	.00	.00	.00	34,115.57	.00	.00
122	Social Security	.00	.00	.00	17,177.22	.00	.00
123	Medicare	.00	.00	.00	4,107.12	.00	.00
128	Stipends	.00	.00	.00	500.00	.00	.00
	<i>Salaries Totals</i>	\$0.00	\$0.00	\$0.00	\$533,892.58	\$0.00	\$0.00
	<b>Cost Center 25 - Engineering Totals</b>	\$0.00	\$0.00	\$0.00	\$533,892.58	\$0.00	\$0.00
<i>Cost Center 40 - Series 2019 Bonds</i>							
<i>Fixed Assets</i>							
406	Buildings & Systems	.00	1,700,000.00	1,700,000.00	.18	(.20)	.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>60 - Water and Sewer Fund</b>						
	Department <b>08 - Public Works</b>						
	Cost Center <b>40 - Series 2019 Bonds</b>						
	<i>Fixed Assets</i>						
409	Infrastructure	.00	2,100,000.00	2,100,000.00	1,858,120.90	1,669,574.80	25.00
	<i>Fixed Assets Totals</i>	\$0.00	\$3,800,000.00	\$3,800,000.00	\$1,858,121.08	\$1,669,574.60	\$25.00
	Cost Center <b>40 - Series 2019 Bonds Totals</b>	\$0.00	\$3,800,000.00	\$3,800,000.00	\$1,858,121.08	\$1,669,574.60	\$25.00
	Department <b>08 - Public Works Totals</b>	\$22,729,300.00	\$18,696,500.00	\$21,388,000.00	\$15,210,546.81	\$14,527,752.47	\$12,810,666.14
	Fund <b>60 - Water and Sewer Fund Totals</b>	\$26,231,550.00	\$22,054,800.00	\$24,754,300.00	\$20,591,713.89	\$19,932,811.10	\$17,389,743.19
Fund	<b>63 - 2004 Bond Construction Fund</b>						
	Department <b>02 - Administration</b>						
	Cost Center <b>02 - Operations</b>						
	<i>Fixed Assets</i>						
409	Infrastructure	.00	1,098,000.00	1,223,000.00	331,566.71	87,553.36	380,879.27
	<i>Fixed Assets Totals</i>	\$0.00	\$1,098,000.00	\$1,223,000.00	\$331,566.71	\$87,553.36	\$380,879.27
	Cost Center <b>02 - Operations Totals</b>	\$0.00	\$1,098,000.00	\$1,223,000.00	\$331,566.71	\$87,553.36	\$380,879.27
	Department <b>02 - Administration Totals</b>	\$0.00	\$1,098,000.00	\$1,223,000.00	\$331,566.71	\$87,553.36	\$380,879.27
	Fund <b>63 - 2004 Bond Construction Fund Totals</b>	\$0.00	\$1,098,000.00	\$1,223,000.00	\$331,566.71	\$87,553.36	\$380,879.27
Fund	<b>64 - Lake Michigan Fund</b>						
	Department <b>08 - Public Works</b>						
	Cost Center <b>22 - Water Distribution</b>						
	<i>Contractual</i>						
292	Engineering Services	80,000.00	.00	.00	.00	.00	.00
299	Other Contractual Services	117,000.00	.00	.00	.00	.00	.00
	<i>Contractual Totals</i>	\$197,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center <b>22 - Water Distribution Totals</b>	\$197,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>08 - Public Works Totals</b>	\$197,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund <b>64 - Lake Michigan Fund Totals</b>	\$197,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund	<b>70 - Police Pension Fund</b>						
	Department <b>02 - Administration</b>						
	Cost Center <b>02 - Operations</b>						
	<i>Salaries</i>						
120	Pension Payment	2,650,000.00	2,560,000.00	2,560,000.00	2,509,763.78	2,011,768.24	1,950,870.20
125	Refunds	.00	.00	.00	3,057.54	.00	.00
	<i>Salaries Totals</i>	\$2,650,000.00	\$2,560,000.00	\$2,560,000.00	\$2,512,821.32	\$2,011,768.24	\$1,950,870.20



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 70 - Police Pension Fund</b>							
Department <b>02 - Administration</b>							
Cost Center <b>02 - Operations</b>							
<i>Contractual</i>							
233	Investment Expense	450,000.00	350,000.00	350,000.00	443,489.44	314,565.63	342,690.57
299	Other Contractual Services	75,000.00	73,000.00	73,000.00	50,047.05	74,653.14	49,344.04
	<i>Contractual Totals</i>	\$525,000.00	\$423,000.00	\$423,000.00	\$493,536.49	\$389,218.77	\$392,034.61
<i>Other</i>							
673	Reserve for Benefits	2,632,000.00	.00	2,724,000.00	.00	.00	.00
	<i>Other Totals</i>	\$2,632,000.00	\$0.00	\$2,724,000.00	\$0.00	\$0.00	\$0.00
	Cost Center <b>02 - Operations Totals</b>	\$5,807,000.00	\$2,983,000.00	\$5,707,000.00	\$3,006,357.81	\$2,400,987.01	\$2,342,904.81
	Department <b>02 - Administration Totals</b>	\$5,807,000.00	\$2,983,000.00	\$5,707,000.00	\$3,006,357.81	\$2,400,987.01	\$2,342,904.81
	<b>Fund 70 - Police Pension Fund Totals</b>	\$5,807,000.00	\$2,983,000.00	\$5,707,000.00	\$3,006,357.81	\$2,400,987.01	\$2,342,904.81
<b>Fund 71 - Fire Pension Fund</b>							
Department <b>02 - Administration</b>							
Cost Center <b>02 - Operations</b>							
<i>Salaries</i>							
120	Pension Payment	500,000.00	400,000.00	480,000.00	324,045.83	311,161.77	303,584.40
	<i>Salaries Totals</i>	\$500,000.00	\$400,000.00	\$480,000.00	\$324,045.83	\$311,161.77	\$303,584.40
<i>Contractual</i>							
211	Legal Services	25,000.00	25,000.00	15,000.00	18,499.50	23,689.13	3,990.00
233	Investment Expense	60,000.00	50,000.00	48,000.00	50,063.00	42,320.00	38,983.00
	<i>Contractual Totals</i>	\$85,000.00	\$75,000.00	\$63,000.00	\$68,562.50	\$66,009.13	\$42,973.00
<i>Commodities</i>							
330	Miscellaneous Charges	25,000.00	13,000.00	15,000.00	7,258.14	11,732.29	7,454.89
	<i>Commodities Totals</i>	\$25,000.00	\$13,000.00	\$15,000.00	\$7,258.14	\$11,732.29	\$7,454.89
<i>Other</i>							
673	Reserve for Benefits	807,500.00	.00	737,500.00	.00	.00	.00
	<i>Other Totals</i>	\$807,500.00	\$0.00	\$737,500.00	\$0.00	\$0.00	\$0.00
	Cost Center <b>02 - Operations Totals</b>	\$1,417,500.00	\$488,000.00	\$1,295,500.00	\$399,866.47	\$388,903.19	\$354,012.29
	Department <b>02 - Administration Totals</b>	\$1,417,500.00	\$488,000.00	\$1,295,500.00	\$399,866.47	\$388,903.19	\$354,012.29
	<b>Fund 71 - Fire Pension Fund Totals</b>	\$1,417,500.00	\$488,000.00	\$1,295,500.00	\$399,866.47	\$388,903.19	\$354,012.29
<b>Fund 74 - Romeo Road - TIF 3</b>							
Department <b>07 - CSD</b>							
Cost Center <b>02 - Operations</b>							
<i>Contractual</i>							
276	Audit Expenses	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	825.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund	<b>74 - Romeo Road - TIF 3</b>						
	Department <b>07 - CSD</b>						
	Cost Center <b>02 - Operations</b>						
	Contractual						
292	Engineering Services	18,500.00	20,000.00	20,000.00	.00	.00	.00
299	Other Contractual Services	16,000.00	5,000.00	10,000.00	.00	.00	.00
	Contractual Totals	\$36,000.00	\$26,500.00	\$31,500.00	\$1,500.00	\$1,500.00	\$825.00
	Cost Center <b>02 - Operations</b> Totals	\$36,000.00	\$26,500.00	\$31,500.00	\$1,500.00	\$1,500.00	\$825.00
	Department <b>07 - CSD</b> Totals	\$36,000.00	\$26,500.00	\$31,500.00	\$1,500.00	\$1,500.00	\$825.00
	Fund <b>74 - Romeo Road - TIF 3</b> Totals	\$36,000.00	\$26,500.00	\$31,500.00	\$1,500.00	\$1,500.00	\$825.00
Fund	<b>75 - Upper Gateway North - TIF 4</b>						
	Department <b>06 - Finance</b>						
	Cost Center <b>31 - Debt Service</b>						
	Other						
691	Interest Payments	180,000.00	162,200.00	720,000.00	90,601.24	1,937.49	1,450.71
695	Agent Fees	800.00	800.00	800.00	775.00	775.00	1,550.00
	Other Totals	\$180,800.00	\$163,000.00	\$720,800.00	\$91,376.24	\$2,712.49	\$3,000.71
	Cost Center <b>31 - Debt Service</b> Totals	\$180,800.00	\$163,000.00	\$720,800.00	\$91,376.24	\$2,712.49	\$3,000.71
	Department <b>06 - Finance</b> Totals	\$180,800.00	\$163,000.00	\$720,800.00	\$91,376.24	\$2,712.49	\$3,000.71
	Department <b>08 - Public Works</b>						
	Cost Center <b>02 - Operations</b>						
	Contractual						
299	Other Contractual Services	.00	.00	80,000.00	.00	.00	.00
	Contractual Totals	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00
	Cost Center <b>02 - Operations</b> Totals	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00
	Department <b>08 - Public Works</b> Totals	\$0.00	\$0.00	\$80,000.00	\$0.00	\$0.00	\$0.00
	Fund <b>75 - Upper Gateway North - TIF 4</b> Totals	\$180,800.00	\$163,000.00	\$800,800.00	\$91,376.24	\$2,712.49	\$3,000.71
Fund	<b>77 - Lower Gateway South - TIF 5</b>						
	Department <b>08 - Public Works</b>						
	Cost Center <b>02 - Operations</b>						
	Contractual						
299	Other Contractual Services	85,500.00	75,900.00	5,000.00	1,173.05	1,183.43	553.80
	Contractual Totals	\$85,500.00	\$75,900.00	\$5,000.00	\$1,173.05	\$1,183.43	\$553.80
	Cost Center <b>02 - Operations</b> Totals	\$85,500.00	\$75,900.00	\$5,000.00	\$1,173.05	\$1,183.43	\$553.80
	Department <b>08 - Public Works</b> Totals	\$85,500.00	\$75,900.00	\$5,000.00	\$1,173.05	\$1,183.43	\$553.80
	Fund <b>77 - Lower Gateway South - TIF 5</b> Totals	\$85,500.00	\$75,900.00	\$5,000.00	\$1,173.05	\$1,183.43	\$553.80



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
<b>Fund 78 - Independence Road - TIF 7</b>							
	Department <b>02 - Administration</b>						
	Cost Center <b>02 - Operations</b>						
	Contractual						
299	Other Contractual Services	100,000.00	124,000.00	124,000.00	.00	1,691.00	.00
	<i>Contractual Totals</i>	\$100,000.00	\$124,000.00	\$124,000.00	\$0.00	\$1,691.00	\$0.00
	<i>Fixed Assets</i>						
405	Land	.00	402,000.00	.00	233,606.03	476,935.00	.00
	<i>Fixed Assets Totals</i>	\$0.00	\$402,000.00	\$0.00	\$233,606.03	\$476,935.00	\$0.00
	Cost Center <b>02 - Operations Totals</b>	\$100,000.00	\$526,000.00	\$124,000.00	\$233,606.03	\$478,626.00	\$0.00
	Department <b>02 - Administration Totals</b>	\$100,000.00	\$526,000.00	\$124,000.00	\$233,606.03	\$478,626.00	\$0.00
	<b>Fund 78 - Independence Road - TIF 7 Totals</b>	\$100,000.00	\$526,000.00	\$124,000.00	\$233,606.03	\$478,626.00	\$0.00
<b>Fund 79 - Bluff Road - TIF 6</b>							
	Department <b>02 - Administration</b>						
	Cost Center <b>02 - Operations</b>						
	Contractual						
299	Other Contractual Services	1,600,000.00	778,024.00	900,000.00	.00	84,779.03	.00
	<i>Contractual Totals</i>	\$1,600,000.00	\$778,024.00	\$900,000.00	\$0.00	\$84,779.03	\$0.00
	<i>Other</i>						
686	Reserve for Future Projects	.00	.00	440,000.00	.00	.00	.00
	<i>Other Totals</i>	\$0.00	\$0.00	\$440,000.00	\$0.00	\$0.00	\$0.00
	<i>Transfers</i>						
753	Transfer to Downtown TIF Construction Fund	2,000,000.00	.00	.00	.00	.00	.00
	<i>Transfers Totals</i>	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center <b>02 - Operations Totals</b>	\$3,600,000.00	\$778,024.00	\$1,340,000.00	\$0.00	\$84,779.03	\$0.00
	Department <b>02 - Administration Totals</b>	\$3,600,000.00	\$778,024.00	\$1,340,000.00	\$0.00	\$84,779.03	\$0.00
	<b>Fund 79 - Bluff Road - TIF 6 Totals</b>	\$3,600,000.00	\$778,024.00	\$1,340,000.00	\$0.00	\$84,779.03	\$0.00
<b>Fund 80 - Normantown Road - TIF 8</b>							
	Department <b>02 - Administration</b>						
	Cost Center <b>02 - Operations</b>						
	Contractual						
299	Other Contractual Services	10,000.00	10,000.00	.00	.00	.00	.00
	<i>Contractual Totals</i>	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Other</i>						
686	Reserve for Future Projects	.00	.00	10,000.00	.00	.00	.00
	<i>Other Totals</i>	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$0.00
	Cost Center <b>02 - Operations Totals</b>	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00



# Expense Budget Worksheet Report

Budget Year 2023

Account	Account Description	2023 Village Manager	2022 Estimated Amount	2022 Adopted Budget	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount
Fund 80 - Normantown Road - TIF 8							
	Department 02 - Administration Totals	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
	Fund 80 - Normantown Road - TIF 8 Totals	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
Fund 81 - Normantown Rd Business District							
	Department 02 - Administration						
	Cost Center 02 - Operations						
	Contractual						
299	Other Contractual Services	25,000.00	30,000.00	.00	.00	.00	.00
	Contractual Totals	\$25,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fixed Assets						
402	Non-Capital Outlay	150,000.00	.00	.00	32,400.00	.00	.00
	Fixed Assets Totals	\$150,000.00	\$0.00	\$0.00	\$32,400.00	\$0.00	\$0.00
	Other						
686	Reserve for Future Projects	.00	.00	200,000.00	.00	.00	.00
	Other Totals	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
	Cost Center 02 - Operations Totals	\$175,000.00	\$30,000.00	\$200,000.00	\$32,400.00	\$0.00	\$0.00
	Department 02 - Administration Totals	\$175,000.00	\$30,000.00	\$200,000.00	\$32,400.00	\$0.00	\$0.00
	Fund 81 - Normantown Rd Business District Totals	\$175,000.00	\$30,000.00	\$200,000.00	\$32,400.00	\$0.00	\$0.00
Fund 82 - Airport Road - TIF 9							
	Department 02 - Administration						
	Cost Center 02 - Operations						
	Contractual						
299	Other Contractual Services	15,000.00	.00	.00	.00	.00	.00
	Contractual Totals	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fixed Assets						
409	Infrastructure	400,000.00	.00	.00	.00	.00	.00
	Fixed Assets Totals	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 02 - Operations Totals	\$415,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 02 - Administration Totals	\$415,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund 82 - Airport Road - TIF 9 Totals	\$415,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Grand Totals	\$149,437,350.00	\$131,076,781.00	\$145,155,800.00	\$118,445,971.87	\$109,498,514.60	\$162,958,797.65