

**FISCAL YEAR
2023-24**

**FINAL
BUDGET**



2023-2024 Budget Table of Contents

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April 19, 2023

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 FY2023-2024 Annual Budget covering the period May 1, 2023 through April 30, 2024. The total budget proposed is \$148,356,000, a 0.7% decrease from the previous fiscal year. 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

VILLAGE MANAGER

Dawn Caldwell

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.

Budget Challenges

The economic conditions of the state, country, and world all have an impact on the local economy of the Village. The last few years have been a financially volatile time, as the country has worked through the effects of the pandemic. To assist in mitigating the effects, the federal government provided significant pandemic relief to local governments through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan (ARPA) Act. Through these two programs, the Village was awarded \$6.8 million to assist in providing additional emergency services, distributing vaccinations, providing economic assistance to community businesses, and investing in the water distribution infrastructure.

The volatility is also related to elevated inflationary pressures. The consumer price index (CPI) measures the average change in prices and is generally measured over a 12-month period. June of 2022 marked a twenty year high of 9.1% which has been impacted by rising home prices, housing shortages, increase in oil and gas prices, increases in food prices, supply chain shortages, and rising interest rates. The Village and small businesses will be facing growing challenges over the upcoming year resulting from increased prices and higher wages.

It is within this volatile financial context that the Village is projecting a moderate, but solid, revenue base through its fiscal year 2023-2024. The Budget also reflects higher costs in a number of areas including fuel, some commodities, and vehicle replacements due to inflationary pressures. If an economic downturn does materialize, the Village has taken steps to protect the solid reserve levels in its various operating funds and adequately fund its Police and Fire pension funds. As the budget year 2023-2024 progresses, staff will continue to monitor operational and capital project pricing against estimates provided in the budget to ensure the Village stays within budget parameters.

2023-2024 Budget Overview

The chart below illustrates the FY2023-2024 proposed operating revenue and expenditures and additional revenue and expenses budgeted for bond proceeds, capital expenditures, and interfund transfers.

Total proposed revenue of \$137,357,450 is projected to increase by 1.8% (\$2,474,750) and expenditures of \$148,352,000 are expected to decrease by 0.7% (\$1,061,350) as compared to the FY2022-2023 original budget. The 2023-2024 revenue variance from the prior year is primarily due to increased other taxes (\$6,843,900) in the General fund and increased fees for services (\$1,839,000) in the Recreation, Aquatic Center, Water & Sewer, and General funds. Partially offsetting the increase is decreased transfer revenue (\$5,577,150) in the Water & Sewer, Recreation, and Downtown TIF funds and due to decreased bond/lease proceeds (\$1,560,000) and other proceeds (\$1,155,790) primarily in the General fund.

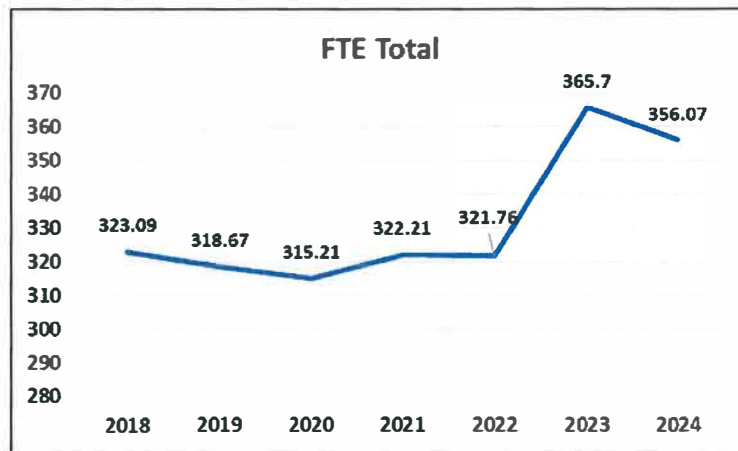
The 2023-2024 expense variance from the previous fiscal year is primarily due to decreased transfers (\$5,577,150) from the General, Bluff Road TIF, and Marquette TIF funds and due to decreased capital project expenses (\$1,359,110) in the General, Recreation, Downtown TIF, and the Airport Road TIF funds. Contractual service expenses also decreased (\$332,590) in the Downtown TIF, the Bluff Road TIF, and the Water and Sewer funds.

Village of Romeoville Budget Comparison Fiscal Year 2023-24 versus 2022-2023

Operations Summary	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2024 Budget vs 2023 Budget	2024 vs 2023 % Change
Revenue							
Property Taxes	15,332,018	15,488,376	15,923,400	15,906,500	16,693,260	769,860	4.8%
TIF Increment	5,719,739	6,278,921	6,362,000	6,201,567	6,511,400	149,400	2.3%
Other Taxes	36,742,841	44,118,572	42,891,600	48,683,000	49,735,500	6,843,900	16.0%
Grants	3,635,175	3,441,853	5,238,100	6,331,221	5,302,700	64,600	1.2%
Licenses & Permits	2,781,178	2,205,856	2,230,500	4,194,500	2,217,550	(12,950)	-0.6%
Fines	356,490	433,350	361,200	357,000	372,500	11,300	3.1%
Fees for Services	28,658,399	30,249,118	32,357,900	33,519,050	34,196,900	1,839,000	5.7%
Other Proceeds	5,408,079	1,943,994	2,674,700	4,865,666	1,518,910	(1,155,790)	-43.2%
Reimbursements	2,031,796	2,006,811	1,921,000	2,425,900	2,239,700	318,700	16.6%
Interest/Investment Earnings	19,474,317	(7,070,325)	3,140,200	3,304,800	3,924,080	783,880	25.0%
Total Operating Revenue	120,140,032	99,096,526	113,100,600	125,789,204	122,712,500	9,611,900	108.5%
Expenses							
Salaries & Benefits	33,870,556	35,377,930	39,212,500	36,912,350	41,984,030	2,771,530	7.1%
Contractual Services	18,924,489	19,056,932	24,165,290	22,447,290	23,832,700	(332,590)	-1.4%
Commodities	3,259,209	3,615,336	5,347,600	5,387,000	5,816,010	468,410	8.8%
Debt Service	15,347,088	14,904,144	12,392,360	12,810,650	12,280,660	(111,700)	-0.9%
Misc Expense	4,725,406	2,129,761	9,721,500	6,997,000	12,800,760	3,079,260	31.7%
Total Operating Expenses	76,126,748	75,084,103	90,839,250	84,554,290	96,714,160	5,874,910	6.5%
Operating Net	44,013,284	24,012,423	22,261,350	41,234,914	25,998,340	3,736,990	16.8%
Non Operating							
Revenue							
Transfer Revenue	17,216,690	12,914,316	20,222,100	19,718,535	14,644,950	(5,577,150)	-27.6%
Bond/Lease Proceeds	783,470	2,789,278	1,560,000	-	-	(1,560,000)	-100.0%
Total Non Operating Revenue	18,000,160	15,703,594	21,782,100	19,718,535	14,644,950	(7,137,150)	-32.8%
Expenses							
Transfer Expense	17,216,684	12,914,316	20,222,100	19,718,535	14,644,950	(5,577,150)	-27.6%
Capital Purchases	31,285,720	27,110,851	38,356,000	26,812,823	36,996,890	(1,359,110)	-3.5%
Total Non Operating Expenses	48,502,404	40,025,167	58,578,100	46,531,358	51,641,840	(6,936,260)	-11.8%
Total Revenue	138,140,192	114,800,120	134,882,700	145,507,739	137,357,450	2,474,750	1.8%
Total Expenses-Budget Format	124,629,152	115,109,270	149,417,350	131,085,648	148,356,000	(1,061,350)	-0.7%
Total Net before GASB Adjustments	13,511,040	(309,150)	(14,534,650)	14,422,091	(10,998,550)	3,536,100	24.3%

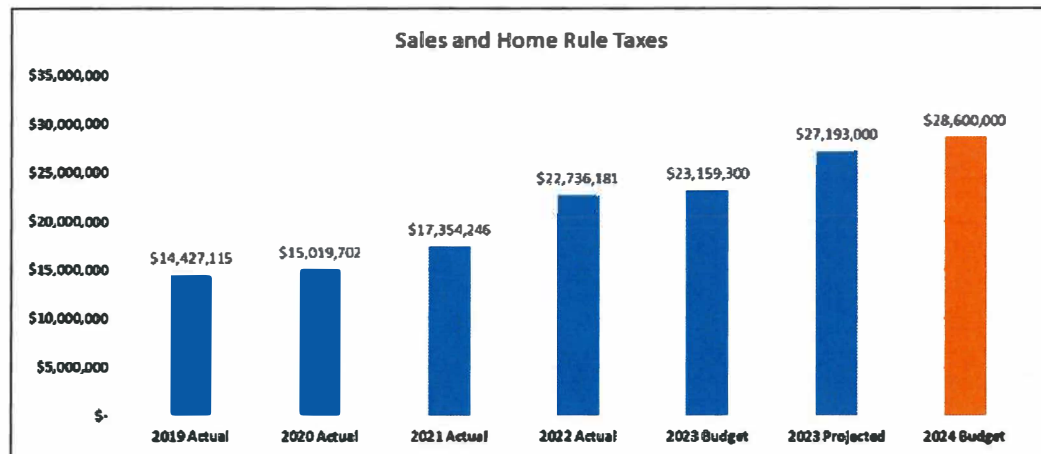
Personnel Summary

The 2023-2024 budget reflects staffing of 356.07 full-time equivalent (FTE) positions, a reduction of 9.63 FTE employees. This change was primarily in the Recreation Department as budgeted hours for part-time, seasonal program staff were reduced. However, compared to FY2022 and earlier years, budgeted FTEs are higher due to the opening of the Village of Romeoville Aquatic Center. Originally the new facility was scheduled to open in the 4th quarter of FY2022-2023 but is now projected to open in July 2023. New staffing budgeted in both FY2023 and FY2024 include a Manager of Aquatic Facilities, custodian, and multiple other part-time clerk positions. Increased FTEs are budgeted in the Public Works department for additional maintenance worker positions and in the Fire Department due to the shifting of part-time firefighters to full-time.

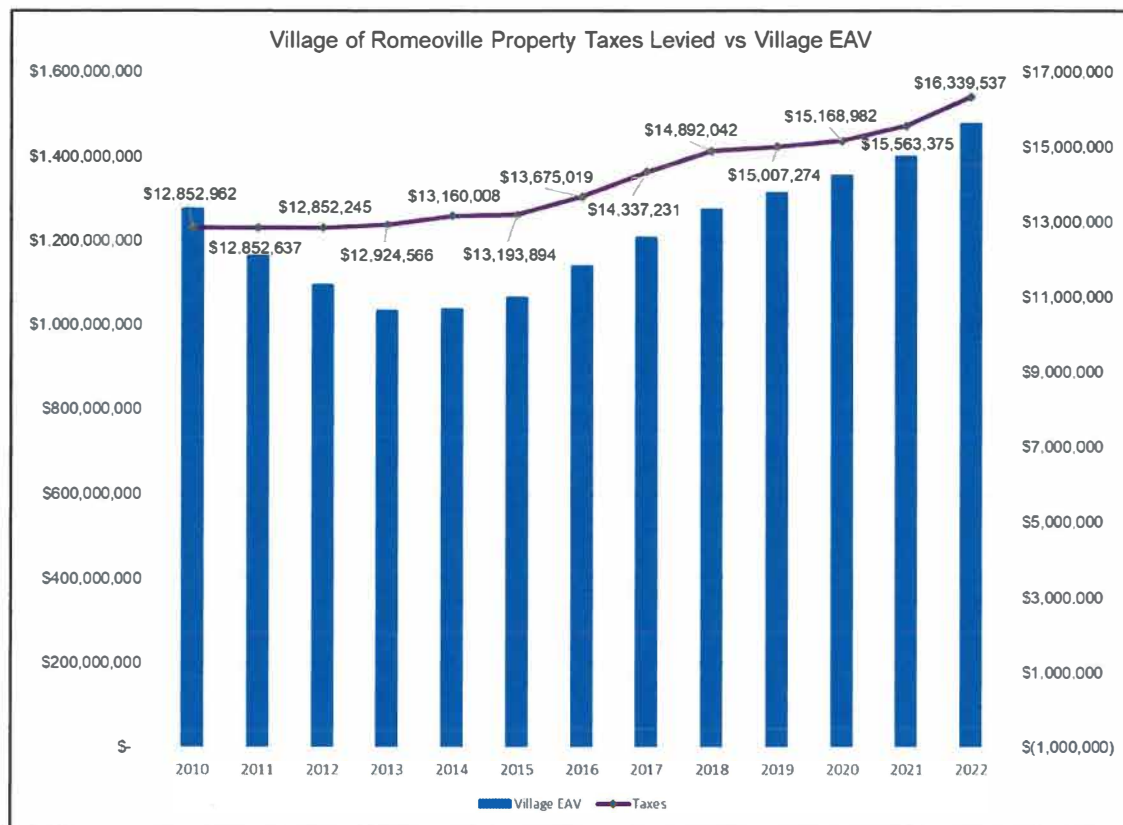


General Fund

The General Fund 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, 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 emergency management functions. For 2023-2024, General Fund revenue is projected to increase by 4.1% (\$2,850,900) over the 2022-2023 budget and expenses are projected to decrease by 2.1% (\$1,481,700). Overall, the General Fund budget exhibits a net surplus of \$2,264,500. Sales and Home Rule taxes are budgeted to increase to 23.49% from the FY23 budgeted amount which reflects an increase in actual revenue received partially due to the opening of Wayfair. The chart below highlights historical and budgeted sales and home rule sales taxes.



In the 2023-2024 Budget in the General Fund, property tax revenue totals \$12,420,600. Of this total, \$10,161,850 represents the Village portion of the 2022 tax levy, \$1,899,750 is for Fire Protection, Ambulance and Fire Pension levies, and \$359,000 is from Lockport and Plainfield Township Road and Bridge levies. Budgeted property taxes in the General fund are 0.5% (\$67,700) lower than the prior year as taxes were shifted to the Recreation line item of the tax levy and are budgeted in the Recreation Fund in order to help fund community-wide special events, concerts, and programming. Property taxes budgeted in all funds total \$16,693,260 which is 4.8% (\$769,860) higher than the 2022-2023 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.



As compared to the 2022-2023 Budget, total expenses included in the FY2023-2024 budget are decreasing by 2.1% (\$1,481,700). Contractual Services, budgeted at \$14,031,100, are projected to increase by 6.6% (\$866,510). In 2022, the Village acquired the responsibilities of the former Mosquito Abatement District which was a separate taxing body within Will County and Romeoville that dissolved in September 2022. An additional \$125,000 was added to contractual services within the Public Works Department for these expenses. Commodities, budgeted at \$2,356,900, are budgeted to increase by 2.9% (\$65,400) which includes a 33% (\$100,000) increase in the fuel budget due to increased prices of diesel and gasoline combined with increased organizational dues of 15% (\$12,100) and fire academy training supplies \$35,600. Capital expenses are budgeted to be \$6,981,500 and are 19.19% lower than budgeted in 2022-2023. Details of capital budgeted in the General fund is included in section 8 of the budget document.

Fiscal Year 2023-2024 Capital Project 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 continue to increase, making it more and more difficult to plan long term without finding additional sources of revenue. There are 113 capital projects budgeted with the total amount budgeted to be \$37,756,890, 1.56% lower than budgeted in the previous fiscal year. Some of the highlights for the upcoming fiscal year capital plan include:

General Fund

- Deer Crossing Park Video Board-\$50,000
- Decorative Lighting-\$550,000

Fuel and Gas Tax Funds

- 135th Street Resurfacing-\$471,500
- Romeoville Industrial Road Resurfacing-\$774,000

Recreation Funds

- Additional Holiday Lights-\$75,000
- Wesglen Park Playground Redevelopment-\$70,000

TIF Funds

- Aquatic Center-\$3,154,500
- Landscaping at Aquatic Center-\$181,640

Facility Construction Fund

- RomeoCrossing Phase I and Phase II-\$4,827,800

Water and Sewer Funds

- Fairfax Tank Repainting-\$771,295
- Well 8 UV-\$1,198,765
- Lukancic/Airport Distribution and Transmission Main Improvements-\$242,686
- Lukancic/Airport Metering and PRV Stations-\$42,064

Closing Comments

The Fiscal Year 2023-2024 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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Romeoville
Illinois**

For the Fiscal Year Beginning

May 01, 2022

Christopher P. Morill

Executive Director

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

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

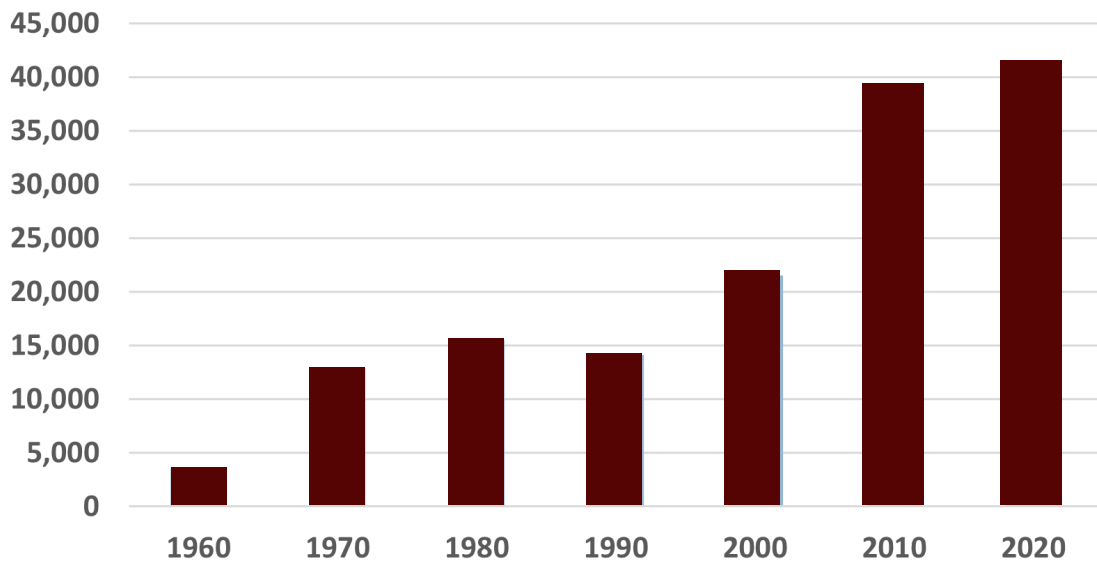
Median Household Income: \$77,243

Bond Rating: • Moody's Aa2 • Fitch AA

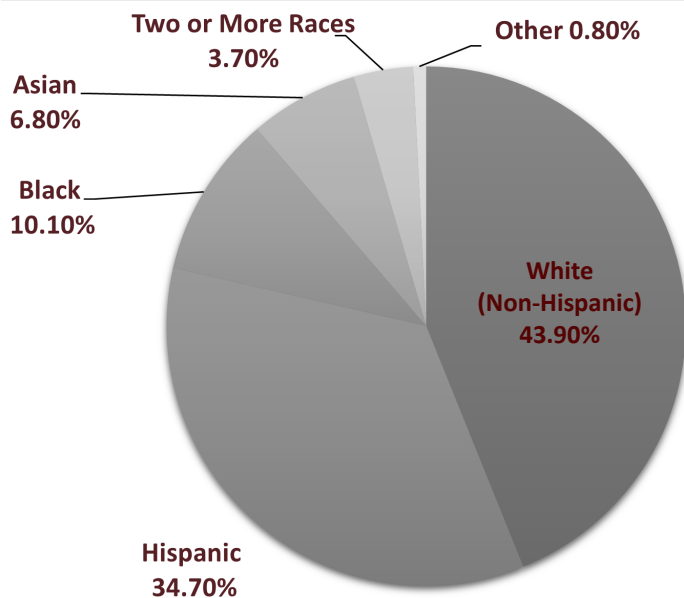
Median Home Value: \$187,525

Businesses: 827

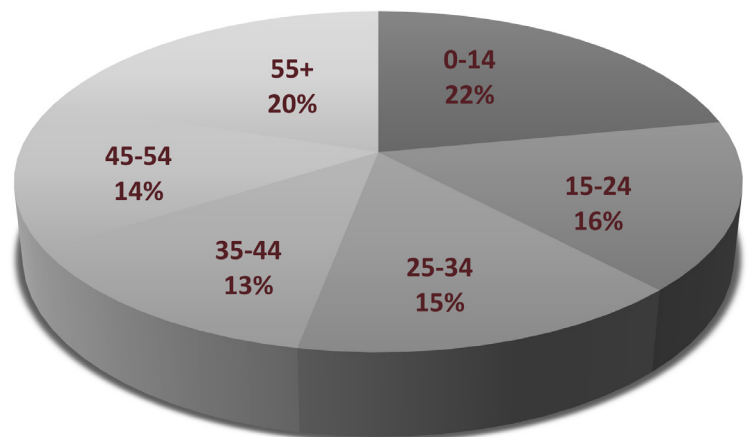
ROMEOVILLE POPULATION



POPULATION ETHNICITY

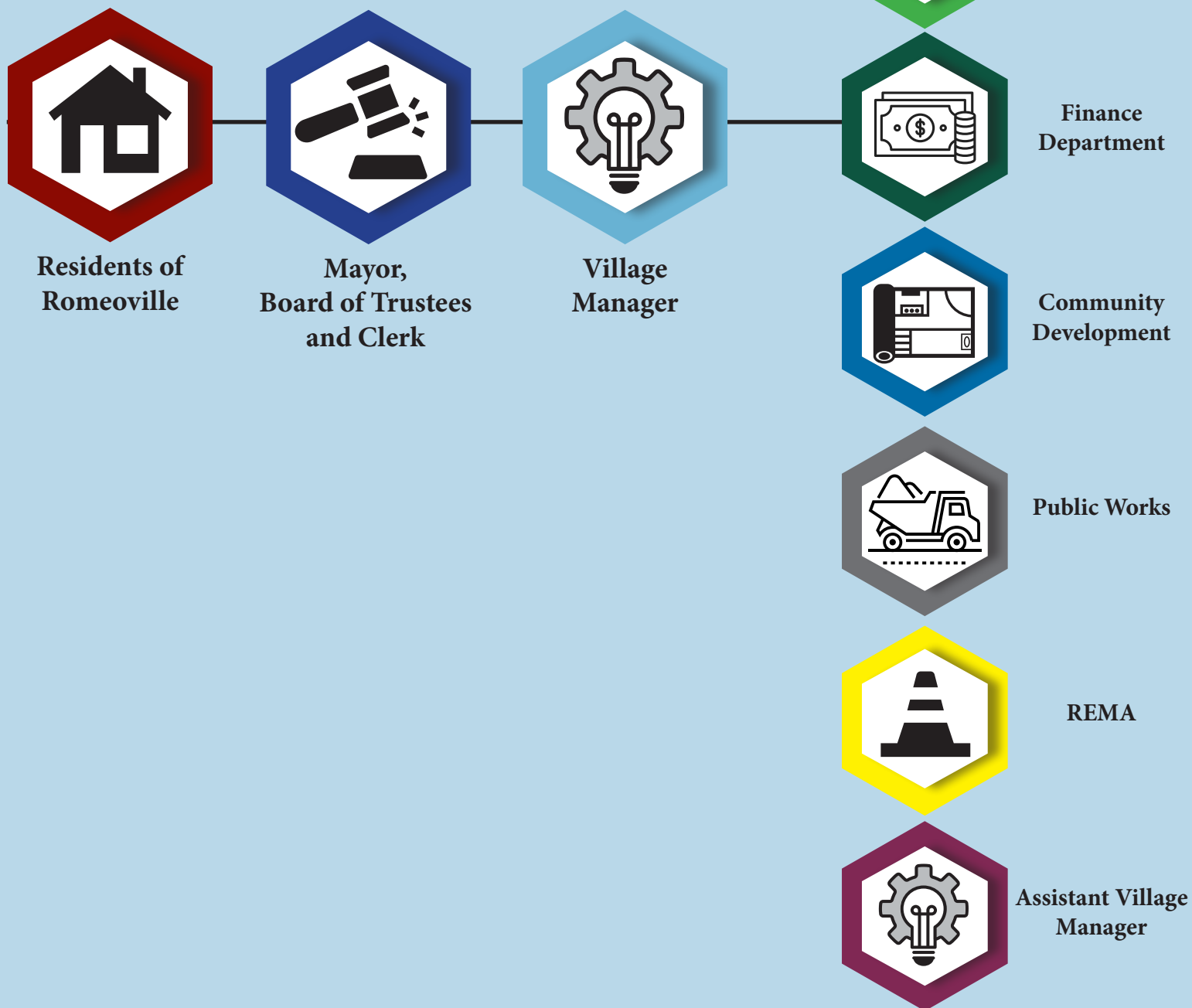


POPULATION AGE RANGE





FY 2023-24 Organizational Chart



Section 3: Budget Process and Financial Policies

Section 3: Budget Process and Financial Performance Goals

The Village begins the budget preparation process each year in September with the development of the budget calendar and the review of strategic initiatives and projected financial position. Administration and Finance staff update the budget manual that provides the guidelines and procedures for completing the budget. Staff are trained on budget parameters and expectations and budget preparation procedures. The budget is presented as a legislative document that, together with the related appropriating ordinance, will represent Village Board's policy concerning the sources and uses of funds for the budget year.

The development of the Capital Improvement Plan (CIP) is a prelude to work on the annual operating 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. In addition, prior to the development of the operating budget, staff review their strategic work plans and updates are made as needed.

This year the Village of Romeoville's FY2023-2024 budget process began in September 2022 with the development of the calendar. In October, departments received the FY23-24 Budget Manual and instructions for the mid-year review of the FY22-23 projected budget performance. Departments were requested to review FY22-23 capital and operating goals and project what would be completed in the current fiscal year, what unplanned projects were added and what was anticipated to be deferred to the next fiscal year. Departments also submitted estimates for FY23-24 capital projects. In November, Finance and Administration reviewed the projected fiscal year-end performance estimates and presented results to the Village Board. This process allows staff and the Village Board to begin planning the next fiscal year operations with an understanding of projected year-end fund balance reserves and how it may impact the next fiscal year.

In October and November, the Departments prepare their FY23-24 operating budgets and input them into the Village's financial software. Departments also update their strategic goals and annual workplans for the upcoming year. Departments submit their finalized requests to the Village Manager at the end of November for review. The Village Manager reviews all departmental budget requests and goals 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 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. At that time, the Board announces the availability of the tentative budget for the 30-day public viewing as required by law.

This year, the Public Hearing to review the Annual Budget and tentative Budget Ordinance for the fiscal year beginning May 1, 2023 through April 30, 2024 for the Village of Romeoville, County of Will, State of Illinois will be on Wednesday, April 19, 2023 at 6:00pm 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.

2023-2024 Budget Calendar

October 6, 2022	FY22-23 Review Packets and FY23-24 Budget Packets submitted to Department Directors
November 1, 2022	FY22-23 Mid-Year Review Worksheets and FY23-24 Capital, Personnel Requests due to Finance
November 3, 2022	Training on budget expectations, parameters, economic assumptions, and budget entry
November 2022	Departments begin inputting preliminary budget proposals into budget software
November 23, 2022	FY23-24 Department Budgets complete input into budget software, support worksheets to Finance
December 19, 2022	First Draft of Combined FY23-24 Budget distributed to Departments
January 2023	Individual and department meetings with Village Manager and Finance Department.
January 16-February 28, 2023	Village Manager finalizes budget proposals, Preparation of Budget Document
February 28, 2023	Budget Materials distributed to Village Board
April 7, 2023	Publish "Notice of Public Hearing and Proposed 23-24 Budget Document" in Romeoville Bugle
April 7, 2023	Proposed budget made available for public inspection in Village Clerk's office and on website
April 13, 2023	FY23-24 Budget Presentations to Village Board
April 19, 2023	Public Hearing on the 23-24 Operating Budget
April 19, 2023	Board approves and adopts Budget Document and Budget and Appropriation Ordinance
April 30, 2023	Village files Budget and Appropriation Ordinance with Will County Clerk

Village of Romeoville Budget Development Schedule

	Oct	Nov	Dec	Jan	Feb	March	April
Staff develop and review Capital Plan	X	X					
Budget kick-off	X						
Staff review Strategic Work Plan	X	X					
Staff conduct budget training		X					
Departments develop budgets		X	X				
Village Manager reviews budget submissions				X			
Staff develop final budget proposals and document				X	X		
Staff present proposed budget to Board						X	
Board holds public hearing on proposed budget							X
Board reviews Budget						X	X
Board adopts Budget and Tax Levy Ordinances							X

Financial Performance Goals

General

The Village of Romeoville has a commitment to sound financial management. This section outlines the formal policies to maintain this commitment.

Budget Planning Goals

1. Budget development is directed by specific goals and objectives as included in the Village's Comprehensive Plan and Strategic Goals.
2. The Budget document must provide enough detail to enable accurate projections of revenues and expenses, separation of capital and operational items, cash flow and subsequent audit trails, and disclosure of planning assumptions.
3. Staff cannot plan the expenditure in any fiscal year of more funds than are conservatively projected to be available in that period or fail to provide for appropriate fund balances at year-end.
4. The budget (including the tax levy, tax abatements, and long-term debt) must be approved by the Board prior to implementation except for a temporary continuation of the prior year's budget.
5. The Finance Director must provide a report to the Finance Committee on budget performance on a monthly basis, including a comparison of actual revenues and expenditures to budgeted amounts.
6. The Village prepares a five-year capital improvement financial plan that supplements the annual budget and is used to determine funding needs for the capital improvement plan.
7. The Village must pass and file with the Will County Clerk a combined annual Budget and Appropriation Ordinance. The ordinance appropriates the monies that are necessary to cover the projected expenses and liabilities that the Village may incur during the fiscal year. The Board and staff must follow the procedures listed below when preparing and filing the Ordinance:
 - The Ordinance must be adopted within the first quarter of each fiscal year.
 - The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of monies expected to be received during the fiscal year from all sources, an estimate of expenditures for the fiscal year, and an estimate of cash on hand at the end of the fiscal year.
 - The Ordinance must be prepared in tentative form and made available for public inspection no less than ten (10) days prior to final action.
 - The Board must hold at least one (1) public hearing regarding the ordinance. Notice of the public hearing shall be given by publication in a newspaper published within Romeoville or having general circulation within Romeoville at least ten (10) days before the time of the hearing. The hearing may take place at the same meeting that final action is taken on the Ordinance.
 - After Village Board approval, the Village must file a certified copy of the ordinance with the Will County Clerks within thirty (30) days.

8. State law is followed when preparing and adopting the tax levy including:
 - The Village Board shall on or before the first Tuesday in September, in each year, ascertain the total amount of all appropriations for all Village purposes, legally made and to be collected from the tax levy of that fiscal year, and by ordinance, levy and assess such amount on the real and personal property within the village subject to taxation as it is assessed for state and county purposes for the current year.
 - A certified copy of the ordinance shall be filed with the Will County Clerk no later than the last Tuesday in December of each year.

Revenue Planning Goals

1. The Village endeavors to maintain a diverse and stable revenue base to protect operations from short-term fluctuations in any one revenue source. The mix of various revenues employed will include both elastic and inelastic revenue sources to minimize to the extent possible the effects of economic downturn.
2. The Village will employ, where appropriate, various available economic development incentive tools, which will add to long-term revenue stability and growth.
3. The Village will monitor changes in key revenues on a quarterly basis and report on significant changes in collections or emerging trends.
4. The Village will oppose State and/or Federal legislation that would result in unfunded expense mandates to units of local government without providing for compensating authority to increase available revenues to offset such mandates.
5. Village enterprise funds (Water and Sewer) shall have fees set in such a manner which fully support all direct and indirect costs associated with providing the service.
6. The Village will avoid the use of one-time or intermittent revenues to support continuing operating expenses.
7. The Village implements user fees to cover the cost of services provided for unique or narrow segments of the Village. User fees are typically set at levels to cover 100% of the cost of providing the service, however the Village may choose to set a user fee at less than 100% of the service cost and subsidize with other revenue as it deems necessary. An additional fee may also be assessed for non-resident users of the specified services.
8. The Village will explore to the extent practicable the award of various local, State and/or Federal grants to support one-time capital or non-recurring expenditures. Consideration of grant opportunities shall include an evaluation of required local matching funds and possible on-going operating costs associated with accepting grant funding.

Expenditure Planning Goals

1. The Village Board and staff should not indebt the organization beyond normal accruals and accounts payables.
2. The Board and staff should not allow cash to drop below the amount needed to settle payroll and debts in a timely manner.
3. The Board and staff should not expend more funds than have been made available in the fiscal year to date unless the debt guideline is met.
4. The Village must make prompt payment of purchases as provided by the Local Government Prompt Payment Act of Illinois.

Fund Balance Planning Goals

1. Purpose - Fund balance is to provide for the operational stability of the Village of Romeoville and to provide the capacity to a) offset significant economic downturns or revenue shortfalls, b) provide sufficient cash flow for daily financial needs, c) maintain or improve the Village's bond ratings, and d) provide funds for unforeseen expenditures related to emergencies or opportunities.
2. Definitions - GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:
 - Not spendable fund balance – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
 - Restricted fund balance – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
 - Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the Village Board. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the board's commitment in connection with future construction projects).
 - Assigned fund balance – amounts intended to be used by the government for specific purposes. Intent can be expressed by the Village Board of Trustees, or someone designated by the Village Board. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.

- Unassigned fund balance – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.
3. Policy - The responsibility for designating funds to specific classifications shall be as follows:
- Committed Fund Balance – The Village Board of Trustees is the Village of Romeoville’s highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.
 - Assigned Fund Balance – The Board of Trustees has authorized the Village Manager and/or the Village Finance Director as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.
4. Fund Balance Targets
- General Fund: Unassigned fund balance of the General Fund should be maintained at a minimum of 25% of the subsequent year’s budget for expenditures and other financing uses. The fund balance benchmark is higher than other funds due to the fact that a large percentage of its fund balance consists of taxes receivable and other accounts receivable, which are collected over a period of up to three months. In addition, the General Fund’s primary sources of revenue tend to be more elastic and can decrease and increase along with the economy. If the unassigned balance falls below its goal, the Village shall develop a restoration plan to achieve and maintain the minimum fund balance.
 - Motor Fuel Tax Fund: Fund balance of the Motor Fuel Tax fund should be maintained at 10% of the subsequent year’s budget for expenditures and other uses. Fund Balance in the Motor Fuel Tax Fund is restricted for construction and maintenance roadways, street lighting, storm sewers, pedestrian paths. All projects and expenditures must be approved in advance by the Illinois Department of Transportation.
 - Local Motor Fuel Tax Fund: Fund balance of the Local Motor Fuel Tax fund should be maintained at 10% of the subsequent year’s budget for expenditures and other uses.
 - Recreation Funds: Fund balance of the Recreation Fund, the Recreation A&E, and Recreation Aquatic Center should be maintained at 25% of the subsequent year’s budget for expenditures and other uses.
 - Debt Service Funds: The Debt Service Fund is established to account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Any fund balance accumulation should be minimal or enough to cover the next principal and interest payment due.

- **Capital Project Funds:** Fund balance for the various capital project funds can and will vary based on capital projects plan. Balances are impacted by bond sales which may be drawn down over a period of one to three years as the projects are completed. The balances are also impacted by grant advances and reimbursements. Fund balance in the capital projects funds will be reviewed annually as part of the capital improvement program and annual budget process.
- **Normantown Road Business District:** Fund balance of the Normantown Road Business District Fund should be maintained at 10% of the subsequent year's budget for expenditures and other uses.
- **Tax Increment Financing (TIF) Redevelopment Funds –** Fund balance for the Village's TIF funds will vary based on the development projects planned within the TIF. The TIF funds account for the resources that are legally restricted for redevelopment within each TIF boundary. The balances are impacted by property taxes, bond sales, debt repayment, and redevelopment expenses. Fund balance in each individual TIF fund will be reviewed annually as part of the capital improvement program and annual budget process.
- **Water & Sewer Fund:** The unrestricted fund balance of the Water & Serwer fund should be maintained at 25% of the subsequent year's budget for operating and non-operating expenses, plus a prorated amount of the next interest and principal payments on outstanding debt. Additional fund equity can be reserved for future capital improvements as determined by the Village Board.
- **Police and Firefighter's Pension Funds:** The long-term goal for the net assets of the police and firefighters pension funds is to be equivalent to the actuarial accrued liability as determined by an enrolled actuary. The Village uses generally accepted actuarial methods to amortize any unfunded actuarial accrued liability through the year 2040.

Capital Improvement Planning Goals

1. The Village shall maintain a Capital Improvement Plan and capital improvements will be made in accordance with that plan. The Plan should be updated annually.
2. As part of the development of the Capital Improvement Plan, the condition of the Village's infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.
3. The Capital Improvement Plan will be developed using a team approach and prior to completing the operating budget to ensure adequate resources are available to fund all the projects in the Plan.
4. Projects are evaluated using the following criteria:
 - Eliminates a threat to personal and public safety;

- Satisfies or meets a legal requirement, liability or mandate that must be addressed (law, regulation or court order);
 - Addresses completing a project commitment with dedicated funding and/or leverages available private or local, state or federal government funds;
 - Advances the implementation of the Village's mission, vision, strategy, goals or policies;
 - Improves the positive impact on the environment and reduces carbon footprint;
 - Rehabilitates or replaces a facility or equipment that has reached the end of its useful life and/or preserves existing resources/return on investment;
 - Reduces future maintenance or operating costs;
 - Results in generating net revenue that exceeds the direct operational cost of facility/equipment and creates a profit without using tax revenue;
 - Provides new or expanded level of service;
 - Promotes intergovernmental cooperation and other partnership opportunities;
 - Provides enhanced safety.
5. The corresponding year of the Capital Improvement Plan will be incorporated into the annual budget as the Capital Budget. Projects slated for subsequent years are approved on a planning basis only.
 6. The Village defines a capital project as having a relatively high monetary value with an initial, individual cost of more than \$25,000 for machinery and equipment, \$100,000 for property or building improvements, and \$150,000 for infrastructure and an estimated useful life in excess of one year.
 7. Funding for the Capital Improvement Plan includes accumulated budget surpluses in the form of fund balances, user or development fees, taxes, grants plus debt management.

Debt Planning Goals

1. The Village will limit long-term borrowing to capital improvements, redevelopment, or long-term projects that cannot be financed from current revenues or reserves.
2. The maturity date for any debt will not exceed the reasonable expected useful life of the project to be funded or negatively impact the marketability of the bonds.
3. The Village will avoid the issuance of Budget Tax and revenue Anticipation Notes.
4. The Village will maintain good communications with financial and bond rating agencies regarding its financial condition.

5. The Village retains external bond counsel for all debt issuances to ensure compliance with applicable Federal and State tax and other laws and regulations pertaining to public financing. The Village will not issue debt without a written opinion by bond counsel.
6. The Village will retain an external financial advisor to be utilized in selected debt issuances.

Cash Management Planning Goals

1. The Village has adopted an Investment Policy, which provides guidelines for the prudent investment of temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.
2. Except for cash in certain restricted and special funds, the Village will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
3. The Village's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the Village to invest funds to the fullest extent possible.
4. Criteria for selecting investments and the order of priority are: safety, liquidity, and yield.

Financial Reporting Planning Goals

1. The Village will adhere to a policy of full and open public disclosure of all financial operations. The proposed budget will be prepared in a manner maximizing its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen participation prior to final adoption of the budget.
2. The Village's accounting system will maintain records on a basis consistent with generally accepted accounting principles. All funds must be received, processed, or disbursed under controls sufficient to meet the Board-appointed auditor's standards.
3. The Village will prepare a regular monthly financial report to the finance committee presenting a summary of financial activity by major types of funds and programs.
4. As required by law, the Village conducts an annual audit of all funds, property, and financial practices by an independent certified public accounting firm, conducted according to Generally Accepted Auditing Standards (GAAS).
5. The Village will prepare an Annual Comprehensive Financial Report (ACFR), obtain Board approval and make the report available to the general public, bond and financial consultants, and other interested organizations.

Budget Document Basis of Presentation

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.

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. The Water and Sewer Fund accounts for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are budgeted and accounted for in this fund, including but not limited to, administration, operations, maintenance, billing and collection, financing, and related debt service,

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The Village reports pension trust funds as fiduciary funds to budget and account for the Police Pension Fund and the Firefighters 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 principle 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 Annual Comprehensive Financial Report.

Village of Romeoville Department/Fund Relationship

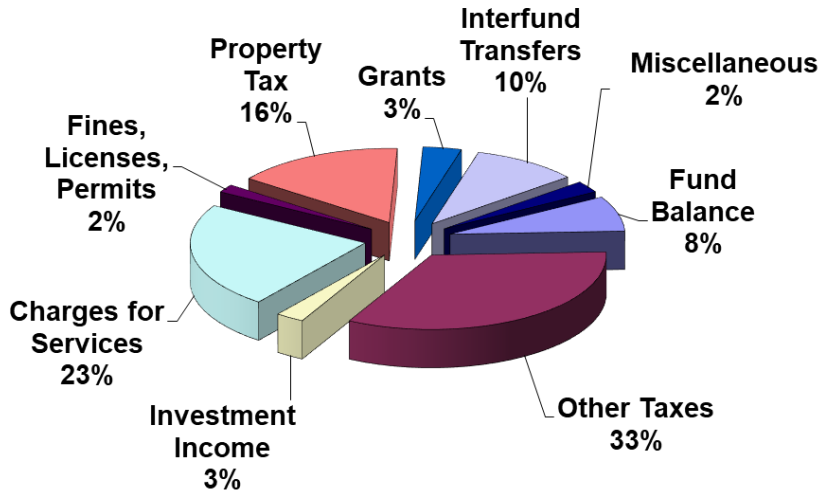
Department Function	General Fund	Recreation Fund	A&E Fund	Aquatic Center Fund	Real Estate Tax Transfer Fund	Water & Sewer Fund	Lake Michigan W&S Fund	MFT Fund	Local MFT Fund	TIF Funds	Facility Construction Fund	Debt Service Fund
Mayor's Office/Village Board	x											
Administration/Commissions	x											
Human Resources	x											
Community Media Productions	x											
Marketing	x											
Information Technology	x											
Village Clerk	x											
Community Development	x											
REMA	x											
Fire	x											
Police	x											
Finance	x					x				x		x
Recreation		x	x	x	x						x	
Public Works	x				x	x	x	x	x	x	x	

Section 4: Financial Summaries

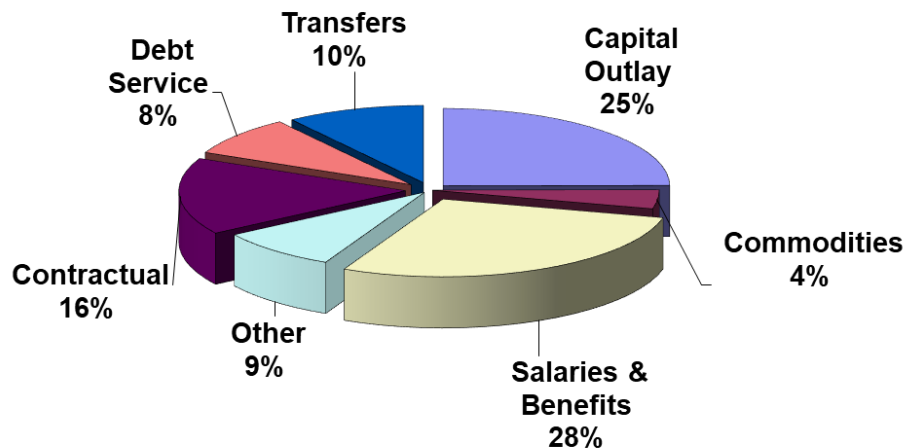
Financial Summaries

Below is the 2023-2024 proposed budget illustration of budgeted revenue and expenses for all Funds and Departments within the Village. The budgeted revenue total of \$148,759,300 for all funds and departments includes \$122,712,500 in newly generated revenue, \$14,644,950 in interfund transfers, and \$11,401,850 from reserve balances which is primarily revenue generated in prior fiscal years. Budgeted expenses of \$148,356,000 includes \$14,644,950 in interfund transfers and \$77,355,400 in annual operating expenses, \$49,277,550 in debt and capital improvements, and \$7,078,100 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 2023-24**



**Village of Romeoville
Village Expenditures - All Funds
Fiscal Year 2023-24**



VILLAGE OF ROMEOVILLE

BUDGET COMPARISON FY 2022-23 VS 2023-24

	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
<u>REVENUES BY CATEGORY</u>				
Property Taxes	15,923,400	16,693,260	769,860	5%
TIF Property Taxes	6,362,000	6,511,400	149,400	2%
Other Taxes	42,891,600	49,735,500	6,843,900	16%
Grants	5,238,100	5,302,700	64,600	1%
Licenses & Permits	2,230,500	2,217,550	(12,950)	-1%
Fines	361,200	372,500	11,300	3%
Fees for Services	32,357,900	34,196,900	1,839,000	6%
Miscellaneous	4,595,700	3,758,610	(837,090)	-18%
Interest/Investments	3,140,200	3,924,080	783,880	25%
Bond/Lease Proceeds	1,560,000	-	(1,560,000)	-100%
Transfers	20,222,100	14,644,950	(5,577,150)	-28%
Fund Balance	14,961,150	11,401,850	(3,559,300)	-24%
Total Revenues	<u>149,843,850</u>	<u>148,759,300</u>	<u>(1,084,550)</u>	-0.7%
<u>EXPENDITURES BY CATEGORY</u>				
Salaries & Benefits	39,212,500	41,984,030	2,771,530	7%
Contractual	24,165,290	23,832,700	(332,590)	-1%
Commodities	5,347,600	5,816,010	468,410	9%
Capital Outlay	38,356,000	36,996,890	(1,359,110)	-4%
Debt Service	12,392,360	12,280,660	(111,700)	-1%
Transfers	20,222,100	14,644,950	(5,577,150)	-28%
Other	9,721,500	12,800,760	3,079,260	32%
	<u>149,417,350</u>	<u>148,356,000</u>	<u>(1,061,350)</u>	-0.7%
<u>EXPENSES BY FUND</u>				
General Fund	72,229,300	70,747,600	(1,481,700)	-2%
Motor Fuel Tax	4,150,000	5,226,000	1,076,000	26%
Local MFT Fund	1,725,000	1,610,000	(115,000)	-7%
Recreation	7,286,800	7,913,500	626,700	9%
Recreation Athletic Center	1,039,700	1,050,300	10,600	1%
Recreation Aquatic Center	786,100	1,842,100	1,056,000	100%
Recreation RET Fund	1,638,000	1,798,000	160,000	10%
Debt Service Fund	5,592,500	5,588,100	(4,400)	0%
Bond & District Facility Capital Funds	3,247,600	5,387,200	2,139,600	66%
TIF Construction Funds	18,069,300	11,698,500	(6,370,800)	-35%
Water and Sewer Fund	26,231,550	27,625,850	1,394,300	5%
W&S Lake Michigan Fund	197,000	790,750	593,750	100%
Pension Funds	7,224,500	7,078,100	(146,400)	-2%
Total Budget	<u>149,417,350</u>	<u>148,356,000</u>	<u>(1,061,350)</u>	-0.7%

VILLAGE OF ROMEOVILLE
Revenue Budget Comparison by Fund
Fiscal Year 2022-2023 vs 2023-24

<u>Department</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
General Fund				
Property Taxes	\$ 12,537,600	\$ 12,420,600	\$ (117,000)	-1%
Other Taxes	38,741,500	45,450,500	6,709,000	17%
Grants	3,195,300	825,100	(2,370,200)	-74%
Licenses & Permits	2,230,500	2,217,550	(12,950)	-1%
Fines	361,200	372,500	11,300	3%
Fees for Services	8,417,300	8,959,920	542,620	6%
Miscellaneous	4,677,800	2,765,930	(1,911,870)	-41%
Fund Balance	2,068,100	-	(2,068,100)	-100%
Total General Fund	\$ 72,229,300	\$ 73,012,100	\$ 782,800	1%
Motor Fuel Tax				
Other Taxes	\$ 1,700,000	\$ 1,700,000	\$ -	0%
Grants	-	2,465,600	2,465,600	100%
Miscellaneous	1,000	50,000	49,000	4900%
Fund Balance	2,449,000	1,010,400	(1,438,600)	-59%
Total Motor Fuel Tax	\$ 4,150,000	\$ 5,226,000	\$ 1,076,000	26%
Local MFT Funds				
Other Taxes	\$ 950,000	\$ 935,000	\$ (15,000)	-2%
Miscellaneous	30,000	15,000	(15,000)	-50%
Grants	560,000	452,000	(108,000)	-19%
Fund Balance	185,000	208,000	23,000	12%
Total Debt Service Funds	\$ 1,725,000	\$ 1,610,000	\$ (115,000)	-7%
Debt Service Funds				
Miscellaneous	-	1,500	1,500	100%
Transfers	\$ 5,593,600	\$ 5,586,600	\$ (7,000)	0%
Total Debt Service Funds	\$ 5,593,600	\$ 5,588,100	\$ (5,500)	-0.1%
TIF Project Funds				
Property Taxes	\$ 6,362,000	\$ 6,511,400	\$ 149,400	2.3%
Miscellaneous	3,200	12,500	9,300	291%
Transfers	5,125,000	3,163,400	(1,961,600)	-38%
Fund Balance	6,747,800	-	(6,747,800)	-100%
Total TIF Projects	\$ 18,238,000	\$ 9,687,300	\$ (8,550,700)	-47%
Bond & District Project Funds				
Other Taxes	\$ 210,000	\$ 200,000	\$ (10,000)	-5%
Miscellaneous	25,000	75,000	50,000	200%
Grants	150,000	600,000	450,000	300%
Fund Balance	1,860,600	4,662,200	2,801,600	151%
Total Bond Projects	\$ 3,457,600	\$ 5,537,200	\$ 2,079,600	60%

VILLAGE OF ROMEOVILLE
Revenue Budget Comparison by Fund
Fiscal Year 2022-2023 vs 2023-24

Department	FY 2022-23	FY 2023-24	Increase (Decrease)	% Change
Recreation				
Property Taxes	\$ 3,465,900	\$ 4,272,660	\$ 806,760	23%
Other Taxes	645,000	900,000	255,000	40%
Grants	532,800	-	(532,800)	-100%
Fees for Services	1,155,100	1,338,880	183,780	16%
Miscellaneous	332,000	287,260	(44,740)	-13%
Transfers	1,202,700	-	(1,202,700)	-100%
Fund Balance	-	1,114,700	1,114,700	100%
Total Recreation	\$ 7,333,500	\$ 7,913,500	\$ 580,000	8%
Rec Athletic & Event Center				
Fees for Services	\$ 932,500	\$ 989,700	\$ 57,200	6%
Miscellaneous	26,000	25,500	(500)	-2%
Transfers	81,200	35,100	(46,100)	-57%
Total Recreation A&E Fund	\$ 1,039,700	\$ 1,050,300	\$ 10,600	1%
Rec Aquatic Center				
Fees for Services	\$ 69,100	\$ 681,100	\$ 612,000	886%
Miscellaneous	900	-	(900)	-100%
Transfers	716,100	1,161,000	444,900	62%
Total Recreation RET Fund	\$ 786,100	\$ 1,842,100	\$ 1,056,000	134%
Recreation RET Fund				
Other Taxes	\$ 605,000	\$ 550,000	\$ (55,000.0)	-9%
Grants	800,000	960,000	160,000	20%
Fees for Services	6,000	5,000	(1,000)	-17%
Miscellaneous	-	200,000	200,000	100%
Fund Balance	227,000	83,000	(144,000)	-63%
Total Recreation RET Fund	\$ 1,638,000	\$ 1,798,000	\$ 160,000	10%
Water and Sewer				
Fees for Services	\$ 21,777,900	\$ 22,222,300	\$ 444,400	2%
Miscellaneous	30,000	80,000	50,000	167%
Transfers	3,000,000	1,000,000	(2,000,000)	100%
Fund Balance	1,423,650	4,323,550	2,899,900	204%
Total Water and Sewer	\$ 26,231,550	\$ 27,625,850	\$ 1,394,300	5%
W & S Lake Michigan Water Fund				
Transfers	\$ 197,000	\$ 790,750	\$ 593,750	301%
Total Water and Sewer	\$ 197,000	\$ 790,750	\$ 593,750	301%
Pension Funds				
Transfers	\$ 3,094,500	\$ 2,908,100	\$ (186,400)	-6%
Miscellaneous	4,130,000	4,170,000	40,000	1%
Total Pension Funds	\$ 7,224,500	\$ 7,078,100	\$ (146,400)	-2%
Total Revenues	\$ 149,843,850	\$ 148,759,300	\$ (1,084,550)	-1%
Less Interfund Transfers	20,222,100	14,644,950	\$ (5,577,150)	-28%
Less Fund Balance	14,961,150	11,401,850	(3,559,300)	-24%
Total Current Year Revenue	\$ 114,660,600	\$ 122,712,500	\$ 8,051,900	7%

VILLAGE OF ROMEOVILLE

Expenditure Budget Comparison by Fund

Fiscal Year 2022-23 vs 2023-24

Department	FY 2022-23	FY 2023-24	Increase (Decrease)	
General Fund				
Mayor's Office	\$ 192,100	\$ 215,300	\$ 23,200	12%
Administration	8,035,090	8,549,400	514,310	6%
Clerk's Office	141,500	147,000	5,500	4%
Village Board	395,500	358,800	(36,700)	-9%
Finance	1,587,000	1,619,600	32,600	2%
CSD	1,200,500	1,266,900	66,400	6%
Public Works	16,120,600	16,613,400	492,800	3%
Fire	10,257,610	9,135,900	(1,121,710)	-11%
Police	14,055,300	14,418,200	362,900	3%
REMA	292,000	243,400	(48,600)	-17%
Police & Fire Commission	86,600	81,600	(5,000)	-6%
Other	5,180,000	8,818,000	3,638,000	70%
Transfers	14,685,500	9,280,100	(5,405,400)	-37%
Total General Fund	\$ 72,229,300	\$ 70,747,600	\$ (1,481,700)	-2%
Motor Fuel Tax				
Motor Fuel Tax	\$ 4,150,000	\$ 5,226,000	\$ 1,076,000	26%
Local Motor Fuel Tax				
Motor Fuel Tax	\$ 1,725,000	\$ 1,610,000	\$ (115,000)	-7%
Debt Service Funds				
Debt Service Funds	\$ 5,592,500	\$ 5,588,100	\$ (4,400)	0%
TIF Project Funds				
Marquette TIF	\$ 4,178,500	\$ 3,512,000	\$ (666,500)	-16%
Romeo Road TIF	\$ 36,000	\$ 1,500	\$ (34,500)	-96%
Upper Gateway TIF North	\$ 180,800	\$ 187,600	\$ 6,800	4%
Lower Gateway South TIF	\$ 85,500	\$ 125,100	\$ 39,600	46%
Independence Road IT	\$ 100,000	\$ 50,000	\$ (50,000)	-50%
Bluff Road TIF	\$ 3,600,000	\$ 1,554,800	\$ (2,045,200)	-57%
Normantown Road TIF	\$ 10,000	\$ 10,000	\$ -	0%
Airport Road TIF	\$ 415,000	\$ -	\$ (415,000)	100%
Downtown TIF	\$ 9,463,500	\$ 6,257,500	(3,206,000)	-34%
Total TIF Projects	\$ 18,069,300	\$ 11,698,500	\$ (6,370,800)	-35%

VILLAGE OF ROMEOVILLE
Expenditure Budget Comparison by Fund
Fiscal Year 2022-23 vs 2023-24

<u>Department</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>Increase (Decrease)</u>	
Bond & District Funds				
Normantown Rd Business Dist.	175,000	225,000	50,000	29%
Facility Construction	3,072,600	5,162,200	2,089,600	68%
Total Bond Projects	\$ 3,247,600	\$ 5,387,200	\$ 2,139,600	66%
Recreation				
Recreation	\$ 7,286,800	\$ 7,913,500	\$ 626,700	9%
Rec Athletic & Event Center				
Athletic & Event Center	\$ 1,039,700	\$ 1,050,300	\$ 10,600	1%
Rec Aquatic Center				
Aquatic Center	\$ 786,100	\$ 1,842,100	\$ 1,056,000	100%
Recreation RET Fund				
Recreation RET Fund	\$ 1,638,000	\$ 1,798,000	\$ 160,000	10%
Water and Sewer				
Finance	\$ 3,305,250	\$ 3,310,600	\$ 5,350	0%
Public Works	22,926,300	24,315,250	1,388,950	6%
Total Water and Sewer	\$ 26,231,550	\$ 27,625,850	\$ 1,394,300	5%
W & S Lake Michigan Water Fund				
Lake Michigan Water	\$ 197,000	\$ 790,750	\$ 593,750	100%
Pension Funds				
Police Annual Expenses	\$ 3,175,000	\$ 3,525,000	\$ 350,000	11%
Police Pension Contribution	2,632,000	2,122,200	(509,800)	-19%
Fire Annual Expenses	610,000	610,000	-	0%
Fire Pension Contribution	807,500	820,900	13,400	2%
Total Pension Funds	\$ 7,224,500	\$ 7,078,100	\$ (146,400)	-2%
Total Expenditures	\$ 149,417,350	\$ 148,356,000	\$ (1,061,350)	-1%
Less Interfund Transfers	20,222,100	14,644,950	\$ (5,577,150)	-28%
Less Pension Contributions	3,439,500	2,943,100	\$ (496,400)	-14%
Total Current Year Expenditures	\$ 125,755,750	\$ 130,767,950	\$ 5,012,200	4%

Village of Romeoville
Budget Comparison Fiscal Year 2023-2024 versus 2022-2023

Operations Summary	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2024 Budget vs 2023 Budget	2024 vs 2023 % Change
Revenue						
Property Taxes	15,488,376	15,923,400	15,906,500	16,693,260	769,860	4.8%
TIF Increment	6,278,921	6,362,000	6,201,567	6,511,400	149,400	2.3%
Other Taxes	44,118,572	42,891,600	48,683,000	49,735,500	6,843,900	16.0%
Grants	3,441,853	5,238,100	6,331,221	5,302,700	64,600	1.2%
Licenses & Permits	2,205,856	2,230,500	4,194,500	2,217,550	(12,950)	-0.6%
Fines	433,350	361,200	357,000	372,500	11,300	3.1%
Fees for Services	30,249,118	32,357,900	33,519,050	34,196,900	1,839,000	5.7%
Other Proceeds	1,943,994	2,674,700	4,865,666	1,518,910	(1,155,790)	-43.2%
Reimbursements	2,006,811	1,921,000	2,425,900	2,239,700	318,700	16.6%
Interest/Investment Earnings	(7,070,325)	3,140,200	3,304,800	3,924,080	783,880	25.0%
Total Operating Revenue	99,096,526	113,100,600	125,789,204	122,712,500	9,611,900	108.5%
Expenses						
Salaries & Benefits	35,377,930	39,212,500	36,912,350	41,984,030	2,771,530	7.1%
Contractual Services	19,056,932	24,165,290	22,447,290	23,832,700	(332,590)	-1.4%
Commodities	3,615,336	5,347,600	5,387,000	5,816,010	468,410	8.8%
Debt Service	14,904,144	12,392,360	12,310,650	12,280,660	(111,700)	-0.9%
Misc. Expense	2,129,761	9,721,500	7,497,000	12,800,760	3,079,260	31.7%
Total Operating Expenses	75,084,103	90,839,250	84,554,290	96,714,160	5,874,910	6.5%
Operating Net	24,012,423	22,261,350	41,234,914	25,998,340	3,736,990	16.8%
Non Operating						
Revenue						
Transfer Revenue	12,914,316	20,222,100	19,718,535	14,644,950	(5,577,150)	-27.6%
Bond/Lease Proceeds	2,789,278	1,560,000	-	-	(1,560,000)	-100.0%
Total Non Operating Revenue	15,703,594	21,782,100	19,718,535	14,644,950	(7,137,150)	-32.8%
Expenses						
Transfer Expense	12,914,316	20,222,100	19,718,535	14,644,950	(5,577,150)	-27.6%
Capital Purchases	27,110,851	38,356,000	26,812,823	36,996,890	(1,359,110)	-3.5%
Total Non Operating Expenses	40,025,167	58,578,100	46,531,358	51,641,840	(6,936,260)	-11.8%
Total Revenue	114,800,120	134,882,700	145,507,739	137,357,450	2,474,750	1.8%
Total Expenses-Budget Format	115,109,270	149,417,350	131,085,648	148,356,000	(1,061,350)	-0.7%
Total Net before GASB Adjustments	(309,150)	(14,534,650)	14,422,091	(10,998,550)	3,536,100	24.3%
End of Year Audit Adjustments						
Depreciation in W&S	4,513,141					
Capitalized Purchases in W&S	(4,063,103)					
Principal from Debt Payments in W&S	(2,732,312)					
Other GASB Adjustments	(1,279,291)					
Total GASB Adjustments	(3,561,565)					
Total after Year End						
Total Revenue	114,800,120					
Total Expenses - CAFR Format	111,547,705					
Total Net per CAFR	3,252,415					

*Operational Comparison excludes the use of Fund Balance Reserves from revenue.

Village of Romeoville

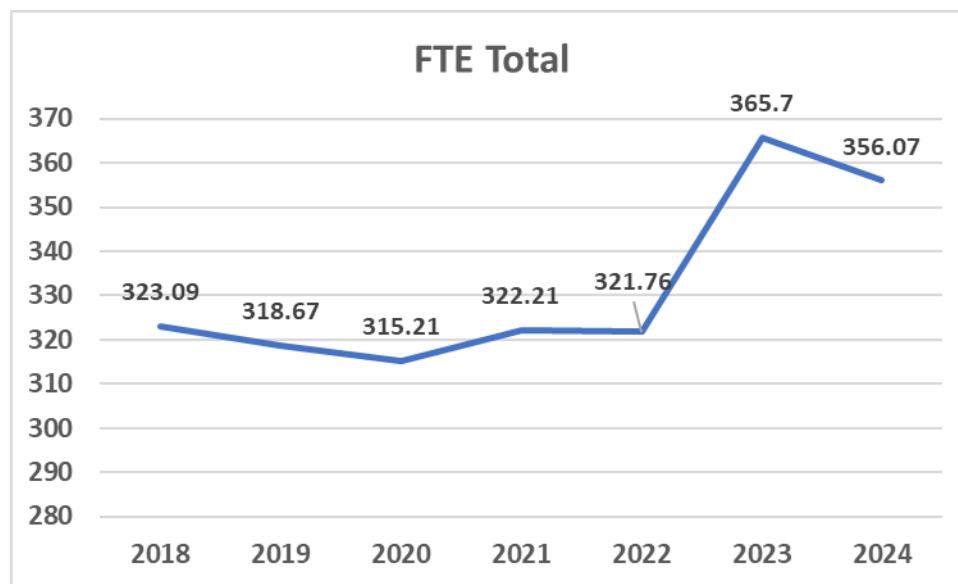
Summary of Fund Balance and Reserves - Preliminary 2024 Budget Draft

Fund	Estimated 4/30/2023 Fund Balance	2024 Estimated Operating Revenue*	2024 Estimated Operating Expenses*	Estimated 4/30/2024 Reserve Balance	Reserve Target %	2022-2023 Fund Reserve	Fund Balance Over/Under Reserve
Unrestricted							
General	61,967,593	73,012,100	(70,747,600)	64,232,093	25%	17,686,900	46,545,193
Water & Sewer	27,659,520	23,302,300	(27,625,850)	23,335,970	25%	6,906,463	16,429,508
W&S Lake Michigan	-	790,750	(790,750)	-	0%	-	-
Recreation	5,250,196	6,798,800	(7,913,500)	4,135,496	25%	1,978,375	2,157,121
Recreation RET	2,305,309	1,715,000	(1,798,000)	2,222,309	0%	-	2,222,309
Recreation A&E	-	1,050,300	(1,050,300)	-	25%	262,575	(262,575)
Recreation Aquatic Center	-	1,842,100	(1,842,100)	-	25%	460,525	(460,525)
Facility Construction Fund	4,702,175	500,000	(5,162,200)	39,975	0%	-	-
Normantown Rd Business	667,179	375,000	(225,000)	817,179	10%	22,500	794,679
Local MFT Fund	518,781	1,402,000	(1,610,000)	310,781	10%	161,000	149,781
Total Unrestricted	103,070,753	110,788,350	(118,765,300)	95,093,803		27,478,338	67,575,491
Restricted							
Downtown TIF Construction	(1,651,747)	3,997,400	(6,257,500)	(3,911,847)	0%	-	(3,911,847)
Marquette TIF Construction	637,934	3,512,000	(3,512,000)	637,934	0%	-	637,934
Romeo Road TIF	437,026	32,300	(1,500)	467,826	0%	-	467,826
Gateway Upper North TIF	45,019	207,500	(187,600)	64,919	0%	-	64,919
Gateway Lower South TIF	21,956	139,000	(125,100)	35,856	0%	-	35,856
Bluff Road TIF	1,057,371	1,554,800	(1,554,800)	1,057,371	0%	800,000	257,371
Independence Road TIF	244,329	142,000	(50,000)	336,329	0%	-	336,329
Normatown Road TIF	192,705	100,800	(10,000)	283,505	0%	-	283,505
Airport Road TIF	-	1,500	-	1,500	0%	-	1,500
MFT	6,374,153	4,215,600	(5,226,000)	5,363,753	10%	235,330	5,128,423
Debt Service Fund	117,531	5,588,100	(5,588,100)	117,531	0%	-	117,531
Police Pension Fund	58,683,970	5,647,200	(5,647,200)	58,683,970	100%	58,683,970	-
Fire Pension Fund	13,951,472	1,430,900	(1,430,900)	13,951,472	100%	13,951,472	-
Total Restricted	80,111,719	26,569,100	(29,590,700)	77,090,119		73,670,772	3,419,347
All Funds	183,182,472	137,357,450	(148,356,000)	172,183,922		101,149,110	70,994,838
All Funds - Excluding Pension	110,547,030	130,279,350	(141,277,900)	99,548,480		101,149,110	70,994,838

*Operating Revenue excludes the use of Fund Balance Reserves from revenue.

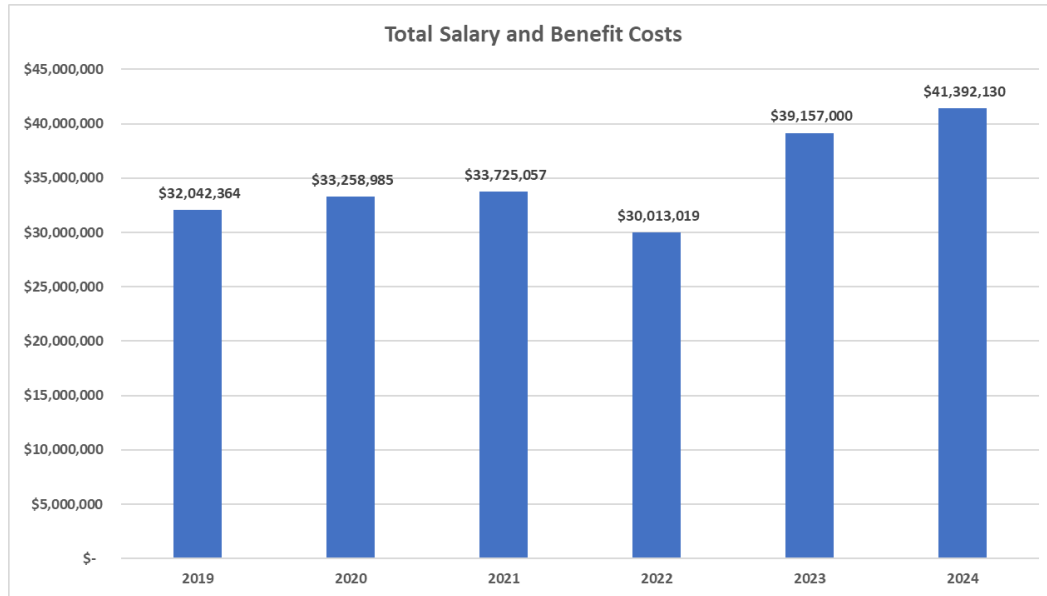
Personnel Summary

The FY 23 budget reflects an deduction of 9.63 full time equivalent (FTE) employees, largely found in the Recreation department due to the timing of the opening of the Village of Romeoville Aquatic Center. This staffing includes a Manager of Aquatic Facilities, Custodian, and multiple other Part-Time clerk positions. Additional changes for FY 24 include additional Public Works Maintenance Worker positions and the shifting of Part-Time Firefighters to Full-Time.

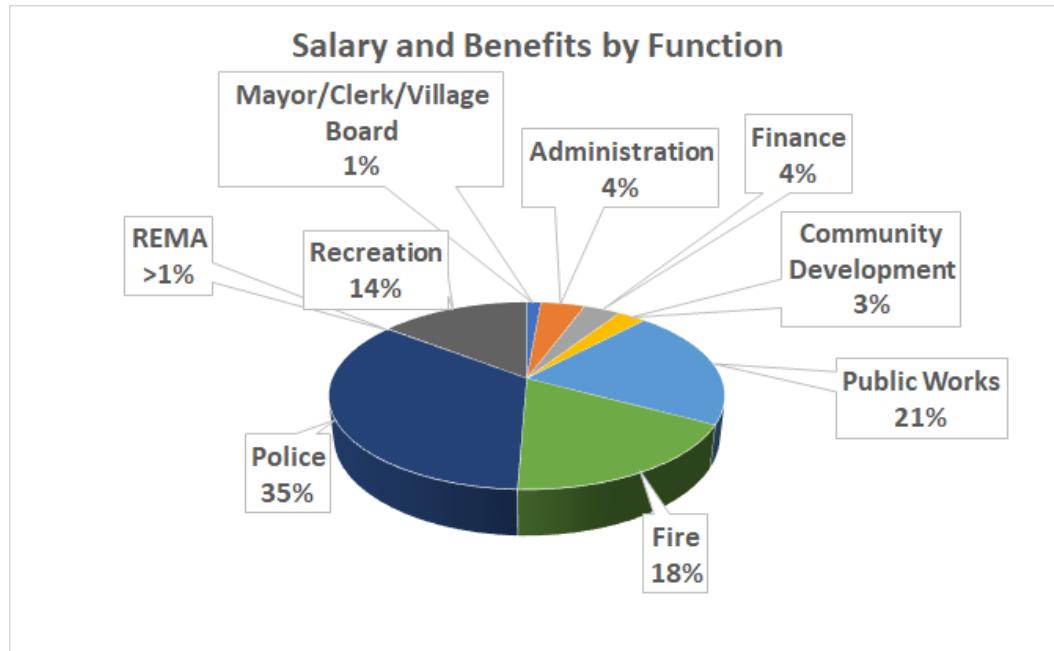


The full list of historical authorized positions is shown on the next few pages, including position titles, grades, and union affiliation.

Salary and Benefits Costs



As a service organization, Village employees are one of its most important assets. Excluding transfers, salaries and benefits represents approximately 28% of the Village's expenses in the budget. The 2024 budget includes staffing of 356.07 full-time equivalent (FTE) positions, a decrease of 9.63 from the prior year budget. Salaries totaling \$30.4 million are budgeted to increase by 6.5% (\$1,858,400) and benefits of \$10.9 million are budgeted to increase by 3.4% (\$376,130) from the prior year's budget.



History of Authorized Positions									
	Grade	Union	FY18	FY19	FY20	FY21	FY22	FY23	FY24
General Government									
Mayor	N/A	Non-Union	1.00	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	1.00
		Total	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administration									
Village Manager	N/A	Non-Union	1.00	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	1.00
Human Resources Manager	8	Non-Union	1.00	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	1.00
Network/System Administrator	5	Non-Union	2.00	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	1.00
Executive Assistant	4	Non-Union	1.00	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	1.00
Media Liason	3	Non-Union	1.00	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	1.00
Marketing Coordinator	3	Non-Union	0.77	0.77	0.77	0.77	0.77	0.77	0.77
		Total	10.35	10.35	11.35	11.77	11.77	11.77	11.77
Finance									
Finance Director	9	Non-Union	1.00	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	1.00
Customer Service-Budget Coordinator	5	Non-Union	1.00	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	1.00
Payroll Assistant	4	Non-Union	0.80	0.80	0.80	0.80	0.80	0.80	0.00
Accounts Receivable Clerk	6C	AFSCME	1.00	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	1.00
Utility Clerk	6C	AFSCME	4.00	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	3.50
		Total	13.94	13.89	13.95	14.20	14.45	14.45	13.50
Community Development									
Community Development Director	9	Non-Union	1.00	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	1.00
Project Development & Planning Coordinator	6	Non-Union	1.00	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	1.00
Electrical Inspector	4	Non-Union	1.28	1.28	1.21	1.21	1.00	1.00	1.00
Building Inspector	4	Non-Union	1.28	1.28	1.21	1.21	1.00	1.00	1.00
Plumbing Inspector	4	Non-Union	1.28	1.28	1.21	1.21	0.63	0.63	0.63
Planning Technician	2	Non-Union	1.00	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	1.00
Special Projects Coordinator	N/A	Non-Union	0.34	0.45	0.00	0.00	0.00	0.00	0.00
		Total	10.18	10.29	8.86	9.63	8.63	8.63	8.63

History of Authorized Positions									
	Grade	Union	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Public Works									
Public Works Director	9	Non-Union	1.00	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	1.00
Buildings Superintendent	7	Non-Union	1.00	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	1.00
Superintendent of Utilities	7	Non-Union	1.00	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	1.00
Program Analyst	4	Non-Union	0.00	0.00	0.00	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	1.00
Inspector/Locator	4	Non-Union	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Receptionist	1C	AFSCME	2.00	2.00	2.00	1.63	1.63	2.00	2.00
Water & Sewer Mechanic	19PW	AFSCME	1.00	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	1.00
Maintenance Worker	18PW	AFSCME	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Maintenance Worker	17PW	AFSCME	6.00	6.00	6.00	7.00	4.00	5.00	8.00
Maintenance Worker	16PW	AFSCME	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Maintenance Worker	15PW	AFSCME	5.00	5.00	7.00	5.00	5.00	3.00	4.00
Laborer	14PW	AFSCME	0.00	0.00	0.00	1.00	3.00	3.00	1.00
Laborer	13PW	AFSCME	2.00	4.00	7.00	9.00	11.00	11.00	11.00
Motor Pool Assistant Mechanic	13PW	AFSCME	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Laborer	10PW	AFSCME	32.00	31.00	21.00	17.00	17.00	18.00	19.00
Motor Pool Assistant Mechanic	10PW	AFSCME	0.73	1.00	1.00	1.00	1.00	1.00	0.00
Grounds Custodian	9PW	AFSCME	0.50	0.00	2.00	5.00	2.00	2.00	2.00
Buildings Custodian	9PW	AFSCME	4.50	4.50	5.25	5.25	5.50	5.75	5.25
PT/Seasonal			2.00	2.00	2.00	2.06	2.40	2.23	2.08
Total			62.73	63.50	61.25	63.94	64.53	64.98	66.33

Fire

Fire Chief	10	Non-Union	1.00	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	1.00
Deputy Fire Chief	9	Non-Union	1.00	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	3.00
Fire Marshall	7	Non-Union	1.00	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	1.00
EMS Coordinator	4	Non-Union	1.00	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	1.00
Fire Academy Coordinator	2	Non-Union	1.00	1.00	1.00	1.00	1.00	1.00	0.53
Fire Prevention Clerk	6C	AFSCME	1.00	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	9.00
Firefighter Tier 1*	A-B	Fire	9.00	9.00	9.00	9.00	15.00	21.00	24.00
Firefighter Tier 2*	C	Fire	0.00	0.00	6.00	6.00	0.00	0.00	0.00
PT Fire and Ambulance (and 7G)*			28.89	29.25	12.08	12.55	13.81	7.81	4.72
PT Fire Academy			9.60	9.60	9.60	9.60	9.61	10.37	11.20
Total			63.49	63.85	56.68	57.15	59.42	60.18	60.45

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

History of Authorized Positions									
	Grade	Union	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Police									
Police Chief	10	Non-Union	1.00	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	2.00
Detective Commander	8	Non-Union	1.00	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	4.00
Communications Director (Dispatch)	6	Non-Union	1.00	0.00	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	1.00
Records Clerk Supervisor-Police	4	Non-Union	1.00	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	1.00
Payroll Assistant	4	Non-Union	0.50	0.50	0.20	0.20	0.20	0.20	0.00
Property Control Officer	2	Non-Union	0.50	0.50	0.60	0.60	0.60	0.60	0.75
Evidence Tech	2	Non-Union	0.48	0.48	0.00	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	0.19
Crossing Guards	N/A	Non-Union	2.08	2.08	2.08	0.00	0.17	0.00	0.00
Security Systems Monitors	N/A	Non-Union	0.00	2.40	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	0.46
Code Enforcement	8C	AFSCME	3.00	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	1.88
Animal Warden	4C	AFSCME	1.00	1.00	1.00	0.70	0.75	0.75	1.00
Records Clerk II	3C	AFSCME	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Records Clerk	2C	AFSCME	4.33	4.31	5.61	4.85	4.33	3.33	3.20
Dispatcher	N/A	AFSCME	13.60	0.00	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	1.00
Sergeant	136	MAP	9.00	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	6.00
Patrol Officer w/Degree	133	MAP	33.00	31.00	31.00	34.50	34.00	37.00	39.00
Patrol Officer	130	MAP	8.00	11.00	12.00	9.00	10.00	9.00	7.00
Total			97.97	86.75	88.54	87.69	88.98	89.81	89.88
REMA									
Part-Time Event Staff	N/A	Non-Union	0.72	0.72	0.72	0.72	1.08	1.00	1.11
Total			0.72	0.72	0.72	0.72	1.08	1.00	1.11
Recreation									
Director of Parks & Recreation	9	Non-Union	1.00	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	1.00
Superintendent of Parks	7	Non-Union	1.00	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	1.00
Recreation Center Supervisor	4	Non-Union	1.00	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	4.00
Marketing Coordinator	3	Non-Union	1.00	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	1.00
Park Maintenance Foreman	10PW	AFSCME	1.00	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	2.00
Park Maintenance Custodian	9PW	AFSCME	4.20	5.00	6.50	7.20	7.20	7.00	7.00
Building Custodian	9PW	AFSCME	2.63	2.63	3.00	2.63	2.00	2.00	2.00
Secretary	7C	AFSCME	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Receptionist	1C	AFSCME	1.19	1.19	2.30	2.30	2.28	3.00	3.00
Weekend Receptionist	Varies	Non-Union	0.45	0.45	0.49	0.48	0.50	0.41	0.41
Program/Special Event Staff	Varies	Non-Union	29.86	35.68	29.36	30.71	25.38	28.78	22.44
Seasonal Field Maintenance	Varies	Non-Union	2.69	2.69	2.69	2.74	2.69	2.69	2.40
Facility Staff	Varies	Non-Union	4.40	3.39	3.39	3.47	3.49	3.24	3.01
Total			60.17	65.78	62.48	64.53	58.54	62.12	55.26

History of Authorized Positions									
	Grade	Union	FY18	FY19	FY20	FY21	FY22	FY23	FY24
A&E Center									
Manager of Revenue	5	Non-Union	1.00	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	1.00
Receptionist	1C	AFSCME	0.00	0.00	2.75	2.75	2.75	2.75	2.00
Building Tech	13PW	AFSCME	0.00	0.00	0.00	0.00	0.00	0.00	0.50
Building Custodian	9PW	AFSCME	0.00	0.00	0.68	0.68	0.68	0.68	1.13
PT Building Staff	Varies	Non-Union	0.00	0.00	4.95	5.15	6.93	6.37	6.60
Total			1.00	1.00	9.38	10.58	12.36	11.80	12.23
Aquatics Center									
Manager of Aquatic Center	5	Non-Union						1.00	1.00
Building Tech Aquatic Center	13PW	AFSCME						1.00	0.50
Building Custodian - Aquatic Center	9PW	AFSCME						1.00	0.50
Receptionist	4	Non-Union						2.20	1.65
Weekend Receptionist	Varies	Non-Union						3.75	2.35
PT Program Staff	Varies	Non-Union						27.43	26.10
PT Facility Staff	Varies	Non-Union						3.20	2.81
Total								39.58	34.91
Total Village Positions			322.55	318.13	315.21	322.21	321.76	366.32	356.07

Section 5: Fund Summary and Revenue Analysis

Section 5: Fund Summary and Revenue Analysis

The *Four-year Summary by Fund* charts that follow provide comparisons of the fiscal year-end totals for Actual 2021, Actual 2022, Adopted 2023 Budget, Projected 2023 and 2024 Proposed Budget revenue and expenditures by fund. The chart illustrates the amount and percent change of revenue and expenditures for the 2023 Approved Budget and 2024 Proposed Budget by fund.

Revenue in the proposed 2024 Budget is projected to increase by 1.8% (\$2,474,750) and expenditures are expected to decrease by 0.7% (\$1,061,350). The revenue variance from the prior year budget is primarily due to increased other taxes (\$6,843,900) in the General fund and increased fees for services (\$1,839,000) in the Recreation, Aquatic Center, Water & Sewer, and General funds. Partially offsetting the increase is decreased transfer revenue (\$5,577,150) in the Water & Sewer, Recreation, and Downtown TIF funds and due to decreased bond/lease proceeds (\$1,560,000) and other proceeds (\$1,155,790) primarily in the General fund.

Four-year Summary by Fund Revenue

Fund/Fund	Actual 2021	Actual 2022	Adopted Budget 2023	Projected Budget 2023	Proposed Budget 2024	Budget 2024 vs. 2023	% Change 24 vs. 23
Operating Funds							
General	64,180,641	65,787,796	70,161,200	79,620,000	73,012,100	2,850,900	4.1%
Motor Fuel Tax	2,968,666	2,595,838	1,701,000	2,335,844	4,215,600	2,514,600	147.8%
Local MFT	1,002,615	878,411	1,540,000	1,510,000	1,402,000	(138,000)	-9.0%
Recreation	5,732,872	7,055,290	7,333,500	7,511,400	6,798,800	(534,700)	-7.3%
Recreation Athletic Center	478,404	1,050,976	1,039,700	1,081,285	1,050,300	10,600	1.0%
Recreation Aquatic Center	-	-	786,100	185,500	1,842,100	1,056,000	134.3%
Recreation RET	716,518	761,649	1,411,000	1,238,000	1,715,000	304,000	21.5%
Water & Sewer	21,848,728	20,219,538	24,807,900	26,586,677	23,302,300	(1,505,600)	-6.1%
Capital and Debt Service Funds							
Debt Service	6,156,241	5,092,696	5,593,600	5,596,400	5,588,100	(5,500)	-0.1%
Normantwon Business District	177,012	215,883	385,000	177,500	375,000	(10,000)	-2.6%
Facility Construction	2,316,236	2,299,355	1,212,000	2,570,975	500,000	(712,000)	-58.7%
2001A Construction	290,058	57	-	-	-	-	-
2004 Construction	-	148,728	-	-	-	-	-
W&S Lake Michigan	-	-	197,000	197,000	790,750	593,750	301.4%
TIF Funds							
Downtown	3,814,564	5,293,266	5,907,500	6,108,000	3,997,400	(1,910,100)	-32.3%
Marquette	3,405,853	3,400,962	3,375,100	3,380,400	3,512,000	136,900	4.1%
Romeo Road	31,344	30,705	31,600	34,300	32,300	700	2.2%
Upper Gateway	100,668	180,207	200,000	197,700	207,500	7,500	3.8%
Lower Gateway	1,303	84,302	95,000	132,400	139,000	44,000	46.3%
Independence	682,284	135,363	140,000	135,200	142,000	2,000	1.4%
Bluff Road	1,320,896	1,583,535	1,630,000	1,536,000	1,554,800	(75,200)	-4.6%
Normantown Road	-	106,700	110,000	96,000	100,800	(9,200)	-8.4%
Airport Road	-	-	1,000	22,158	1,500	500	50.0%
Pension Funds							
Police Pension	19,218,897	(2,127,737)	5,807,000	4,245,000	5,647,200	(159,800)	-2.8%
Fire Pension	3,696,392	6,600	1,417,500	1,010,000	1,430,900	13,400	0.9%
Total	138,140,192	114,800,120	134,882,700	145,507,739	137,357,450	2,474,750	1.8%

* Total Revenue and Expenditures exclude use of budgeted Fund Balances.

The expense variance from budget is primarily due to decreased transfers (\$5,577,150) from the General, Bluff Road TIF, and Marquette TIF funds and due to decreased capital project expenses (\$1,359,110) in the General, Recreation, Downtown TIF, and the Airport Road TIF funds. Contractual service expenses also decreased (\$332,590) in the Downtown TIF, the Bluff Road TIF, and the Water and Sewer funds. The decreases are partially offset by increased salary and benefit expenses (\$2,771,530) in the General, Recreation, A&E, Aquatic Center, and Water & Sewer funds and due to increased other expenses (\$3,076,260) in the General Fund primarily related to increased rebate incentives.

Four-year Summary by Fund Expenses

	Actual 2021	Actual 2022	Adopted Budget 2023	Projected Budget 2023	Proposed Budget 2024	Budget 2024 vs. 2023	% Change 24 vs. 23
Operating Funds							
General	56,627,466	53,640,985	72,229,300	69,292,705	70,747,600	(1,481,700)	-2.1%
Motor Fuel Tax	904,593	836,971	4,150,000	2,353,300	5,226,000	1,076,000	25.9%
Local MFT	888,544	672,290	1,725,000	1,571,500	1,610,000	(115,000)	-6.7%
Recreation	4,697,415	6,207,012	7,286,800	7,136,035	7,913,500	626,700	8.6%
Recreation Athletic Center	620,988	812,779	1,039,700	1,030,900	1,050,300	10,600	1.0%
Recreation Aquatic Center	-	-	786,100	185,500	1,842,100	1,056,000	0.0%
Recreation RET	337,063	492,748	1,638,000	811,000	1,798,000	160,000	9.8%
Water & Sewer	26,774,894	17,997,028	26,231,550	18,582,650	27,625,850	1,394,300	5.3%
Capital and Debt Service Funds							
Debt Service	8,923,769	5,088,963	5,592,500	5,590,000	5,588,100	(4,400)	-0.1%
Normantwon Business District	32,400	-	175,000	25,000	225,000	50,000	28.6%
Facility Construction	6,154,208	4,468,421	3,072,600	575,400	5,162,200	2,089,600	68.0%
2001A Construction	177,795	712,514	-	-	-	-	-
2004 Construction	331,567	1,136,777	-	-	-	-	-
W&S Lake Michigan	-	-	197,000	197,000	790,750	593,750	0.0%
TIF Funds							
Downtown	9,580,469	14,952,240	9,463,500	12,861,000	6,257,500	(3,206,000)	-33.9%
Marquette	4,844,102	3,548,862	4,178,500	4,178,500	3,512,000	(666,500)	-16.0%
Romeo Road	1,500	1,500	36,000	1,500	1,500	(34,500)	-95.8%
Upper Gateway	91,376	162,957	180,800	179,600	187,600	6,800	3.8%
Lower Gateway	1,173	75,869	85,500	119,200	125,100	39,600	46.3%
Independence	233,606	419,478	100,000	50,000	50,000	(50,000)	-50.0%
Bluff Road	-	778,024	3,600,000	2,740,000	1,554,800	(2,045,200)	-56.8%
Normantown Road	-	-	10,000	10,000	10,000	-	0.0%
Airport Road	-	-	415,000	22,158	-	(415,000)	0.0%
Pension Funds							
Police Pension	3,006,357	2,673,410	5,807,000	3,037,700	5,647,200	(159,800)	-2.8%
Fire Pension	399,867	430,442	1,417,500	535,000	1,430,900	13,400	0.9%
Total	124,629,152	115,109,270	149,417,350	131,085,648	148,356,000	(1,061,350)	-0.7%

* Total Revenue and Expenditures exclude use of budgeted Fund Balances.

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, 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 emergency management functions. For 2023-2024, General Fund revenue is projected to increase by 4.1% (\$2,850,900) over the 2022-2023 budget and expenses are projected to decrease by 2.1% (\$1,481,700). Overall, the General Fund budget exhibits a net surplus of \$2,264,500.

General Fund Summary

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
General Fund Revenue							
Property Taxes	12,244,700	12,154,626	12,488,300	12,471,300	12,420,600	(67,700)	-0.5%
Other Taxes	32,825,304	39,847,470	38,750,800	44,401,500	45,450,500	6,699,700	17.3%
Grants	1,818,632	416,813	3,195,300	3,305,900	825,100	(2,370,200)	-74.2%
Licenses & Permits	2,781,178	2,205,856	2,230,500	4,194,500	2,217,550	(12,950)	-0.6%
Fines	356,490	433,350	361,200	357,000	372,500	11,300	3.1%
Fees for Services	7,688,834	8,323,229	8,417,300	9,393,900	8,959,920	542,620	6.4%
Other Proceeds	524,246	532,244	1,206,800	1,903,600	166,210	(1,040,590)	-86.2%
Interest	104,332	(632,219)	60,000	1,200,000	510,020	450,020	750.0%
Reimbursements	1,823,455	1,951,287	1,891,000	2,392,300	2,089,700	198,700	10.5%
Bond/Lease Proceeds	783,470	555,140	1,560,000	-	-	(1,560,000)	-100.0%
Transfers	3,230,000	-	-	-	-	-	0.0%
Total Revenues	64,180,641	65,787,796	70,161,200	79,620,000	73,012,100	2,850,900	4.1%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. Budget	% Change Budget
General Fund Expenses							
Salaries	19,135,749	19,556,094	21,236,700	19,788,300	22,049,800	813,100	3.8%
Benefits	4,787,280	5,034,588	5,423,400	5,388,650	5,794,800	371,400	6.8%
Contractual Services	12,156,045	11,573,553	13,164,590	13,221,990	14,031,100	866,510	6.6%
Commodities	1,637,008	1,881,665	2,291,500	2,346,400	2,356,900	65,400	2.9%
Capital	4,354,535	3,556,659	8,634,800	6,469,965	6,981,500	(1,653,300)	-19.1%
Debt Service	682,278	842,430	1,098,810	941,000	919,400	(179,410)	-16.3%
Other	3,689,687	1,641,933	5,694,000	6,994,000	9,334,000	3,640,000	63.9%
Fire Pension Transfer	459,460	554,863	612,500	600,000	610,900	(1,600)	-0.3%
Police Pension Transfer	2,191,924	2,475,000	2,482,000	2,482,000	2,297,200	(184,800)	-7.4%
Transfers	7,533,500	6,524,200	11,591,000	11,060,400	6,372,000	(5,219,000)	-45.0%
Total Expenses	56,627,466	53,640,985	72,229,300	69,292,705	70,747,600	(1,481,700)	-2.1%
Net	7,553,175	12,146,811	(2,068,100)	10,327,295	2,264,500	4,332,600	

General Fund Revenue

Property Taxes: In the 2023-2024 Budget in the General Fund, property tax revenue totals \$12,420,600. Of this total, \$10,161,850 represents the Village portion of the 2022 tax levy, \$1,899,750 is for Fire Protection, Ambulance and Fire Pension levies, and \$359,000 is from Lockport and Plainfield Township Road and Bridge levies. Budgeted property taxes in the General fund are 0.5% (\$67,700) lower than the prior year as taxes were shifted to the Recreation line item of the tax levy and are budgeted in the Recreation Fund in order to help fund community-wide special events, concerts, and programming. Property taxes budgeted in all funds total \$16,693,260 which is 4.8% (\$769,860) higher than the 2022-2023 Budget.

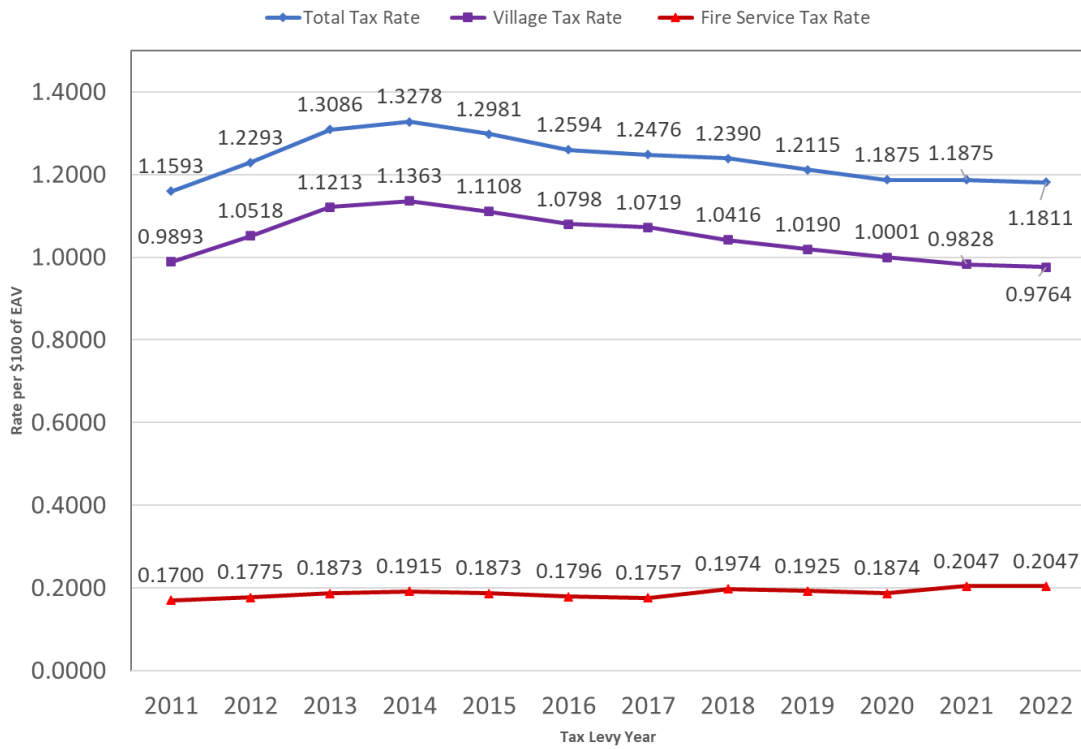
The total Village tax levy is proposed to increase 4.98% which captures taxes on expected new property and growth within the Village. Fire protection and pension taxes are increasing 4.7% (\$85,562) from the prior year budget. The increase helps support the conversion of part-time firefighter positions to full-time positions, as the Village continues to experience a high turnover among the part-time positions. The estimated property tax rate for the Fire Department portion of the levy is .2047 which is unchanged from the prior year rate while the tax for the Village portion of property taxes is 0.9764 versus 0.9828 in the prior year. 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 total \$16,700,300 which is 4.9% (\$776,900) higher than the 2022-2023 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 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 programs.

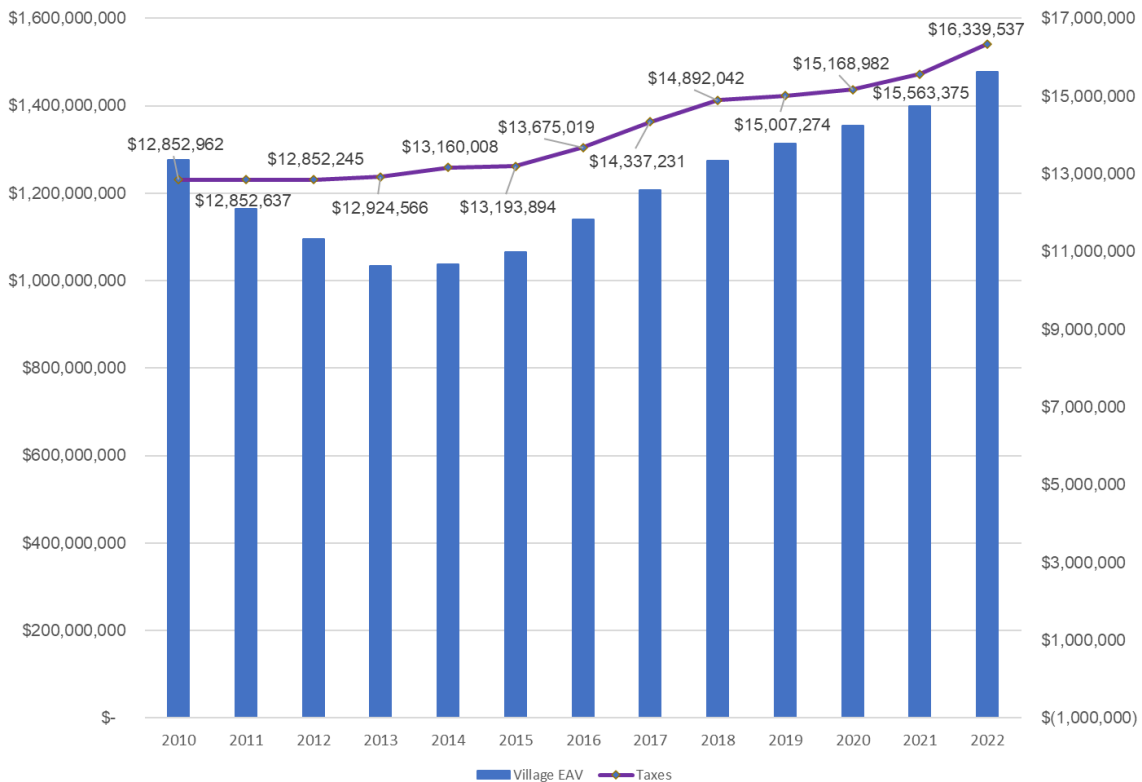
In September 2022, the Mosquito Abatement District formally dissolved and the responsibilities of the District were acquired by the Village of Romeoville. The tax rate of the Mosquito Abatement District was approximately 0.0097 and annual taxes were \$66,400. This property tax will be permanently eliminated in future years.

The 2022 EAV for the Village of Romeoville is \$1,478,292,696 which is 5.67% 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 2022 is \$927,891,548, 4.69% higher than in the prior year. The combined tax levy rate for the 2021 levy was 1.1874 and the estimated rate for the 2022 levy has decreased to 1.1811. The charts on the following page illustrate the historical tax rate from 2011-2022 and the historical changes in EAV and property taxes extended from 2010-2022.

Village of Romeoville Property Tax Rate History 2011-2022

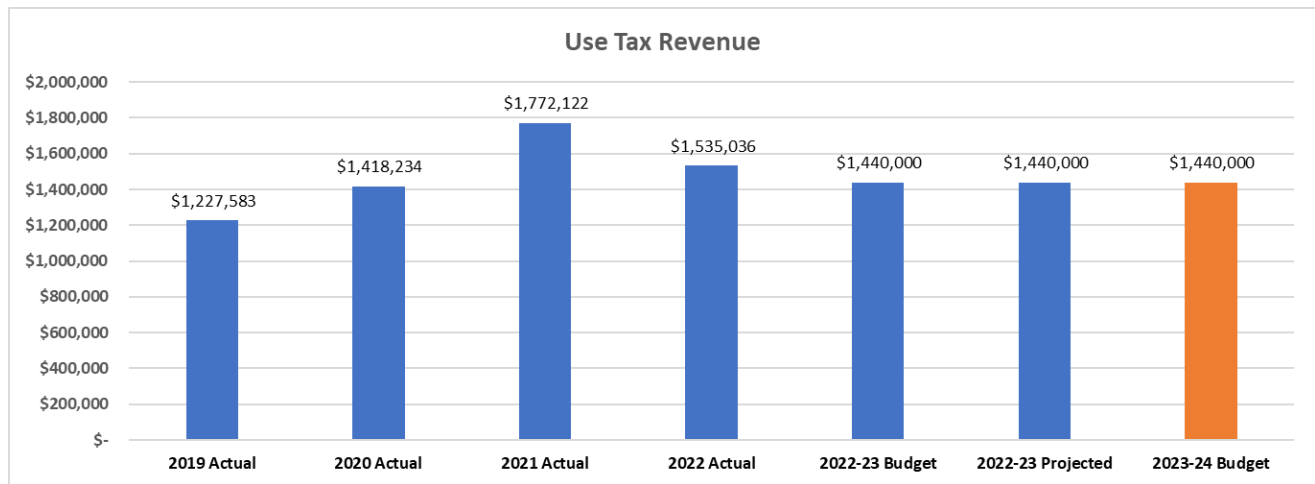


Village of Romeoville Property Taxes Levied vs Village EAV

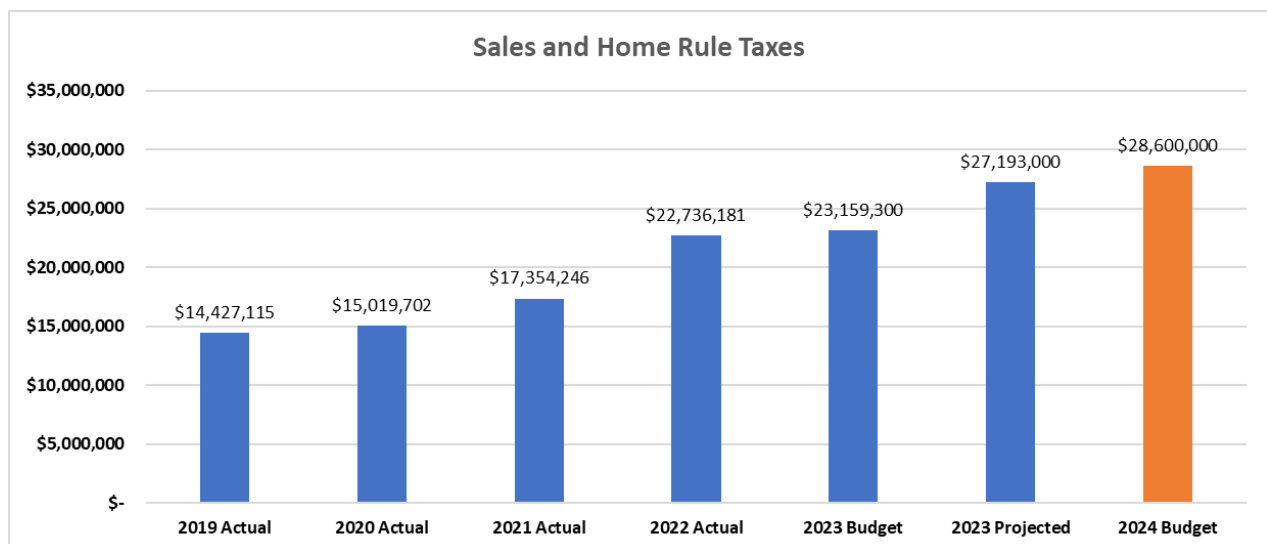


Other Taxes: Other taxes in the proposed 2023-2024 budget in the General Fund total \$45,050,500, approximately 16.3% (\$6,299,500) higher than in the 2022-2023 budget. The 2023-2024 proposed budget includes increased sales and home rule taxes as new ecommerce businesses opened during the 2022-2023 fiscal year. Details of budgeted taxes are included in the following pages.

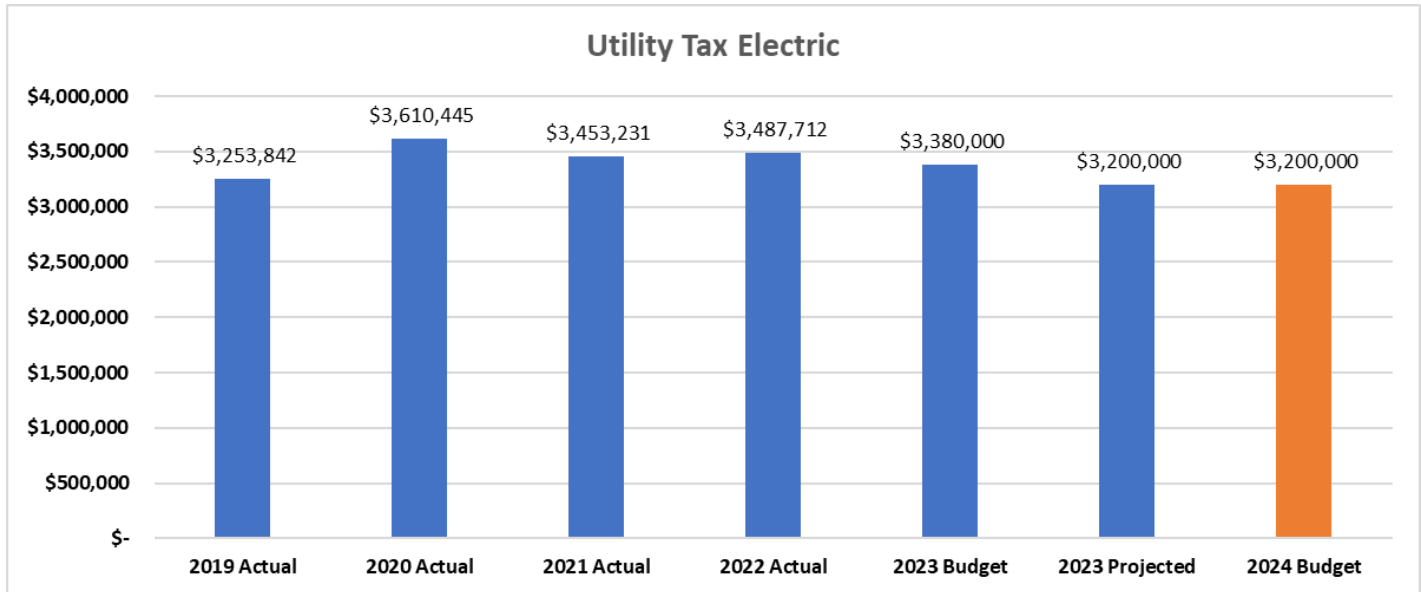
- **Use taxes** – Use taxes are taxes imposed and collected by the State on using tangible personal property purchased at retail; of which 20% of the tax (6.25%) on general merchandise and 100% of the tax (1%) on food, drugs, and medical devices are remitted to the Village of Romeoville. Taxes proposed in the budget total \$1,440,000, which is also the amount budgeted in the prior year budget. The following chart illustrates actual use tax revenue from 2018 through 2021 and estimates for 2023 and 2024.



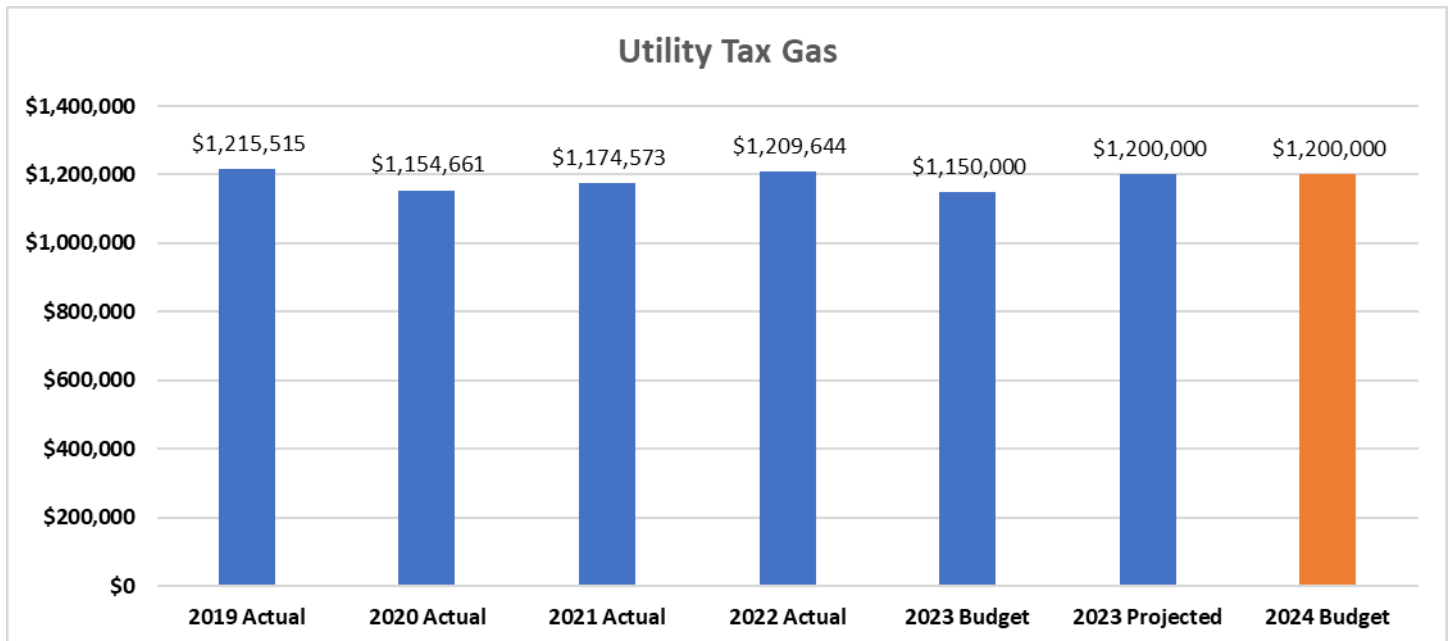
- **Sales and Home Rule Sales Taxes** - Sales taxes collected include a portion of the state tax collected and the additional home rule sales tax imposed by the Village. The total tax rate in Romeoville is 8.50% on general merchandise (2.5% of sales goes to the Village), 7.0% on titled merchandise (1% 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 2023-2024 budget total is \$28,600,000 which is 23.5% higher than the 2022-2023 budget reflecting inflationary increases and new e-commerce development in Romeoville. The chart below illustrates historical taxes compared to the 2023-2024 proposed budget.



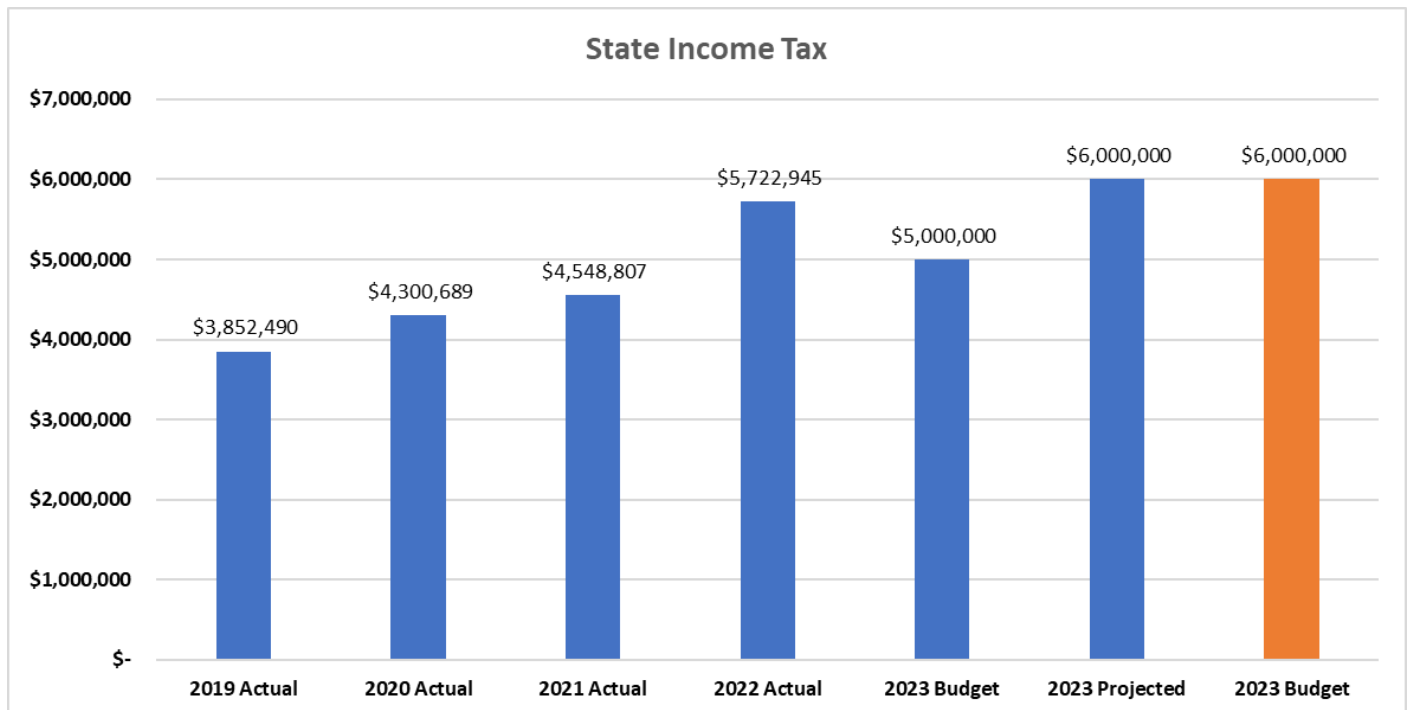
- **Electric Utility Tax** – Electric utility taxes are imposed on the use of electricity by residential and nonresidential customers within the municipality at a declining rate ranging from \$0.582 per KW-hour on the first 2,000 KW hours to \$0.200 for KW-hours in excess of 20,000,000. Total taxes budgeted for 2023-2024 are \$3,200,000, 5.3% (\$180,000) lower than the prior year budget as the estimated actual total for 2022-2023 is expected to be closer to \$3,200,000.



- **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 \$1,200,000 which is 4.3% (\$50,000) higher than the prior year budget and consistent with the estimated actual for 2022-2023.

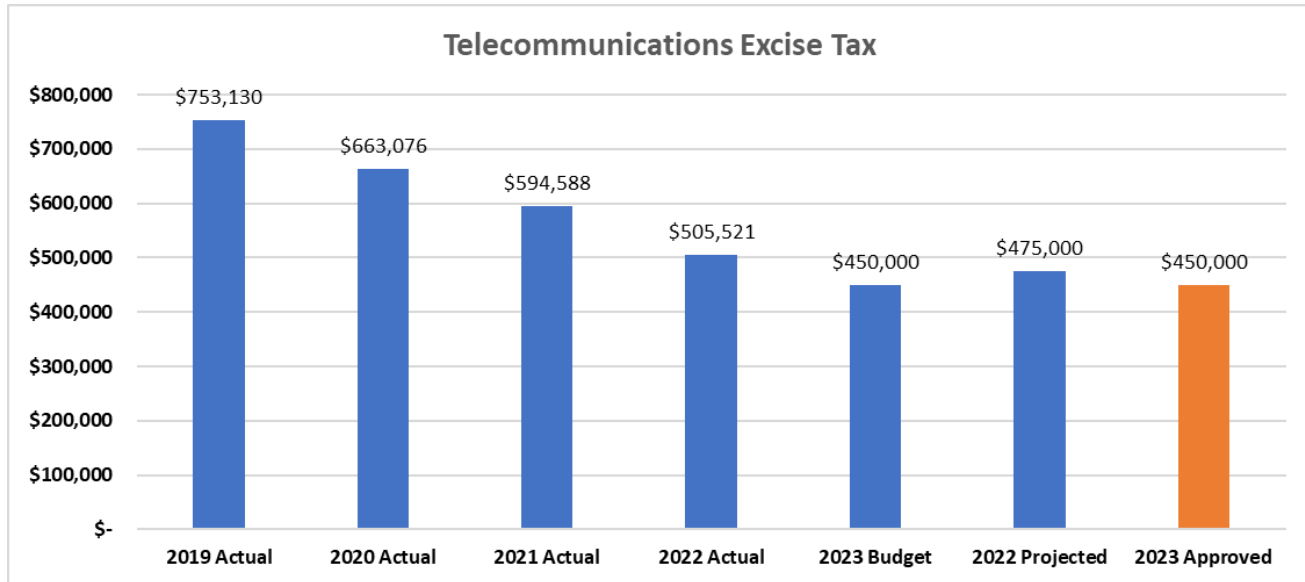


- State Income Tax** – Budgeted state income tax revenue is generated from the State’s Local Government Distributive Fund (LGDF). Cities and counties currently receive a percentage of total state income tax revenues through this fund on a per capita basis. Until January 2011, 10% of total income tax 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 to 5.45% of individual income tax and 6.16% of corporate income tax. In 2022, the local share was increased to 6.06% of individual taxes and 6.845% of corporate income tax and for 2023 the rate was slightly increased to 6.16% of individual taxes and 6.845% of corporate income taxes. Budgeted taxes 2023-2024 total \$6,000,000 which is 20% (\$1,000,000) higher than the 2022-2023 budget which reflects the estimated actual revenue for FY22-23.

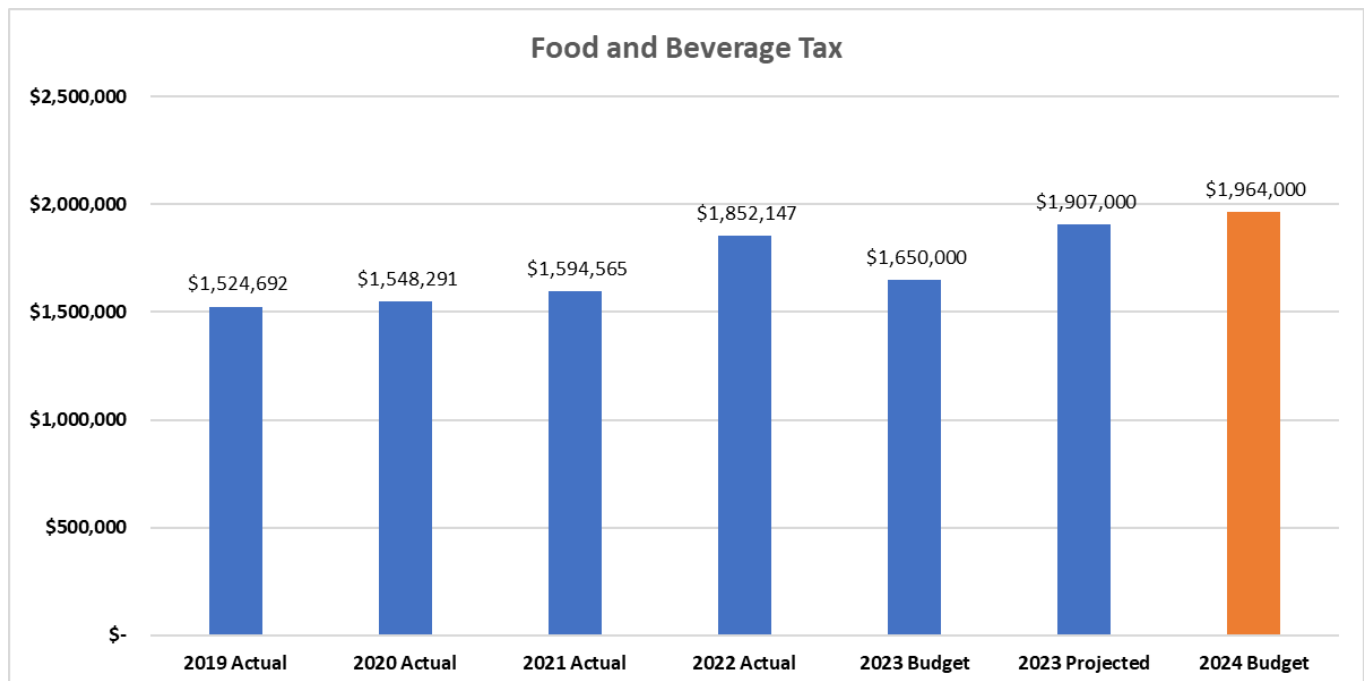


- Water Utility Tax** – Taxes are imposed on the use of water provided by the Village at a rate of 5%. Total budgeted of gross sales. Total 2023-2024 budgeted taxes are \$350,000 which is 2.9% (\$10,000) higher than the prior year budget as expected actual taxes are higher than budget in 2022-2023.
- 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 13 gas stations plus a FedEx facility which provides 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 consistent with FY2022-2023 budget and the estimated actual receipts for the 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 2023-2024 budgeted taxes are \$450,000 which is equal to the prior year budget.



- **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. FY2022-2023 estimated taxes are approximately 3% higher than what was received 2021-2022. Budgeted 2023-2024 taxes total \$1,964,000 which is approximately 3% higher than the total estimated for 2022-2023.



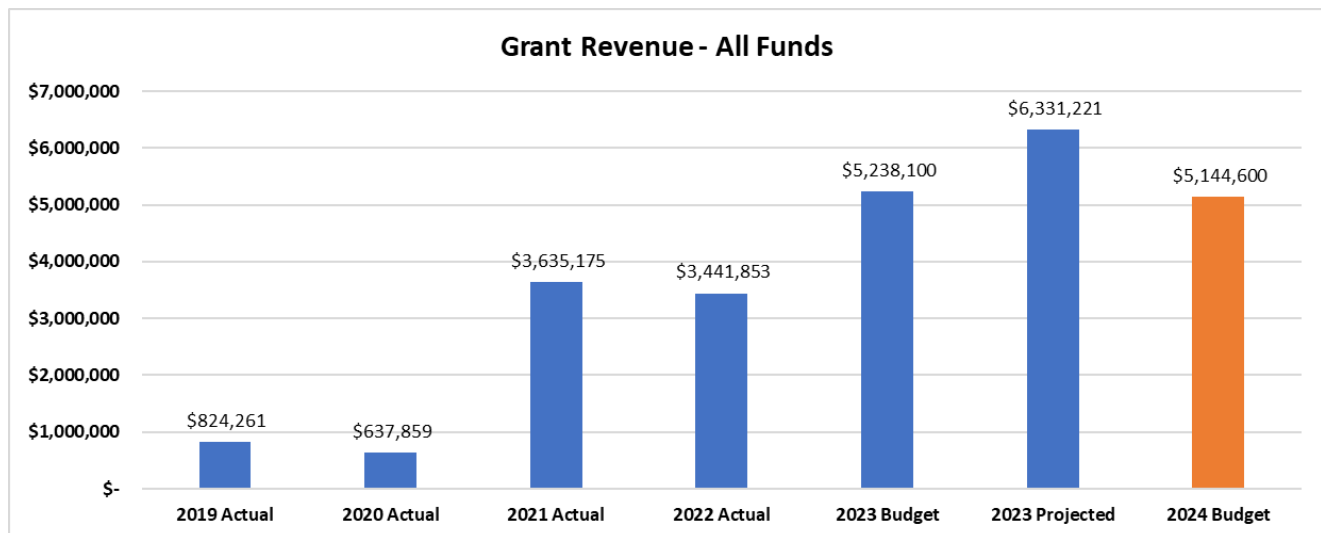
- **Real Estate Transfer Tax** - The tax is imposed on the sale of all real estate property within the Village. The tax is the responsibility of the property buyer. All debts (associated with the property) owed to the Village must be paid and a final water meter reading appointment set before the stamps 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. 2023-2024 budgeted real estate transfer tax in the General Fund totals \$550,000 which is 9.1% (\$55,000) lower than the prior year budget as property sales is projected to decline. 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 \$1,100,000.
- **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 increased in 2022 from \$250 to \$725 with \$125 unchanged as the fee responsibility of the owner of the licensed establishment and \$600 the responsibility of 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 22 facilities in Romeoville offer gaming with a total of 112 video gaming terminals. The Village receives 5% of the net revenue in taxes. Total 2023-2024 budgeted taxes are \$500,000, 11% (\$50,000) higher than the 2022-2023 budget.
- **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 2023-2024 budgeted replacement taxes are \$250,000 which is \$70,000 more than what was budgeted in 2022-2023.
- **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 2023-2024 total \$11,500, equivalent to the 2022-2023 budget.

License and Permit Fees: License and permit fee revenue budgeted totals \$2,217,550 which is 0.6% (\$12,950) lower than the 2022-2023 budget partially due to an anticipated decrease new business plan permit review revenue (\$100,000) 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 source of revenue are conservatively estimated at \$1,200,000 which is \$100,000 lower than the 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 (\$135,000), Overweight permit fees (\$175,000), Contractor Business permits (\$110,000), Tobacco licenses (\$6,300) and animal tags (\$1,250).

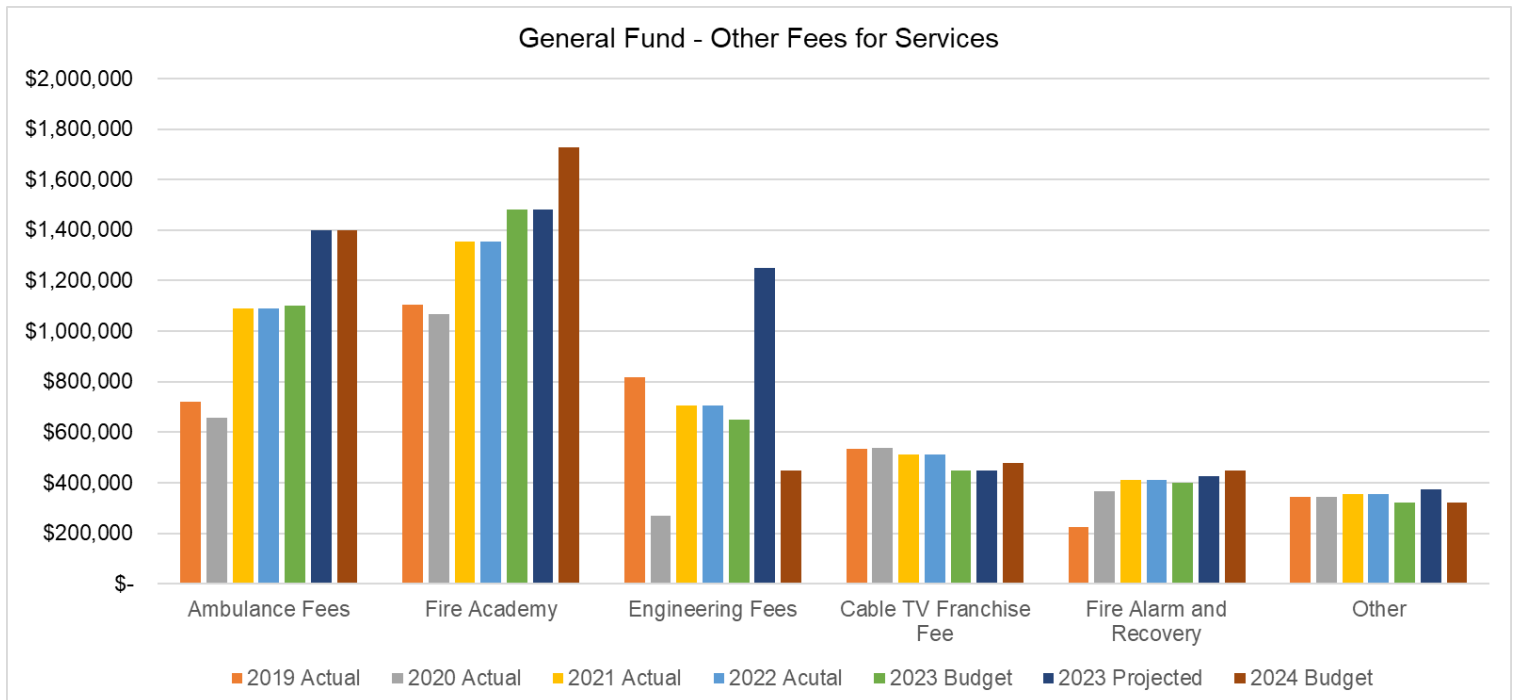
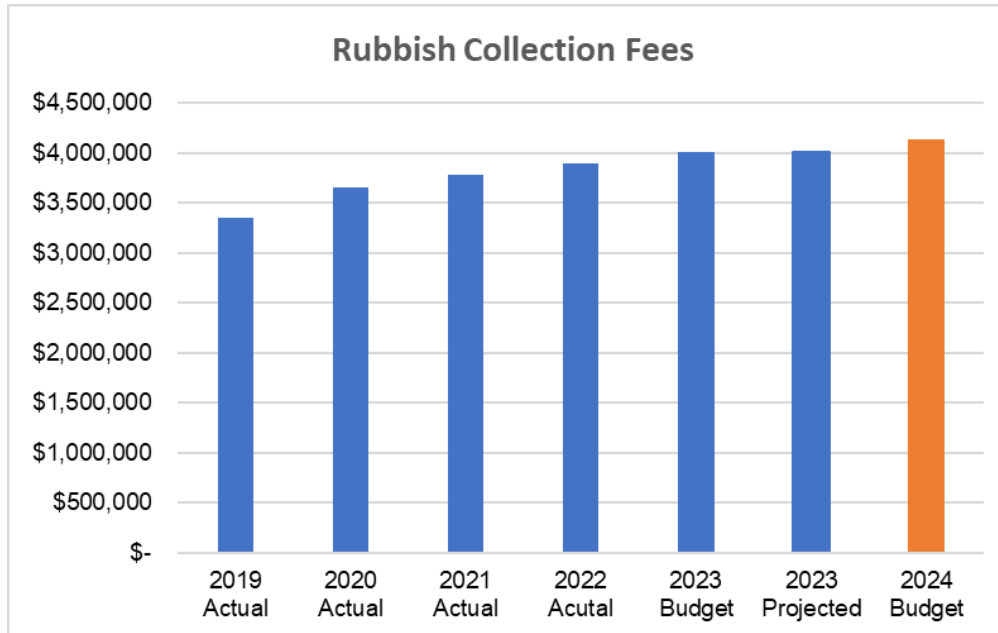
Fines: Fine revenue includes charges imposed by the Will County Court from tickets originating in the Village for various moving violations in which court supervision is assigned. It also includes parking tickets, code violations, vehicle impound fees, DUI fines and police false alarm fees. Fines budgeted in 2023-2024 total \$372,500, 3.1% (\$11,300) higher than in the 2022-2023 Budget as the expected revenue from vehicle impound fees are expected to increase based on the estimated actual total for 2022-2023.

Grants: 2023-2024 budgeted grants in the General Fund total \$825,100 which is 74.2% (\$2,370,200) lower than the prior year budget as last year included \$2.7 million from the ARPA grant funds second installment. 2023-2024 budgeted revenue includes \$500,000 from FEMA for a Bariatric ambulance, \$158,100 for an energy transition grant and additional safety related grant proceeds. Grants budgeted in all funds total \$5,302,700 which is 1.2% lower than the prior year. The chart below details grant revenue in all funds and historical revenue compared to the proposed budget.

Fund	Grant Source	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget
General Fund	Federal ARPA	\$ 2,702,400	\$ 2,704,409	\$ -
General Fund	Local-Lockport HIDTA	\$ 49,000	\$ 28,440	\$ 17,000
General Fund	FEMA - Fire Dept SAFER	\$ 311,400	\$ -	\$ -
General Fund	FEMA -Fire Dept Port Security	\$ 60,000	\$ -	\$ -
General Fund	FEMA -Bariatric Ambulance	\$ -	\$ -	\$ 500,000
General Fund	Police Bullet Proof Vest	\$ -	\$ -	\$ 8,000
General Fund	DCEO -Body Cameras	\$ -	\$ 455,000	\$ -
General Fund	DCEO -Infrared Cameras	\$ -	\$ -	\$ 40,000
General Fund	Local Grant	\$ -	\$ 20,550	\$ -
General Fund	Local- SWARM Safety	\$ 65,000	\$ 90,000	\$ 65,000
General Fund	IDOT Traffic Safety Grant	\$ -	\$ -	\$ 27,000
General Fund	D.A.R.E. - Valley View/Plainfield	\$ 7,500	\$ 7,500	\$ 10,000
General Fund	DCEO Energy Transition Grant			\$ 158,100
Motor Fuel Tax Fund	Rebuild Illinois	\$ -	\$ 435,845	
Motor Fuel Tax Fund	WCGL-Road Improvements	\$ -	\$ -	\$ 2,465,600
Local Gas Tax Fund	WCGL-Road Improvements	\$ 560,000	\$ 560,000	\$ 152,000
Local Gas Tax Fund	DCEO Road Resurfacing	\$ -	\$ -	\$ 300,000
Recreation Fund	OSLAD/IDNR Park Grant	\$ 382,800	\$ 382,800	
Recreation Fund	DCEO Paths/Trails/Roads	\$ 150,000	\$ 150,000	
Real Estate Transfer Tax	IDOT Paths/Trails	\$ 400,000	\$ 132,000	\$ 160,000
Real Estate Transfer Tax	DCEO Paths/Trails/Roads	\$ 400,000	\$ 400,000	\$ 350,000
Real Estate Transfer Tax	Citgo Bike Path	\$ -	\$ -	\$ 450,000
Normantown Business Development	Local Development	\$ 150,000		\$ 150,000
Facility Construction	DCEO Paths/Trails/Roads		\$ 600,000	\$ 450,000
Water & Sewer	Energy Savings		\$ 364,677	
Total Grant Funding		\$ 5,238,100	\$ 6,331,221	\$ 5,302,700



Fees for Services: Fees for services include a wide range of fees for various services provided by the Village. The budgeted 2023-2024 total is \$8,959,920 which is 6.4% (\$542,620) higher than the 2022-2023 budget primarily due to increased fees for rubbish collection. Rubbish collection is budgeted to generate revenue totaling \$4,135,500 which is 3% (\$120,500) higher than the prior year budget. Ambulance fee revenue of \$1,400,000 is also higher by 27% (\$300,000) which is related to the Medicaid reimbursements for ambulance service. Fire Academy revenue budgeted at \$1,726,720 is 16.6% (\$246,220) higher as the Academy is offering a CPAT program. The charts below illustrate historical and budgeted revenue for the Rubbish Collection and General Fund Service fees.



Reimbursements: Reimbursements of \$2,089,700 is 10.5% (\$198,700) higher than the prior year budget and are mainly proceeds reimbursing the Village's expenses and includes the following proceeds

- Lockport Fire Agreement (\$1,580,000) 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 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 (\$150,000)
- Retiree's and Cobra insurance contributions (\$120,000)
- Police Special Detail (\$70,000)
- Other reimbursements for police special detail, legal, training, and services (\$99,700)

Interest: Interest earnings are budgeted \$500,020 which is 733% (\$440,020) higher than the prior year budget as the average rate of a 3-month treasury bill increased from 0.53% in March 2022 to 4.57% in March 2023.

Other Proceeds: Other proceeds budgeted total \$166,210 is 86.2% (1,040,590) lower than the prior year budget which included additional developer contributions.

General Fund Expenses

As compared to the 2022-2023 Budget, total expenses included in the FY2023-2024 budget are decreasing by 2.1% (\$1,481,700).

Salaries and Benefits: Salaries and benefits, budgeted at \$27,844,600 are increasing in the General Fund by 4.4% (\$1,184,500) primarily related to the cost of living and union increases combined with an increased minimum wage. Increases are also due to the budgeted conversion of 2 part-time firefighter positions to full-time and the addition of a third full-time firefighter and due to the conversion of a part-time animal control officer to full-time within the police department. Budgeted insurance expenses are increasing 13.1% (\$439,100) reflecting insurance for new positions and a projected rate increase in January 2024. Budgeted IMRF expenses decreased 9.6% (\$77,800) which reflects a decrease in the employer contribution rate from 10.48% in 2022 to 9.18% in 2023.

Contractual Services: Contractual Services, budgeted at \$14,031,100, are projected to increase by 6.6% (\$866,510). In 2022, the Village acquired the responsibilities of the former Mosquito Abatement District which was a separate taxing body within Will County and Romeoville that dissolved In September 2022. An additional \$125,000 was added to contractual services within the Public Works Department for these expenses. In addition, expenses are also increasing for the Village's insurance fees to S.W.A.R.M. by \$401,000. Software license renewal fees increased by 26% (\$263,760) due to annual fee increases combined with new software including code enforcement and flock cameras. Other expenses budgeted in this area include \$3.7 million for the Village's waste management agreement, \$1,239,000 (increased \$62,000) for administration consulting fees, strategic planning, and small business grants, and \$935,000 (increased \$25,000) for landscaping and pond maintenance services. Most other department budgets include contractual service expenses in line with the prior year's budget.

Commodities: Commodities, budgeted at \$2,356,900, are budgeted to increase by 2.9% (\$65,400) which includes a 33% (\$100,000) increase in the fuel budget due to increased prices of diesel and gasoline combined with increased organizational dues of 15% (\$12,100) and fire academy training supplies \$35,600. Partially offsetting this increase is a 58.7% (\$98,500) decrease in computer supplies as the prior year's budget includes supplies necessary to upgrade network security.

Capital: Capital expenses are budgeted to be \$6,981,500 and are 19.19% lower than budgeted in 2022-2023. Details 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 \$9,334,000 and are 63.9% (\$3,640,000) higher than budgeted in 2022-2023. 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 increased new businesses activity in the budget year which increased incentive payment expenses.

Transfers: Transfer expenses budgeted for 2023-2024 total \$9,280,100.

- Debt Service Transfer - \$5,372,000 to fund bond principal and interest payments (details are highlighted in the section 8 of the budget document)
- Fire Pension Transfer - \$610,900
- Police Pension Transfer - \$2,297,000
- W&S Transfer of ARPA grant -\$1,000,000

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 a 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 2023-2024, Water and Sewer fund revenue of \$23,302,300 is projected to decrease by 6.1% (\$1,505,600) over the 2022-2023 budget due to decreased transfer revenue and expenses of \$27,625,850 are projected to increase by 5.3% (\$1,394,300). Overall, the Water and Sewer fund exhibits a net loss of \$5,323,550 and the proposed use of reserve funds.

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Water and Sewer Fund Revenue							
Grants	227,217			364,677		-	0.0%
Fees for Services	20,253,467	20,245,788	21,777,900	22,173,400	22,222,300	444,400	2.0%
Other Proceeds	1,151,534	261,526	-	890,000	30,000	30,000	100.0%
Interest	37,293	(332,133)	-	125,000	50,000	50,000	100.0%
Reimbursements	179,217	44,357	30,000	33,600	-	(30,000)	-100.0%
Transfers			3,000,000	3,000,000	1,000,000	(2,000,000)	-66.7%
Total Revenues	21,848,728	20,219,538	24,807,900	26,586,677	23,302,300	(1,505,600)	-6.1%
8188000	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Water and Sewer Fund Expenses							
Salaries	2,861,354	2,993,675	3,279,200	3,033,900	3,405,600	126,400	3.9%
Benefits	1,176,142	1,155,591	1,205,000	1,164,500	1,201,800	(3,200)	-0.3%
Contractual Services	3,539,913	3,412,643	4,268,000	3,958,000	4,111,700	(156,300)	-3.7%
Commodities	1,072,262	929,359	1,474,000	1,472,000	1,720,000	246,000	16.7%
Capital	11,592,279	5,864,528	13,106,100	6,055,000	13,694,300	588,200	4.5%
Debt Service	2,706,416	3,631,097	2,667,250	2,667,250	2,666,700	(550)	0.0%
Other	596,528	10,135	35,000	35,000	35,000	-	0.0%
Transfers	3,230,000	-	197,000	197,000	790,750	593,750	301.4%
Total Expenses	26,774,894	17,997,028	26,231,550	18,582,650	27,625,850	1,394,300	5.3%
Net	(4,926,166)	2,222,510	(1,423,650)	8,004,027	(4,323,550)	(2,899,900)	

Water and Sewer Fund Revenue

Fees for Services: Fees for services total \$22,222,300 and are primarily for include water consumption service fees of \$9,660,000 and sewer service fees of \$11,891,300. Budgeted water and sewer rates are projected to increase by 5% however, compared to the prior fiscal year budget, fee revenue is budgeted to be 2.5% (\$524,000) higher as the projected year-end 2022-2023 revenue is approximately 2% lower than the original budget. The proposed rate increase would change the regular resident rate for water service from \$7.43 per 1,000 gallons to \$7.80 and would change the sewer service rate from \$9.96 per 1,000 gallons to \$10.46.

Other budgeted fees include the following:

- Late water bill payment charges & surcharges (\$425,000)
- Tap on fees (\$200,000)
- Reconnection Fees (\$40,000)
- Non-Sufficient Funds Fees (\$6,000)

Reimbursements: Reimbursements of \$30,000 are unchanged from 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.

Interest: Interest earnings are conservatively budgeted at \$50,000. As previously stated, the average savings rate has increased from 0.53% last year to 4.57%, so interest earnings within the Water & Sewer fund are expected to increase despite the budgeted use of \$5.3 million in reserves for capital projects.

Transfers: Transfer revenue of \$3.0 million was budgeted in the prior fiscal year which was a portion of the American Rescue Plan Act (ARPA) grant revenue received by the Village. Transfer revenue is not budgeted for 2023-2024.

Water and Sewer Fund Expenses

As compared to the 2022-2023 Budget, proposed budgeted expenses are increasing overall by 6.0% (\$1,477,250).

Salaries and Benefits: Salaries budgeted at \$3,405,600, are increasing by 3.9% (\$126,400) primarily related cost of living increases for full-time staff and also includes \$17,000 for employee grade changes. No changes were made in the budget for overtime or seasonal staffing as the projected year-end total for 2022-2023 is approximately 30% lower than the original budget.

Benefits budgeted at \$1,201,800 are decreasing by 0.3% (\$3,200) due to an 8.9% (\$30,500) reduction in IMRF expenses as IMRF employer contribution rate decreased in 2023. Partially offsetting the decrease is increased insurance expense of 2.8% (\$16,400) and increased social security and Medicare expenses by 3.8% (\$9,600)

Contractual Services: Contractual Services included in the budget totaling \$4,111,700 are 3.7% (156,300) lower than the prior year budget. Plan reviews budgeted at \$450,000 are 10% (\$50,000) lower and engineering services totaling \$650,000 are 3% (\$20,000) lower than the prior year budget due to projected decreased new development. In addition, other contractual services totaling \$612,000 are 15% (\$108,000) lower than the prior year's budget due to an expected decrease in water distribution expenses. The decrease is partially offset by increased electric and natural gas utility expenses of 4.2% (\$48,500).

Commodities: Commodities, budgeted at \$1,720,000, are budgeted to increase by 16.7% (\$246,000) primarily due to increased costs for ion exchange salt and chemicals (\$200,000) and due to an additional \$30,000 for dues, \$10,000 for fuel, and \$5,000 for community programs. Budgeted expenses also include water meters totaling \$450,000. and other operating supplies which include 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 \$13,694,300 and are 4.5% (\$588,200) higher than budgeted in 2022-2023. Details of capital budgeted in the Water and Sewer fund are included in section 7 of the budget document.

Other Expenses: Other expenses are budgeted to be \$35,000 and unchanged from 2022-2023. Other expenses in the 2023-2024 budget include reserves for uncollectible receivables.

Debt Service: Budgeted debt service totals \$2,666,700 and includes principal and interest payments for the 2019 Bond issue and the 2021B Refunding Bond. Additional details of debt budgeted in the Water and Sewer fund is included in section 8 of the budget document.

Transfers: Transfer expenses budgeted for 2023-2024 total \$790,750 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 2023-2024, transfer revenue of \$790,750 is budgeted from the Water & Sewer fund and will be used to fund contractual services expenses totaling of \$124,000 for commission administrative expense, internal engineering expenses of \$382,000 for a corrosion control study, and infrastructure improvements of \$284,750 for commission metering stations and transmission main improvements.

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Lake Michigan Revenue							
Transfers			197,000	197,000	790,750	593,750	301.4%
Total Revenues	-	-	197,000	197,000	790,750	593,750	301.4%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Lake Michigan Expenses							
Contractual Services			197,000	197,000	506,000	309,000	156.9%
Capital					284,750	284,750	100.0%
Total Expenses	-	-	197,000	197,000	790,750	593,750	301.4%
Net		-	-	-	-	-	

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 2023-2024, the Recreation Fund revenue is projected to decrease by 7.3% (\$534,700) over the 2022-2023 budget due to reduced transfers from the General Fund and expenses are projected to increase by 8.6% (\$626,700). Overall, the Recreation Fund exhibits a net loss and use of reserves totaling \$1,114,700.

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Recreation Revenue							
Property Taxes	3,087,318	3,333,750	3,435,100	3,435,200	4,272,660	837,560	24.4%
Other Taxes	502,773	799,196	675,800	840,000	900,000	224,200	33.2%
Grants	190,464	286,556	532,800	532,800	-	(532,800)	-100.0%
Fees for Services	291,877	839,795	1,155,100	1,007,450	1,338,880	183,780	15.9%
Other Proceeds	37,758	145,127	330,000	348,250	187,200	(142,800)	-43.3%
Interest	6,738	3,961	2,000	145,000	100,060	98,060	4903.0%
Reimbursements	19,744	705	-	-	-	-	0.0%
Transfers	1,596,200	1,646,200	1,202,700	1,202,700	-	(1,202,700)	-100.0%
Total Revenues	5,732,872	7,055,290	7,333,500	7,511,400	6,798,800	(534,700)	-7.3%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Recreation Expenses							
Salaries	2,026,569	2,378,100	2,988,600	2,845,800	3,019,100	30,500	1.0%
Benefits	676,072	750,001	853,100	824,600	900,040	46,940	5.5%
Contractual Services	563,868	742,780	1,050,400	959,300	1,165,400	115,000	10.9%
Supplies	253,508	546,519	965,100	1,009,900	1,020,600	55,500	5.8%
Capital	898,239	1,280,365	1,155,000	1,162,300	302,000	(853,000)	-73.9%
Debt Service	7,165	-	-	-	-	-	0.0%
Other	257,694	295,000	260,000	280,000	295,660	35,660	13.7%
Transfers	14,300	214,247	14,600	54,135	1,210,700	1,196,100	8192.5%
Total Expenses	4,697,415	6,207,012	7,286,800	7,136,035	7,913,500	626,700	8.6%
Net	1,035,457	848,278	46,700	375,365	(1,114,700)	(1,161,400)	
<i>Budgeted use of Reserve Fund Balance</i>					1,114,700		
<i>Adjusted Net</i>					-		

Recreation Fund Revenue

Property Taxes: In the proposed 2023-2024 budget in the Recreation Fund, property tax revenue totals \$4,272,660 representing a 24.4% (\$837,600) 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 fund community services and better serve the residents. Property taxes were also decreased in the General fund in order to partially offset this increase.

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 2023-2024 budget in the Recreation Fund total \$900,000, approximately 33.2% (\$224,200) higher than in 2022-2023, as the year-end projected in 2022-2023 is 24% higher than the original budget.

Fees for Services: Budgeted fees for services total \$1,338,880 which is 15.9% (\$183,780) higher as enrollment in recreation programs including Day Camp are expected to increase and the number of facility rentals are also expected to increase. Budgeted revenue includes the following:

- **Programming**
 - Gymnastics \$195,220 – increased 88.4% (\$91,620)
 - Youth programs \$213,225 – increased 46.3% (\$67,525)
 - Day Camp \$219,340 – increased 12.3% (\$24,040)
 - Youth Athletics \$97,020 – increased 12.8% (\$3,120)
 - Adult Athletics \$14,520 - increased 27.4% (\$3,120)
 - Adult programs- \$8,100 – increased 24.6% (\$1,600)
 - Health and Fitness \$145,000 – decreased 3.3% (\$5,000)
 - Early Childhood \$86,300 – decreased 10.3% (\$9,900)
 - Senior programs \$8,440 – increased 20.6% (\$1,440)
 - Other programs (11,775) – increased 13.2% (\$1,375)
- **Rentals, Events, and Sales**
 - Field Maintenances Fees \$39,500 – increased 61.9% (\$15,100)
 - Special Events \$200,000 – increased 6.6% (\$12,400)
 - Birthday Parties \$18,375 – increased 6.2% (\$1,075)
 - Rental \$70,750 – decreased 21.4% (\$19,250)
 - Other (\$11,310) – decreased 52.3% (\$12,390)

Other & Reimbursements: Other proceeds and reimbursements combined total \$187,200 in the proposed budget and are 43.3% (\$142,800) lower than the prior year budget. The budgeted total includes \$147,200 towards sponsorship and fees for Romeofest. In addition, \$40,000 is budgeted as donation revenue. The prior year's budget included additional sponsorship for the large-scale concert.

Interest: Interest earnings are budgeted \$100,060 and are \$98,060 higher than the prior year's budget due to projected increased interest rates on reserve savings.

Recreation Fund Expenses

As compared to the 2022-2023 Budget, expenses of \$7,913,500 are increasing by 8.6% (\$626,700) primarily due to increased transfers to the Athletic & Event Center fund and the Aquatic Center fund.

Salaries and Benefits: Salaries and benefits, budgeted at \$3,019,100, are increasing by 2.0% (\$77,440). Salaries are increasing by 1.0% (\$30,500) primarily due to the cost of living increases for full-time employees. Insurance expenses budgeted total \$433,444 and are 16.6% (\$61,840) higher than the prior year's budget while IMRF expenses budgeted decreased 7.2% (\$16,700).

Contractual Services: Contractual Services, budgeted at \$1,165,400, are projected to increase by 10.9% (\$115,000) primarily due increased contractual expenses for holiday lights (\$75,000), budgeted park improvement expenses (\$55,000), and equipment maintenance (\$15,000).

Commodities: Commodities, budgeted in 2023-2024 at \$1,020,600, are projected to increase by 5.8% (\$55,500) compared to the prior year budget. The increase is primarily related to increased expenses for gymnastics programs, janitorial and maintenance supplies, and fuel.

Capital: Capital expenses included in the 2023-2024 budget total \$302,000 and are 73.9% (\$853,000) lower than budgeted in 2022-2023. Details of capital budgeted in the Recreation fund are included in Section 7 of the budget document.

Other Expenses: Other expenses are budgeted to be \$295,660 and are for the Village's contribution to Northern Will County Special Recreation Association.

Transfers: Transfer expenses budgeted for 2023-2024 total \$1,210,700 and include \$14,600 to the Debt Service fund as partial payment for park improvement projects financed through the GO 2014 bonds. The additional \$1,196,100 are operating transfers to the Athletic & Event Center and Aquatic Center funds. More details on all interfund transfers are illustrated on the last page of this section.

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 4th 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

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Recreation RET Fund Revenue							
Other Taxes	631,251	671,349	605,000	650,000	550,000	(55,000)	-9.1%
Grants	78,232	84,039	800,000	532,000	960,000	160,000	20.0%
Fees for Services	5,740	5,225	6,000	6,000	5,000	(1,000)	-16.7%
Interest	1,295	1,036	-	50,000	50,000	50,000	10.0%
Reimbursements					150,000	150,000	100.0%
Total Revenues	716,518	761,649	1,411,000	1,238,000	1,715,000	304,000	21.5%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Recreation RET Fund Expenses							
Capital	127,888	283,976	1,420,000	593,000	1,580,000	160,000	11.3%
Other	9,175	8,772	18,000	18,000	18,000	-	0.0%
Transfers	200,000	200,000	200,000	200,000	200,000	-	0.0%
Total Expenses	337,063	492,748	1,638,000	811,000	1,798,000	160,000	9.8%
Net	379,455	268,901	(227,000)	427,000	(83,000)	144,000	
<i>Budgeted use of Reserve Fund Balance</i>					83,000		
<i>Adjusted Net</i>					-		

Recreation A&E Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Recreation A&E							
Grants	13,095					-	0.0%
Fees for Services	418,481	834,931	932,500	938,300	989,700	57,200	6.1%
Other Proceeds	46,828	16,398	26,000	22,250	25,500	(500)	-1.9%
Transfers	-	199,647	81,200	120,735	35,100	(46,100)	-56.8%
Total Revenues	478,404	1,050,976	1,039,700	1,081,285	1,050,300	10,600	1.0%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Recreation A&E							
Salaries	304,328	419,512	466,800	462,900	582,400	115,600	24.8%
Benefits	66,195	87,942	96,300	95,900	136,200	39,900	41.4%
Contractual Services	226,802	265,850	285,800	284,300	293,300	7,500	2.6%
Supplies	16,684	28,480	38,300	35,300	38,400	100	0.3%
Capital	6,979	10,995	152,500	152,500	-	(152,500)	-100.0%
Total Expenses	620,988	812,779	1,039,700	1,030,900	1,050,300	10,600	1.0%
Net	(142,584)	238,197	-	50,385	-	-	

Recreation Aquatic Center

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Recreation Aquatic Center							
Fees for Services			69,100	-	681,100	612,000	885.7%
Other Proceeds			900	-	-	(900)	-100.0%
Transfers			716,100	185,500	1,161,000	444,900	62.1%
Total Revenues	-	-	786,100	185,500	1,842,100	1,056,000	134.3%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Recreation Aquatic Center							
Salaries			439,900	20,000	1,220,200	780,300	177.4%
Benefits			73,500	100	174,090	100,590	136.9%
Contractual Services			129,000	67,000	242,700	113,700	88.1%
Supplies			103,700	63,400	205,110	101,410	97.8%
Capital			40,000	35,000	-	(40,000)	-100.0%
Total Expenses	-	-	786,100	185,500	1,842,100	1,056,000	134.3%
Net	-	-	-	-	-	-	

Other Operating Funds

Motor Fuel Tax Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Motor Fuel Tax Revenue							
Other Taxes	1,656,107	1,708,548	1,700,000	1,700,000	1,700,000	-	0.0%
Grants	1,307,535	871,690		435,844	2,465,600	2,465,600	0.0%
Interest	5,024	5,138	1,000	200,000	50,000	49,000	4900.0%
Reimbursements		10,462				-	0.0%
Total Revenues	2,968,666	2,595,838	1,701,000	2,335,844	4,215,600	2,514,600	147.8%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. Budget	% Change 23 vs. 24
Motor Fuel Tax Expenses							
Contractual Services	632,104	615,055	865,000	880,000	880,000	15,000	1.7%
Supplies	272,489	221,916	450,000	435,000	450,000	-	0.0%
Capital	-	-	2,835,000	1,038,300	3,896,000	1,061,000	37.4%
Total Expenses	904,593	836,971	4,150,000	2,353,300	5,226,000	1,076,000	25.9%
Net	2,064,073	1,758,867	(2,449,000)	(17,456)	(1,010,400)	1,438,600	
Budgeted use of Reserve Fund Balance					1,010,400		
Adjusted Net					-		

Local Motor Fuel Tax Fund

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Local MFT Revenue							
Other Taxes	950,690	876,552	950,000	935,000	935,000	(15,000)	-1.6%
Grants			560,000	560,000	452,000	(108,000)	-19.3%
Interest		194		15,000	15,000	15,000	100.0%
Total Revenues	1,002,615	878,411	1,540,000	1,510,000	1,402,000	(138,000)	-9.0%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. Budget	% Change 23 vs. 24
Local MFT Expenses							
Capital	716,222	498,369	1,450,000	1,401,500	1,435,000	(15,000)	-1.0%
Total Expenses	888,544	672,290	1,725,000	1,571,500	1,610,000	(115,000)	-6.7%
Net	114,071	206,121	(185,000)	(61,500)	(208,000)	(23,000)	
Budgeted use of Reserve Fund Balance					208,000		
Adjusted Net					-		

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 2023-2024, the Debt Service Fund revenue of \$5,588,100 is projected to decrease by 0.1% (\$5,500) over the 2022-2023 budget and expenses of \$5,588,100 are also projected to decrease by 0.1% (\$4,400), reflecting changes in loan payments due during the fiscal year. Additional details of Village's outstanding long-term debt is provided in section 8 of the budget document.

	Actual	Actual	Budget	Projected	Budget	2024	23 vs. 24
Debt Service Revenue							
Interest	4,641	96		2,800	1,500	1,500	100.0%
Transfers	6,151,600	5,092,600	5,593,600	5,593,600	5,586,600	(7,000)	-0.1%
Total Revenues	6,156,241	5,092,696	5,593,600	5,596,400	5,588,100	(5,500)	-0.1%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Debt Service Expenses							
Debt Service	8,923,769	5,088,963	5,592,500	5,590,000	5,588,100	(4,400)	-0.1%
Total Expenses	8,923,769	5,088,963	5,592,500	5,590,000	5,588,100	(4,400)	-0.1%
Net	(2,767,528)	3,733	1,100	6,400	-	(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 chart below highlight comparative revenue and expenses for the Facility Construction Fund. Revenue included is primarily interest and grants, and in some years includes bond proceeds and capital transfers. On the following page, for historical comparison, charts are included that illustrate activity in the 2001A fund and the 2004 Bond 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 2023-2024 include \$25,000 for landscaping services and \$200,000 for the resurfacing of the Normantown Frontage Road.

The Facility Construction Fund includes \$5,162,200 in capital projects for FY2023-2024 which is for the development of the Romeo Crossing Community Park which will include mass grading, a new dog park, and an adaptive sports field. Additional details of all of Village's proposed capital projects are included in the Capital Projects section of the Budget Document.

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Facility Construction Fund Revenue							
Grants	-	1,782,755	-	600,000	450,000	450,000	0.0%
Other Proceeds	2,304,736		-	688,975		-	0.0%
Interest	11,500	3,654	-	70,000	50,000	50,000	0.0%
Transfers	-	512,946	1,212,000	1,212,000		(1,212,000)	-100.0%
Total Revenues	2,316,236	2,299,355	1,212,000	2,570,975	500,000	(712,000)	-58.7%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Facility Construction Fund Expenses							
Contractual Services	2,695					-	0.0%
Capital	6,151,513	4,320,161	3,072,600	575,400	5,162,200	2,089,600	68.0%
Transfers		148,260				-	0.0%
Total Expenses	6,154,208	4,468,421	3,072,600	575,400	5,162,200	2,089,600	68.0%
Net	(3,837,972)	(2,169,066)	(1,860,600)	1,995,575	(4,662,200)	(2,801,600)	
Budgeted use of Reserve Fund Balance					4,662,200		
Adjusted Net					-		

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
GO Bond 2001A Revenue							
Other Proceeds	289,946		-	-	-	-	0.0%
Interest	112	57	-	-	-	-	0.0%
Total Revenues	290,058	57	-	-	-	-	0.0%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
GO Bond 2001A Expenses							
Capital	177,795	199,568	-	-	-	-	0.0%
Total Expenses	177,795	712,514	-	-	-	-	0.0%
Net	112,263	(712,457)	-	-	-	-	

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
GO Bond 2004 Revenue							
Other Proceeds						-	0.0%
Interest		468				-	0.0%
Transfers		148,260				-	0.0%
Total Revenues	-	148,728	-	-	-	-	0.0%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
GO Bond 2004 Expenses							
Capital	331,567	1,136,777	-			-	0.0%
Total Expenses	331,567	1,136,777	-	-	-	-	0.0%
Net	(331,567)	(988,049)	-	-	-	-	

	2021 Actual	2022 Actual	2023 Budget	22-Dec Actual	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Normantown Rd Business District								
Other Taxes	176,716	215,457	210,000	63,048	156,500	200,000	(10,000)	-4.8%
Grants			150,000	-	-	150,000	-	0.0%
Other Proceeds			25,000	-	5,000	15,000	(10,000)	-40.0%
Interest	296	426		6,263	16,000	10,000	10,000	100.0%
Total Revenues	177,012	215,883	385,000	69,311	177,500	375,000	(10,000)	-2.6%
	2021 Actual	2022 Actual	2023 Budget	22-Nov Actual	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Normantown Rd Business District								
Contractual Services			25,000	-	25,000	25,000	-	0.0%
Capital	32,400	-	150,000	-		200,000	50,000	33.3%
Total Expenses	32,400	-	175,000	-	25,000	225,000	50,000	28.6%
Net	144,612	215,883	210,000	69,311	152,500	150,000	(60,000)	

Tax Increment Financing (TIF) Funds

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 FY2023-2024 proposed budget includes 9 TIF district Funds. Total TIF tax increment revenue budgeted in all funds combined is \$6,511,400 which is approximately 2.3% (\$149,400) higher than the prior year budget. Total revenue in all TIF funds of \$9,687,300 includes transfer revenue of \$3,163,400 into the Downtown TIF from the adjacent Marquette TIF (\$2,383,500) and the Bluff Road TIF (\$774,900). Proceeds in the Downtown TIF Fund are being used to help develop the new community Aquatic Center scheduled to open in 2023-2024.

Expenses in all TIF funds total \$11,698,500 which is 35.3% lower than the prior year. The primary uses of the budgeted expenses are for the construction of the aquatic facility in the Downtown TIF (\$3,336,140), debt payments from the Downtown TIF (\$2,918,8600), transfers and taxing body distributions from the Marquette TIF (\$3,512,000), debt payments in the Upper Gateway North TIF (\$187,600), incentive payments and transfers in the Bluff Road TIF (\$1,554,800), and incentive payments in the Lower Gateway South TIF (\$125,100).

The Downtown TIF Fund is projected to end FY2023-2024 with a negative fund balance of approximately \$3.9 million, however increased increment revenue is expected to be generated in the next three years by the improvements invested in this area that will eliminate the negative balance. 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.

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Downtown TIF Revenue							
TIF Property Taxes	739,367	759,172	780,500	793,000	832,000	51,500	6.6%
Fees for Services	-	150	-	-	-	-	0.0%
Other Proceeds	-	3,030	-	-	-	-	0.0%
Interest	38,317	11,976	2,000	190,000	2,000	-	0.0%
Reimbursements	9,380	-	-	-	-	-	0.0%
Bond/Lease Proceeds	-	2,234,138	-	-	-	-	0.0%
Transfers	3,027,500	2,284,800	5,125,000	5,125,000	3,163,400	(1,961,600)	-38.3%
Total Revenues	3,814,564	5,293,266	5,907,500	6,108,000	3,997,400	(1,910,100)	-32.3%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Downtown TIF Expenses							
Contractual Services	63,500	331,026	670,500	620,500	2,500	(668,000)	-99.6%
Capital	6,580,885	9,442,517	5,940,000	9,307,700	3,336,140	(2,603,860)	-43.8%
Debt Service	2,936,084	5,178,697	2,853,000	2,932,800	2,918,860	65,860	2.3%
Total Expenses	9,580,469	14,952,240	9,463,500	12,861,000	6,257,500	(3,206,000)	-33.9%
Net	(5,765,905)	(9,658,974)	(3,556,000)	(6,753,000)	(2,260,100)	1,295,900	

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Marquette TIF							
TIF Property Taxes	3,404,342	3,399,954	3,375,000	3,340,400	3,507,000	132,000	3.9%
Interest	1,511	1,008	100	40,000	5,000	4,900	4900.0%
Total Revenues	3,405,853	3,400,962	3,375,100	3,380,400	3,512,000	136,900	4.1%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Marquette TIF							
Contractual Services	1,174,790	1,148,827	1,053,500	1,053,500	1,003,500	(50,000)	-4.7%
Capital	81,812	115,235	-	-	125,000	125,000	100.0%
Transfers	3,587,500	2,284,800	3,125,000	3,125,000	2,383,500	(741,500)	-23.7%
Total Expenses	4,844,102	3,548,862	4,178,500	4,178,500	3,512,000	(666,500)	-16.0%
Net	(1,438,249)	(147,900)	(803,400)	(798,100)	-	803,400	

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Bluff Rd TIF Revenue							
TIF Property Taxes	1,320,896	1,582,757	1,630,000	1,476,000	1,549,800	(80,200)	-4.9%
Interest	-	778	-	60,000	5,000	5,000	100.0%
Total Revenues	1,320,896	1,583,535	1,630,000	1,536,000	1,554,800	(75,200)	-4.6%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Bluff Rd TIF Expenses							
Contractual Services	-	778,024	1,600,000	740,000	774,900	(825,100)	-51.6%
Transfers	-	-	2,000,000	2,000,000	779,900	(1,220,100)	-61.0%
Total Expenses	-	778,024	3,600,000	2,740,000	1,554,800	(2,045,200)	-56.8%
Net	1,320,896	805,511	(1,970,000)	(1,204,000)	-	1,970,000	

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Romeo TIF Revenue							
TIF Property Taxes	30,879	30,466	31,500	30,300	31,800	300	1.0%
Interest	465	239	100	4,000	500	400	400.0%
Total Revenues	31,344	30,705	31,600	34,300	32,300	700	2.2%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Romeo TIF Expenses							
Contractual Services	1,500	1,500	36,000	1,500	1,500	(34,500)	-95.8%
Total Expenses	1,500	1,500	36,000	1,500	1,500	(34,500)	-95.8%
Net	29,844	29,205	(4,400)	32,800	30,800	35,200	

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Upper Gateway TIF Revenue							
TIF Property Taxes	100,668	180,207	200,000	197,700	207,500	7,500	3.8%
Total Revenues	100,668	180,207	200,000	197,700	207,500	7,500	3.8%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Upper Gateway TIF Expenses							
Debt Service	91,376	162,957	180,800	179,600	187,600	6,800	3.8%
Total Expenses	91,376	162,957	180,800	179,600	187,600	6,800	3.8%
Net	9,292	17,250	19,200	18,100	19,900	700	

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Lower Gateway TIF Revenue							
TIF Property Taxes	1,303	84,302	95,000	132,400	139,000	44,000	46.3%
Total Revenues	1,303	84,302	95,000	132,400	139,000	44,000	46.3%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Lower Gateway TIF Expenses							
Contractual Services	1,173	75,869	85,500	119,200	125,100	39,600	46.3%
Total Expenses	1,173	75,869	85,500	119,200	125,100	39,600	46.3%
Net	130	8,433	9,500	13,200	13,900	4,400	

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Independence TIF Revenue							
TIF Property Taxes	122,284	135,363	140,000	135,200	142,000	2,000	1.4%
Transfers	560,000					-	0.0%
Total Revenues	682,284	135,363	140,000	135,200	142,000	2,000	1.4%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Independence TIF Expenses							
Contractual Services	-	17,777	100,000	50,000	50,000	(50,000)	-50.0%
Capital	233,606	401,701				-	0.0%
Total Expenses	233,606	419,478	100,000	50,000	50,000	(50,000)	-50.0%
Net	448,678	(284,115)	40,000	85,200	92,000	52,000	

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Normantown Rd TIF Revenue							
TIF Property Taxes		106,700	110,000	96,000	100,800	(9,200)	-8.4%
Total Revenues		106,700	110,000	96,000	100,800	(9,200)	-8.4%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Normantown Rd TIF Expenses							
Contractual Services			10,000	10,000	10,000	-	0.0%
Total Expenses		-	10,000	10,000	10,000	-	0.0%
Net		106,700	100,000	86,000	90,800	(9,200)	

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Airport TIF Revenue							
TIF Property Taxes				567	1,500	1,500	100.0%
Other Proceeds			1,000	21,591		(1,000)	-100.0%
Total Revenues		-	1,000	22,158	1,500	500	50.0%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Airport TIF Expenses							
Contractual Services			15,000	-		(15,000)	-100.0%
Capital			400,000	22,158	-	(400,000)	-100.0%
Total Expenses		-	415,000	22,158	-	(415,000)	-100.0%
Net		-	(414,000)	-	1,500	415,500	

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.

Revenue totaling \$5,647,000 is 2.8% lower than the 2022-2023 budget as the tax levy budgeted is \$2,797,000 versus \$2,482,000 in the prior budget. The pension levy is based on the Village's annual actuary calculations of its future pension liabilities. At the end of the FY2021-2022 fiscal year, the Police Pension was 75.2% funded. The chart below highlights additional information for FY2023-2024 budgeted revenue and expenses.

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Police Pension Revenue							
Other Proceeds	749,162	705,781	775,000	706,000	800,000	25,000	3.2%
Interest and Investment Earnings	16,277,805	(5,308,519)	2,550,000	1,057,000	2,550,000	-	0.0%
Police Pension Levy Transfer	2,191,930	2,475,001	2,482,000	2,482,000	2,297,000	(185,000)	-7.5%
Total Revenues	19,218,897	(2,127,737)	5,807,000	4,245,000	5,647,000	(160,000)	-2.8%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Police Pension Expenses							
Benefits	2,512,821	2,624,726	2,650,000	2,862,700	3,000,000	350,000	13.2%
Contractual Services	493,536	48,684	525,000	175,000	525,000	-	0.0%
Other	-	-	2,632,000	-	2,122,000	(510,000)	-19.4%
Total Expenses	3,006,357	2,673,410	5,807,000	3,037,700	5,647,000	(160,000)	-2.8%
Net	16,212,540	(4,801,147)	-	1,207,300	-	-	

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.

Revenue totaling \$1,430,900 is 0.9% higher as current employee contributions to the fund are 5.4% (\$15,000) higher than in the prior year's budget. The fire pension levy is budgeted at \$610,900 and is based on the Village's annual actuary calculations of its future pension liabilities. At the end of the FY2021-2022 fiscal year, the Fire Pension was 86.5% funded. The chart below highlights additional information for FY2023-2024 budgeted revenue and expenses.

	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Fire Pension Revenue							
Other Proceeds	251,944	278,222	280,000	280,000	295,000	15,000	5.4%
Interest	2,984,988	(826,485)	525,000	130,000	525,000	-	0.0%
Fire Pension Levy Transfer	459,460	554,863	612,500	600,000	610,900	(1,600)	-0.3%
Total Revenues	3,696,392	6,600	1,417,500	1,010,000	1,430,900	13,400	0.9%
	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023 vs. 2024	% Change 23 vs. 24
Fire Pension Expenses							
Benefits	324,046	377,701	500,000	425,000	500,000	-	0.0%
Contractual Services	68,563	45,344	85,000	85,000	85,000	-	0.0%
Commodities	7,258	7,397	25,000	25,000	25,000	-	0.0%
Other			807,500		820,900	13,400	1.7%
Total Expenses	399,867	430,442	1,417,500	535,000	1,430,900	13,400	0.9%
Net	3,296,525	(423,842)	-	475,000	-	-	

FY2023-2024 Use of Fund Reserves

The proposed FY2023-2024 includes the use of fund reserves totaling \$11,401,850. This is primarily revenue earned or transferred to a fund in a prior fiscal year. The chart below is the 2023-2024 Budgeted Source and Use of Reserves and details the source and use of budgeted reserves for each fund.

2023-2024 Budgeted Source and Use of Fund Reserves		
Fund/Source of Funds	Total 2024 Budgeted Use of Reserves	Use of Funds
<i>Motor Fuel Tax Fund</i>		
Pior Year's "Rebuild Illinois" Grant Proceeds	\$ 1,010,400	Used in MFT Fund for a portion of the Normantwon Resurfacing Projects
<i>Local MFT Fund</i>		
Prior Year's Home Rule Gas Tax	\$ 208,000	Used in Local MFT Fund for a portion of Airport Road Resurfacing
<i>Recreation</i>		
Prior Year's Recreation Property Tax	\$ 1,114,700	Used to fund operational transfers to the A&E and Aquatic Centers and for a portion of Community Special Events
<i>Recreation RET Fund</i>		
Pior Year's Real Estate Transfer Tax	\$ 83,000	Used in RET Fund for a portion of Multi-Use Path Project
<i>Facility Construction Fund</i>		
Prior Year's Grant proceeds, Developer Contributions and Transfers In	\$ 4,662,200	Used to fund a portion of the RomeoCrossing Park Project
<i>Water & Sewer Fund</i>		
Prior Year's Developer Contributions and Fees	\$ 4,323,550	Used to fund a portion of Watermain replacement
Total Use of Fund Balance Reserves	\$ 11,401,850	

FY2022-2023 Budget Interfund Transfer Summary

The proposed FY2023-2024 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.

FY2024 Budgeted Transfers

	General Fund	Recreation Fund	Recreation A&E Fund	Recreation Aquatic Center Fund	Recreation RET Fund	Debt Service Fund	Water & Sewer Fund	W&S Lake Michigan	Bluff Road TIF Fund	Police/Fire Pension Funds	Total
A 2014 GO Bonds	(439,800)	(14,600)				454,400					-
B 2016A GO Bonds	(269,200)				(200,000)	469,200					-
C 2019 GO Bonds	(4,663,000)					4,663,000					-
D ARPA Grant	(1,000,000)						1,000,000				-
E Recreation Operations		(1,196,100)	35,100	1,161,000							-
F Capital Projects in Downtown TIF									(779,900)		-
G Lake Michigan Projects							(790,750)	790,750			-
H Police Pension Levy	(2,297,200)									2,297,200	-
I Fire Pension Levy	(610,900)									610,900	-
Revenues	-	-	35,100	1,161,000	-	5,586,600	1,000,000	790,750		2,908,100	14,644,950
Expenses	(9,280,100)	(1,210,700)			(200,000)	-	(790,750)		(779,900)		(14,644,950)
Total	(9,280,100)	(1,210,700)	35,100	1,161,000	(200,000)	5,586,600	209,250	790,750	(779,900)	2,908,100	-
*() Transfers Out											

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

- A A transfer of \$439,800 from the General Fund; Other Tax Revenue and \$14,600 from the Recreation Fund; Fees for Services to the Debt Service Fund (\$454,400) for Principal and Interest payment on the 2014 GO Refunding Bond.
- B A transfer of \$269,200 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 (\$469,200) for Principal and Interest payment on the 2016A GO Refunding Bond.
- C A transfer of \$4,663,000 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.
- D A transfer of \$1,000,000 from the General Fund; ARPA Grant revenue received 2022-2023 to the Water and Sewer Fund for a portion of the Capital Improvement expenses for Well #14.
- E A transfer of \$1,196,100 from the Recreation Fund; Property Tax Revenue to the A&E Center Fund of \$36,100 and to the Aquatic Center Fund OF \$1,161,000 to support community programming.
- F A transfer of \$2,383,500 from the Marquette TIF Fund and \$779,900 from the Bluff Road TIF from current year increment revenue and to the Downtown TIF \$3,163,400 for Aquatic Facility Capital Improvement project.
- G A transfer of \$790,750 from the Water & Sewer Fund; Tap on Fees to the W&S Lake Michigan Water Fund for the Regional Water Commission joining fee for administrative and engineering services.
- H A transfer of \$2,297,000 from the General Fund; Property Tax Police Pension Levy to the Police Pension Fund for future pension benefits.
- I A transfer of \$610,900 from the General Fund; Property Tax Fire Pension Levy to the Fire Pension Fund for current and future pension benefits.

Section 6: Comprehensive and Strategic Plan

Comprehensive and Strategic Plan

The 2023-2024 Budget was developed using planning themes and strategic goals developed in the 2017 Comprehensive and Strategic planning process. Included in the 2023-2024 Budget are contractual service expenses totaling \$150,000 for an updated Village of Romeoville Strategic Plan that will assist with budgeting, planning, and updating departmental performance measures for 2024-2025.

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. In 2023, minor amendments were also made and included preserving and adding more open space as a priority in planning.

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 exemplary 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 6th 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.

Department Goals 2023-2024

Mayor's Office/Village Board/Clerk's Office

- 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.
- Create and implement "Move with the Mayor" campaign.
- Promote conservation actions that protect the Village's natural resources and open space.

Administration:

- 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.
- 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.
- Create an environment that works for all generations.
- Create a diverse and inclusive workplace culture.
- Create a performance management system that includes feedback, development and coaching.
- Develop training plan that gives employees the skill set to advance within the Village.
- Reorganize Code Enforcement to combine both residential and business enforcement divisions.

Human Resources:

- 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 equality.

Community Media Productions/Marketing:

- Keep media equipment at a respectable technological level.
- 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.
- Review current marketing material and programs, PR efforts, and recommendations to improve and centralize all marketing material and printing.

Information Technology:

- Implement code enforcement software.
- Advance the Police and Fire Department's technology.
- Replace network switches.
- Add offsite disaster recovery site.
- Install technology at new Aquatic Facility.
- Continue to improve Village cybersecurity.

Community Development:

- Facilitate redevelopment of the southeast corner of Route 53 and Romeo Road
- Partner with developers, owners, and retailers to facilitate the re-use of the former Dominick's location.
- Increase new residential housing options in the community.
- Identify sites for a new grocer.
- Continue to implement and improve software and utilize technology to implement online permitting.
- Focus more attention on long term planning goal and implementation action items of the Comprehensive Land Use Plan.
- Work to implement 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
- Adopt, enforce and educate the public on International Building Codes, with local amendments.

Fire:

- Improve Department Insurance Services Office (ISO) rating from a 3 to a 2.
- Enter partnership with Brycer for code compliance issues with Fire Protection systems.
- Establish a Community Risk Reduction (CRR) program for the Village.
- Improve and expand marine division.
- Support the operations of the Fire Prevention Bureau.
- Continue to emphasis employee safety.
- Train more Haz-Mat Technicians for the Level A team.
- Increase the number of personnel on the Department's specialty teams (Dive, TRT, and Arson).
- Obtain new grants.

Police:

- Meet and exceed government mandates regarding police force training.
- Conduct an evidence room audit.
- Reorganize Traffic Unit in order to better manage truck enforcement due to increased overweight trucks and illegal truck parking. 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

REMA:

- 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 planning, volunteer resources, and equipment.
- Improve retention and recruitment within the Volunteer program.

Finance:

- Develop a Comprehensive Finance & Accounting Policies and Procedures manual.
- Improve the Budget document, add additional graphic representations and features.
- Implement a cost recovery model for fee-based programs and services.
- Evaluate multiple ERP systems for future implementation.
- 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.
- Continue to develop long-term financial plan for Alternate Water Source project.

Public Works

- Continued inspection, evaluation and repair of bridges.
- Continued evaluation of the roadway conditions and maintenance of roadways to preserve infrastructure.
- Eliminate trip hazards throughout the Village.
- Improve asset database regarding GPS and precise locations of utilities and b-boxes and digitizing large format prints.
- Ensure chillers operate at optimal performance and perform regular maintenance and upgrades on compressors.
- Enforce Fats, Oils and Grease program with businesses in the Village.
- Continue annual water audit and leak detection program to obtain Village water loss of less than 10%.
- Replace 1% of watermain on an annual basis.
- Begin a 10-year parkway tree replacement program.
- Maintain IEPA compliance and improve operations.
- Replace the Village's current drive-by meter reading system with SENSUS Analytics fixed based reading network.
- 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 the community.
- Investigate additional revenue sources and grant opportunities.

Recreation:

- Redevelop Park parcels that have fixtures that are past their life expectancy.
- Incorporate ADA inclusivity within park improvement projects.
- Begin design and engineering on the 10 identified park locations that have been identified as having older fixtures.
- Create a plan to improve and expand the Recreation Center and including renovating the Drdak kitchen, the Jungle Safari Playground, Fit 4 Life restrooms and replacing HVAC. improve accessible space.
- Implement safety barriers and secure front desk area of the Athletic and Event Center.
- Continue to maintain cleanliness and safety in all buildings.
- Improve facility functionality by reviewing and updating areas to comply with ADA standards.
- 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 the best customer service practices in all aspects of the Department.
- Increase program opportunities and participation in the areas of early childhood, youth, teen, adult, and senior programming.
- 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 restructuring of the athletic department by offering new classes and leagues with superb expectations and standards.

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 the 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 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 FY2024 Budget to develop budget projections for FY2025 through FY2029. 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% within all levy categories except police and fire pension levies which are projected at 2.0%. Property Taxes are primarily allocated to the General Fund, but also support operations in the Recreation Fund, the Police Pension Fund and Fire Pension Fund.
- Tax Increment Fund revenue is projected to increase by 15% 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 average at \$2,500,000 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 is 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 FY2025 through FY2027 for Water & Sewer capital projects. (20-year SRF loans at 2.5%)

Expenses

- Salaries – Projected to increase an 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.
- Commodities- 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 Actual	2023 Projected	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Operational Revenue	120,140,032	99,096,526	125,220,546	122,712,500	124,137,476	128,624,757	129,397,531	138,485,270	143,921,781
Operational Expenses	76,126,748	75,084,103	84,554,790	96,314,160	95,266,640	99,152,850	101,288,905	105,124,268	106,341,410
Net Operations	44,013,284	24,012,423	40,665,756	26,398,340	28,870,836	29,471,907	28,108,626	33,361,003	37,580,371
Transfer Revenue/Bond Proceeds	18,000,160	15,703,594	19,718,535	14,644,950	12,966,200	18,025,600	16,086,100	3,147,900	3,210,800
Capital Expenditures	31,285,720	27,110,851	26,790,665	37,796,890	37,260,394	43,254,336	40,750,736	33,212,896	37,500,000
Transfer Expenses	17,216,684	12,914,316	19,718,535	14,644,950	2,966,200	3,025,600	3,086,100	3,147,900	3,210,800
Net Capital	(30,502,244)	(24,321,573)	(26,790,665)	(37,796,890)	(27,260,394)	(28,254,336)	(27,750,736)	(33,212,896)	(37,500,000)
Net Surplus/(Deficit)	13,511,040	(309,150)	13,875,091	(11,398,550)	1,610,442	1,217,571	357,890	148,107	80,371

As illustrated in the chart above, in FY2023-2024, the budget includes a deficit balance of \$11,398,500 and the planned use of prior years' reserves to fund a portion of the capital project expenses that were shifted from prior fiscal years.

In the future years illustrated, based on the revenue and expense assumptions, anticipated new water commission expenses and the department's proposed capital projects, the fiscal years 2025 through 2029 illustrate a positive net surplus. To ensure the Village continues to be fiscally responsible, when planning the future year's annual budgets, the Village will consider new revenue opportunities and partnerships, conservatively managing operational expenses, prioritizing capital project spending and obtaining low-interest financing. Future budgets will also 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 2023-2024 for all functional departments and cost centers is \$67,064,700 which is approximately 6.4% (\$4,023,600) higher than in the approved 2022-2023 budget primarily within the Public Works and Recreation functional departments.

Fund/Dept	Cost Centers	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
General/Admin	Mayor's Office/Village Board	510,159	550,466	587,600	587,600	574,100	(13,500)	-2.3%
General/Admin	Administration	1,498,536	953,164	2,090,500	2,218,200	2,359,200	141,000	6.4%
General/Admin	Human Resources	2,450,574	2,421,443	2,558,600	2,400,100	2,869,150	469,050	19.5%
General/Admin	Community Media Productions	137,697	144,501	149,900	149,900	153,100	3,200	2.1%
General/Admin	Marketing	206,066	196,488	233,200	261,900	256,700	(5,200)	-2.0%
General/Admin	Information Technology	1,886,217	1,619,840	2,067,290	2,077,490	2,216,250	138,760	6.7%
General/Admin	Clerk's Office	133,127	129,600	140,300	141,500	147,000	5,500	3.9%
General/Com Dev	Planning & Zoning/Inspection Services	1,105,533	1,140,269	1,210,900	1,200,500	1,266,900	66,400	5.5%
General/REMA	REMA	115,327	99,608	146,600	152,000	154,400	2,400	1.6%
General/Fire	Operations/Fire Academy	6,836,866	7,042,723	6,864,000	7,799,610	8,161,600	361,990	4.6%
General/Police	Police Operations/Support Services	12,351,168	12,814,602	13,469,700	13,920,300	14,183,200	262,900	1.9%
General-W&S/Finance	Administration/Water Billing	2,543,895	2,141,604	2,148,650	2,225,000	2,263,500	38,500	1.7%
General-W&S-MFT/PW	Admin/Streets/Landscaping/Water	19,214,788	18,866,313	21,312,900	22,156,500	23,166,400	1,009,900	4.6%
Rec-A&E-Aquatic-RET/Rec	Facility/Parks/Programs/A&E	4,400,010	5,517,351	6,948,500	7,750,500	9,293,200	1,542,700	19.9%
Total Operational Expenses by Function		53,389,962	53,637,973	59,928,640	63,041,100	67,064,700	4,023,600	6.4%
Fire & Police Pension	Administration	3,406,224	3,103,850	3,572,700	7,224,500	7,078,100	(146,400)	-2.0%
General	Police and Fire Commission	46,337	40,085	73,300	86,600	81,600	(5,000)	-5.8%
Multiple	Capital*	31,285,720	27,110,851	27,190,665	38,356,000	36,996,890	(1,359,110)	-3.5%
Multiple	Debt (excludes lease payments)	14,782,644	14,186,714	11,576,360	11,418,550	11,486,260	67,710	0.6%
Multiple	TIFS - Non Capital/Debt/Transfers	1,240,963	2,353,023	2,609,700	3,595,500	1,992,500	(1,603,000)	-44.6%
Multiple	Other-Unemployment/ERI/Incentives	3,260,618	1,762,456	6,808,590	5,473,000	9,011,000	3,538,000	64.6%
Multiple	Transfers	17,216,684	12,914,317	19,718,535	20,222,100	14,644,950	(5,577,150)	-27.6%
Total Other Expenses		71,239,190	61,471,297	71,549,850	86,376,250	81,291,300	(5,084,950)	-5.9%
Total Expenditures		124,629,152	115,109,270	131,478,490	149,417,350	148,356,000	(1,061,350)	-0.7%

Fund: General Corporate

Department: Administration

Cost Center: Mayor's Office/Village Board

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.

2023-2024 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.
- Create and implement "Move with the Mayor" campaign.
- Promote conservation actions that protect the Village's natural resources and open space.

2023-2024 Budget Highlights

Overall: The Mayor's Office/Village Board/Commissions budget is decreasing by 2.3% (\$13,500) as compared to the 2022-2023 budget primarily due to a shift of some of the dues expenses to the Administration budget. The decrease is partially offset by increased salary and benefit expenses.

Salaries and Benefits totaling \$445,300 are increasing by 1.4% (\$6,300). This is primarily due to the cost of living and merit increase for salaries of 4.0% (\$9,900) and related Social Security and Medicare of 4.2% (\$800) and is partially offset by decreased budgeted IMRF expenses of 20.2% (\$4,400).

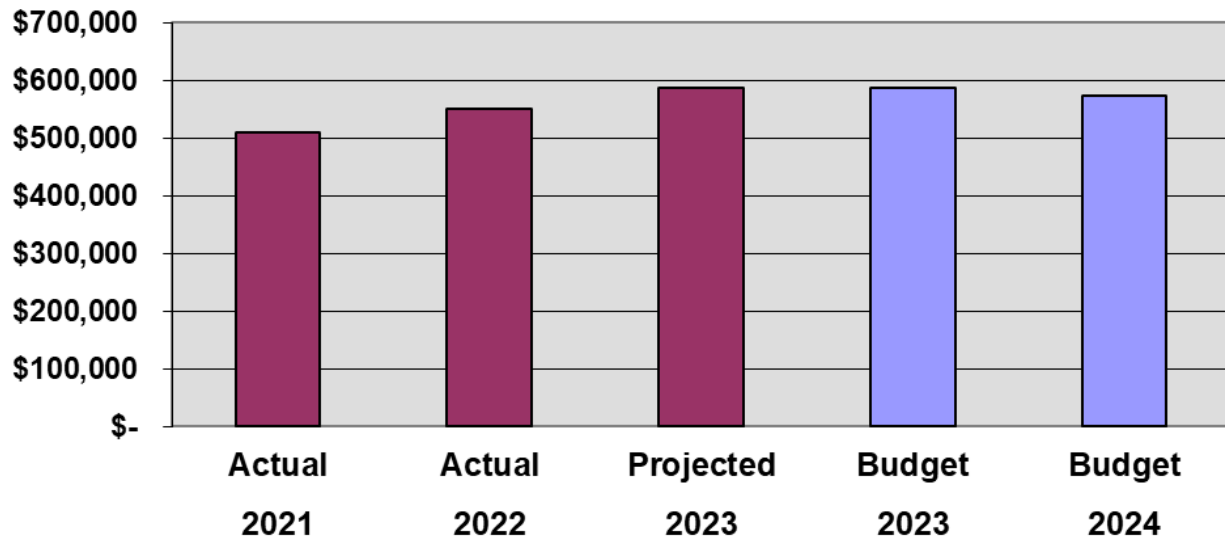
Contractual Services totaling \$26,500 are unchanged in the budget from the prior year and include budgeted expenses for training, conferences, and community outreach.

Commodities totaling \$102,300 are budgeted to decrease 16.2% (\$19,800) due to a shift of dues expenses (\$42,000) to the Administration budget. The decrease is partially offset by increased community donations (\$2,000) and other operating expenses (\$20,000) including supplies for the new "Move with the Mayor" program.

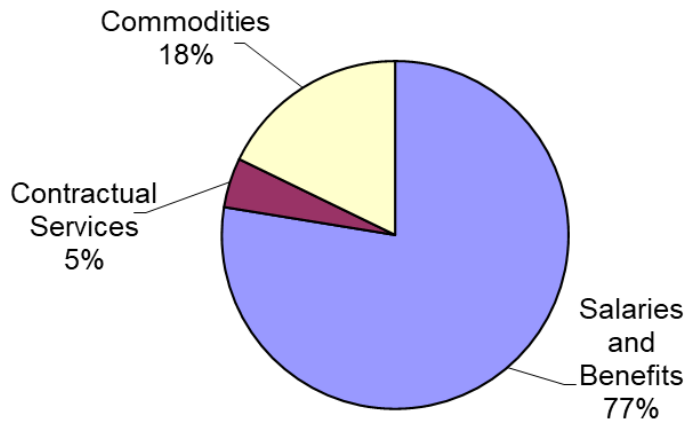
Expenditures by Object: Mayor's Office/Village Board

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
Salaries and Benefits	412,625	433,552	439,000	439,000	445,300	6,300	1.4%
Contractual Services	3,372	10,079	26,500	26,500	26,500	-	0.0%
Commodities	94,162	106,834	122,100	122,400	102,300	(19,800)	-16.2%
Total	510,159	550,466	587,600	587,900	574,100	(13,500)	-2.3%

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 for monitoring the implementation of Village Board policies, ensuring Village resident and business satisfaction, and maintaining the efficient and effective use of Village revenues. Administration is also responsible for representing the Village 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 commissions and committees in the budget include Keep Romeoville Beautiful Commission, Planning and Zoning Commission, Veterans Commission, Special Events Commission, and Conservation Commission.

2023-2024 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.
- 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.
- Create an environment that works for all generations.
- Create a diverse and inclusive workplace culture.
- Create a performance management system that includes feedback, development, and coaching.
- Develop training plan that gives employees the skill set to advance within the Village.
- Reorganize Code Enforcement to combine both residential and business enforcement divisions.

2023-2024 Budget Highlights

Overall: The Administration/Commissions Cost Center budget is increasing by 6.4% (\$141,000) as compared to the 2022-2023 budget.

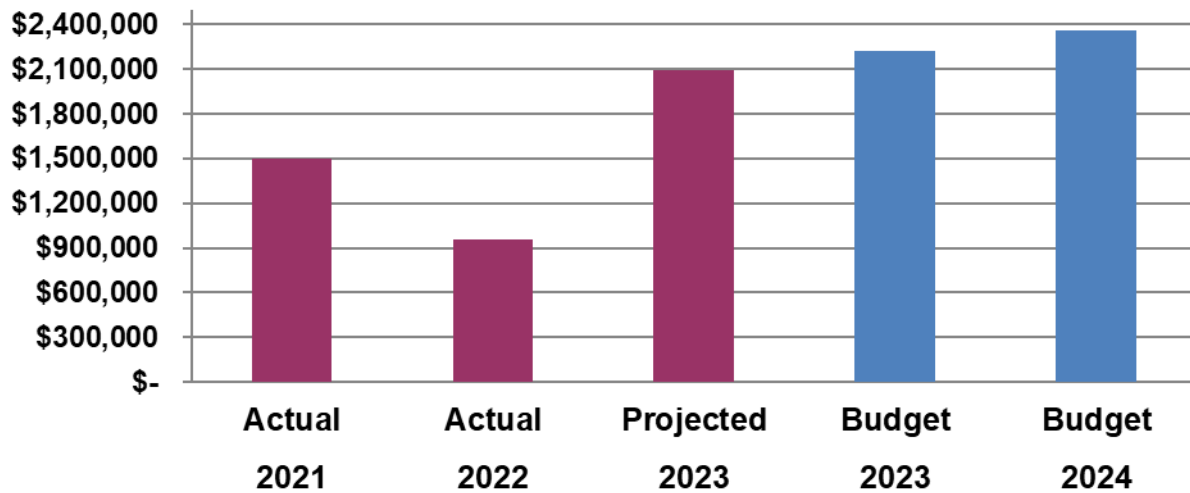
Salaries and Benefits totaling \$524,700 are budgeted to increase by 2.8% (\$14,200) compared to the prior year as salaries are budgeted to be 3.3% (\$13,000) higher, social security and Medicare are increasing 3.6% (\$1,100), and health insurance is increasing 5.0% (\$2,200). The increase is partially offset by a 9.0% (\$3,600) decrease in IMRF expenses.

Contractual Services totaling \$1,239,000 are budgeted to increase by 5.2% (\$61,800) compared to the prior year budget and are 109% higher than actual expenses in FY2022 due to increased consulting fees for Safety Town Planning, updates to the Corridor Enhancement plan, and Point of Difference strategies. Additional expenses budgeted include legal fees, small business grants, and strategic planning.

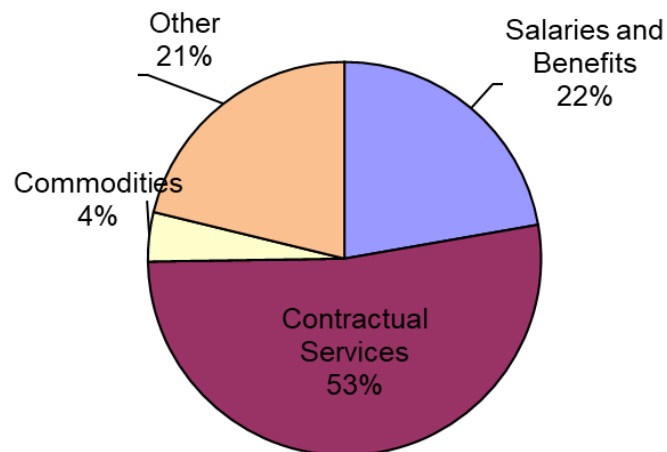
Expenditures by Object: Administration Expenditures

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
Salaries and Benefits	580,222	348,701	363,000	510,500	524,700	14,200	2.8%
Contractual Services	906,798	591,821	1,197,000	1,177,200	1,239,000	61,800	5.2%
Commodities	11,515	12,642	30,500	30,500	95,500	65,000	213.1%
Other	0	0	500,000	500,000	500,000	-	0.0%
Total	1,498,536	953,164	2,090,500	2,218,200	2,359,200	141,000	6.4%

Administration Expenditures



Administration Expenditures Percent by Object



Fund: General Corporate

Department: Administration

Cost Center: Human Resources

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.

2023-2024 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 equality.

2023-2024 Budget Highlights

Overall: The Human Resources budget is increasing by 19.5% (\$469,050) as compared to the 2022-2023 budget primarily due to increased budgeted contractual service expenses.

Salaries and Benefits totaling \$344,200 are budgeted to increase by 2.0% (\$6,600) compared to the prior budget as salaries are budgeted to be 4.4% (\$10,300) higher and include cost of living and merit increases. Partially offsetting the increase is a 3.6% (\$3,700) reduction in benefit expenses including IMRF.

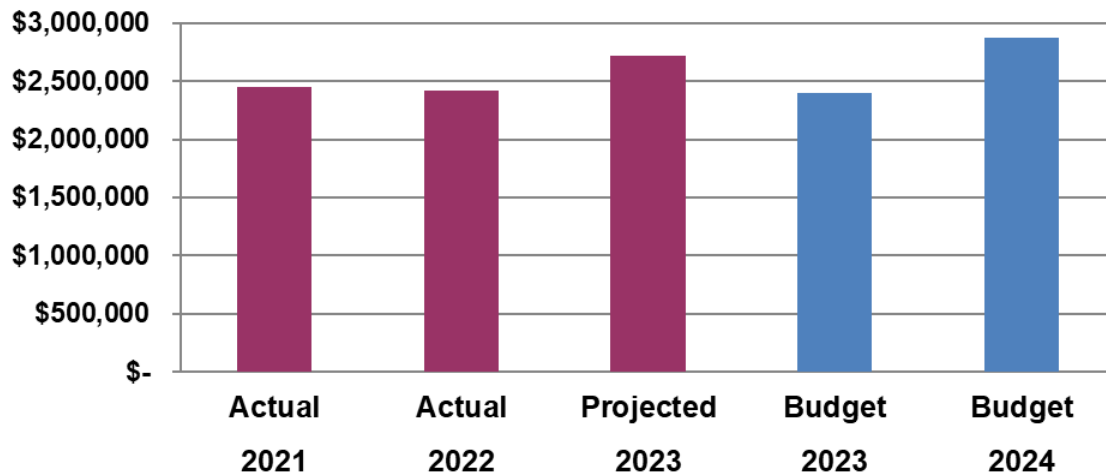
Contractual Services expenses totaling \$2,521,450 are 22.5% (\$462,450) higher than the prior year budget as the expected SWARM insurance increase is 23.6% (\$401,000) higher than the 2022-2023 original budget. Also increasing 8.5% (\$42,350) is insurance premiums for retired employees. In addition, \$20,000 was added to the budget for external training. The budget also includes expenses for new employee physicals, training, and employee wellness and appreciation programs.

Commodities totaling \$3,500 are budgeted to be the same as the prior year budget and include expenses for office supplies, publications and dues.

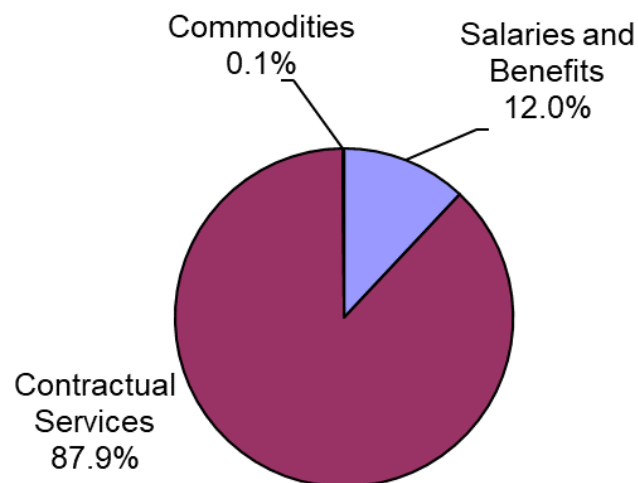
Expenditures by Object: Human Resources Expenditures

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
Salaries and Benefits	303,475	318,521	370,600	337,600	344,200	6,600	2.0%
Contractual Services	2,145,430	2,101,303	2,184,500	2,059,000	2,521,450	462,450	22.5%
Commodities	1,670	1,619	3,500	3,500	3,500	-	0.0%
Total	2,450,574	2,421,443	2,558,600	2,400,100	2,869,150	469,050	19.5%

Human Resources Expenditures



Human Resources Expenditures Percent by Object



Fund: General Corporate

Department: Administration

Cost Center: Community Media Productions

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.

2023-2024 Objectives

- Keep equipment at a respectable technological level

2023-2024 Budget Highlights

Overall: The Community Media Productions budget is increasing by 2.1% (\$3,200) as compared to the 2022-2023 budget.

Salaries and Benefits of \$141,600 are increasing 2.3% (\$3,200) resulting from cost of living and merit increases for existing staff and is partially offset by reduced insurance and IMRF expenses.

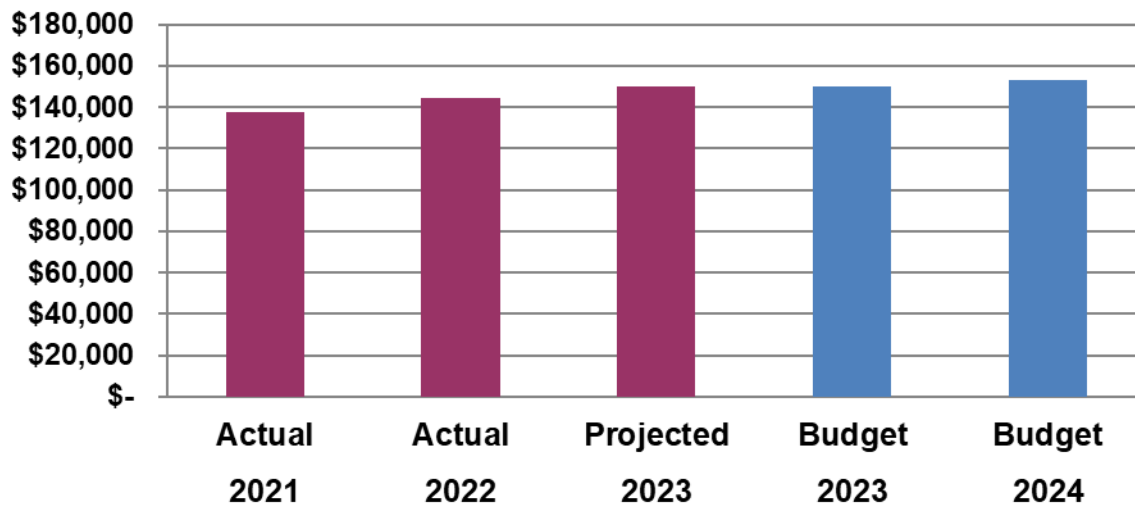
Contractual Services totaling \$2,500 are unchanged from the prior year budget. Expenses in this category are used mainly for administrative services, training, and software maintenance expenses.

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

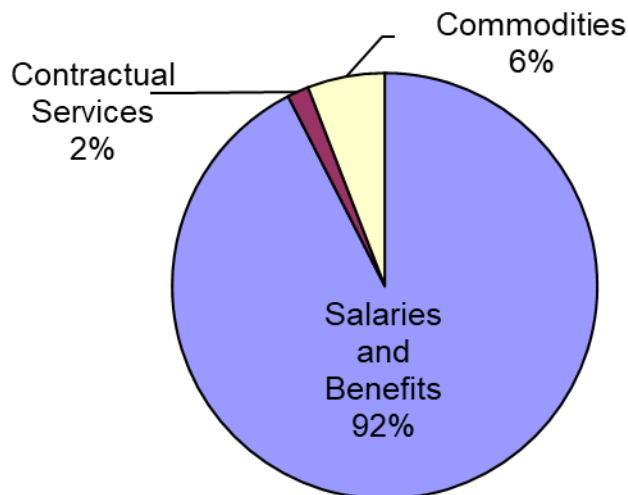
Expenditures by Object:
Administration: Community Media Production Expenditures

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	%Change ('23 to '24)
Salaries and Benefits	130,405	134,894	136,700	138,400	141,600	3,200	2.3%
Contractual Services	1,093	771	2,500	2,500	2,500	-	0.0%
Commodities	6,200	8,837	9,000	9,000	9,000	-	0.0%
Total	137,697	144,501	148,200	149,900	153,100	3,200	2.1%

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.

2023-2024 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.

2023-2024 Budget Highlights

Overall: The Marketing Cost Center budget is decreasing by 2.0% (\$5,200) as compared to the 2022-2023 budget, primarily due to decreased contractual services and commodity expenses as the prior year budget included additional funds for a tent, promotional supplies and supplies for the Public Art Initiative.

Salaries and Benefits are increasing 6.0% (\$9,800) primarily related to annual cost of living and merit increases for full- and part-time staff and due to increased insurance expenses. This increase is partially offset by reduced IMRF expenses.

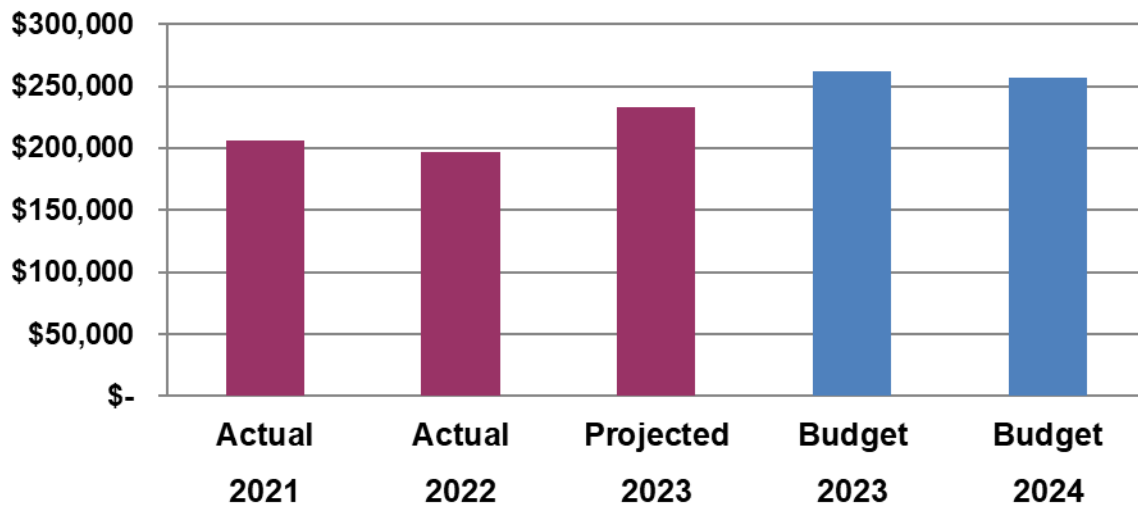
Contractual Services totaling \$65,000 are budgeted to decrease by 13.3% (\$10,000) due to the reduction in budgeted advertising expense. Expenses budgeted include printing for the Mayor's newsletter, water bill flyers, and other special events. Also budgeted is training, billboards, video signage and other advertising.

Commodities totaling \$27,800 are 21.9% (\$5,000) lower than the prior year as the prior year included budgeted expenses for a new tent and supplies.

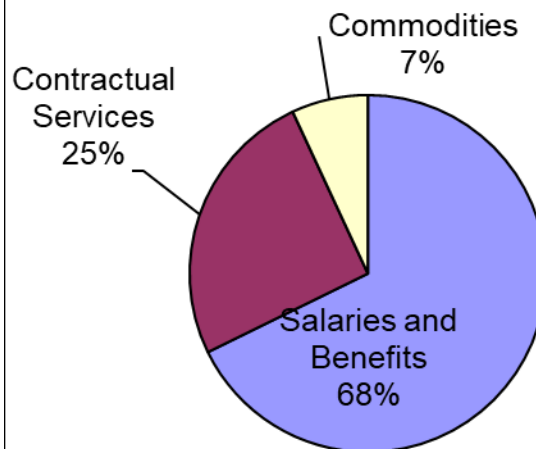
**Expenditures by Object:
Marketing Expenditures**

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
Salaries and Benefits	149,536	155,750	167,700	164,100	173,900	9,800	6.0%
Contractual Services	46,342	34,984	55,000	75,000	65,000	(10,000)	-13.3%
Commodities	10,189	5,754	10,500	22,800	17,800	(5,000)	-21.9%
Total	206,066	196,488	233,200	261,900	256,700	(5,200)	-2.0%

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.

2023-2024 Objectives

- Implement code enforcement software.
- Advance the Police and Fire Department's technology.
- Replace network switches
- Add offsite disaster recovery site.
- Install technology at new Aquatic Facility.
- Continue to improve Village cybersecurity.

2023-2024 Budget Highlights

Overall: The Information Technology budget is increasing by 6.7% (\$138,760) as compared to the 2022-2023 budget due to increased contractual service expenses.

Salaries and Benefits totaling \$526,400 are increasing by \$16,500 (3.2%) due primarily to increased salaries and health insurance expenses for full-time staff which are increasing 4.1% (\$18,000). Partially offsetting these increases is reduced IMRF expenses by 8.4% (\$3,300).

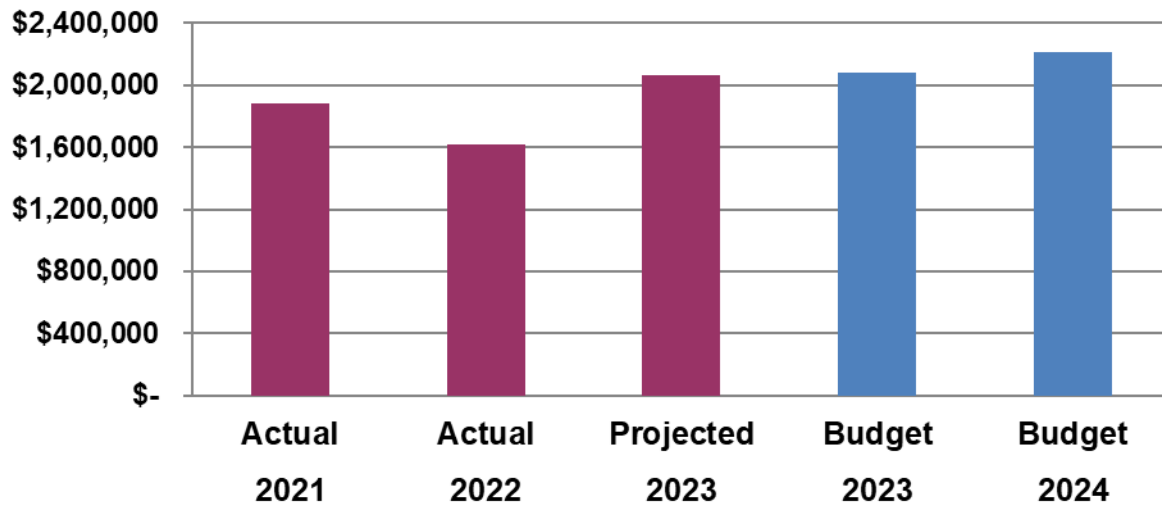
Contractual Services totaling \$1,623,350 are budgeted increase by 15.6% (\$218,760) primarily due to new software agreements and increased fees for current maintenance agreements including increases for Code Enforcement Software, Cradlepoint, Flock camera software, Tyler New World, Comcast fiber lease payments, Nutanix, Microsoft, Sound Inc, Cartegraph, Verizon Connect, Axon Police Fleet cameras and Vermont Systems.

Commodities totaling \$66,500 are budgeted to decrease 59.2% (\$96,500) as the prior year budget included increased additional security equipment needed to improve network security. Expenses budgeted for FY2023-2024 include annual computer replacement, timeclocks, iPads and printers.

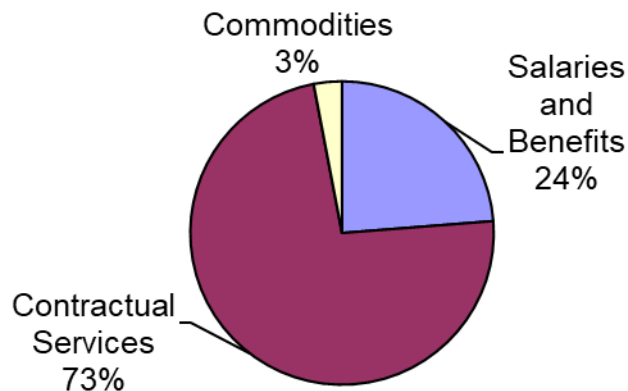
**Expenditures by Object:
Information Technology Expenditures**

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
Salaries and Benefits	435,917	479,545	509,700	509,900	526,400	16,500	3.2%
Contractual Services	1,410,997	1,108,010	1,396,590	1,404,590	1,623,350	218,760	15.6%
Commodities	39,303	32,284	161,000	163,000	66,500	(96,500)	-59.2%
Total	1,886,217	1,619,840	2,067,290	2,077,490	2,216,250	138,760	6.7%

Information Technology Expenditures



**Information Technology
Expenditures Percent by Object**



2023-2024 Information Technology Performance Measures

Village Goal: Enhance Safety Measures within the Village			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Increase Safety in Village Buildings and Parks	Number of Cameras Installed	3	10
Village Goal: Utilize Technology			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Improve IT assistance efficiency	Number of Electronic Service Tickets	1,400	1,500
Upgrade Village Computers	Number of Computers Repalced	40	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 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.

2023-2024 Objectives

- Provide professional and efficient services to all departments.

2023-2024 Budget Highlights

Overall: The Clerk's Office Cost Center budget is increasing by 3.9% (\$5,500) as compared to the 22-23 budget.

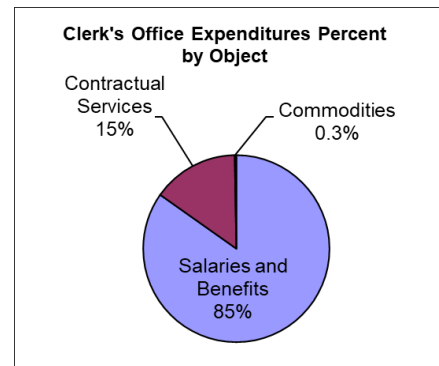
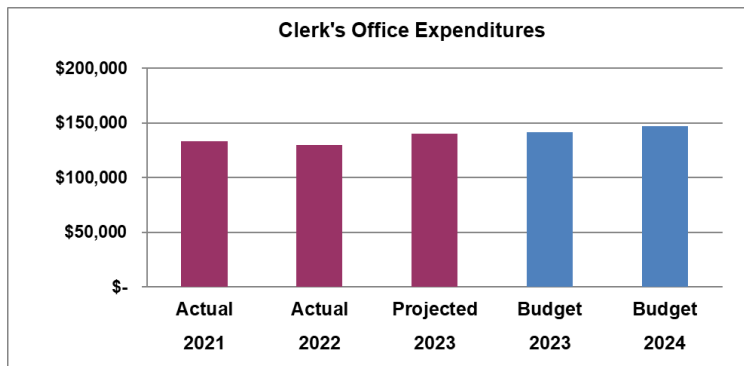
Salaries and Benefits totaling \$124,600 increased by 6.4% (\$7,500) due to increased salaries and IMRF expenses but is offset by reduced insurance expenses.

Contractual Services totaling \$22,000 decreased by 8.3% (\$2,000) due to a reduction in the budget for legal notices based on actual expenses occurred in the past two fiscal years.

Commodities totaling \$400 are also and are for professional dues.

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

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change (23 to 24)
Salaries and Benefits	118,871	121,523	118,000	117,100	124,600	7,500	6.4%
Contractual Services	14,171	7,927	22,000	24,000	22,000	(2,000)	-8.3%
Commodities	85	150	300	400	400	-	0.0%
Total	133,127	129,600	140,300	141,500	147,000	5,500	3.9%



Fund: General Corporate

Department: Community Development

Cost Center: Administration/Planning & Zoning/Inspection Services

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.

2023-2024 Objectives

- Facilitate redevelopment of the southeast corner of Route 53 and Romeo Road.
- Partner with property owners, managers and developers to facilitate the reuse of the former Dominick's space.
- Increase new residential housing options in the community.
- Identify sites for a new grocer.
- Continue to implement and improve software and utilize technology to implement online permitting.
- Focus more attention on long term planning goal and implementation action items of the Comprehensive Land Use Plan.
- Work to implement 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.
- Adopt, enforce and educate the public on International Building Codes, with local amendments.

2023-2024 Budget Highlights

Overall: The budget for Community Development is increasing by 5.7% (\$61,400) as compared to the 2022-2023 budget.

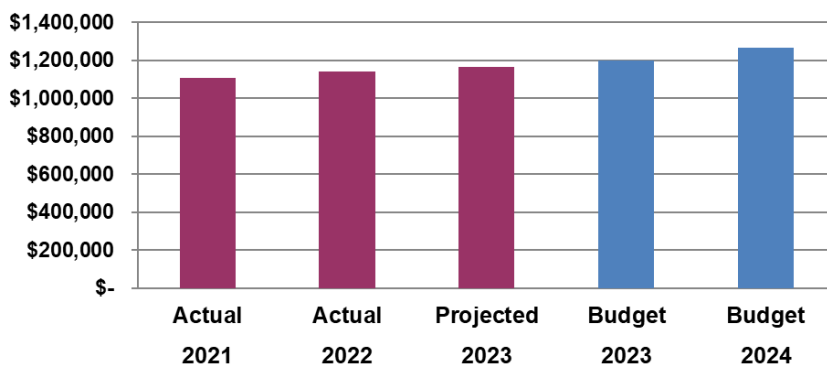
Salaries and Benefits totaling \$1,132,300 are 5.7% (\$61,400) higher than the prior year budget as full- and part-time salaries are budgeted to be 3.8% higher and include cost of living and merit increases. Health insurance is also budgeted to be 2.5% (\$3,000) higher than the prior year budget due 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 \$77,100 are budgeted to increase 10% (\$7,000) due to a projected increase in consulting expenses. Expenses include legal notices, training, incentives, market studies and safety, electric and plumbing inspections.

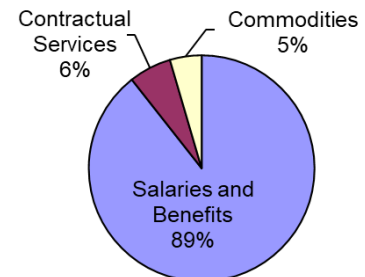
Commodities totaling \$57,500 decreased by 3.4% (\$2,000) due to decreased expenses for office supplies. Also included in the budget are funds for the community reinvestment program, professional membership dues, industry publications, and operating supplies.

Expenditures by Object: Community Development							
Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	%Change ('23 to '24)
Salaries and Benefits	1,027,668	1,034,731	1,041,600	1,070,900	1,132,300	61,400	5.7%
Contractual Services	40,637	50,551	75,100	70,100	77,100	7,000	10.0%
Commodities	37,228	54,988	46,500	59,500	57,500	(2,000)	-3.4%
Total	1,105,533	1,140,269	1,163,200	1,200,500	1,266,900	66,400	5.5%

Community Development Expenditures



Community Development Expenditures
Percent by Object



2023-2024 Community Development Performance Measures

Village Goal: Economic Development			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Promote Romeoville as a prime location for development	Number of Commercial Permits Reviewed	150	120
Village Goal: Increase the Quality of Life for Village Residents			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Provide incentives to homeowners who substantially reinvest in their home	Number of Projects Utilizing the Romeoville Reinvestment Fund	80	80
Village Goal: Utilize Technology			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Create an on-line permitting option	% of Permits Issued Online	0%	10%

Fund: General Corporate

Department: Romeoville Emergency Management Agency

Cost Center: Administration/Operations

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.

2023-2024 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 planning, volunteer resources, and equipment.
- Improve retention and recruitment within the Volunteer program.

2023-2024 Budget Highlights

Overall: The budget for REMA is increasing by 1.6% (\$2,400) as compared to the 2022-2023 budget, primarily due to increased salaries and benefits.

Salaries and Benefits are increased by 20% (\$5,000) as many of the emergency operations and special events are supported by part-time staff. Due to increased minimum wage combined with additional special events, budgeted wages are projected to increase.

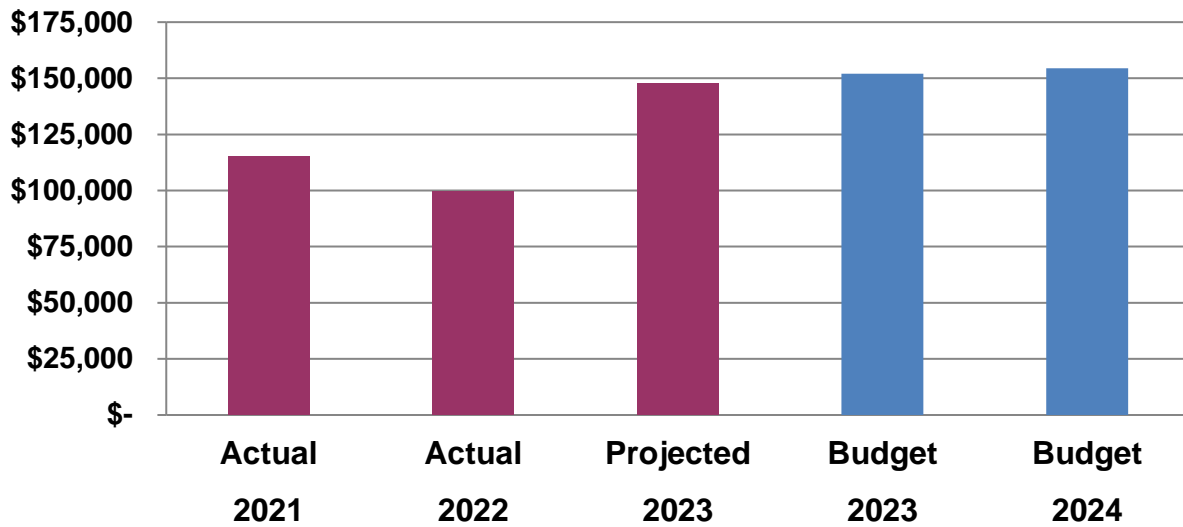
Contractual Services totaling \$100,500 are 2.9% (\$3,000) lower than the prior-year budget due to decreased training expenses based on actual expenses incurred in the past two years. Included in the budget are alarm fees, command post data systems, Starcom Radio monthly fees, uniforms, training, mobile 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.

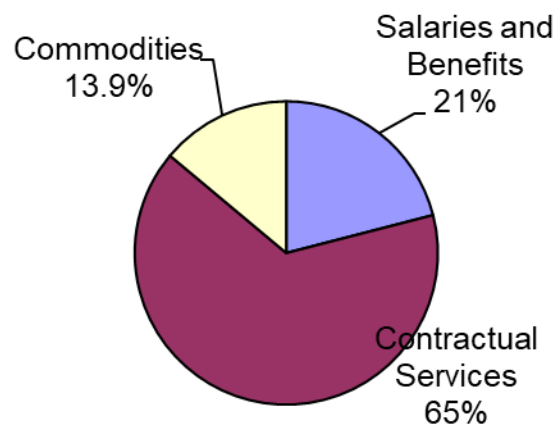
**Expenditures by Object:
Romeoville Emergency Management Agency**

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	%Change ('23 to '24)
Salaries and Benefits	10,267	20,939	27,000	27,000	32,400	5,400	20.0%
Contractual Services	85,570	67,083	99,000	103,500	100,500	(3,000)	-2.9%
Commodities	19,489	11,586	21,500	21,500	21,500	-	0.0%
Total	115,327	99,608	147,500	152,000	154,400	2,400	1.6%

**Romeoville Emergency Management
Expenditures**



**REMA Expenditures
Percent by Object**



2023-2024 REMA Performance Measures

Village Goal: Enhance Safety Measures within the Village			
Department Objective	Performance Measure	FY23 Estimated	FY24 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	FY23 Estimated	FY24 Goal
Upgrade REMA Facilities	Upgrade Equipment at REMA Buildings	0	1
Village Goal: Connect with the Community			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Increase communications with the villagers of Romeoville	Have a REMA presense at special events	95% of Events	100% of Events

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

Description

Administration/Operations - 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.

2023-2024 Objectives

- Improve Department Insurance Services Office (ISO) rating from a 3 to a 2.
- Enter partnership with Brycer for code compliance issues with Fire Protection systems.
- Establish a Community Risk Reduction (CRR) program for the Village.
- Improve and expand marine division.
- Support the operations of the Fire Prevention Bureau
- Continue to emphasis employee safety
- Train more Haz-Mat Technicians for the Level A team
- Increase the number of personnel on the Department's specialty teams (Dive, TRT, and Arson).
- Obtain new grants.

2023-2024 Budget Highlights

Overall: The budget for the Fire Department budget is increasing 4.6% (\$361,990) compared to the 2022-2023 Budget.

Salaries and Benefits totaling \$6,757,700 increased 6.7% (\$424,900) due in part to the proposed organizational changes to its staffing. To reduce employee turnover in the Fire Department, the proposed budget includes the conversion of 2 part-time firefighter positions to 3 full-time firefighters, an overall increase of \$127,300 in salaries. In addition, the budget includes additional funding of \$32,300 for a summer intern program. Insurance is also budgeted to increase 15.5% (\$108,300) related to the new staffing. The overtime budget increased by \$197,100 as actual overtime expenses in the past three years have averaged approximately \$500,000 and the FY22-23 budget was originally \$238,500.

Contractual Services totaling \$571,200 are budgeted to be 8.8% (\$46,000) higher due to increased mobile equipment maintenance fees and other contractual service obligations. Included in the budget is funding for physicals, equipment maintenance, uniforms, training, cardiac monitors, and ambulance billing services.

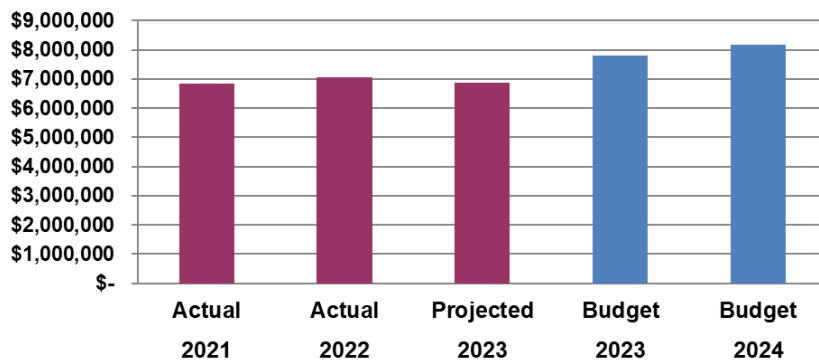
Commodities of \$572,000 are 6% (\$32,200) higher than the prior year budget due to increased community program supplies and training materials used in the Fire Academy program. Also budgeted are medical supplies, tools, hazardous material supplies and maintenance supplies.

Other expenses of \$260,700 are for the monthly vehicle lease payments and are decreasing by 35.1% (\$141,110). The 2023-2024 Budget includes lease payments for 9 Enterprise vehicles, and 3 emergency vehicles. The prior year budget had also included a new 95' ladder truck that was proposed to be financed and leased, adding an additional \$100,000 to annual lease payments. Although a new fire truck was ordered by the Fire Department during FY2022-2023, delivery of the new vehicle was not expected for at least 24 months, and no payments are expected during the 2023-2024 fiscal year.

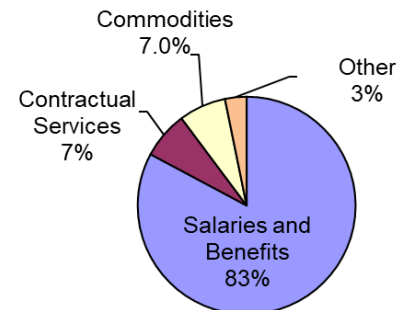
**Expenditures by Object:
Fire Department**

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	%Change ('23 to '24)
Salaries and Benefits	5,616,070	5,841,930	5,486,000	6,332,800	6,757,700	424,900	6.7%
Contractual Services	467,686	439,226	519,200	525,200	571,200	46,000	8.8%
Commodities	450,322	455,352	517,800	539,800	572,000	32,200	6.0%
Other	302,788	306,216	341,000	401,810	260,700	(141,110)	-35.1%
Total	6,836,866	7,042,723	6,864,000	7,799,610	8,161,600	361,990	4.6%

Fire Department



Fire Department Percent by Object



2023-2024 Fire Performance Measures

Village Goal: Enhance Safety Measures within the Village			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Have timely Fire staff on scene to reduce risk escalation	Time of first water on fire	Average time 6.1 minutes	Less than 7.0 minutes 100% of the time
Have timely EMT staff on scene to reduce risk escalation	Time from dispatch to patient side	Average time 6.38 minutes	Less than 7.0 minutes 100% of the time
Child Passenger Safety	Number of Passenger Safety Inspections Completed	20 Inspections	24 Inspections
Increase home fire safety	Evaluate Homes for identifiable fire risks	20 Inspections	25 Inspections

Fund: General Corporate

Department: Police Department

Cost Center: Administration/Operations/Support Services

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.

2023-2024 Objectives

- Meet and exceed government mandates regarding police force training.
- Conduct an evidence room audit.
- Reorganize Traffic Unit in order to better manage truck enforcement due to increased overweight trucks and illegal truck parking.
- 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

2023-2024 Budget Highlights

Overall: The budget for the Police Department is increasing 2.1% (\$299,200) compared to the 2022-2023 Budget.

Salaries and Benefits totaling \$12,083,000 are 2.8% (\$331,200) higher than the 2022-2023 budget due to a projected cost of living increase of 2.75% combined with position step increases for union salaries. In addition, one part-time animal control position is budgeted to convert to a full-time position. Insurance expenses are also budgeted to increase 10.1% (\$156,500). Partially offsetting the increases are decreased budgeted overtime expense by 11.2% (\$90,000) and decreased IMRF expenses by 10% (\$12,300).

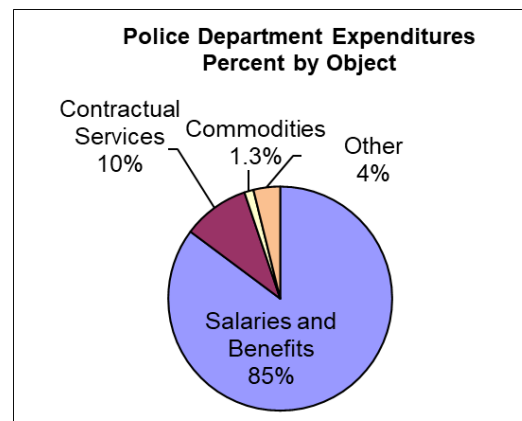
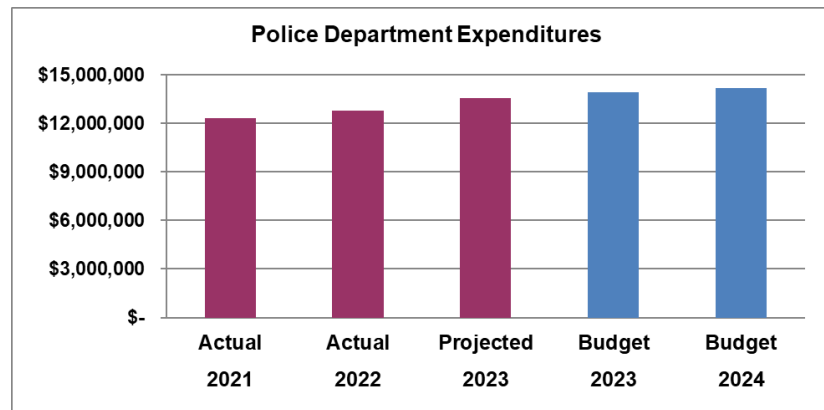
Contractual expenses totaling \$1,365,000 are 1.1% (\$14,500) lower than the prior year budget primarily due to decreased training expenses (\$10,000). Also budgeted are communication and dispatch fees to Laraway Communication Center (LCC) for \$980,000, mobile equipment maintenance, physicals, and uniforms.

Commodities totaling \$188,500 are decreasing by 8.5% (\$17,500) due to decreased supplies for community programs and publications. Other expenses budgeted include, professional dues, office supplies ammunition, and K-9 supplies.

Other expenses of \$546,700 are 6.2% (\$36,300) lower than the prior year budget. Other expenses primarily include lease payments for Enterprise-owned patrol vehicles. The proposed 2023-2024 budget includes lease payments for 43 Police Department vehicles and 4 of the vehicles are at the end of the 5-year lease agreement within the budgeted fiscal year. 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	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	%Change ('23 to '24)
Salaries and Benefits	10,573,031	10,890,240	11,503,800	11,751,800	12,083,000	331,200	2.8%
Contractual Services	1,378,575	1,325,504	1,457,000	1,379,500	1,365,000	(14,500)	-1.1%
Commodities	134,104	175,521	214,000	206,000	188,500	(17,500)	-8.5%
Other	264,172	424,623	386,000	583,000	546,700	(36,300)	-6.2%
Total	12,349,882	12,815,888	13,560,800	13,920,300	14,183,200	299,200	2.1%



2023-2024 Police Performance Measures

Village Goal: Enhance Safety Measures within the Village			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Keep the Village of Romeoville homes up to Code	Number of Code Enforcement Warnings Issued	305 per Month	315 per Month
Aid with Mental Health	Rate of Mental Health related calls that receive counseling service	35%	40%
Village Goal: Connect with the Community			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Increase communications between the Police Department and the villagers and businesses of Romeoville	Number of Community Policing Meet and Greets	495 per Month	550 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.

2023-2024 Objectives

- Develop a Comprehensive Finance & Accounting Policies and Procedures manual.
- Improve the Budget document, add additional graphic representations and features.
- Implement a cost recovery model for fee-based programs and services.
- Evaluate multiple ERP systems for future implementation.
- 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.
- Continue to develop long-term financial plan for Alternate Water Source project.

2023-2024 Budget Highlights

Overall: The budget for the Finance Department is increasing 1.7% (\$38,500) compared to the 2022-2023 budget. Expenses within the General Fund total \$1,588,000 and in the Water & Sewer Fund total \$638,000.

Salaries and Benefits totaling \$1,488,100 are .03% (\$500) lower than the prior year budget primarily resulting from turnover within the department during the fiscal year 2022-2023. Full- and part-time salaries are \$9,300 lower than the prior year budget but still include cost of living and step increases. Also decreasing by 13% (\$15,400) are IMRF expenses. Partially offsetting the decreases are increased insurance expenses of 14% (\$27,800).

Contractual Services totaling \$296,500 are increasing 3.1% (\$9,000) due to increased postage expenses related to utility billing. Budgeted expenses include annual audit and actuary fees (\$44,000), postage-primarily for water bills (\$129,000), billing services (\$60,000), copier and postage machine rental, and armored services fees.

Commodities totaling \$390,900 are increasing by 8.3% (\$30,000) primarily due to an expected 11% (\$30,000) increase in credit card processing fees as the Village is adding additional payment modules to improve customer service.

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.

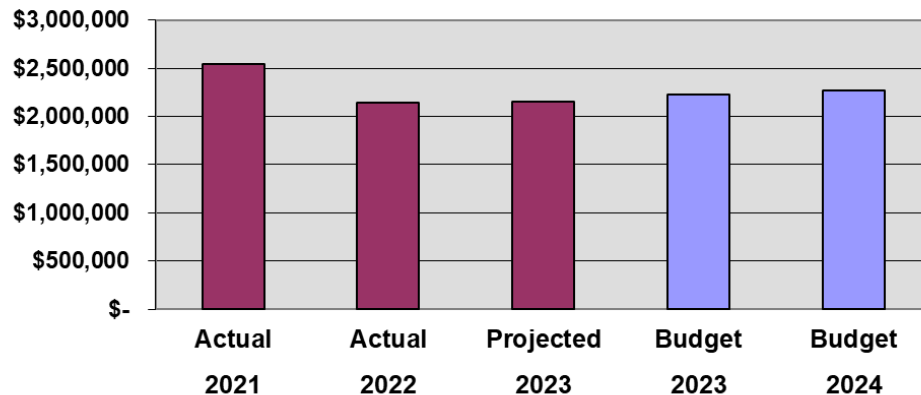
Expenditures by Object: Finance Department

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	%Change ('23 to '24)
Salaries and Benefits	1,431,150	1,401,265	1,412,250	1,488,600	1,488,100	(500)	0.0%
Contractual Services	250,734	244,522	287,500	287,500	296,500	9,000	3.1%
Commodities	240,440	286,220	360,900	360,900	390,900	30,000	8.3%
Other	621,572	209,597	89,000	89,000	89,000	-	0.0%
Total	2,543,895	2,141,604	2,149,650	2,226,000	2,264,500	38,500	1.7%

Finance Department Operating Expenditures by Fund

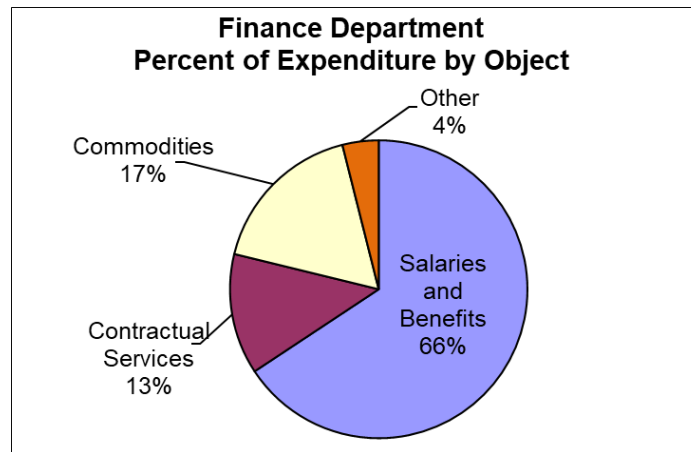
Fund	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	%Change ('23 to '24)	Percent Change ('21 to '22)
General Fund	1,410,637	1,449,947	1,528,950	1,484,100	1,588,000	1,620,600	32,600	2.1%
Water and Sewer	1,133,258	691,657	620,700	638,600	638,000	643,900	5,900	0.9%
Total	2,543,895	2,141,604	2,149,650	2,122,700	2,226,000	2,264,500	38,500	1.7%

Finance Department



2023-2024 Finance Performance Measures

Village Goal: Utilize Technology			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Improve operational efficiency by increasing electronic transactions	Number of Customers utilizing automatic ACH payments	2,300	2,400
	% of Payroll Checks Direct Deposited	97%	100%
Village Goal: Financial Stability			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Provide stable financial management	Increase Federal Grant Revenue	2,838,400	600,000



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.

2023-2024 Objectives

- Continued inspection, evaluation and repair of bridges.
- Continued evaluation of the roadway conditions and maintenance of roadways to preserve infrastructure.
- Eliminate trip hazards throughout the Village.
- Improve asset database regarding GPS and precise locations of utilities and b-boxes and digitizing large format prints.
- Ensure chillers operate at optimal performance and perform regular maintenance and upgrades on compressors.
- Enforce Fats, Oils and Grease program with businesses in the Village.
- Continue annual water audit and leak detection program to obtain Village water loss of less than 10%.
- Replace 1% of watermain on an annual basis.

- Begin a 10-year parkway tree replacement program.
- Maintain IEPA compliance and improve operations.
- Replace the Village's current drive-by meter reading system with SENSUS Analytics fixed based reading network.
- 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 the community.
- Investigate additional revenue sources and grant opportunities.

2022-2023 Budget Highlights

Overall: The budget for the Public Works Department is increasing 4.6% (\$1,009,900) compared to the 2022-2023 budget. Operating expenses within the General Fund total \$11,500,200, in the MFT Fund total \$1,330,000, in the Water & Sewer Fund total \$9,830,200 and in the W&S Lake Michigan Fund are \$506,000.

Salaries and Benefits totaling \$8,607,700 are 5.1% (\$421,200) higher than the prior year's budget. Full-time wages are increasing 4.6% (\$234,000) as the budget includes one new full-time grounds technician position, cost of living increases for full- and part-time salaries, and step increases for union positions. Part-time and seasonal wages are increasing 84% (\$88,100) as the 2023-2024 budget includes part-time staff to assist with the asset database project, Insurance expenses are also projected to increase 11.9% (\$124,500). Partially offsetting the increases are decreased IMRF expenses of 7.7% (\$48,400).

Contractual Services totaling \$11,559,200 are budgeted to increase 2.3% (\$263,700) from the prior year due primarily due to increased contractual service expense related to the Regional Water Commission. Included in the budget are funds for waste disposal, training, engineering, equipment maintenance, lighting maintenance, electric and natural gas utilities, and permit fees.

Commodities totaling \$2,999,500 increased 12.2% (\$325,000) due to increased costs for fuel and ion exchange salt. Other items budgeted include water meters, street sign materials, and office supplies.

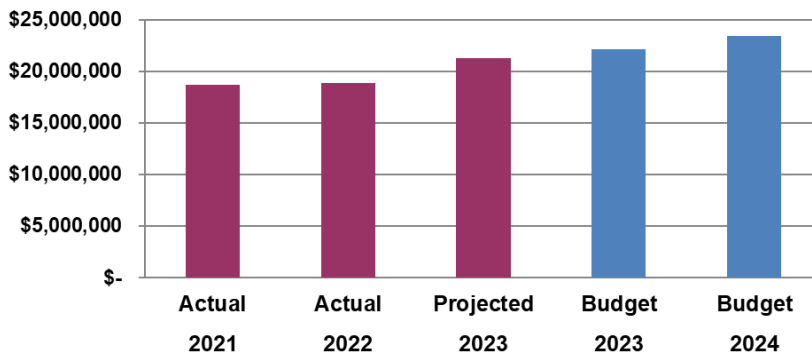
**Expenditures by Object:
Public Works Expenditures**

Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
Salaries and Benefits	7,151,285	7,512,438	7,800,800	8,186,500	8,607,700	421,200	5.1%
Contractual Services	9,538,406	9,473,566	10,761,600	11,295,500	11,559,200	263,700	2.3%
Commodities	1,936,647	1,880,310	2,750,500	2,674,500	2,999,500	325,000	12.2%
Other	588,450	-	-	-	-	-	0.0%
Total	19,214,788	18,866,313	21,312,900	22,156,500	23,166,400	1,009,900	4.6%

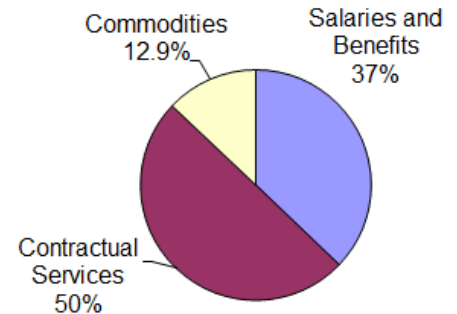
Public Works Expenditures by Fund

Fund	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
General Fund	9,608,805	10,086,904	10,955,200	11,021,300	11,500,200	478,900	4.3%
Motor Fuel Tax	904,593	836,971	1,315,000	1,315,000	1,330,000	15,000	1.1%
Water and Sewer Funds	8,701,389	7,942,438	9,042,700	9,623,200	9,830,200	207,000	2.2%
W&S Lake Michigan	-	-	-	197,000	506,000	309,000	100.0%
Total	19,214,788	18,866,313	21,312,900	22,156,500	23,166,400	1,009,900	4.6%

Public Works Expenditures



**Public Works Expenditures Percent
by Object**



2023-2024 Public Works Performance Measures

Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Provide Improvements to the Village Transportation System	Miles of Streets Resurfaced	10.31	2.4
	Decorative Lighting	28	0
	Miles Swept	2,000	2,000
	Miles of Watermain Rehabbed	0.4	2.7
Improve the Villages' Water System	Miles of Sewer Rodding	76	75.0
	Hydrant Painting	934	500
Improve the Villages' Fleet and Building Maintenance	Preventative Maintenance Fleet	1,400	1,500

Fund: Recreation/Athletic & Event Center

Department: Recreation

Cost Center: Operations/Facility/Parks/Programs

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.

Aquatic Center – The Romeoville Aquatic Center is scheduled to open in Summer 2023. It's a newly constructed 22,000 square foot facility featuring 11,000 square feet of aquatic features, two party rooms, an indoor pool and an outdoor splash pad. Functions included in the Aquatic Center fund include the Operations Cost Center and a Programming Cost Center.

2023-2024 Objectives

- Redevelop Park parcels that have fixtures that are past their life expectancy.
- Incorporate ADA inclusivity within park improvement projects.
- Begin design and engineering on the 10 identified park locations that have been identified as having older fixtures.
- Create a plan to improve and expand the Recreation Center and including renovating the Drdak kitchen, the Jungle Safari Playground, Fit 4 Life restrooms and replacing HVAC. improve accessible space.
- Implement safety barriers and secure front desk area of the Athletic and Event Center.
- Continue to maintain cleanliness and safety in all buildings.
- Improve facility functionality by reviewing and updating areas to comply with ADA standards.
- 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 the best customer service practices in all aspects of the Department.
- Increase program opportunities and participation in the areas of early childhood, youth, teen, adult, and senior programming.
- 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 restructuring of the athletic department by offering new classes and leagues with superb expectations and standards.

2023-2024 Budget Highlights

Overall: The budget for the Recreation Department is increasing 19.9% (\$1,542,700) compared to the 2022-2023 budget primarily due to the addition of the Aquatic Facility. Operating expenses within the Recreation Fund total \$6,400,800, in the Athletic and Event Center total \$1,050,300, and in the Aquatic Center \$1,842,100.

Salaries and Benefits totaling \$6,032,030 increased by 22.6% (1,113,830) primarily due to the budgeted opening of the Aquatic Center during the 1st quarter of the budget year which added \$880,890 to salaries and benefits and due to the addition of two positions, a building technician and custodian that will be split between the Aquatic Center and the Athletic and Event Center. Full-time salaries for current staff are projected to increase from the prior year's budget by 2.7% (\$54,150). Insurance expenses in the Recreation and A&E funds are increasing 24.8% (\$96,340) partially due to staffing changes and partially to a budgeted increase in premiums.

Contractual Services totaling \$1,701,400 are increasing by 16.1% (\$236,200). Increases related to the Aquatic Center total \$113,700. Additional increases include \$55,000 for park improvements, \$21,000 for electric and gas utilities, and \$75,000 holiday lights. Expenses also included in the budget are training, uniforms, utilities, marketing, building and equipment maintenance.

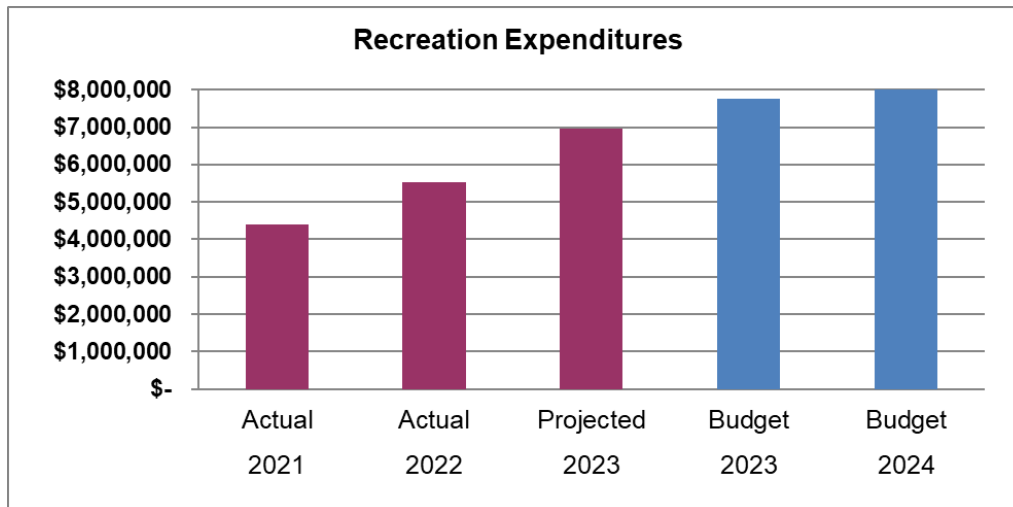
Commodities totaling \$1,264,110 are budgeted to increase 14.2% (\$157,010). Increases related to the Aquatic Center total \$101,410 and \$53,000 is related to a change in how gymnastic tournament expenses are billed to the customer and paid. The budget also includes \$200,000 in Romeofest supplies.

Other Expenses totaling \$295,660 are budgeted dues for Northern Will County Special Recreation Association.

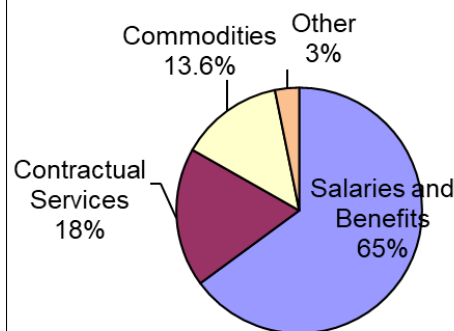
Expense Object	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
Salaries and Benefits	3,073,163	3,635,555	4,247,300	4,918,200	6,031,030	1,112,830	22.6%
Contractual Services	790,670	1,008,631	1,310,600	1,465,200	1,701,400	236,200	16.1%
Commodities	270,193	574,998	1,108,600	1,107,100	1,264,110	157,010	14.2%
Other	264,860	295,000	280,000	260,000	295,660	35,660	13.7%
Total	4,398,885	5,514,184	6,946,500	7,750,500	9,292,200	1,541,700	19.9%

Recreation Expenditures by Fund

Fund	2021 Actual	2022 Actual	2023 Projected	2023 Budget	2024 Budget	Difference Budget 23 vs Budget 24	% Change ('23 to '24)
Recreation	3,784,876	4,712,400	5,917,600	6,117,200	6,399,800	282,600	4.6%
Recreation Athletic Center	614,009	801,784	878,400	887,200	1,050,300	163,100	18.4%
Aquatic Center	-	-	150,500	746,100	1,842,100	1,096,000	100.0%
Total	4,398,885	5,514,184	6,946,500	7,750,500	9,292,200	1,541,700	19.9%



Recreation Expenditures Percent by Object



2023-2024 Recreation Performance Measures

Village Goal: Increase the Quality of Life for Village Residents			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Improve recreation opportunities for vulnerable populations	Number of senior program offered	27	30
	Number of participants in Northern Will County Special Recreation Association	58	65
Deliver a diverse set of recreation opportunities	Total Recreation Program Participants	14,500	15,000
	Number of ballfields set up	500	500
	Number of Summer Camp Participants	1,520	1,750
	Number of Special Events	32	32
Village Goal: Utilize Technology			
Department Objective	Performance Measure	FY23 Estimated	FY24 Goal
Make Registration more accessible	Number of Registrations Completed Online	2,400	2,500

Section 8: Capital Budget

Capital Improvement Plan

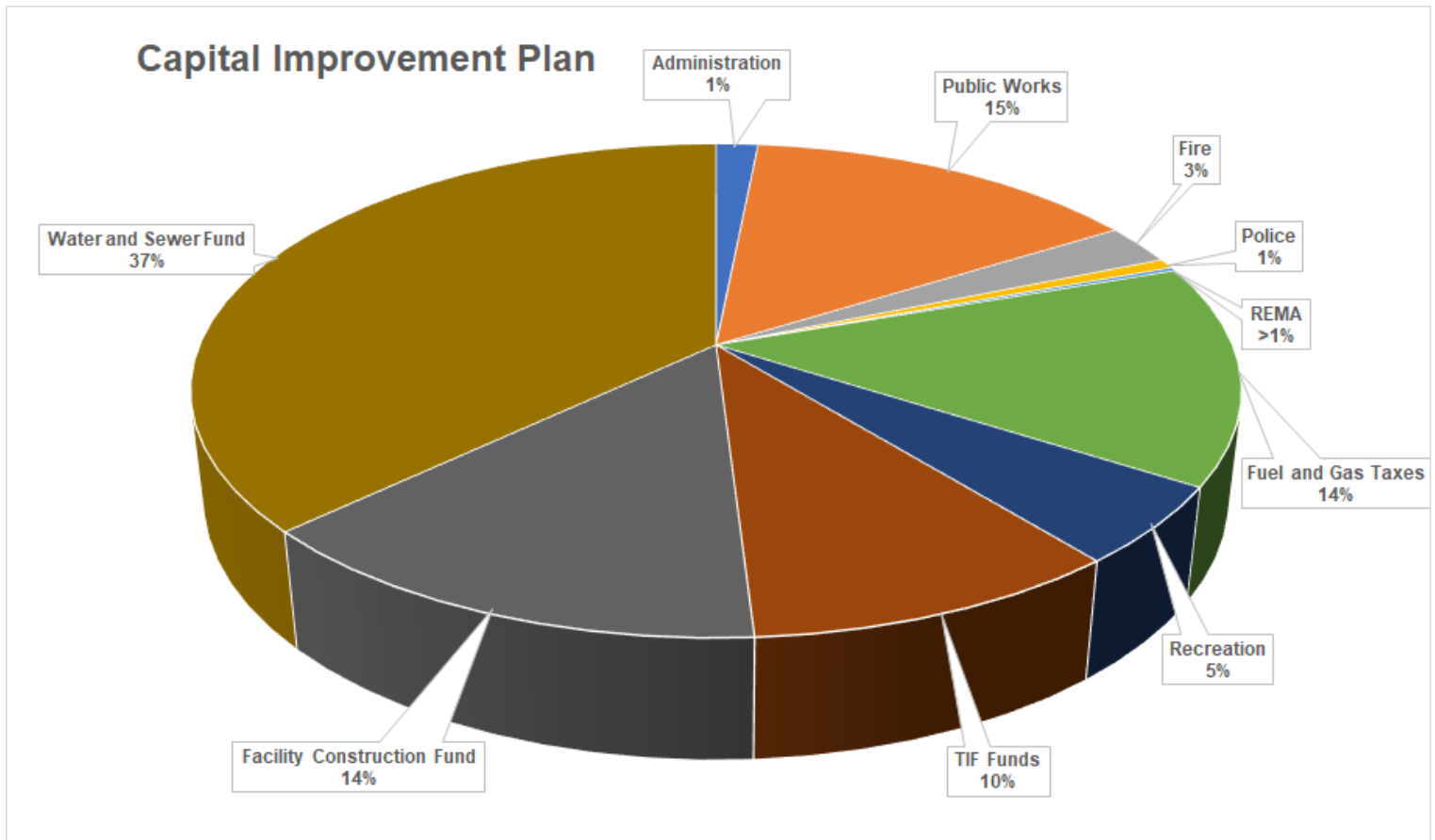
The total FY 24 capital improvement budget for the Village of Romeoville is \$37,796,890, a 2% decrease from FY23. The decrease is largely due to the near completion of the Aquatic Center project. This year's capital plan contains 114 projects that address the physical improvement and replacement of 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. The next five years will see the Village focus on obtaining an alternate water source utilizing the Lake Michigan source obtained from the Joliet Regional Commission from Chicago. The Village is keeping these large projects in mind while prioritizing the yearly capital projects. The Village defines a capital project as having a relatively high monetary value with an initial, individual cost of more than \$25,000 for machinery and equipment, \$100,000 for property or building improvements, and \$150,000 for infrastructure and an estimated useful life in excess of one year. To ensure that the Capital Plan is not merely a wish list, but rather of schedule of realistic needs based on available funding, staff use project evaluation criteria to effectively establish a priority for assessing projects. The evaluation criteria includes whether a project eliminates a threat to personal and public safety, satisfies or meets a legal requirement, improves the Village's carbon footprint, or rehabilitates or replaces a facility or piece of equipment that has reached the end of its useful life.

2023-2024 Analysis

Fund	Total Projects	Amount
Administration	15	570,000
Public Works	32	5,397,950
Fire	9	974,300
Police	3	235,000
REMA	3	89,000
Fuel and Gas Taxes	14	5,331,000
Recreation	12	1,882,000
TIF Funds	5	3,661,140
Facility Construction Fund	2	5,162,200
Water and Sewer Fund	18	13,694,300
Total	113	36,996,890

Capital Improvement Plan

The largest projects for FY24 include Street Resurfacing, the RomeoCrossing Dog Park, and the completion of the Aquatic Center. The chart below shows the percentage each fund makes up of the entire Capital Improvement Plan. Capital projects include construction of new facilities, remodeling or expansion of existing facilities, the purchase or development of land, the purchase of equipment or machinery, as well as planning and engineering costs related to a specific capital project. A full description of the Capital Improvement Plan is included in the following pages. In upcoming years, the Public Works and Water/Sewer areas of the capital budget will continue to grow as the Village prepares to secure an alternate water source.



Capital Improvement Plan

Five Year Plan-Administration

The Administration Department has a total of 18 projects slated from FY24-FY28 totaling \$1,795,000. These projects will upgrade Village technologies and increase safety in Village facilities. Additionally, these projects will help the Village provide a new level of services that could potentially generate new revenue sources.

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
01.02.18.402	Miscellaneous Equipment	Administration	10,000	-	-	-	-	10,000
01.02.50.402	AV Upgrades PD/VH	Administration	10,000	-	-	-	-	10,000
01.02.50.402	Access Control-PW	Administration	25,000	25,000	25,000	-	-	75,000
01.02.50.402	Annual Computer Replacement	Administration	35,000	35,000	35,000	35,000	35,000	175,000
01.02.50.402	Computer Purchases-Tablets Fire Inspectors	Administration	15,000	-	-	-	-	15,000
01.02.50.402	Computer Purchases-VUE Testing Center	Administration	10,000	-	-	-	-	10,000
01.02.50.402	Deer Crossing Park Video Board	Administration	50,000	-	-	-	-	50,000
01.02.50.402	Domain Controller Servers	Administration	8,000	-	-	-	-	8,000
01.02.50.402	Firewall Replacement	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	New Wifi Controller	Administration	40,000	-	-	-	-	40,000
01.02.50.402	PD UPS Battery Replacements	Administration	12,000	-	-	-	-	12,000
01.02.50.402	PW Waste Water Plant Cameras	Administration	-	50,000	-	-	-	50,000
01.02.50.402	Rec Cameras in Parks-Century Park	Administration	85,000	25,000	25,000	25,000	25,000	185,000
01.02.50.402	Upgrade Cameras PD/VH	Administration	25,000	25,000	-	-	-	50,000
01.02.50.408	ERP Replacement	Administration	200,000	500,000	-	-	-	700,000
01.02.50.408	Phone System Replacement	Administration	-	50,000	50,000	50,000	50,000	200,000
01.02.50.408	Police Body Cameras	Administration	-	-	-	-	100,000	100,000
	Total		570,000	725,000	150,000	125,000	225,000	1,795,000

Capital Improvement Plan

FY24-Administration

The total FY24 Fire Capital Improvement projects total \$1,370,000 over 16 different projects. Highlights of the FY24 budget include the installation of the Deer Crossing Park Video Board, the Potential Highpoint Area Land Purchase, and various camera and safety upgrades. Projects such as computer and battery replacement are necessary as much of the village technology is beginning to reach the end of its useful life. Village efficiency will improve due to the completion of these projects.

Account	Project	Department	FY 24
01.02.18.402	Miscellaneous Equipment	Administration	10,000
01.02.50.402	A/V Upgrades PD/VH	Administration	10,000
01.02.50.402	Access Control-PW	Administration	25,000
01.02.50.402	Annual Computer Replacement	Administration	35,000
01.02.50.402	Computer Purchases-Tablets Fire Inspectors	Administration	15,000
01.02.50.402	Computer Purchases-VUE Testing Center	Administration	10,000
01.02.50.402	Deer Crossing Park Video Board	Administration	50,000
01.02.50.402	Domain Controller Servers	Administration	8,000
01.02.50.402	Firewall Replacement	Administration	30,000
01.02.50.402	Network Switch Replacements	Administration	15,000
01.02.50.402	New Wifi Controller	Administration	40,000
01.02.50.402	PD UPS Battery Replacements	Administration	12,000
01.02.50.402	Rec Cameras in Parks-Century Park	Administration	85,000
01.02.50.402	Upgrade Cameras PD/VH	Administration	25,000
01.02.50.408	ERP Replacement	Administration	200,000
		Total	570,000

Capital Improvement Plan

FY24 Highlight-Administration

Deer Crossing Park Video Board

The Village of Romeoville is purchasing a Video Board for Deer Crossing Park. This board will be utilized during special events such as Romeofest and other large-scale concerts. There are no additional operating expenses resulting from the purchase of this item, which will be funded through the General Fund. The new Video Board can aid in potentially generating revenue by drawing in more people to the already popular special events.



Financial Summary

FY24 Expenditure	\$50,000
Funding Source	General Fund
FY 24 Operational Impact Estimate	\$1,000 Revenue Increase

Capital Improvement Plan

Five Year Plan-Public Works

The total FY24-FY28 Public Works Capital Improvement projects total \$36,164,200 spanning over 55 various projects. These projects improve the Village of Romeoville infrastructure moving forward while also replacing aged equipment that has gone through its useful life. These projects help reduce future maintenance and operating costs on old equipment requiring numerous repairs.

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
01.08.08.402	ADA Compliance Program - Facilities (Annual Program)	Public Works	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.402	Brick Cleaning and Sealing at Village Hall/Police (5 Year Program)	Public Works	30,000	-	-	-	-	30,000
01.08.08.402	Miscellaneous Public Works Facility Improvements (Annual Program)	Public Works	10,000	20,000	20,000	20,000	20,000	90,000
01.08.08.408	Compressor Replacement for AC Unit at Village Hall/Police Department	Public Works	25,000	-	25,000	-	25,000	75,000
01.08.14.408	Grounds Dept Flex-Wing Grooming Mower	Public Works	140,000	-	-	-	-	140,000
01.08.14.408	Grounds Dept Mower Replacement (Annual Program)	Public Works	-	30,000	30,000	30,000	30,000	120,000
01.08.14.408	Grounds Dept Trailer (Replace mowing trailer)	Public Works	-	-	20,000	-	-	20,000
01.08.14.408	Rec Center Chipper	Public Works	-	-	-	90,000	-	90,000
01.08.14.408	Recreation High-Side trailer	Public Works	-	20,000	-	-	-	20,000
01.08.14.408	Street Dept Endloader Replacement	Public Works	-	-	-	300,000	-	300,000
01.08.14.408	Street Dept Forestry box for hook-lift truck	Public Works	-	-	75,000	-	-	75,000
01.08.14.408	Street Dept Refurbish Dump Trucks (Bi-Annual Program)	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
01.08.14.410	ComDev Vehicle Replacement (Annual Program)	Public Works	70,000	40,000	40,000	-	-	150,000
01.08.14.410	Grounds Pickup Trucks (Annual Program)	Public Works	55,000	95,000	95,000	50,000	50,000	345,000
01.08.14.410	Recreation Bus	Public Works	-	100,000	-	-	-	100,000
01.08.14.410	Recreation Pickup Truck	Public Works	53,200	60,000	-	60,000	-	173,200
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 (Replace 67,46,3)	Public Works	-	400,000	300,000	300,000	-	1,000,000
01.08.14.410	Street Dept One Ton Dump Truck	Public Works	-	135,000	-	-	-	135,000
01.08.14.410	Street Dept Single Axle Dump Truck	Public Works	325,000	325,000	325,000	325,000	325,000	1,625,000
01.08.14.410	Street Sweeper (Replace existing)	Public Works	-	-	-	350,000	-	350,000
01.08.14.410	Village Hall Admin Vehicle	Public Works	40,000	-	-	-	-	40,000
01.08.15.402	ADA Compliance Program - Public Infrastructure (Annual Program)	Public Works	100,000	120,000	140,000	160,000	180,000	700,000
01.08.15.402	ARA Pavement Study (5-6 Yr Program)	Public Works	-	75,000	-	-	85,000	160,000
01.08.15.402	NPDES - Phase 2 (Annual Program)	Public Works	30,000	30,000	30,000	30,000	30,000	150,000
01.08.15.402	Rec Center Parking Lot	Public Works	-	-	-	350,000	-	350,000
01.08.15.402	Sam's Club Pedestrian Bridge Engineering & Construction	Public Works	-	-	-	40,000	512,000	552,000
01.08.15.402	Storm Sewer Maintenance and Repairs (Annual Program)	Public Works	400,000	400,000	400,000	400,000	400,000	2,000,000
01.08.15.402	Street Resurfacing (Collector) (Annual Program)	Public Works	1,200,000	1,200,000	3,000,000	1,850,000	1,000,000	8,250,000
01.08.15.402	Street Resurfacing (In-House) (Annual Program)	Public Works	1,000,000	1,250,000	1,250,000	1,300,000	1,000,000	5,800,000
01.08.15.409	135th St Decorative Lighting: Weber Rd to Belmont Dr	Public Works	-	-	688,000	-	-	688,000
01.08.15.409	Anti-Icing Containment - Brine Bldg PW Main Facility	Public Works	-	-	350,000	-	-	350,000
01.08.15.409	Decorative Lighting (Annual Program)	Public Works	550,000	550,000	550,000	550,000	550,000	2,750,000
01.08.15.409	Decorative Lighting W of Weber Rd	Public Works	-	150,000	-	-	-	150,000
01.08.15.409	LED Upgrades (Facilities) VH Parking lots and Grand Blvd (Annual Program)	Public Works	100,000	-	-	-	-	100,000
01.08.15.409	Romeoville Industrial Street Lighting	Public Works	-	-	-	175,000	-	175,000
01.08.15.409	Route 53 and 135th Street Intersection Improvements (IDOT Project)	Public Works	-	40,000	400,000	-	-	440,000
01.08.15.409	Route 53 and Normantown Improvements - Corporate (IDOT Project)	Public Works	-	350,000	-	-	-	350,000
01.08.15.409	Traffic Signal Installation: Airport Rd & Pinnacle Dr	Public Works	320,000	-	-	-	-	320,000
01.08.15.409	Traffic Signal Installation: Taylor Rd & Troxel Ave	Public Works	-	-	-	-	380,000	380,000
01.08.15.409	VH Additional Parking Lot	Public Works	-	100,000	1,000,000	-	-	1,100,000
01.08.15.409	Weber Rd Widening: 135th St to Airport Rd (WCDOT Project)	Public Works	-	1,200,000	-	-	-	1,200,000
01.08.15.409	Windham Lakes Business Park Crack Sealing, Seal Coating, Striping	Public Works	-	25,000	-	-	25,000	50,000
01.08.15.409	Windham Lakes Business Park Patching	Public Works	100,000	75,000	100,000	-	-	275,000
01.08.15.409	Windham Lakes Business Park Resurfacing	Public Works	-	-	-	1,800,000	-	1,800,000
01.08.20.402	Floodplain Management (Annual Program)	Public Works	25,000	25,000	25,000	25,000	25,000	125,000
01.08.20.407	Roadway Landscaping (Annual Program)	Public Works	100,000	150,000	150,000	150,000	150,000	700,000
01.08.20.409	I-55 & Weber Ramp Interchange Landscaping	Public Works	-	-	-	250,000	250,000	500,000
01.08.20.409	Pizzutti-Nottingham Ridge/Taylor Landscaping: Paragon pond parcel	Public Works	35,000	-	-	-	-	35,000
01.08.20.409	Roadway Islands (Annual Program)	Public Works	200,000	200,000	200,000	200,000	200,000	1,000,000
01.08.20.409	Taylor/Troxel Retaining Wall	Public Works	60,000	-	-	-	-	60,000
01.08.20.409	Volunteer Park Path Resurfacing	Public Works	-	-	416,000	-	-	416,000
	Total		5,113,200	7,300,000	9,649,000	8,845,000	5,257,000	36,164,200

Capital Improvement Plan

FY24-Public Works

The total FY24 Public Works Capital Improvement projects total \$5,113,200 over 30 different projects. Highlights of the FY24 budget include the purchase of various vehicles, landscaping upgrades, and street improvements. Many of the capital projects within Public Works help satisfy a legal requirement (ADA Compliance Program) or are other annual programs to help extend the life of current Village assets.

Account	Project	Department	FY 24
01.08.08.402	ADA Compliance Program - Facilities (Annual Program)	Public Works	20,000
01.08.08.402	Brick Cleaning and Sealing at Village Hall/Police (5 Year Program)	Public Works	30,000
01.08.08.402	Miscellaneous Public Works Facility Improvements (Annual Program)	Public Works	10,000
01.08.08.408	Compressor Replacement for AC Unit at Village Hall/Police Department	Public Works	25,000
01.08.14.408	Grounds Dept Flex-Wing Grooming Mower	Public Works	140,000
01.08.14.408	Street Dept Trailer (Replace skidloader tilt trailer)	Public Works	25,000
01.08.14.410	ComDev Vehicle Replacement (Annual Program)	Public Works	70,000
01.08.14.410	Grounds Pickup Trucks (Annual Program)	Public Works	55,000
01.08.14.410	Recreation Pickup Truck	Public Works	53,200
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 Single Axle Dump Truck	Public Works	325,000
01.08.14.410	Village Hall Admin Vehicle	Public Works	40,000
01.08.15.402	ADA Compliance Program - Public Infrastructure (Annual Program)	Public Works	100,000
01.08.15.402	NPDES - Phase 2 (Annual Program)	Public Works	30,000
01.08.15.402	Storm Sewer Maintenance and Repairs (Annual Program)	Public Works	400,000
01.08.15.402	Street Resurfacing (Collector) (Annual Program)	Public Works	1,200,000
01.08.15.402	Street Resurfacing (In-House) (Annual Program)	Public Works	1,000,000
01.08.15.409	Decorative Lighting (Annual Program)	Public Works	550,000
01.08.15.409	LED Upgrades (Facilities) VH Parking lots and Grand Blvd (Annual Program)	Public Works	100,000
01.08.15.409	Traffic Signal Installation: Airport Rd & Pinnacle Dr	Public Works	320,000
01.08.15.409	Windham Lakes Business Park Patching	Public Works	100,000
01.08.20.402	Floodplain Management (Annual Program)	Public Works	25,000
01.08.20.407	Roadway Landscaping (Annual Program)	Public Works	100,000
01.08.20.409	Pizzutti-Nottingham Ridge/Taylor Landscaping: Paragon pond parcel	Public Works	35,000
01.08.20.409	Roadway Islands (Annual Program)	Public Works	200,000
01.08.20.409	Taylor/Troxel Retaining Wall	Public Works	60,000
		Total	5,113,200

Capital Improvement Plan

FY24 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 streets to be resurfaced are determined through evaluation by village staff in concert with a pavement condition survey completed by an outside engineering agency. Street Resurfacing is funded through the General Fund and the Local Gas Tax Fund. Street Resurfacing is a yearly program that is conducted to help maintain the Village's infrastructure. Operational expenses (personnel) fluctuate year to year with this project based on availability of resurfacing materials, but will increase due to the large amount of roads projected to be resurfaced in FY24. The streets to be resurfaced in FY 24 include:

- In-House Resurfacing
 - Laurel Drive
 - Arlington Drive
 - Shenandoah Drive
 - Jamestown Court
 - Dogwood Court
 - Evergreen Court
- Collector Resurfacing
 - Whitecliff Drive
 - Lancaster Drive
 - Kentland Drive
 - Newcastle Drive
 - Parkview Circle
 - Brassfield Avenue
 - Wild Indigo Avenue
 - Premrose Drive and Court
 - Coneflower Drive and Court
 - Haley Meadows Drive

Financial Summary

FY24 Expenditure	\$2,450,000
Funding Source	Various
FY 24 Operational Impact Estimate	\$20,000 Expenditure Increase

Capital Improvement Plan

Five Year Plan-Fire

The total FY24-FY28 Fire Capital Improvement projects total \$2,897,340 spanning over 30 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 24	FY 25	FY 26	FY 27	FY 28	Total
01.10.01.401	Bike Medic	Fire	-	-	-	13,000	-	13,000
01.10.01.408	Auto-Pulse	Fire	16,000	-	16,000	-	-	32,000
01.10.01.408	Boat Upgrades	Fire	-	-	-	70,000	-	70,000
01.10.01.408	Car Seat Trailer	Fire	20,000	-	-	-	-	20,000
01.10.01.408	E.V. Fire Extinguishment	Fire	-	40,000	-	-	-	40,000
01.10.01.408	Repalce SCBAs	Fire	-	-	-	250,000	-	250,000
01.10.01.408	Replace Cardiac Monitors	Fire	-	41,020	-	-	41,020	82,040
01.10.01.408	Replace Extrication Tols	Fire	-	-	-	-	40,000	40,000
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	Replacement Tables and Chairs	Fire	35,900	-	-	-	-	35,900
01.10.01.408	Station 2 Site Improvements	Fire	25,000	-	-	-	-	25,000
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 Osage Ambulance	Fire	148,500	-	-	-	-	148,500
01.10.01.410	Rechassis 2020 Ambulance	Fire	-	-	30,000	30,000	-	60,000
01.10.01.410	Replace 2006 Ambulance/Bariatric	Fire	500,000	-	-	-	-	500,000
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	80,000	320,000
01.10.01.410	Replace Fire Investigation Vehicle	Fire	-	12,000	12,000	12,000	12,000	48,000
01.10.01.410	Replace 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	CPAT Testing	Fire	-	68,000	-	-	-	68,000
01.10.03.408	Replacement Tables and Chairs	Fire	35,900	-	-	-	-	35,900
01.10.03.408	Roof Prop and Exterior Shelter	Fire	38,000	-	-	-	-	38,000
01.10.03.408	Station 2 Site Improvements	Fire	75,000	-	-	-	-	75,000
01.10.03.408	Water Conserving Pump Simulator	Fire	80,000	-	-	-	-	80,000
01.10.03.410	Replace Ladder Truck Snorkle	Fire	-	87,000	-	-	-	87,000
		Total	974,300	408,020	425,000	832,000	258,020	2,897,340

Capital Improvement Plan

FY24-Fire

The total FY24 Fire Capital Improvement projects total \$974,300 over 9 different projects. Highlights of the FY24 budget include the improvements at the Fire Station 2 site and a Water Conservation Pump Simulator.

Account	Project	Department	FY 24
01.10.01.408	Auto-Pulse	Fire	16,000
01.10.01.408	Car Seat Trailer	Fire	20,000
01.10.01.408	Replacement Tables and Chairs	Fire	35,900
01.10.01.408	Station 2 Site Improvements	Fire	25,000
01.10.01.410	Rechassis 2018 Osage Ambulance	Fire	148,500
01.10.01.410	Replace 2006 Ambulance/Bariatric	Fire	500,000
01.10.03.408	Replacement Tables and Chairs	Fire	35,900
01.10.03.408	Roof Prop and Exterior Shelter	Fire	38,000
01.10.03.408	Station 2 Site Improvements	Fire	75,000
01.10.03.408	Water Conserving Pump Simulator	Fire	80,000
		Total	974,300

Capital Improvement Plan

FY24 Highlight-Fire

Bariatric Ambulance Replacement

The Village of Romeoville is replacing its 2008 Ambulance with a new Bariatric Ambulance that would require less maintenance and better serve the public. This ambulance would be built to accommodate and transport bariatric patients, something that is currently not regionally available. Due to the rarity of these ambulance types, the Village has the potential for revenue when assisting other areas outside of Romeoville. Operational Expenses with this purchase are estimated to decrease due to less maintenance required on the newer vehicle. Additionally, this project will leverage available state funding through a potential grant.



Financial Summary

FY24 Expenditure	\$500,000
Funding Source	Potential Federal Grant
FY 24 Operational Impact Estimate	\$5,000 Expenditure Decrease

Capital Improvement Plan

Five Year Plan-Police

The total FY24-FY28 Police Capital Improvement projects total \$855,000 spanning over 4 projects. These projects will increase training in the police department as well as update some technology used by the Police Department staff. The yearly equipment purchases will increase the safety for Village officers and help expand the level of service provided by the Police Department.

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
01.11.02.402	Ballistic Shields	Police	-	80,000	-	-	-	80,000
01.11.02.402	Evidence Room Audit	Police	100,000	-	-	-	-	100,000
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	Non-Leased Equipment for Squads	Police	115,000	115,000	115,000	115,000	115,000	575,000
		Total	235,000	215,000	135,000	135,000	135,000	855,000

Capital Improvement Plan

FY24-Police

The total FY23 Police Capital Improvement projects total \$235,000 between three different purchases. These purchases include an evidence room audit, safety and training equipment, as well as the necessary equipment required for village squad cars. An outside agency will perform the evidence room audit, as one is recommended anytime there is a change in the head of the agency.

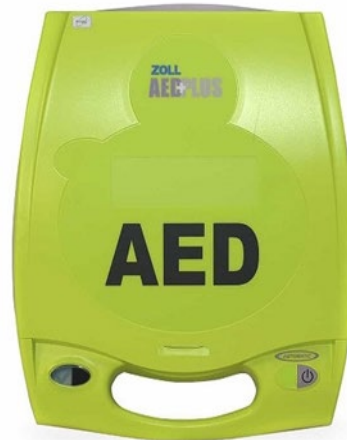
Account	Project	Department	FY 24
01.11.02.402	Evidence Room Audit	Police	100,000
01.11.02.402	Safety and Training Equipment	Police	20,000
01.11.02.410	Non-Leased Equipment for Squads	Police	115,000
		Total	235,000

Capital Improvement Plan

FY24 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. The purchase of these products does not effect operational expenses for the FY24 budget year.



Financial Summary

FY24 Expenditure	\$20,000
Funding Source	General Fund Revenues
FY 24 Operational Impact Estimate	None

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. The seven total projects during this time total \$284,000.

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
01.12.01.402	Mobile Command Post Technology Updates	REMA	-	30,000	-	-	-	30,000
01.12.01.403	Outdoor Warning Siren-Bluff Road Area	REMA	-	45,000	-	-	-	45,000
01.12.01.403	Replace Generator, Lighting on Truck 186	REMA	24,000	-	-	-	-	24,000
01.12.01.403	Infrared Camera System-Mobile Command Post	REMA	40,000	-	-	-	-	40,000
01.12.01.408	Update REMA EOC, Operations Room	REMA	25,000	-	-	-	-	25,000
01.12.01.410	Replace 2000 Ford Expedition	REMA	-	60,000	-	-	-	60,000
01.12.01.410	Replace 2009 Ford Crown Victoria	REMA	-	60,000	-	-	-	60,000
		Total	89,000	195,000	-	-	-	284,000

Capital Improvement Plan

FY24-REMA

The total FY24 REMA Capital Improvement projects total \$89,000 between three different projects. These purchases include replacing the generator and lighting on Truck 186 and update the REMA Operations Room.

Account	Project	Department	FY 24
01.12.01.403	Replace Generator, Lighting on Truck 186	REMA	24,000
01.12.01.403	Infrared Camera System-Mobile Command Post	REMA	40,000
01.12.01.408	Update REMA EOC, Operations Room	REMA	25,000
		Total	89,000

Capital Improvement Plan

FY24 Highlight-REMA

Update REMA EOC-Operations Room

The EOC facility was built in 2002 with the Emergency Operations constructed to fit the needs at the time. The existing room will be updated to include a more resilient and easily maintainable floor, repainting, new desks that can accommodate technology and chairs. These improvements will make the facility safer and more modern to accommodate the future needs of the facility. This project would be completed by Public Works staff, adding to the FY24 operational expenses within that department.



Financial Summary

FY24 Expenditure	\$25,000
Funding Source	General Fund Revenue
FY 24 Operational Impact Estimate	\$5,000 Expenditure Increase

Capital Improvement Plan

Five Year Plan-Motor Fuel Tax

Over the next five years, the Motor Fuel Tax fund will complete seven projects with a total cost of \$5,471,000. These projects will both increase the quality of village roads as well as help beautify the village as a whole.

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
20.08.02.402	Street Pathcing/Joint Patching (Annual Program)	Public Works	-	100,000	100,000	100,000	100,000	400,000
20.08.02.409	135th Street Resurfacing-East of Bridge to New Ave	Public Works	471,500	-	-	-	-	471,500
20.08.02.409	Greenwood Reconstruction	Public Works	-	-	175,000	-	-	175,000
20.08.02.409	Hampton Park Decorative Lighting Phase 5	Public Works	40,000	-	-	-	-	40,000
20.08.02.409	Normantown Resurfacing-Crossroads to Montrose	Public Works	960,250	-	-	-	-	960,250
20.08.02.409	Normantown Resurfacing-Weber Road West to 135th	Public Works	1,650,250	-	-	-	-	1,650,250
20.08.02.409	Romeoville Industrial Road Resurfacing	Public Works	774,000	1,000,000	-	-	-	1,774,000
		Total	3,896,000	1,100,000	275,000	100,000	100,000	5,471,000

Capital Improvement Plan

FY24-Motor Fuel Tax

The total FY23 Motor Fuel Tax fund projects total \$3,896,000 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.

Account	Project	Department	FY 24
20.08.02.409	135th Street Resurfacing-East of Bridge to New Ave	Public Works	471,500
20.08.02.409	Hampton Park Decorative Lighting Phase 5	Public Works	40,000
20.08.02.409	Normantown Resurfacing-Crossroads to Montrose	Public Works	960,250
20.08.02.409	Normantown Resurfacing-Weber Road West to 135th	Public Works	1,650,250
20.08.02.409	Romeoville Industrial Road Resurfacing	Public Works	774,000
		Total	3,896,000

Capital Improvement Plan

FY24 Highlight-Motor Fuel Tax

Romeoville Industrial Road Resurfacing

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 in recent years. Operational expenses will change based on the availability of resurfacing materials.



Financial Summary

FY24 Expenditure	\$774,000
Funding Source	Motor Fuel Tax Fund
FY 24 Operational Impact Estimate	\$5,000 Expenditure Increase

Capital Improvement Plan

Five Year Plan-Local Gas Tax

Over the next five years, the Local Gas Tax fund has ten 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 135th Street diet project will reconfigure the street from four lanes to two and add additional bike lanes.

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
21.08.02.409	135th Street Bridge Debris Cleaning	Public Works	40,000	-	40,000	-	40,000	120,000
21.08.02.409	135th Street Bridge Inspection	Public Works	5,000	-	60,000	-	30,000	95,000
21.08.02.409	135th Street Bridge Repairs/Maintenance	Public Works	25,000	250,000	25,000	250,000	-	550,000
21.08.02.409	135th Street Road Diet	Public Works	190,000	3,000,000	-	-	-	3,190,000
21.08.02.409	Airport Road Bridge Inspection	Public Works	-	5,000	-	5,000	-	10,000
21.08.02.409	Airport Road Interchange	Public Works	85,000	-	-	-	-	85,000
21.08.02.409	Airport Road Resurfacing	Public Works	850,000	-	-	-	-	850,000
21.08.02.409	Budler Road Resurfacing	Public Works	25,000	-	-	-	-	25,000
21.08.02.409	Street Resurfacing-Collector	Public Works	125,000	250,000	250,000	250,000	250,000	1,125,000
21.08.02.409	Street Resurfacing-In-House	Public Works	90,000	200,000	200,000	200,000	200,000	890,000
		Total	1,435,000	3,705,000	575,000	705,000	520,000	6,940,000

Capital Improvement Plan

FY24-Local Gas Tax

The Local Gas Tax fund projects total \$1,435,000 over nine projects for FY24 and include safety projects for the 135th 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.

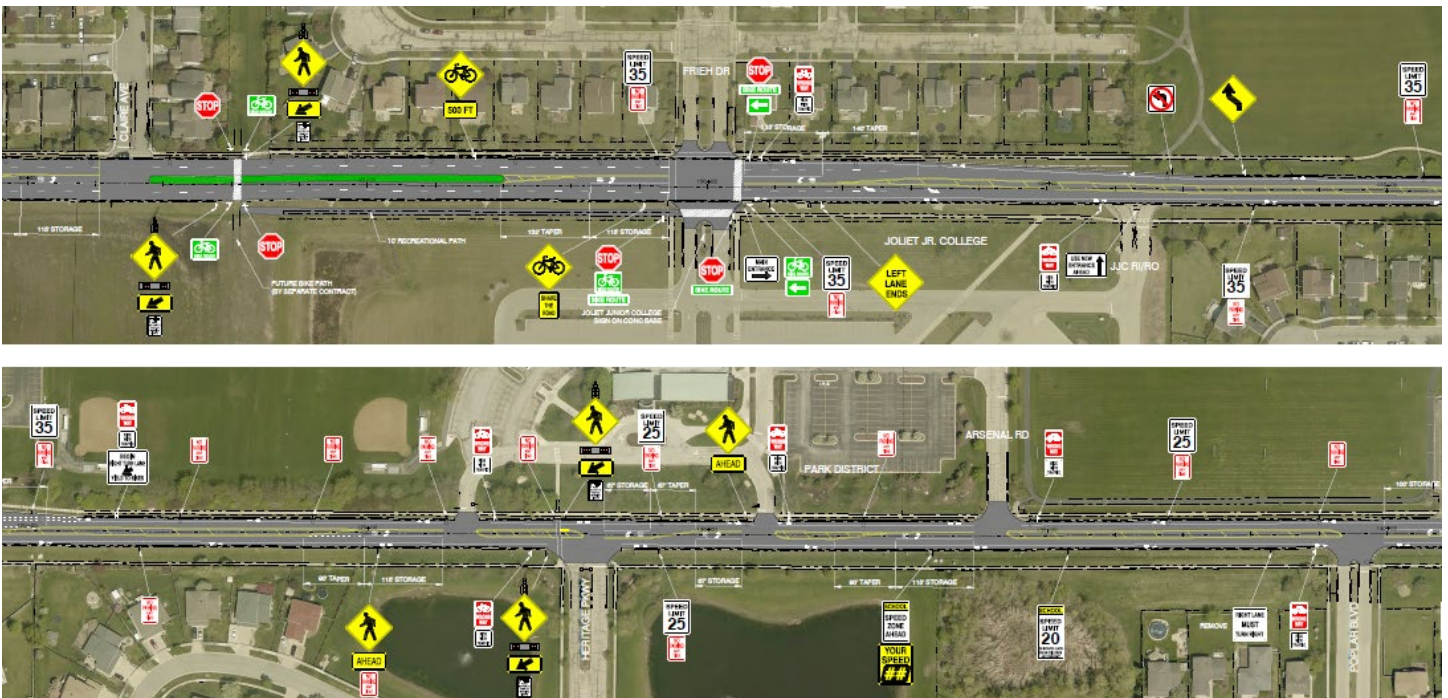
Account	Project	Department	FY 24
21.08.02.409	135th Street Bridge Debris Cleaning	Public Works	40,000
21.08.02.409	135th Street Bridge Inspection	Public Works	5,000
21.08.02.409	135th Street Bridge Repairs/Maintenance	Public Works	25,000
21.08.02.409	135th Street Road Diet	Public Works	190,000
21.08.02.409	Airport Road Interchange	Public Works	85,000
21.08.02.409	Airport Road Resurfacing	Public Works	850,000
21.08.02.409	Budler Road Resurfacing	Public Works	25,000
21.08.02.409	Street Resurfacing-Collector	Public Works	125,000
21.08.02.409	Street Resurfacing-In-House	Public Works	90,000
		Total	1,435,000

Capital Improvement Plan

FY24 Highlight-Local Gas Tax

135th Street Road Diet

To make the Village more bike friendly, the 135th 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 135th 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

FY24 Expenditure	\$190,000
Funding Source	Motor Fuel Tax Fund/Grant Funding
FY 24 Operational Impact Estimate	None

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 24	FY 25	FY 26	FY 27	FY 28	Total
22.13.12.407	Holiday Lights-New	Recreation	75,000	75,000	50,000	50,000	50,000	300,000
22.13.12.408	Gymnastics Equipment	Recreation	18,000	-	-	-	-	18,000
22.13.12.408	New Fitness Equipment	Recreation	-	140,000	-	-	-	140,000
22.13.12.408	TRX Equipment	Recreation	9,000	-	-	-	-	9,000
22.13.16.407	Georgetown - Playground Redevelopment	Recreation	-	-	57,000	540,000	-	597,000
22.13.16.407	Hampton Park - Playground Redevelopment	Recreation	-	60,000	540,000	-	-	600,000
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	30,000	30,000	30,000	30,000	33,000	153,000
22.13.16.407	Pine Trail Fencing	Recreation	-	-	-	-	110,000	110,000
22.13.16.407	Scoreboards at Volunteer Park & Century Park	Recreation	-	60,000	45,000	-	-	105,000
22.13.16.407	Village Park - Reconstruct Concession Stand	Recreation	-	100,000	580,000	-	-	680,000
22.13.16.407	Volunteer Park - Rebuild Skate Park	Recreation	70,000	600,000	-	-	-	670,000
22.13.16.407	Volunteer Park- Shelter & Splash Pad Redevelopment	Recreation	-	-	-	75,000	675,000	750,000
22.13.16.407	WesGlen Park - Playground Redevelopment	Recreation	70,000	630,000	-	-	-	700,000
22.13.17.407	Deer Crossing Concession Stand Windows	Recreation	30,000	-	-	-	-	30,000
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	HVAC System - Replace at Recreation Center	Recreation	-	242,178	204,765	99,713	-	546,656
22.13.17.407	Jungle Safari Remodel/Improvements	Recreation	-	600,000	-	-	-	600,000
		Total	302,000	2,662,178	1,506,765	1,694,713	868,000	7,033,656

Capital Improvement Plan

FY24-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 seven capital projects totaling \$302,000 for FY24 aid in creating a more enjoyable experience at the local Village Facilities. Additionally, the extension of the holiday lights exhibit will draw more viewers to the already popular month-long event.

Account	Project	Department	FY 24
22.13.12.407	Holiday Lights-New	Recreation	75,000
22.13.12.408	Gymnastics Equipment	Recreation	18,000
22.13.12.408	TRX Equipment	Recreation	9,000
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	30,000
22.13.16.407	Volunteer Park - Rebuild Skate Park	Recreation	70,000
22.13.16.407	WesGlen Park - Playground Redevelopment	Recreation	70,000
22.13.17.407	Deer Crossing Concession Stand Windows	Recreation	30,000
		Total	302,000

Capital Improvement Plan

FY24 Highlight-Recreation Fund

Holiday Lights Display

The grounds at Village Hall and the Police Department annually host a festival of lights during the holiday season. There will be a variety of light displays, ranging from snowflakes and gift packages to a new 24 foot tree, a gingerbread man, and a carousel. Since the lights will be along Grand Boulevard, it will make for a holiday display that is easy to view from the confines of your car. For those who get out and walk, there will be a 14.5 foot light up ornament that visitors can stand beneath for a fantastic photo opportunity.



Financial Summary

FY24 Expenditure	\$75,000
Funding Source	Recreation Fund
FY 24 Operational Impact Estimate	\$5,000 Expenditure Increase

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 24	FY 25	FY 26	FY 27	FY 28	Total
23.08.02.407	Beverly Griffin Drainage	Public Works	-	200,000	-	-	-	200,000
23.08.02.407	Bike Path Comed ROW	Public Works	85,000	-	-	-	-	85,000
23.08.02.407	Bike Path NGPL ROW	Public Works	75,000	-	-	-	-	75,000
23.08.02.407	Budler Road Multi-Use Path Gaps	Public Works	350,000	-	-	-	-	350,000
23.08.02.407	Discovery Park - Development Phase III	Recreation	-	-	190,000	1,600,000	-	1,790,000
23.08.02.407	Hansen Path: Taylor Rd E of Quarry	Public Works	-	-	350,000	-	-	350,000
23.08.02.407	JJC Path: E of Ballfields to Maintenance Shed	Public Works	-	150,000	-	-	-	150,000
23.08.02.407	Multi Use Path-Metra/I&M Canal/Centennial Trail	Public Works	900,000	-	-	-	-	900,000
23.08.02.407	Multi-Use Path-Route 7 Phase 1	Public Works	170,000	-	-	-	-	170,000
23.08.02.407	Taylor Rd Path Replacement (IL 53 to Pinnacle)	Public Works	-	-	-	1,500,000	-	1,500,000
		Total	1,580,000	350,000	540,000	3,100,000	-	5,570,000

Capital Improvement Plan

FY24-Real Estate Transfer Tax Fund

The five 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.

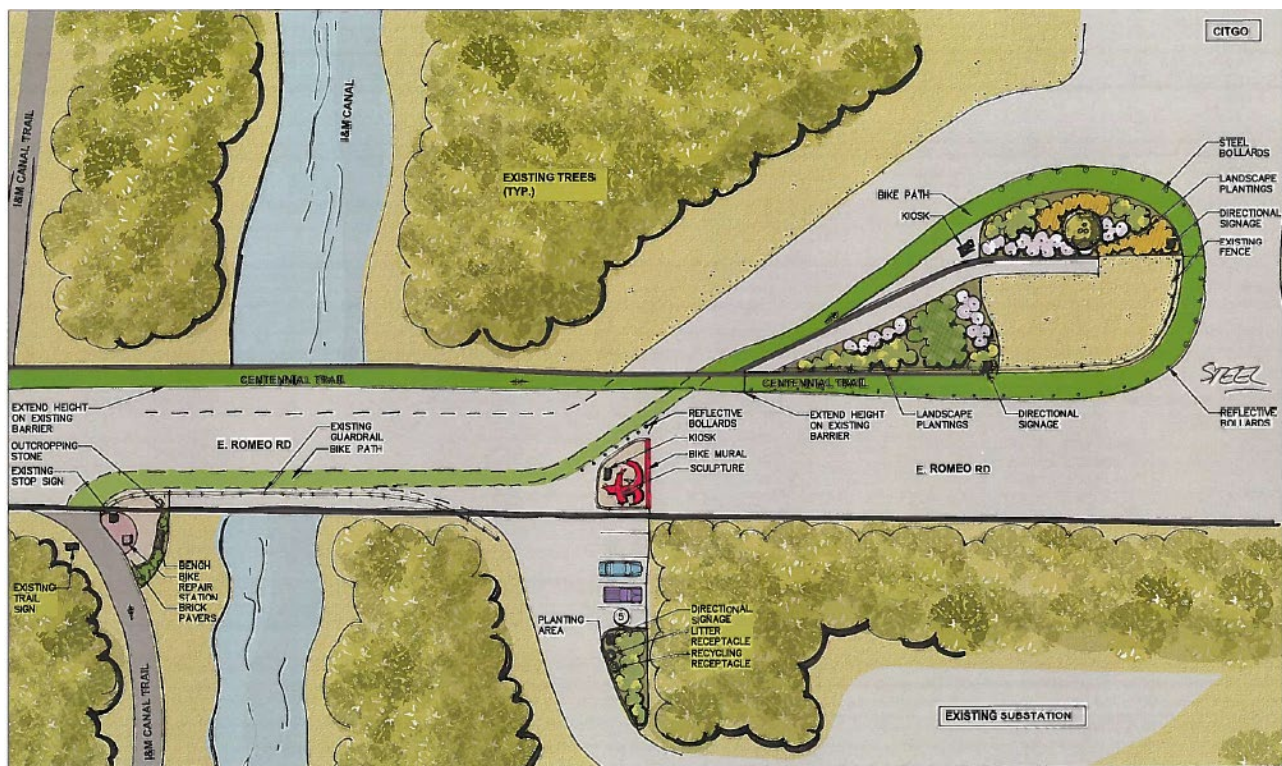
Account	Project	Department	FY 24
23.08.02.407	Bike Path Comed ROW	Public Works	85,000
23.08.02.407	Bike Path NGPL ROW	Public Works	75,000
23.08.02.407	Budler Road Multi-Use Path Gaps	Public Works	350,000
23.08.02.407	Multi Use Path-Metra/I&M Canal/Centennial Trail	Public Works	900,000
23.08.02.407	Multi-Use Path-Route 7 Phase 1	Public Works	170,000
		Total	1,580,000

Capital Improvement Plan

FY24 Highlight-Real Estate Transfer Tax

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

Located on 135th 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

FY24 Expenditure	\$900,000
Funding Source	Real Estate Transfer Tax Fund
FY 24 Operational Impact Estimate	None

Capital Improvement Plan

Five Year Plan-Athletic and Events Center

The five-year plan for the Athletic and Events Center contains one project that improves 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 24	FY 25	FY 26	FY 27	FY 28	Total
26.13.02.407	Front Desk Renovation	A&E Center	-	90,000	-	-	-	90,000
		Total	-	90,000	-	-	-	90,000

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 24	FY 25	FY 26	FY 27	FY 28	Total
53.02.02.409	Alexander Parking Lot	Public Works	-	450,000	-	-	-	450,000
53.02.02.409	Landscaping VORAC	Aquatic Center	181,640	-	-	-	-	181,640
53.02.02.409	Townhall Reconstruction/Decorative Lighting	Public Works	-	280,000	-	-	-	280,000
53.13.17.403	Aquatic Center	Administration	3,154,500	-	-	-	-	3,154,500
		Total	3,336,140	730,000	-	-	-	4,066,140

Capital Improvement Plan

FY24-Downtown TIF

The two projects in FY24 involve both the finishing and landscaping of the Aquatic Center. 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.

Account	Project	Department	FY 24
53.02.02.409	Landscaping VORAC	Aquatic Center	181,640
53.13.17.403	Aquatic Center	Administration	3,154,500
		Total	3,336,140

Capital Improvement Plan

FY24 Highlight-Downtown TIF

Aquatic Center

This project will conclude the construction of the Romeoville Aquatic Center, set to open in 2023. 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

FY24 Expenditure	\$3,154,500
Funding Source	Downtown TIF
FY 24 Operational Impact Estimate	\$1,800,000 Expenditure Increase

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 24	FY 25	FY 26	FY 27	FY 28	Total
54.02.02.409	Marquette Business Park Crack Sealing	Public Works	25,000	-	-	-	-	25,000
54.02.02.409	Marquette Business Park Patching	Public Works	100,000	-	-	-	-	100,000
54.02.02.409	Marquette Business Park Street Resurfacing	Public Works	-	-	-	1,800,000	-	1,800,000
		Total	125,000	-	-	1,800,000	-	1,925,000

Capital Improvement Plan

FY24-Marquette TIF

The two projects in FY24 focus on improving the roads in the Marquette Business Park area. 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.

Account	Project	Department	FY 24
54.02.02.409	Marquette Business Park Crack Sealing	Public Works	25,000
54.02.02.409	Marquette Business Park Patching	Public Works	100,000
		Total	125,000

Capital Improvement Plan

FY24 Marquette TIF

Marquette Business Crack Sealing

The sealing project in the Marquette Business Park will help save larger repair costs, minimize oxidation, and expand the lifespan of the pavement. Additionally, this process also improves the appearance of the roads and prevents future damages.



Financial Summary

FY24 Expenditure	\$25,000
Funding Source	Marquette TIF
FY 24 Operational Impact Estimate	\$5,000 Expenditure Increase

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 24	FY 25	FY 26	FY 27	FY 28	Total
59.08.02.409	RomeoCrossing Phase I Dog Park & Phase II Mass Grading	Facility Construction	4,827,800	-	-	-	-	4,827,800
59.08.02.409	RomeoCrossing Phase III Adaptive Sports Field	Facility Construction	334,400	3,395,200	-	-	-	3,729,600
59.08.02.409	RomeoCrossing Phase IV	Facility Construction	-	238,300	2,615,266	-	-	2,853,566
		Total	5,162,200	3,633,500	2,615,266	-	-	11,410,966

Capital Improvement Plan

FY24-Facility Construction Fund

The two projects within the Facility Construction Fund total \$5,162,200 for FY 24.

Account	Project	Department	FY 24
59.08.02.409	RomeoCrossing Phase I Dog Park & Phase II Mass Grading	Facility Construction	4,827,800
59.08.02.409	RomeoCrossing Phase III Adaptive Sports Field	Facility Construction	334,400
		Total	5,162,200

Capital Improvement Plan

FY24 Highlight-Facility Construction Fund

RomeoCrossing Dog Park-Phase I and Phase II

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. While future years will see an increase in operational expenditures, the timing of the project completion will keep operation increases at zero for FY24.



Financial Summary

FY24 Expenditure	\$4,827,800
Funding Source	Facility Construction Fund
FY 24 Operational Impact Estimate	None

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 24	FY 25	FY 26	FY 27	FY 28	Total
60.08.01.407	PW Facility Site Improvements (Annual Program)	Public Works	10,000	10,000	10,000	10,000	10,000	50,000
60.08.22.401	Elevated Tank Painting (Location TBD)	Public Works	-	900,000	500,000	650,000	500,000	2,550,000
60.08.22.401	Fairfax Tank Repainting	Public Works	771,295	-	-	-	-	771,295
60.08.22.401	Well 14: Naperville Rd IX Plant (Magid Parcel)	Public Works	750,000	-	-	-	-	750,000
60.08.22.402	Improvements to PRV and storage facilities (Annual Program)	Public Works	30,000	30,000	30,000	30,000	30,000	150,000
60.08.22.402	Reservoir Dive Inspection and Cleaning (Annual Program)	Public Works	10,000	10,000	20,000	10,000	10,000	60,000
60.08.22.408	Water Dept Shoring Trailer	Public Works	-	-	-	-	20,000	20,000
60.08.22.409	Bulk Water Filling Station: West of Weber Rd	Public Works	-	75,000	-	-	-	75,000
60.08.22.409	Carillon Well 9 Abandonment	Public Works	25,000	-	-	-	-	25,000
60.08.22.409	Independence PRV	Public Works	-	-	850,000	-	-	850,000
60.08.22.409	Watermain Extension to 135th and Rt 53 from Highschool	Public Works	-	-	-	750,000	-	750,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Construction	Public Works	4,000,000	4,150,000	4,250,000	4,400,000	4,500,000	21,300,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Design Engineering	Public Works	320,000	332,000	340,000	352,000	360,000	1,704,000
60.08.22.409	Watermain Replacement: 135th St from Macon to Post Office; Hudson PRV	Public Works	1,972,240	-	-	-	-	1,972,240
60.08.22.409	Watermain Replacement: Route 53 and Normantown for IDOT Project	Public Works	25,000	-	-	750,000	-	775,000
60.08.22.409	Watermain Replacement: Rt 53 from Ridgewood to Phelps/Devonwood	Public Works	-	-	1,250,000	-	-	1,250,000
60.08.22.409	Well 8 UV	Public Works	1,198,765	-	-	-	-	1,198,765
60.08.22.409	Well Station Repairs - Bldg (Annual Program)	Public Works	100,000	300,000	300,000	500,000	300,000	1,500,000
60.08.22.410	Crane Truck	Public Works	110,000	-	-	-	-	110,000
60.08.22.410	Pick Up Truck/Van (Annual Program)	Public Works	-	95,000	85,000	85,000	85,000	350,000
60.08.23.402	Centrifuge Maintenance Service	Public Works	-	-	-	80,000	-	80,000
60.08.23.402	Odor Reduction Project	Public Works	-	-	-	500,000	-	500,000
60.08.23.408	Gator	Public Works	-	25,000	-	-	-	25,000
60.08.23.409	WWTP Upgrade	Public Works	122,000	2,508,000	5,016,000	2,508,000	-	10,154,000
60.08.24.408	Emergency Generator Addition to Lift Station (Location TBD)	Public Works	-	-	200,000	200,000	200,000	600,000
60.08.24.408	Flow Meter Additions to Unmetered Lift Stations	Public Works	-	-	-	325,000	-	325,000
60.08.24.408	Lift Station Upgrades or Repairs (Raven Coating) (Annual Program)	Public Works	50,000	50,000	50,000	50,000	50,000	250,000
60.08.24.409	Colonial Lift Station Abandonment	Public Works	-	-	2,377,375	-	-	2,377,375
60.08.24.409	Grand Blvd (Carillon Lift Station) Force Main Separation	Public Works	-	250,000	-	-	-	250,000
60.08.24.409	Inflow & Infiltration Project	Public Works	500,000	500,000	150,000	500,000	500,000	2,150,000
60.08.24.409	Rec Center Lot Forcemain Replacement	Public Works	-	500,000	-	-	-	500,000
60.08.24.409	Spangler Lift Station Rehabilitation	Public Works	200,000	862,125	2,586,375	-	-	3,648,500
60.08.24.409	Watermain Replacement: Rec Center to Macon (Watermain & Forcemain)	Public Works	3,500,000	-	-	-	-	3,500,000
	Total		13,694,300	10,597,125	18,014,750	11,700,000	6,565,000	60,571,175

Capital Improvement Plan

FY24-Water and Sewer Fund

The 18 projects in FY24 within the Water and Sewer Fund total \$13,694,300. These projects help keep the supply of safe drinking water as well as maintaining wastewater infrastructure.

Account	Project	Department	FY 24
60.08.01.407	PW Facility Site Improvements (Annual Program)	Public Works	10,000
60.08.22.401	Fairfax Tank Repainting	Public Works	771,295
60.08.22.401	Well 14: Naperville Rd IX Plant (Magid Parcel)	Public Works	750,000
60.08.22.402	Improvements to PRV and storage facilities (Annual Program)	Public Works	30,000
60.08.22.402	Reservoir Dive Inspection and Cleaning (Annual Program)	Public Works	10,000
60.08.22.409	Carillon Well 9 Abandonment	Public Works	25,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Construction	Public Works	4,000,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Design Engineering	Public Works	320,000
60.08.22.409	Watermain Replacement: 135th St from Macon to Post Office; Hudson PRV	Public Works	1,972,240
60.08.22.409	Watermain Replacement: Route 53 and Normantown for IDOT Project	Public Works	25,000
60.08.22.409	Well 8 UV	Public Works	1,198,765
60.08.22.409	Well Station Repairs - Bldg (Annual Program)	Public Works	100,000
60.08.22.410	Crane Truck	Public Works	110,000
60.08.23.409	WWTP Upgrade	Public Works	122,000
60.08.24.408	Lift Station Upgrades or Repairs (Raven Coating) (Annual Program)	Public Works	50,000
60.08.24.409	Inflow & Infiltration Project	Public Works	500,000
60.08.24.409	Spangler Lift Station Rehabilitation	Public Works	200,000
60.08.24.409	Watermain Replacement: Rec Center to Macon (Watermain & Forcemain)	Public Works	3,500,000
		Total	13,694,300

Capital Improvement Plan

FY24 Highlight-Water and Sewer Fund

Watermain Replacement: Rec Center to Macon

The Watermain Replacement: Rec Center to Macon Project 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

FY24 Expenditure	\$3,500,000
Funding Source	Water and Sewer Fund
FY 24 Operational Impact Estimate	\$20,000 Expenditure Decrease

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. These large scale projects will continue to be the focus of the Village as it continues to prepare for an alternate water source.

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
64.08.22.409	Lukancic/Airport Additional Storage and Pumping Station Improvements	Public Works	-	-	1,096,478	8,046,780	18,321,247	27,464,505
64.08.22.409	Lukancic/Airport Metering Stations and PRV Stations	Public Works	42,064	216,630	1,182,585	2,895,772	213,046	4,550,097
64.08.22.409	Lukancic/Airport Local Distribution and Transmission Main Improvements	Public Works	242,686	1,781,009	4,055,076	298,338	-	6,377,109
64.08.22.409	Lukancic/Airport Land Acquisition	Public Works	-	6,932	259,416	-	-	266,348
64.08.22.409	Lukancic/Airport Miscellaneous	Public Works	-	-	-	173,133	1,270,583	1,443,716
		Total	284,750	2,004,571	6,593,555	11,414,023	19,804,876	40,101,775

Capital Improvement Plan

FY24-Lake Michigan Water Fund

The two projects in FY24 within the Lake Michigan Water Fund total \$284,750. These projects will help continue the process of the Village of Romeoville securing a new water source for its villagers. The Village currently relies on a deep sandstone squifer for a portion of its water supply, but recent studies have revealed that this is not a viable long term solution as the Village's potable water supply. Romeoville and other similarly effected communities have partnered together to address this concern. The Village hopes to be enjoying Lake Michigan water by 2030.

Account	Project	Department	FY 24
64.08.22.409	Lukancic/Airport Metering Stations and PRV Stations	Public Works	42,064
64.08.22.409	Lukancic/Airport Local Distribution and Transmission Main Improvements	Public Works	242,686
		Total	284,750

Capital Improvement Plan

FY24 Highlight-Lake Michigan Water Fund

Lukancic/Airport Local Distribution and Transmission Main

The Lukancic/Airport Local Distribution and Transmission Main project will allow for greater accessibility to the future water source for the Village of Romeoville.



Financial Summary

FY24 Expenditure	\$242,686
Funding Source	Lake Michigan Water Fund
FY 24 Operational Impact Estimate	\$5,000 Expenditure Increase

Capital Improvement Plan

Five Year Plan-Normantown TIF

Created in 2018 and set to expire in 2041, the Normantown TIF runs along Weber Road near the I-55 Interchange.

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
81.02.02.409	Normantown Frontage Road Resurfacing	Public Works	200,000	-	-	-	-	200,000
		Total	200,000	-	-	-	-	200,000

Capital Improvement Plan

FY24-Normantown TIF

There is one capital project for FY24 within the Normantown 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 24
81.02.02.409	Normantown Frontage Road Resurfacing	Public Works	200,000
		Total	200,000

Capital Improvement Plan

FY24 Highlight-Normantown TIF

Normantown Frontage Road Resurfacing

In an effort to continue to revitalize village roads, FY24 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

FY24 Expenditure	\$200,000
Funding Source	Normantown TIF
FY 24 Operational Impact Estimate	\$5,000 Expenditure Decrease

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 24	FY 25	FY 26	FY 27	FY 28	Total
82.02.02.409	Highpoint Drive Extension	Public Works	-	3,300,000	3,300,000	-	-	6,600,000
		Total	-	3,300,000	3,300,000	-	-	6,600,000

Section 9: Debt Service Overview

Section 9: Debt Service Overview

Debt Service payments are included in the 2023-2024 Budget totaling \$12,280,660. This includes Village long-term debt totaling \$11,294,511, estimated payments of \$187,600 for the Upper Gateway TIF note payable, operating leases for police and fire vehicles and equipment, and loan servicing charges.

Village of Romeoville Outstanding Long-Term Debt

The 2024 bond and loan payment of \$11,294,511 detailed in the chart on the following page (in the last column titled “Amount of 2024 Total Debt Payment”) are budgeted in the General Fund, Debt Service Fund, the Downtown TIF Fund, and the Water & Sewer Fund.

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 \$1,319,790. The General Fund included \$125,000 in the 2024 budget towards payment for principal on the interest free debt scheduled to be fully paid in fiscal year 2026.

Debt Service Fund

\$5,588,100 is budgeted in the Debt Service Fund representing principal, interest and loan servicing expenses. 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 Debt Service fund also includes budgeted interest income of \$1,500. The budget for the 2023-2024 represents the sixth budget year that no additional debt service property taxes have been levied to pay for the debt service expense.

- A transfer of \$5,372,000 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 (\$455,600), Series 2016A (\$472,188), and Series 2019 (\$4,660,700) Bond Issues.
- 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.

Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 04/30/2023	Amount of 2024 Principal Payment	Amount of 2024 Interest Payment	Amount of 2024 Total Debt Payment
General Obligation Bonds, Series 2013A, \$13M Original Issue					
Redevelopment of Downtown TIF including the construction of the Athletic and Event Center	Downtown TIF Property Tax Levy	1,985,000 103,430 2,088,430	1,380,000	78,625	1,458,625
General Obligation Refunding Bonds, Series 2014, \$9.8M Original Issue					
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	860,000 52,000 912,000	420,000	34,400	454,400
General Obligation Refunding Bond, Series 2016A, \$5.1M Original Issue					
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	3,120,000 268,625 3,388,625	405,000	64,188	469,188
General Obligation Bonds, Series 2019, \$78.3M Original Issue					
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%)	73,550,000 30,376,750 103,926,750	2,055,000 (Debt Service) 500,000 (Water & Sewer)	2,607,950 (Debt Service) 529,300 (Water & Sewer)	5,692,250
General Obligation Bonds, Series 2019B, \$20M Original Issue					
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	17,970,000 5,474,488 23,444,488	835,000	544,248	1,379,248
General Obligation Refunding Bond, Series 2021A, \$2.0M Original Issue					
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	1,985,000 213,000 2,198,000	0	79,400	79,400
General Obligation Refunding Bond, Series 2021B, \$8.6M Original Issue					
Refinancing \$8,580,000 of Illinois EPA loan used for design and construction to Wastewater treatment facilities in 2008.	Water and Sewer Fund	7,285,000 897,000 8,182,000	1,345,000	291,400	1,636,400
2015 Note Payable to Will County					
Original agreement from 2015 for Engineering and construction of roadway improvements at Weber and Gaskin Drive at zero rate of interest	General Fund	1,019,790 0 1,019,790	125,000	0	125,000
TOTAL		145,160,083	7,065,000	4,229,511	11,294,511

Downtown TIF Fund

Principal and Interest payments totaling \$2,918,860 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 \$1,458,625 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 \$1,379,248 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.

Water and Sewer Fund

Principal and Interest payments totaling \$2,665,700 are budgeted in the Water and Sewer Fund for the debt payments are generated from Water and Sewer fees charged for services.

- Payments totaling \$1,636,400 are budgeted for principal (\$1,345,000) and interest (\$291,400) related 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 \$1,029,300 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.

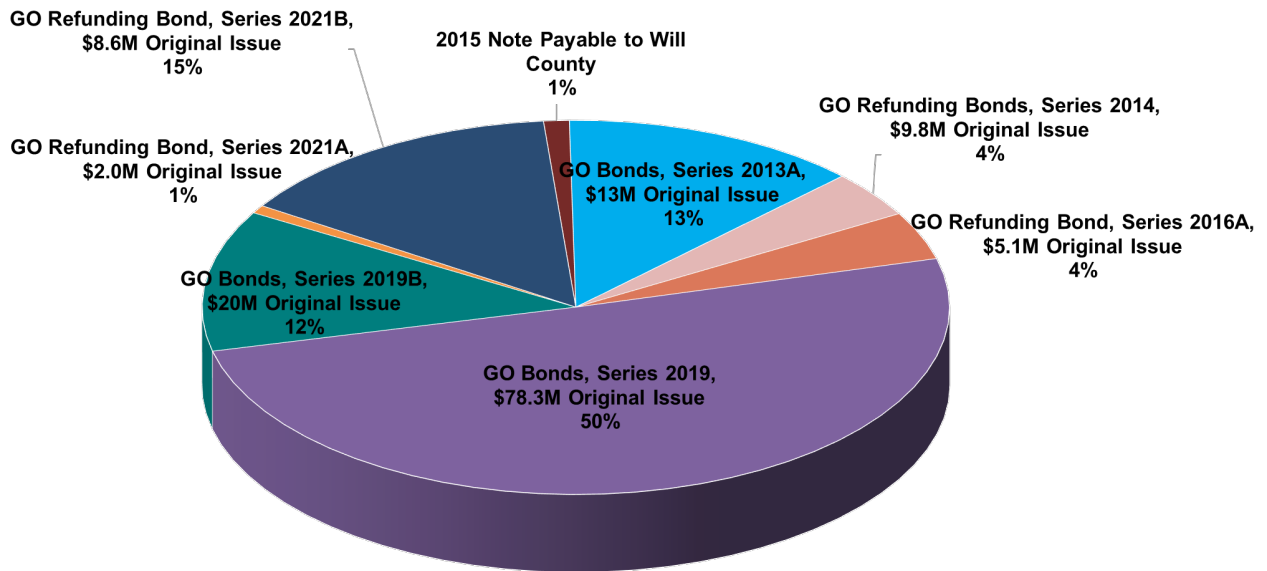
Bond Rating

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 enable the Village to acquire debt financing for infrastructure or major capital at a significant savings of interest.

The first chart below illustrates the Village's long-term debt service obligations for FY2023-2024 and the second chart details debt service requirements to maturity of all outstanding debt, including the total annual payment for each issue.

2023-2024 Percentage of Combined Debt Service by Debt Issue

2022-2023 Percentage of Combined Debt Service by Debt Issue

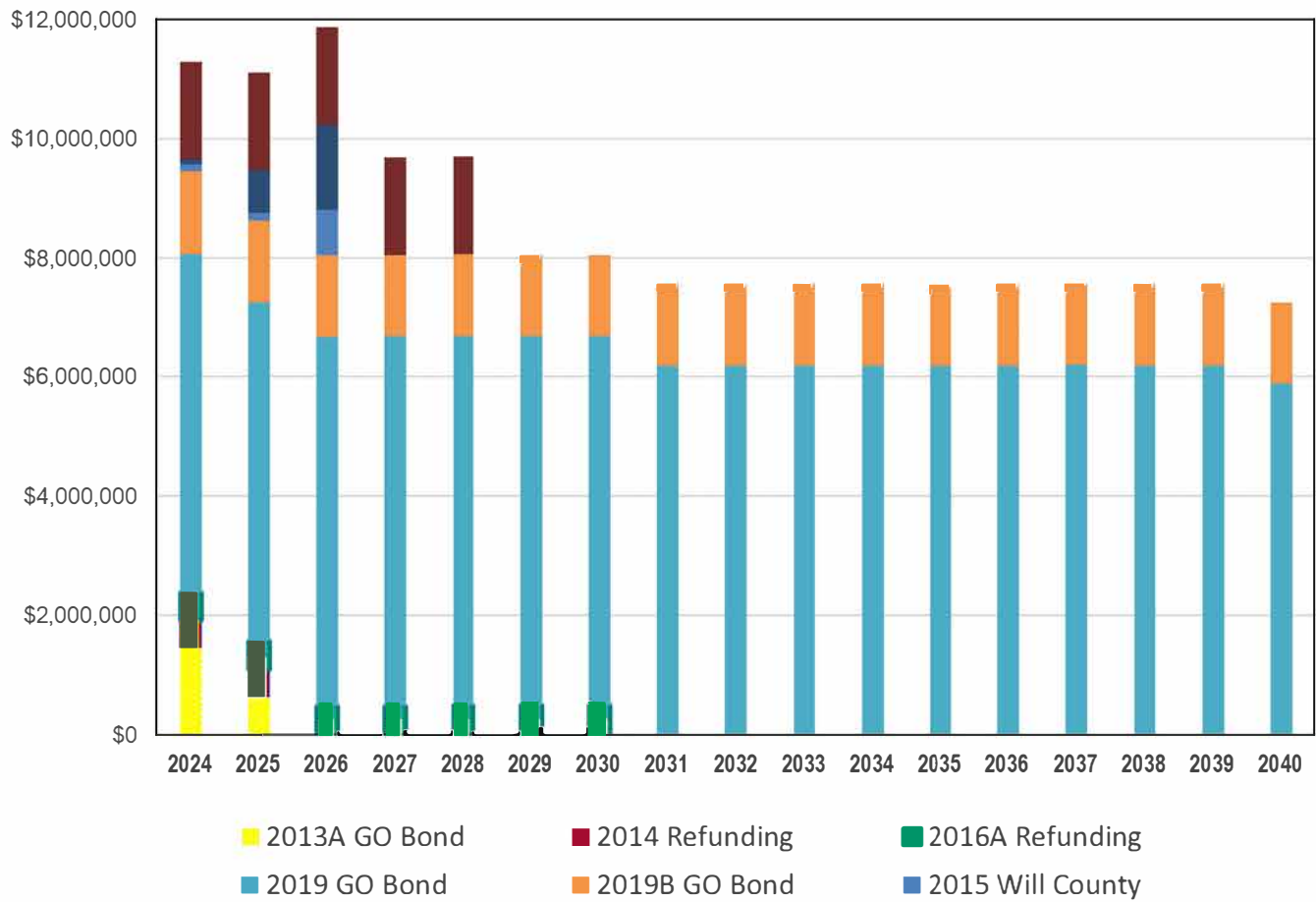


DEBT SERVICE REQUIREMENTS TO MATURITY

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
2024	1,458,625	454,400	469,188	5,692,250	1,379,248	79,400	1,636,400	125,000	11,294,510
2025	629,805	457,600	476,088	5,694,500	1,379,198	709,400	1,637,600	125,000	11,109,190
2026			482,688	6,190,250	1,378,398	1,409,200	1,636,600	769,790	11,866,925
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
Principal	1,985,000	860,000	3,120,000	73,550,000	17,970,000	1,985,000	7,285,000	1,019,790	107,774,790
Interest	103,430	52,000	268,625	30,376,750	5,474,488	213,000	897,000	0	37,385,293
Total	2,088,430	912,000	3,388,625	103,926,750	23,444,488	2,198,000	8,182,000	1,019,790	145,160,083

The below illustrates the Village's total outstanding principal balance by issue for all long-term debt obligations.

Village of Romeoville Long-Term Debt Obligations



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 \$186,800 in interest and principal and \$800 for loan servicing expenses.

Operating Lease Payments

Fire Department

The Village Fire Department has lease agreements for two fire engines, an ambulance, and 9 department vehicles. Total estimated lease expenses of \$260,700 includes \$235,500 in principal and \$25,200 in interest.

Fire Department Lease Summary

Vehicle	Start	End	FY24 Annual Payment	FY 24 Principal	FY 24 Interest
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
2020 Ford Fire DC Buggy	FY2022	FY2027	\$ 7,400	\$ 5,780	\$ 1,620
2014 Aerial Truck	FY2016	FY2026	\$ 64,005	\$ 59,005	\$ 5,000
2019 Ambulance	FY2019	FY2024	\$ 26,865	\$ 25,990	\$ 875
2019 Seagrave Marauder Pumper	FY2020	FY2027	\$ 87,425	\$ 81,900	\$ 5,525
Total Budgeted Leased Capital			\$ 260,700	\$ 235,500	\$ 25,200

Police Department

The Village Police Department budget includes leases for 43 vehicles used in operations, all with 5-year agreements. Total estimated lease expenses of \$533,700 includes \$461,000 in principal and \$72,700 in interest.

Police Department Budgeted Lease Summary

Vehicle/Equipment	Start	End	FY24 Annual	FY 24	FY 24
			Payment	Principal	Interest
2018 Ford Interceptor (3)	FY2019	FY2024	\$ 20,200	\$ 16,700	\$ 3,500
2019 Ford Utility Interceptor (1)	FY2019	FY2024	\$ 9,100	\$ 7,700	\$ 1,400
2019 Ford Utility Interceptor (6)	FY2020	FY2025	\$ 73,200	\$ 62,000	\$ 11,200
2019 Ford Responder Hybrid Sedan (3)	FY2020	FY2025	\$ 28,000	\$ 23,500	\$ 4,500
2020 Ford Tahoe (1)	FY2021	FY2026	\$ 14,500	\$ 12,500	\$ 2,000
2020 Ford Utility Interceptor (2)	FY2021	FY2026	\$ 27,000	\$ 23,500	\$ 3,500
2019 Chevy Tahoe (7)	FY2021	FY2026	\$ 91,800	\$ 79,300	\$ 12,500
2020 Chevy Equinox (1)	FY2021	FY2026	\$ 5,600	\$ 4,800	\$ 800
2020 Ford Utility Interceptor (5)	FY2021	FY2026	\$ 67,000	\$ 58,500	\$ 8,500
2020 Transit 350 (1)	FY2022	FY2027	\$ 9,700	\$ 8,200	\$ 1,500
2021 Ford Utility Interceptor (9)	FY2022	FY2027	\$ 125,000	\$ 110,000	\$ 15,000
Ford F-150 Police Responder (4)	FY2023	FY2028	\$ 62,600	\$ 54,300	\$ 8,300
Total Budgeted Leased Capital			\$ 533,700	\$ 461,000	\$ 72,700

Glossary

Glossary

ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
ACCOUNTING SYSTEM	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
ACCRUAL	A term used to describe the basis of budgeting used by local governments that records expenditures and revenues when they become due.
ACTIVITY	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.
AFSCME	American Federation of State, County, and Municipal Employees
ASSETS	Property owned by a government which has a monetary value.
ASSESSED VALUATION	A valuation set upon real estate or other property by the County Assessor as a basis for levying taxes.
AUDIT	An examination of an organization's financial statements and utilization of resources. The Village uses Sikich as its current outside auditing firm.
BALANCED BUDGET	The budget is balanced when the sum of estimated revenues and appropriated fund balances are equal to its expenditures.
BOARD OF TRUSTEES	The governing body responsible for the oversight of the municipality.
BOND	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.
BONDED DEBT	The portion of indebtedness represented by outstanding bonds.
BUDGET	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.

BUDGET ADJUSTMENT

A legal procedure utilized by the village staff and Village Board to revise the budget.

BUDGET DOCUMENT

The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

BUDGET MESSAGE

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.

CAPITAL ASSETS

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET

A plan of proposed capital outlays and the means of financing them for the current fiscal year period.

CAPITAL OUTLAY

Expenditures which result in the acquisition of, or addition to, fixed assets.

CAPITAL IMPROVEMENT PLAN

A plan created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CBA

Collective Bargaining Agreements

COMPARABLE COMMUNITIES

Other cities, villages, and/or towns which are composed of similar characteristics such as population, economy, or location.

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

A governmental unit's official annual report prepared and published as a matter of public record, according to government accounting standards.

CONTINGENCY

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

CONTRACTUAL SERVICES

Services rendered to village departments and agencies by private firms, individuals, or other government agencies.

DEBT SERVICE FUND

A fund established to finance and account for the accumulations of resources for, and the payment of, general long-term debt principals and interest.

DEBT SERVICE REQUIREMENTS

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.

DEFICIT

The excess of an entity's liabilities over its assets or the excess of expenditures or expense over revenues during a single accounting period.

DEPARTMENT

A major administrative organizational unit of the village which indicates overall management responsibility for one or more activities.

DEPRECIATION

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.

FUND BALANCE	The excess of a fund's assets over its liabilities and reserves.
GASB	Governmental Accounting Standards Board. An independent organization which has ultimate authority over the establishment of Generally Accepted Accounting Principles for state and local government.
GENERAL FUND	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.
GENERAL OBLIGATION BONDS	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.
GFOA	Government Finance Officers Association
GOAL	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.
GRANT	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.
HOME RULE MUNICIPALITY	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.
IDOT	Illinois Department of Transportation
INCOME	Term that represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities.
INFRASTRUCTURE	The underlying permanent foundation or basic framework. Physical assets of a government including streets, water, sewer and public buildings.
INTERFUND TRANSFERS	Amounts transferred from one fund to another fund.
LEVY	To impose taxes, special assessments, or service charges for the support of village services.
LIABILITY	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	FY 24	FY 25	FY 26	FY 27	FY 28	Total
01.02.18.402	Miscellaneous Equipment	Administration	10,000	-	-	-	-	10,000
01.02.50.402	A/V Upgrades PD/VH	Administration	10,000	-	-	-	-	10,000
01.02.50.402	Access Control-PW	Administration	25,000	25,000	25,000	-	-	75,000
01.02.50.402	Annual Computer Replacement	Administration	35,000	35,000	35,000	35,000	35,000	175,000
01.02.50.402	Computer Purchases-Tablets Fire Inspectors	Administration	15,000	-	-	-	-	15,000
01.02.50.402	Computer Purchases-VUE Testing Center	Administration	10,000	-	-	-	-	10,000
01.02.50.402	Deer Crossing Park Video Board	Administration	50,000	-	-	-	-	50,000
01.02.50.402	Domain Controller Servers	Administration	8,000	-	-	-	-	8,000
01.02.50.402	Firewall Replacement	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	New Wifi Controller	Administration	40,000	-	-	-	-	40,000
01.02.50.402	PD UPS Battery Replacements	Administration	12,000	-	-	-	-	12,000
01.02.50.402	PW Waste Water Plant Cameras	Administration	-	50,000	-	-	-	50,000
01.02.50.402	Rec Cameras in Parks-Century Park	Administration	85,000	25,000	25,000	25,000	25,000	185,000
01.02.50.402	Upgrade Cameras PD/VH	Administration	25,000	25,000	-	-	-	50,000
01.02.50.408	ERP Replacement	Administration	200,000	500,000	-	-	-	700,000
01.02.50.408	Phone System Replacement	Administration	-	50,000	50,000	50,000	50,000	200,000
01.02.50.408	Police Body Cameras	Administration	-	-	-	-	100,000	100,000
01.08.08.402	ADA Compliance Program - Facilities (Annual Program)	Public Works	20,000	20,000	20,000	20,000	20,000	100,000
01.08.08.402	Brick Cleaning and Sealing at Village Hall/Police (5 Year Program)	Public Works	30,000	-	-	-	-	30,000
01.08.08.402	Miscellaneous Public Works Facility Improvements (Annual Program)	Public Works	10,000	20,000	20,000	20,000	20,000	90,000
01.08.08.408	Compressor Replacement for AC Unit (Chillers) at Village Hall/Police Department	Public Works	25,000	-	25,000	-	25,000	75,000
01.08.14.408	Grounds Dept Flex-Wing Grooming Mower	Public Works	140,000	-	-	-	-	140,000
01.08.14.408	Grounds Dept Mower Replacement (Annual Program)	Public Works	-	30,000	30,000	30,000	30,000	120,000
01.08.14.408	Grounds Dept Trailer (Replace mowing trailer)	Public Works	-	-	20,000	-	-	20,000
01.08.14.408	Rec Center Chipper	Public Works	-	-	-	90,000	-	90,000
01.08.14.408	Recreation High-Side trailer	Public Works	-	20,000	-	-	-	20,000
01.08.14.408	Street Dept Endloader Replacement	Public Works	-	-	-	300,000	-	300,000
01.08.14.408	Street Dept Forestry box for hook-lift truck	Public Works	-	75,000	-	-	-	75,000
01.08.14.408	Street Dept Refurbish Dump Trucks (Bi-Annual Program)	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
01.08.14.410	ComDev Vehicle Replacement (Annual Program)	Public Works	70,000	40,000	40,000	-	-	150,000
01.08.14.410	Grounds Pickup Trucks (Annual Program)	Public Works	55,000	95,000	95,000	-	50,000	295,000
01.08.14.410	Recreation Bus	Public Works	-	100,000	-	-	-	100,000
01.08.14.410	Recreation Pickup Truck	Public Works	53,200	60,000	-	60,000	-	173,200
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 (Replace 67,46,3)	Public Works	-	400,000	300,000	300,000	-	1,000,000
01.08.14.410	Street Dept One Ton Dump Truck	Public Works	-	135,000	-	-	-	135,000

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
01.08.14.410	Street Dept Single Axle Dump Truck	Public Works	325,000	325,000	325,000	325,000	325,000	1,625,000
01.08.14.410	Street Sweeper (Replace existing)	Public Works	-	-	-	350,000	-	350,000
01.08.14.410	Village Hall Admin Vehicle	Public Works	40,000	-	-	-	-	40,000
01.08.15.402	ADA Compliance Program - Public Infrastructure (Annual Program)	Public Works	100,000	120,000	140,000	160,000	180,000	700,000
01.08.15.402	ARA Pavement Study (5-6 Yr Program)	Public Works	-	75,000	-	-	85,000	160,000
01.08.15.402	NPDES - Phase 2 (Annual Program)	Public Works	30,000	30,000	30,000	30,000	30,000	150,000
01.08.15.402	Rec Center Parking Lot	Public Works	-	-	-	350,000	-	350,000
01.08.15.402	Sam's Club Pedestrian Bridge Engineering & Construction	Public Works	-	-	-	40,000	512,000	552,000
01.08.15.402	Storm Sewer Maintenance and Repairs (Annual Program)	Public Works	400,000	400,000	400,000	400,000	400,000	2,000,000
01.08.15.402	Street Resurfacing (Collector) (Annual Program)	Public Works	1,200,000	1,200,000	3,000,000	1,850,000	1,000,000	8,250,000
01.08.15.402	Street Resurfacing (In-House) (Annual Program)	Public Works	1,000,000	1,250,000	1,250,000	1,300,000	1,000,000	5,800,000
01.08.15.409	135th St Decorative Lighting: Weber Rd to Belmont Dr	Public Works	-	-	688,000	-	-	688,000
01.08.15.409	Anti-Icing Containment - Brine Bldg PW Main Facility	Public Works	-	350,000	-	-	-	350,000
01.08.15.409	Decorative Lighting (Annual Program)	Public Works	550,000	550,000	550,000	550,000	550,000	2,750,000
01.08.15.409	Decorative Lighting W of Weber Rd	Public Works	-	150,000	-	-	-	150,000
01.08.15.409	LED Upgrades (Facilities) VH Parking lots and Grand Blvd (Annual Program)	Public Works	100,000	100,000	-	-	-	200,000
01.08.15.409	Roadway LED Upgrades (2 Yr Program)	Public Works	-	400,000	400,000	-	-	800,000
01.08.15.409	Romeoville Industrial Street Lighting	Public Works	-	-	-	175,000	-	175,000
01.08.15.409	Route 53 and 135th Street Intersection Improvements (IDOT Project)	Public Works	-	40,000	400,000	-	-	440,000
01.08.15.409	Route 53 and Normantown Improvements - Corporate (IDOT Project)	Public Works	-	350,000	-	-	-	350,000
01.08.15.409	Traffic Signal Installation: Airport Rd & Pinnacle Dr	Public Works	320,000	-	-	-	-	320,000
01.08.15.409	Traffic Signal Installation: Taylor Rd & Troxel Ave	Public Works	-	-	-	-	380,000	380,000
01.08.15.409	VH Additional Parking Lot	Public Works	-	100,000	1,000,000	-	-	1,100,000
01.08.15.409	Weber Rd Widening: 135th St to Airport Rd (WCDOT Project)	Public Works	-	1,200,000	-	-	-	1,200,000
01.08.15.409	Windham Lakes Business Park Crack Sealing, Seal Coating, Striping	Public Works	-	25,000	-	-	25,000	50,000
01.08.15.409	Windham Lakes Business Park Patching	Public Works	100,000	75,000	100,000	-	-	275,000
01.08.15.409	Windham Lakes Business Park Resurfacing	Public Works	-	-	-	1,800,000	-	1,800,000
01.08.20.402	Floodplain Management (Annual Program)	Public Works	25,000	25,000	25,000	25,000	25,000	125,000
01.08.20.407	Roadway Landscaping (Annual Program)	Public Works	100,000	150,000	150,000	150,000	150,000	700,000
01.08.20.409	I-55 & Weber Ramp Interchange Landscaping	Public Works	-	-	-	250,000	250,000	500,000
01.08.20.409	Pizzutti-Nottingham Ridge/Taylor Landscaping: Paragon pond parcel	Public Works	35,000	-	-	-	-	35,000
01.08.20.409	Roadway Islands (Annual Program)	Public Works	200,000	200,000	200,000	200,000	200,000	1,000,000
01.08.20.409	Taylor/Troxel Retaining Wall	Public Works	60,000	-	-	-	-	60,000
01.08.20.409	Volunteer Park Path Resurfacing	Public Works		-	416,000	-	-	416,000
01.10.01.401	Bike Medic	Fire	-	-	-	13,000	-	13,000
01.10.01.408	Auto-Pulse	Fire	16,000	-	16,000	-	-	32,000
01.10.01.408	Boat Upgrades	Fire	-	-	-	70,000	-	70,000
01.10.01.408	Car Seat Trailer	Fire	20,000	-	-	-	-	20,000
01.10.01.408	E.V. Fire Extinguishment	Fire	-	40,000	-	-	-	40,000
01.10.01.408	Repalce SCBAs	Fire	-	-	-	250,000	-	250,000

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
01.10.01.408	Replace Cardiac Monitors	Fire	-	41,020	-	-	41,020	82,040
01.10.01.408	Replace Extrication Tols	Fire	-	-	-	-	40,000	40,000
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	Replacement Tables and Chairs	Fire	35,900	-	-	-	-	35,900
01.10.01.408	Station 2 Site Improvements	Fire	25,000	-	-	-	-	25,000
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 Osage Ambulance	Fire	148,500	-	-	-	-	148,500
01.10.01.410	Rechassis 2020 Ambulance	Fire	-	-	30,000	30,000	-	60,000
01.10.01.410	Replace 2006 Ambulance/Bariatric	Fire	500,000	-	-	-	-	500,000
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	80,000	320,000
01.10.01.410	Replace Fire Investigation Vehicle	Fire	-	12,000	12,000	12,000	12,000	48,000
01.10.01.410	Replace 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	CPAT Testing	Fire	-	68,000	-	-	-	68,000
01.10.03.408	Replacement Tables and Chairs	Fire	35,900	-	-	-	-	35,900
01.10.03.408	Roof Prop and Exterior Shelter	Fire	38,000	-	-	-	-	38,000
01.10.03.408	Station 2 Site Improvements	Fire	75,000	-	-	-	-	75,000
01.10.03.408	Water Conserving Pump Simulator	Fire	80,000	-	-	-	-	80,000
01.10.03.410	Replace Ladder Truck Snorkle/Passed by VB	Fire	-	87,000	-	-	-	87,000
01.11.02.402	Ballistic Shields	Police	-	80,000	-	-	-	80,000
01.11.02.402	Evidence Room Audit	Police	100,000	-	-	-	-	100,000
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	Non-Leased Equipment for Squads	Police	115,000	115,000	115,000	115,000	115,000	575,000
01.12.01.402	Mobile Command Post technology updates	REMA	-	30,000	-	-	-	30,000
01.12.01.403	Outdoor Warning Siren, Bluff Road area	REMA	-	45,000	-	-	-	45,000
01.12.01.403	Infrared Camera System-Mobile Command Post	REMA	40,000	-	-	-	-	40,000
01.12.01.403	Replace Generator, Lighting on truck 186	REMA	24,000	-	-	-	-	24,000
01.12.01.408	Update REMA EOC, Operations Room	REMA	25,000	-	-	-	-	25,000
01.12.01.410	Replace 2000 Ford Expedition, Equipped	REMA	-	60,000	-	-	-	60,000
01.12.01.410	Replace 2009 Ford Crown Victoria, Equipped	REMA	-	60,000	-	-	-	60,000
20.08.02.402	Street Pathcing/Joint Patching (Annual Program)	Public Works	-	100,000	100,000	100,000	100,000	400,000
20.08.02.409	135th Street Resurfacing-East of Bridge to New Ave	Public Works	471,500	-	-	-	-	471,500
20.08.02.409	Greenwood Reconstruction	Public Works	-	-	175,000	-	-	175,000
20.08.02.409	Hampton Park Decorative Lighting Phase 5	Public Works	40,000	-	-	-	-	40,000
20.08.02.409	Normantown Resurfacing-Crossraods to Montrose	Public Works	960,250	-	-	-	-	960,250

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
20.08.02.409	Normantown Resurfacing-Weber Road West to 135th	Public Works	1,650,250	-	-	-	-	1,650,250
20.08.02.409	Romeoville Industrial Road Resurfacing	Public Works	774,000	1,000,000	-	-	-	1,774,000
21.08.02.409	135th Street Bridge Debris Cleaning	Public Works	40,000	-	40,000	-	40,000	120,000
21.08.02.409	135th Street Bridge Inspection	Public Works	5,000	-	60,000	-	30,000	95,000
21.08.02.409	135th Street Bridge Repairs/Maintenance	Public Works	25,000	250,000	25,000	250,000	-	550,000
21.08.02.409	135th Street Road Diet	Public Works	190,000	3,000,000	-	-	-	3,190,000
21.08.02.409	Airport Road Bridge Inspection	Public Works	-	5,000	-	5,000	-	10,000
21.08.02.409	Airport Road Interchange	Public Works	85,000	-	-	-	-	85,000
21.08.02.409	Airport Road Resurfacing	Public Works	850,000	-	-	-	-	850,000
21.08.02.409	Budler Road Resurfacing	Public Works	25,000	-	-	-	-	25,000
21.08.02.409	Street Resurfacing-Collector	Public Works	125,000	250,000	250,000	250,000	250,000	1,125,000
21.08.02.409	Street Resurfacing-In-House	Public Works	90,000	200,000	200,000	200,000	200,000	890,000
22.13.12.407	Holiday Lights-New	Recreation	75,000	75,000	50,000	50,000	50,000	300,000
22.13.12.408	Gymnastics Equipment	Recreation	18,000	-	-	-	-	18,000
22.13.12.408	New Fitness Equipment	Recreation	-	140,000	-	-	-	140,000
22.13.12.408	TRX Equipmnt	Recreation	9,000	-	-	-	-	9,000
22.13.16.407	Georgetown - Playground Redevelopment	Recreation	-	-	57,000	540,000	-	597,000
22.13.16.407	Hampton Park - Playground Redevelopment	Recreation	-	60,000	540,000	-	-	600,000
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	30,000	30,000	30,000	30,000	33,000	153,000
22.13.16.407	Pine Trail Fencing	Recreation	-	-	-	-	110,000	110,000
22.13.16.407	Scoreboards at Volunteer Park & Century Park	Recreation	-	60,000	45,000	-	-	105,000
22.13.16.407	Village Park - Reconstruct Concession Stand	Recreation	-	100,000	580,000	-	-	680,000
22.13.16.407	Volunteer Park - Rebuild Skate Park	Recreation	70,000	600,000	-	-	-	670,000
22.13.16.407	Volunteer Park- Shelter & Splash Pad Redevelopment	Recreation	-	-	-	75,000	675,000	750,000
22.13.16.407	WesGlen Park - Playground Redevelopment	Recreation	70,000	630,000	-	-	-	700,000
22.13.17.407	Deer Crossing Concession Stand Windows	Recreation	30,000	-	-	-	-	30,000
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	HVAC System - Replace at Recreation Center	Recreation	-	242,178	204,765	99,713	-	546,656
22.13.17.407	Jungle Safari Remodel/Improvements	Recreation	-	600,000	-	-	-	600,000
23.08.02.407	Beverly Griffin Drainage	Public Works	-	200,000	-	-	-	200,000
23.08.02.407	Bike Path Comed ROW	Public Works	85,000	-	-	-	-	85,000
23.08.02.407	Bike Path NGPL ROW	Public Works	75,000	-	-	-	-	75,000
23.08.02.407	Budler Road Multi-Use Path Gaps	Public Works	350,000	-	-	-	-	350,000
23.08.02.407	Discovery Park - Development Phase III	Recreation	-	-	190,000	1,600,000	-	1,790,000
23.08.02.407	Hansen Path: Taylor Rd E of Quarry Property to Lewis University Connection	Public Works	-	-	350,000	-	-	350,000
23.08.02.407	JJC Path: E of Ballfields to Maintenance Shed	Public Works	-	150,000	-	-	-	150,000
23.08.02.407	Multi Use Path-Metra/I&M Canal/Centennial Trail	Public Works	900,000	-	-	-	-	900,000
23.08.02.407	Multi-Use Path-Route 7 Phase 1	Public Works	170,000	-	-	-	-	170,000
23.08.02.407	Taylor Rd Path Replacement (IL 53 to Pinnacle)	Public Works	-	-	-	1,500,000	-	1,500,000

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
26.13.02.407	Front Desk Renovation	A&E Center	-	90,000	-	-	-	90,000
53.02.02.409	Alexander Parking Lot	Public Works	-	450,000	-	-	-	450,000
53.02.02.409	Landscaping VORAC	Aquatic Center	181,640	-	-	-	-	181,640
53.02.02.409	Townhall Reconstruction/Decorative Lighting	Public Works	-	280,000	-	-	-	280,000
53.13.17.403	Aquatic Center	Administration	3,154,500	-	-	-	-	3,154,500
54.02.02.409	Marquette Business Park Crack Sealing	Public Works	25,000	-	-	-	-	25,000
54.02.02.409	Marquette Business Park Patching	Public Works	100,000	-	-	-	-	100,000
54.02.02.409	Marquette Business Park Street Resurfacing	Public Works	-	-	-	1,800,000	-	1,800,000
59.08.02.409	RomeoCrossing Phase I Dog Park & Phase II Mass Grading	Facility Construction	4,827,800	-	-	-	-	4,827,800
59.08.02.409	RomeoCrossing Phase III Adaptive Sports Field	Facility Construction	334,400	3,395,200	-	-	-	3,729,600
59.08.02.409	RomeoCrossing Phase IV	Facility Construction	-	238,300	2,615,266	-	-	2,853,566
60.08.01.407	PW Faciliy Site Improvements (Annual Program)	Public Works	10,000	10,000	10,000	10,000	10,000	50,000
60.08.22.401	Elevated Tank Painting (Location TBD)	Public Works	-	-	-	1,000,000	-	1,000,000
60.08.22.401	Fairfax Tank Repainting	Public Works	771,295	-	-	-	-	771,295
60.08.22.401	Well 14: Naperville Rd IX Plant (Magid Parcel)	Public Works	750,000	-	-	-	-	750,000
60.08.22.402	Improvements to PRV and storage facilities (Annual Program)	Public Works	30,000	30,000	30,000	30,000	30,000	150,000
60.08.22.402	Reservoir Dive Inspection and Cleaning (Annual Program)	Public Works	10,000	10,000	20,000	10,000	10,000	60,000
60.08.22.408	Water Dept Shoring Trailer	Public Works	-	20,000	-	-	-	20,000
60.08.22.409	Arsenal Rd Watermain Replacement (Rec Center)	Public Works	-	200,000	-	-	-	200,000
60.08.22.409	Bulk Water Filling Station: West of Weber Rd	Public Works	-	75,000	-	-	-	75,000
60.08.22.409	Carillon Well 9 Abandonment	Public Works	25,000	-	-	-	-	25,000
60.08.22.409	Independence PRV	Public Works	-	-	850,000	-	-	850,000
60.08.22.409	Watermain Extension to 135th and Rt 53 from Highschool	Public Works	-	-	-	750,000	-	750,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Construction	Public Works	4,000,000	4,150,000	4,250,000	4,400,000	4,500,000	21,300,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Design Engineering	Public Works	320,000	332,000	340,000	352,000	360,000	1,704,000
60.08.22.409	Watermain Replacement: 135th St from Macon to Post Office; Hudson PRV	Public Works	1,972,240	-	-	-	-	1,972,240
60.08.22.409	Watermain Replacement: Route 53 and Normantown for IDOT Project	Public Works	25,000	-	-	750,000	-	775,000
60.08.22.409	Watermain Replacement: Rt 53 from Ridgewood to Phelps/Devonwood	Public Works	-	-	1,250,000	-	-	1,250,000
60.08.22.409	Well 8 UV	Public Works	1,198,765	-	-	-	-	1,198,765
60.08.22.409	Well Station Repairs - Bldg (Annual Program)	Public Works	100,000	300,000	300,000	500,000	300,000	1,500,000
60.08.22.410	Crane Truck	Public Works	110,000	-	-	-	-	110,000
60.08.22.410	Pick Up Truck/Van (Annual Program)	Public Works	-	95,000	85,000	85,000	85,000	350,000
60.08.23.402	Centrifuge Maintenance Service	Public Works	-	-	-	80,000	-	80,000
60.08.23.402	Odor Reduction Project	Public Works	-	-	-	500,000	-	500,000
60.08.23.408	Gator	Public Works	-	25,000	-	-	-	25,000
60.08.23.409	WWTP Upgrade	Public Works	122,000	2,508,000	5,016,000	2,508,000	-	10,154,000
60.08.24.408	Emergency Generator Addition to Lift Station (Location TBD)	Public Works	-	-	200,000	200,000	200,000	600,000
60.08.24.408	Flow Meter Additions to Unmetered Lift Stations	Public Works	-	-	-	325,000	-	325,000
60.08.24.408	Lift Station Upgrades or Repairs (Raven Coating) (Annual Program)	Public Works	50,000	50,000	50,000	50,000	50,000	250,000
60.08.24.409	Colonial Lift Station Abandonment	Public Works	-	-	2,377,375	-	-	2,377,375

Account	Project	Department	FY 24	FY 25	FY 26	FY 27	FY 28	Total
60.08.24.409	Grand Blvd (Carillon Lift Station) Force Main Seperation	Public Works	-	250,000	-	-	-	250,000
60.08.24.409	Inflow & Infiltration Project	Public Works	500,000	500,000	150,000	500,000	500,000	2,150,000
60.08.24.409	Rec Center Lot Forcemain Replacement	Public Works	-	500,000	-	-	-	500,000
60.08.24.409	Spangler Lift Station Rehabilitation	Public Works	200,000	862,125	2,586,375	-	-	3,648,500
60.08.24.409	Watermain Replacement: Rec Center to Macon (Watermain & Forcemain)	Public Works	3,500,000	-	-	-	-	3,500,000
64.08.22.409	Lukancic/Airport Additional Storage and Pumping Station Improvements	Public Works	-	-	1,096,478	8,046,780	18,321,247	27,464,505
64.08.22.409	Lukancic/Airport Metering Stations and PRV Stations	Public Works	42,064	216,630	1,182,585	2,895,772	213,046	4,550,097
64.08.22.409	Lukancic/Airport Local Distribution and Transmission Main Improvements	Public Works	242,686	1,781,009	4,055,076	298,338	-	6,377,109
64.08.22.409	Lukancic/Airport Land Acquisition	Public Works	-	6,932	259,416	-	-	266,348
64.08.22.409	Lukancic/Airport Miscellaneous	Public Works	-	-	-	173,133	1,270,583	1,443,716
81.02.02.409	Normantown Frontage Road Resurfacing	Public Works	200,000	-	-	-	-	200,000
82.02.02.409	Highpoint Drive Extension	Public Works	-	3,300,000	3,300,000	-	-	6,600,000
		Total	36,996,890	37,260,394	43,254,336	40,750,736	33,212,896	191,475,252

Appendix B-FY 24 Capital Projects Detail

Account	Project	Department	Fund	FY 24
01.02.18.402	Miscellaneous Equipment	Administration	General Fund(01)	10,000
01.02.50.402	A/V Upgrades PD/VH	Administration	General Fund(01)	10,000
01.02.50.402	Access Control-PW	Administration	General Fund(01)	25,000
01.02.50.402	Annual Computer Replacement	Administration	General Fund(01)	35,000
01.02.50.402	Computer Purchases-Tablets Fire Inspectors	Administration	General Fund(01)	15,000
01.02.50.402	Computer Purchases-VUE Testing Center	Administration	General Fund(01)	10,000
01.02.50.402	Deer Crossing Park Video Board	Administration	General Fund(01)	50,000
01.02.50.402	Domain Controller Servers	Administration	General Fund(01)	8,000
01.02.50.402	Firewall Replacement	Administration	General Fund(01)	30,000
01.02.50.402	Network Switch Replacements	Administration	General Fund(01)	15,000
01.02.50.402	New Wifi Controller	Administration	General Fund(01)	40,000
01.02.50.402	PD UPS Battery Replacements	Administration	General Fund(01)	12,000
01.02.50.402	Rec Cameras in Parks-Century Park	Administration	General Fund(01)	85,000
01.02.50.402	Upgrade Cameras PD/VH	Administration	General Fund(01)	25,000
01.02.50.408	ERP Replacement	Administration	General Fund(01)	200,000
01.08.08.402	ADA Compliance Program - Facilities (Annual Program)	Public Works	General Fund(01)	20,000
01.08.08.402	Brick Cleaning and Sealing at Village Hall/Police (5 Year Program)	Public Works	General Fund(01)	30,000
01.08.08.402	Miscellaneous Public Works Facility Improvements (Annual Program)	Public Works	General Fund(01)	10,000
01.08.08.408	Compressor Replacement for AC Unit at Village Hall/Police Department	Public Works	General Fund(01)	25,000
01.08.14.408	Grounds Dept Flex-Wing Grooming Mower	Public Works	General Fund(01)	140,000
01.08.14.408	Street Dept Trailer (Replace skidloader tilt trailer)	Public Works	General Fund(01)	25,000
01.08.14.410	ComDev Vehicle Replacement (Annual Program)	Public Works	General Fund(01)	70,000
01.08.14.410	Grounds Pickup Trucks (Annual Program)	Public Works	General Fund(01)	55,000
01.08.14.410	Recreation Pickup Truck	Public Works	General Fund(01)	53,200
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 Single Axle Dump Truck	Public Works	General Fund(01)	325,000
01.08.14.410	Village Hall Admin Vehicle	Public Works	General Fund(01)	40,000
01.08.15.402	ADA Compliance Program - Public Infrastructure (Annual Program)	Public Works	General Fund(01)	100,000
01.08.15.402	NPDES - Phase 2 (Annual Program)	Public Works	General Fund(01)	30,000
01.08.15.402	Storm Sewer Maintenance and Repairs (Annual Program)	Public Works	General Fund(01)	400,000
01.08.15.402	Street Resurfacing (Collector) (Annual Program)	Public Works	General Fund(01)	1,200,000
01.08.15.402	Street Resurfacing (In-House) (Annual Program)	Public Works	General Fund(01)	1,000,000
01.08.15.409	Decorative Lighting (Annual Program)	Public Works	General Fund(01)	550,000
01.08.15.409	LED Upgrades (Facilities) VH Parking lots and Grand Blvd (Annual Program)	Public Works	General Fund(01)	100,000
01.08.15.409	Traffic Signal Installation: Airport Rd & Pinnacle Dr	Public Works	General Fund(01)	320,000
01.08.15.409	Windham Lakes Business Park Patching	Public Works	General Fund(01)	100,000
01.08.20.402	Floodplain Management (Annual Program)	Public Works	General Fund(01)	25,000

Account	Project	Department	Fund	FY 24
01.08.20.407	Roadway Landscaping (Annual Program)	Public Works	General Fund(01)	100,000
01.08.20.409	Pizzutti-Nottingham Ridge/Taylor Landscaping: Paragon pond parcel	Public Works	General Fund(01)	35,000
01.08.20.409	Roadway Islands (Annual Program)	Public Works	General Fund(01)	200,000
01.08.20.409	Taylor/Troxel Retaining Wall	Public Works	General Fund(01)	60,000
01.10.01.408	Auto-Pulse	Fire	General Fund(01)	16,000
01.10.01.408	Car Seat Trailer	Fire	General Fund(01)	20,000
01.10.01.408	Replacement Tables and Chairs	Fire	General Fund(01)	35,900
01.10.01.408	Station 2 Site Improvements	Fire	General Fund(01)	25,000
01.10.01.410	Rechassis 2018 Osage Ambulance	Fire	General Fund(01)	148,500
01.10.01.410	Replace 2006 Ambulance/Bariatric	Fire	General Fund(01)	500,000
01.10.03.408	Replacement Tables and Chairs	Fire	General Fund(01)	35,900
01.10.03.408	Roof Prop and Exterior Shelter	Fire	General Fund(01)	38,000
01.10.03.408	Station 2 Site Improvements	Fire	General Fund(01)	75,000
01.10.03.408	Water Conserving Pump Simulator	Fire	General Fund(01)	80,000
01.11.02.402	Evidence Room Audit	Police	General Fund(01)	100,000
01.11.02.402	Safety and Training Equipment	Police	General Fund(01)	20,000
01.11.02.410	Non-Leased Equipment for Squads	Police	General Fund(01)	115,000
01.12.01.403	Replace Generator, Lighting on Truck 186	REMA	General Fund(01)	24,000
01.12.01.403	Infrared Camera System-Mobile Command Post	REMA	General Fund(01)	40,000
01.12.01.408	Update REMA EOC, Operations Room	REMA	General Fund(01)	25,000
20.08.02.409	135th Street Resurfacing-East of Bridge to New Ave	Public Works	Motor Fuel Tax (20)	471,500
20.08.02.409	Hampton Park Decorative Lighting Phase 5	Public Works	Motor Fuel Tax (20)	40,000
20.08.02.409	Normantown Resurfacing-Crossroads to Montrose	Public Works	Motor Fuel Tax (20)	960,250
20.08.02.409	Normantown Resurfacing-Weber Road West to 135th	Public Works	Motor Fuel Tax (20)	1,650,250
20.08.02.409	Romeoville Industrial Road Resurfacing	Public Works	Motor Fuel Tax (20)	774,000
21.08.02.409	135th Street Bridge Debris Cleaning	Public Works	Local Gas Tax (21)	40,000
21.08.02.409	135th Street Bridge Inspection	Public Works	Local Gas Tax (21)	5,000
21.08.02.409	135th Street Bridge Repairs/Maintenance	Public Works	Local Gas Tax (21)	25,000
21.08.02.409	135th Street Road Diet	Public Works	Local Gas Tax (21)	190,000
21.08.02.409	Airport Road Interchange	Public Works	Local Gas Tax (21)	85,000
21.08.02.409	Airport Road Resurfacing	Public Works	Local Gas Tax (21)	850,000
21.08.02.409	Budler Road Resurfacing	Public Works	Local Gas Tax (21)	25,000
21.08.02.409	Street Resurfacing-Collector	Public Works	Local Gas Tax (21)	125,000
21.08.02.409	Street Resurfacing-In-House	Public Works	Local Gas Tax (21)	90,000
22.13.12.407	Holiday Lights-New	Recreation	Recreation Fund (22)	75,000
22.13.12.408	Gymnastics Equipment	Recreation	Recreation Fund (22)	18,000
22.13.12.408	TRX Equipment	Recreation	Recreation Fund (22)	9,000
22.13.16.407	Park Sign Replacement & Landscaping	Recreation	Recreation Fund (22)	30,000

Account	Project	Department	Fund	FY 24
22.13.16.407	Volunteer Park - Rebuild Skate Park	Recreation	Recreation Fund (22)	70,000
22.13.16.407	WesGlen Park - Playground Redevelopment	Recreation	Recreation Fund (22)	70,000
22.13.17.407	Deer Crossing Concession Stand Windows	Recreation	Recreation Fund (22)	30,000
23.08.02.407	Bike Path Comed ROW	Public Works	Real Estate Transfer Tax (23)	85,000
23.08.02.407	Bike Path NGPL ROW	Public Works	Real Estate Transfer Tax (23)	75,000
23.08.02.407	Budler Road Multi-Use Path Gaps	Public Works	Real Estate Transfer Tax (23)	350,000
23.08.02.407	Multi Use Path-Metra/I&M Canal/Centennial Trail	Public Works	Real Estate Transfer Tax (23)	900,000
23.08.02.407	Multi-Use Path-Route 7 Phase 1	Public Works	Real Estate Transfer Tax (23)	170,000
53.02.02.409	Landscaping VORAC	Aquatic Center	Downtown TIF (53)	181,640
53.13.17.403	Aquatic Center	Administration	Downtown TIF (53)	3,154,500
54.02.02.409	Marquette Business Park Crack Sealing	Public Works	Marquette TIF (54)	25,000
54.02.02.409	Marquette Business Park Patching	Public Works	Marquette TIF (54)	100,000
59.08.02.409	RomeoCrossing Phase I Dog Park & Phase II Mass Grading	Facility Construction	Facility Construction (59)	4,827,800
59.08.02.409	RomeoCrossing Phase III Adaptive Sports Field	Facility Construction	Facility Construction (59)	334,400
60.08.01.407	PW Faciliy Site Improvements (Annual Program)	Public Works	Water and Sewer (60)	10,000
60.08.22.401	Fairfax Tank Repainting	Public Works	Water and Sewer (60)	771,295
60.08.22.401	Well 14: Naperville Rd IX Plant (Magid Parcel)	Public Works	Water and Sewer (60)	750,000
60.08.22.402	Improvements to PRV and storage facilities (Annual Program)	Public Works	Water and Sewer (60)	30,000
60.08.22.402	Reservoir Dive Inspection and Cleaning (Annual Program)	Public Works	Water and Sewer (60)	10,000
60.08.22.409	Carillon Well 9 Abandonment	Public Works	Water and Sewer (60)	25,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Construction	Public Works	Water and Sewer (60)	4,000,000
60.08.22.409	Watermain Rehabilitation: 1% Annual Program - Design Engineering	Public Works	Water and Sewer (60)	320,000
60.08.22.409	Watermain Replacement: 135th St from Macon to Post Office; Hudson PRV	Public Works	Water and Sewer (60)	1,972,240
60.08.22.409	Watermain Replacement: Route 53 and Normantown for IDOT Project	Public Works	Water and Sewer (60)	25,000
60.08.22.409	Well 8 UV	Public Works	Water and Sewer (60)	1,198,765
60.08.22.409	Well Station Repairs - Bldg (Annual Program)	Public Works	Water and Sewer (60)	100,000
60.08.22.410	Crane Truck	Public Works	Water and Sewer (60)	110,000
60.08.23.409	WWTP Upgrade	Public Works	Water and Sewer (60)	122,000
60.08.24.408	Lift Station Upgrades or Repairs (Raven Coating) (Annual Program)	Public Works	Water and Sewer (60)	50,000
60.08.24.409	Inflow & Infiltration Project	Public Works	Water and Sewer (60)	500,000
60.08.24.409	Spangler Lift Station Rehabilitation	Public Works	Water and Sewer (60)	200,000
60.08.24.409	Watermain Replacement: Rec Center to Macon (Watermain & Forcemain)	Public Works	Water and Sewer (60)	3,500,000
64.08.22.409	Lukancic/Airport Metering Stations and PRV Stations	Public Works	Lake Michigan Water Fund (64)	42,064
64.08.22.409	Lukancic/Airport Local Distribution and Transmission Main Improvements	Public Works	Lake Michigan Water Fund (64)	242,686
81.02.02.409	Normantown Frontage Road Resurfacing	Public Works	Normantown TIF Fund (81)	200,000
			Total	36,996,890

Appendix C-Revenue and Expense Detail



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 00 - Revenue									
Property Tax									
40001	Corporate Levy	4,058,184.44	3,846,370.81	3,466,073.82	3,581,328.86	3,590,100.00	3,581,350.00	3,599,600.00	3,599,650.00
40002	Fire Protection Levy	363,876.95	362,331.82	333,961.49	472,030.77	510,000.00	472,050.00	503,000.00	501,000.00
40003	Police Protection Levy	569,391.09	570,268.85	569,802.56	570,612.97	572,000.00	572,650.00	575,000.00	575,000.00
40004	Ambulance Levy	807,428.98	813,795.53	740,977.11	741,256.58	742,000.00	742,000.00	790,500.00	787,850.00
40006	Audit Tax Levy	40,670.80	40,639.86	40,507.30	40,459.12	41,000.00	40,500.00	40,000.00	40,000.00
40007	Social Security Levy	1,297,652.46	1,299,164.19	1,297,583.53	1,297,481.82	1,302,000.00	1,297,500.00	1,305,000.00	1,305,000.00
40008	Street Levy	651,640.80	661,648.14	669,395.57	683,023.51	673,000.00	683,040.00	679,000.00	679,000.00
40010	Refuse Disposal Levy	608,790.92	609,597.73	608,959.60	609,676.94	611,000.00	609,700.00	615,000.00	615,000.00
40011	Tort Immunity Levy	1,398,058.49	1,398,797.38	1,397,501.53	1,397,932.02	1,402,000.00	1,397,950.00	1,410,000.00	1,410,000.00
40013	Police Pension Levy	2,099,627.66	2,191,924.10	2,475,000.88	2,474,986.79	2,482,000.00	2,475,000.00	2,297,000.00	2,297,200.00
40014	Fire Pension Levy	450,123.17	449,720.60	554,862.58	599,559.10	612,500.00	599,560.00	610,900.00	610,900.00
Property Tax Totals		\$12,345,445.76	\$12,244,259.01	\$12,154,625.97	\$12,468,348.48	\$12,537,600.00	\$12,471,300.00	\$12,425,000.00	\$12,420,600.00
Other Taxes									
40115	Use Tax	1,418,234.03	1,772,122.52	1,535,035.74	1,134,041.96	1,440,000.00	1,440,000.00	1,440,000.00	1,440,000.00
40116	Sales Tax	7,178,636.87	8,324,343.57	10,621,517.78	8,687,348.14	9,540,000.00	12,193,000.00	9,760,000.00	12,800,000.00
40117	Utility Tax - Electric	3,610,445.19	3,453,231.34	3,487,711.96	2,800,545.31	3,380,000.00	3,200,000.00	3,167,000.00	3,200,000.00
40118	Utility Tax - Gas	1,154,661.07	1,174,573.26	1,209,644.14	864,355.01	1,150,000.00	1,200,000.00	975,000.00	1,200,000.00
40119	Telecommunications Excise Tax	663,076.57	594,588.47	505,521.02	344,576.44	450,000.00	475,000.00	450,000.00	450,000.00
40120	Utility Tax - Water	295,162.47	321,009.72	338,928.67	326,032.10	340,000.00	350,000.00	350,000.00	350,000.00
40124	State Income Tax	4,300,689.23	4,548,807.81	5,722,945.41	5,881,828.53	5,000,000.00	6,000,000.00	5,200,000.00	6,000,000.00
40127	Replacement Tax	188,830.82	178,014.04	411,588.57	520,160.90	180,000.00	540,000.00	225,000.00	250,000.00
40129	Automobile Rental Tax	6,686.71	7,719.70	11,169.56	8,041.74	11,500.00	11,500.00	11,500.00	11,500.00
40130	Gaming Tax	259,345.79	244,488.35	488,697.21	470,645.27	450,000.00	500,000.00	500,000.00	500,000.00
40131	Home Rule Sales Tax	7,841,065.53	9,029,901.88	12,114,663.48	10,408,671.93	13,610,000.00	15,000,000.00	11,139,600.00	15,800,000.00
40132	Home Rule Gas Tax	941,382.52	950,688.97	876,551.31	845,921.18	935,000.00	935,000.00	800,000.00	935,000.00
40133	Real Estate Transfer Tax	1,033,332.43	631,249.86	671,348.00	706,649.62	605,000.00	650,000.00	550,000.00	550,000.00
40135	Food & Beverage Tax	1,548,291.17	1,594,564.97	1,852,146.96	1,833,822.57	1,650,000.00	1,907,000.00	1,650,000.00	1,964,000.00
Other Taxes Totals		\$30,439,840.40	\$32,825,304.46	\$39,847,469.81	\$34,832,640.70	\$38,741,500.00	\$44,401,500.00	\$36,218,100.00	\$45,450,500.00
Grants									
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	10,000.00	10,000.00
40265	State Grants	.00	.00	.00	4,968.70	.00	.00	.00	.00
40266	Federal Grants	38,884.19	1,540,547.81	263,609.24	34,747.84	3,122,800.00	2,753,400.00	52,000.00	750,100.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 00 - Revenue Grants									
40267	Local Grants	11,507.50	1,000.00	19,500.00	16,000.00	.00	455,000.00	.00	.00
42073	SWARM Safety Grant	208,320.00	163,634.76	75,093.00	.00	65,000.00	90,000.00	65,000.00	65,000.00
<i>Grants Totals</i>		\$266,211.69	\$1,712,682.57	\$365,702.24	\$63,216.54	\$3,195,300.00	\$3,305,900.00	\$127,000.00	\$825,100.00
<i>4 - Licenses and Permits</i>									
41001	Business Licenses	309,350.00	274,435.00	297,715.00	324,565.00	300,000.00	320,000.00	259,420.00	300,000.00
41002	Liquor License	113,400.00	117,950.00	146,115.00	135,500.00	118,000.00	135,000.00	105,000.00	135,000.00
41004	Game Permit/License	.00	.00	.00	.00	.00	.00	87,000.00	87,000.00
41005	Contractor Business Permits	128,550.00	124,350.00	107,400.00	103,500.00	110,000.00	110,000.00	110,000.00	110,000.00
41006	Solicitor Permits	9,000.00	.00	3,000.00	5,000.00	1,000.00	3,500.00	3,000.00	3,000.00
41007	Building Permits	933,362.37	1,866,998.01	1,224,276.52	2,863,218.06	1,300,000.00	2,900,000.00	835,000.00	1,200,000.00
41010	In-House Permit Plan Review	255,299.53	279,703.56	354,636.10	489,443.92	300,000.00	500,000.00	200,000.00	200,000.00
41011	Animal Tags	1,806.00	1,356.00	1,188.00	984.00	1,500.00	1,000.00	1,250.00	1,250.00
41014	Raffle License	.00	.00	.00	50.00	.00	.00	.00	.00
41016	Tobacco License	.00	.00	.00	.00	.00	.00	6,300.00	6,300.00
<i>4 - Licenses and Permits Totals</i>		\$1,750,767.90	\$2,664,792.57	\$2,134,330.62	\$3,922,260.98	\$2,130,500.00	\$3,969,500.00	\$1,606,970.00	\$2,042,550.00
<i>Fines</i>									
41015	Overweight/Overwidth Permit	77,350.00	116,375.00	71,525.00	187,600.00	100,000.00	225,000.00	125,000.00	175,000.00
42001	Court Fines	230,238.68	233,008.39	305,166.36	260,818.38	235,000.00	235,000.00	235,000.00	235,000.00
42002	Code and Administrative Tickets (old)	8,190.00	7,050.00	4,280.00	480.00	6,000.00	500.00	6,000.00	6,000.00
42003	Parking Tickets	39,927.00	24,920.00	17,850.00	20,755.00	25,000.00	25,000.00	25,000.00	25,000.00
42004	Dog/Animal Fines	6,460.00	3,272.00	3,205.00	4,485.00	5,000.00	5,000.00	5,000.00	5,000.00
42006	Police False Alarm	20,925.00	13,700.00	4,375.00	4,750.00	13,700.00	5,000.00	10,000.00	10,000.00
42009	Vehicle Impound Fee	73,475.00	57,380.00	85,385.00	74,050.00	60,000.00	70,000.00	75,000.00	75,000.00
42010	Court Fines - Law Enforcement Fund (DUI Fines)	16,500.00	16,500.00	.00	.00	16,500.00	16,500.00	16,500.00	16,500.00
<i>Fines Totals</i>		\$473,065.68	\$472,205.39	\$491,786.36	\$552,938.38	\$461,200.00	\$582,000.00	\$497,500.00	\$547,500.00
<i>Fees for Services</i>									
41013	Vacancy Inspection Fees	2,050.00	350.00	250.00	800.00	200.00	500.00	600.00	600.00
43000	Fire Alarm Monitoring Fees	217,641.79	136,550.31	190,824.05	269,531.16	193,000.00	210,000.00	199,500.00	199,500.00
43001	Cable TV Franchise Fee	539,647.62	508,978.07	510,156.98	336,516.05	450,000.00	450,000.00	480,000.00	480,000.00
43003	Ambulance Fees	658,939.10	1,122,817.11	1,088,656.69	1,447,153.27	1,100,000.00	1,400,000.00	1,400,000.00	1,400,000.00
43005	NSF Charges	420.00	140.00	.00	140.00	.00	200.00	.00	.00
43006	Special Detail Administrative Fees	3,430.05	1,167.55	850.58	5,353.16	1,000.00	4,500.00	1,000.00	1,000.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 00 - Revenue									
<i>Fees for Services</i>									
43008	Land Use Fees	64,150.00	44,060.52	92,537.40	85,624.59	40,000.00	81,000.00	40,000.00	40,000.00
43024	Zoning Code Material Fee	2,500.00	2,100.00	3,400.00	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00
43026	Rental Inspection Fees	72,575.00	74,365.00	76,845.00	74,545.00	90,000.00	90,000.00	90,000.00	90,000.00
43028	Const. Reinspection Fees	38,110.00	30,625.00	25,975.00	25,675.00	30,000.00	24,000.00	20,000.00	20,000.00
43030	Sprint Rental Fees	85,307.86	96,320.57	72,773.16	82,537.27	80,000.00	80,000.00	84,000.00	84,000.00
43040	Engineering Fees	268,532.48	576,673.49	706,798.43	1,144,389.53	650,000.00	1,250,000.00	350,000.00	450,000.00
43041	Fire Prevention Service Fees	105,859.37	113,085.00	186,752.00	176,874.87	165,000.00	165,000.00	175,000.00	175,000.00
43042	Fire Academy	1,069,305.77	1,051,128.19	1,354,463.25	.00	1,480,500.00	1,480,500.00	1,575,000.00	1,600,000.00
43043	Fire Academy CPAT	.00	.00	.00	.00	.00	.00	126,720.00	126,720.00
43044	Fire Recovery Fees	41,605.63	43,574.07	32,501.34	55,478.70	43,000.00	50,000.00	47,000.00	47,000.00
43045	Fire Code Compliance	.00	.00	.00	(1,001.75)	.00	.00	25,000.00	25,000.00
43046	Sex Offender Registration Act Fee	840.00	866.25	945.00	882.00	1,000.00	700.00	1,000.00	1,000.00
43047	Violent Offender Against Youth Registration Fee	70.00	20.00	50.00	35.00	100.00	.00	100.00	100.00
43049	Administrative Hearing Fees	35,009.38	84,235.00	57,173.72	45,625.00	60,000.00	60,000.00	60,000.00	60,000.00
43075	Rubbish Collection Fees	3,660,440.08	3,789,626.57	3,898,205.07	3,694,626.07	4,015,000.00	4,015,000.00	4,135,500.00	4,135,500.00
43085	Portable Sign/Pennant Permit	330.40	518.00	756.00	982.00	1,000.00	1,000.00	1,000.00	1,000.00
43087	Fingerprint Fees	812.00	4,488.00	7,981.00	9,029.45	4,000.00	9,000.00	6,000.00	6,000.00
43090	Real Estate Transfer Tax Fee	5,726.87	5,740.00	5,225.00	4,997.75	5,000.00	6,000.00	5,000.00	5,000.00
43098	Metra Parking Lot Revenue	33,388.56	1,404.94	10,109.14	14,864.61	6,000.00	14,000.00	10,000.00	10,000.00
43105	Special Hazards Inspections	.00	.00	.00	.00	.00	.00	89,050.00	.00
<i>Fees for Services Totals</i>		\$6,906,691.96	\$7,688,833.64	\$8,323,228.81	\$7,476,658.73	\$8,417,300.00	\$9,393,900.00	\$8,923,970.00	\$8,959,920.00
<i>Donations</i>									
44005	General Donations	4,000.00	12,200.00	500.00	3,000.00	.00	3,000.00	.00	.00
<i>Donations Totals</i>		\$4,000.00	\$12,200.00	\$500.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00
<i>Miscellaneous</i>									
40304	Bond/Lease Proceeds	1,304,270.43	783,469.93	555,140.00	.00	1,560,000.00	.00	.00	.00
45001	Police Special Detail	132,940.40	46,729.50	36,899.10	307,145.50	45,000.00	241,000.00	70,000.00	70,000.00
45003	Community Development Reimb.	20,709.98	15,163.13	31,505.45	59,597.23	15,000.00	60,000.00	15,000.00	15,000.00
45004	Worker's Comp Reimbursement	69,094.99	52,838.75	27,566.68	16,673.71	10,000.00	17,000.00	150,000.00	150,000.00
45005	Liason Officer Reimbursement	90,018.84	.00	47,665.89	.00	43,000.00	43,000.00	43,000.00	43,000.00
45006	Reimbursement	90,564.60	89,233.49	104,727.80	270,588.98	100,000.00	250,000.00	100,000.00	100,000.00
45007	Insurance Reimbursement	24,468.02	.00	32,650.50	51,592.64	5,000.00	12,000.00	.00	.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 00 - Revenue									
Miscellaneous									
45013	Reimbursement of Legal Svc	10,960.13	3,672.15	1,234.28	762.00	.00	800.00	.00	.00
45017	Haz Mat Reimbursements	.00	.00	.00	.00	3,000.00	.00	3,000.00	10,000.00
45021	Commemorative Veterans Brick, Plaque & Banner Program	2,260.00	2,415.00	2,140.00	2,005.00	1,000.00	2,100.00	1,950.00	1,950.00
45022	Police RCFL Reimbursement	.00	4,008.68	6,295.95	4,925.30	.00	5,000.00	1,700.00	1,700.00
45023	Opioid Settlements	.00	.00	.00	50,861.83	.00	51,000.00	.00	.00
45089	Other Investment Income	264,828.01	6,953.24	(187,320.77)	(26,566.82)	10,000.00	.00	.00	.00
45090	Interest and Dividends	856,535.13	97,378.81	(444,898.26)	1,573,181.36	50,000.00	1,200,000.00	500,000.00	510,020.00
45091	Police Accident Report	13,101.76	6,286.25	6,606.50	5,957.55	7,500.00	5,500.00	7,500.00	7,500.00
45092	Fire Reports	945.00	1,143.00	575.00	650.00	1,000.00	1,000.00	700.00	700.00
45104	Lockport Fire Agreement	1,503,602.00	1,510,854.00	1,513,923.00	1,557,201.00	1,550,000.00	1,557,200.00	1,580,000.00	1,580,000.00
45105	Marquette TIF Distribution	133,042.35	129,004.70	126,135.98	125,286.64	130,000.00	125,300.00	125,000.00	125,000.00
45202	Cobra/Retiree Contributions	53,165.80	65,316.57	127,700.35	187,215.38	120,000.00	185,000.00	120,000.00	120,000.00
45203	Developer Contributions	300,000.00	280,926.00	180,000.00	1,060,000.00	1,000,000.00	1,035,000.00	100,000.00	.00
45206	Rent - Village Buildings	39,206.45	15,687.10	4,825.00	3,150.00	1,800.00	3,000.00	3,000.00	3,000.00
45300	Sales of Assets	28,506.30	18,966.28	57,542.43	133,705.03	15,000.00	150,000.00	15,000.00	15,000.00
45301	Christmas Ornament Revenue	.00	.00	.00	2,970.00	.00	2,970.00	3,000.00	3,000.00
45500	Miscellaneous	14,502.97	56,620.85	148,468.08	505,172.03	10,000.00	518,000.00	10,060.00	10,060.00
45503	Advertising/Marketing Revenue	1,888.35	1,438.29	1,827.72	2,708.45	500.00	2,730.00	.00	.00
45505	Street Improvements Reimb.	37,119.16	28,432.41	24,742.75	23,721.75	.00	25,300.00	.00	.00
45508	Flexible Spending - Employee Deductions	.00	4,768.41	.00	76,460.20	.00	.00	.00	.00
Miscellaneous Totals		\$4,991,730.67	\$3,221,306.54	\$2,405,953.43	\$5,994,964.76	\$4,677,800.00	\$5,492,900.00	\$2,848,910.00	\$2,765,930.00
Department 00 - Revenue Totals		\$57,177,754.06	\$60,841,584.18	\$65,723,597.24	\$65,314,028.57	\$70,161,200.00	\$79,620,000.00	\$62,647,450.00	\$73,012,100.00
Fund 01 - General Corporate Fund Totals		\$57,177,754.06	\$60,841,584.18	\$65,723,597.24	\$65,314,028.57	\$70,161,200.00	\$79,620,000.00	\$62,647,450.00	\$73,012,100.00
Fund 20 - Motor Fuel Tax									
Department 00 - Revenue									
Other Taxes									
40126	Motor Fuel Tax	1,483,113.68	1,656,107.29	1,708,548.32	1,365,780.35	1,700,000.00	1,700,000.00	1,700,000.00	1,700,000.00
Other Taxes Totals		\$1,483,113.68	\$1,656,107.29	\$1,708,548.32	\$1,365,780.35	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00	\$1,700,000.00
Grants									
40265	State Grants	.00	1,307,534.07	871,689.38	435,844.69	.00	435,844.00	.00	2,465,600.00
Grants Totals		\$0.00	\$1,307,534.07	\$871,689.38	\$435,844.69	\$0.00	\$435,844.00	\$0.00	\$2,465,600.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 20 - Motor Fuel Tax									
Department 00 - Revenue									
Miscellaneous									
45090	Interest and Dividends	45,817.75	5,024.13	5,137.95	189,372.44	1,000.00	200,000.00	50,000.00	50,000.00
Miscellaneous Totals		\$45,817.75	\$5,024.13	\$5,137.95	\$189,372.44	\$1,000.00	\$200,000.00	\$50,000.00	\$50,000.00
Department 00 - Revenue Totals		\$1,528,931.43	\$2,968,665.49	\$2,585,375.65	\$1,990,997.48	\$1,701,000.00	\$2,335,844.00	\$1,750,000.00	\$4,215,600.00
Fund 20 - Motor Fuel Tax Totals		\$1,528,931.43	\$2,968,665.49	\$2,585,375.65	\$1,990,997.48	\$1,701,000.00	\$2,335,844.00	\$1,750,000.00	\$4,215,600.00
Fund 21 - Local Gas Tax Fund									
Department 00 - Revenue									
Other Taxes									
40132	Home Rule Gas Tax	941,383.17	950,689.65	876,551.75	845,921.54	950,000.00	935,000.00	800,000.00	935,000.00
Other Taxes Totals		\$941,383.17	\$950,689.65	\$876,551.75	\$845,921.54	\$950,000.00	\$935,000.00	\$800,000.00	\$935,000.00
Grants									
40265	State Grants	.00	.00	.00	.00	560,000.00	560,000.00	.00	452,000.00
Grants Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$560,000.00	\$560,000.00	\$0.00	\$452,000.00
Miscellaneous									
45090	Interest and Dividends	.00	.00	194.56	13,559.18	.00	15,000.00	5,000.00	15,000.00
Miscellaneous Totals		\$0.00	\$0.00	\$194.56	\$13,559.18	\$0.00	\$15,000.00	\$5,000.00	\$15,000.00
Department 00 - Revenue Totals		\$941,383.17	\$950,689.65	\$876,746.31	\$859,480.72	\$1,510,000.00	\$1,510,000.00	\$805,000.00	\$1,402,000.00
Fund 21 - Local Gas Tax Fund Totals		\$941,383.17	\$950,689.65	\$876,746.31	\$859,480.72	\$1,510,000.00	\$1,510,000.00	\$805,000.00	\$1,402,000.00
Fund 22 - Recreation Fund									
Department 00 - Revenue									
Property Tax									
40005	Special Recreation Levy	254,192.44	262,192.56	270,048.59	279,028.36	310,700.00	280,000.00	298,300.00	295,660.00
40009	Recreation Levy	2,596,575.89	2,825,124.96	3,063,701.41	3,146,044.62	3,155,200.00	3,155,200.00	3,977,000.00	3,977,000.00
Property Tax Totals		\$2,850,768.33	\$3,087,317.52	\$3,333,750.00	\$3,425,072.98	\$3,465,900.00	\$3,435,200.00	\$4,275,300.00	\$4,272,660.00
Other Taxes									
40121	Hotel/Motel Tax	519,142.71	502,773.13	799,196.10	783,568.36	645,000.00	840,000.00	800,000.00	900,000.00
Other Taxes Totals		\$519,142.71	\$502,773.13	\$799,196.10	\$783,568.36	\$645,000.00	\$840,000.00	\$800,000.00	\$900,000.00
Grants									
40265	State Grants	.00	96,243.97	286,556.03	.00	532,800.00	532,800.00	150,000.00	.00
Grants Totals		\$0.00	\$96,243.97	\$286,556.03	\$0.00	\$532,800.00	\$532,800.00	\$150,000.00	\$0.00
Fees for Services									
43004	Rental Income	62,014.50	22,893.25	72,861.00	93,162.00	90,000.00	75,000.00	70,750.00	70,750.00
43005	NSF Charges	315.00	.00	140.00	175.00	200.00	.00	175.00	175.00
43009	Open Gym Program	5,053.63	150.00	2,878.00	3,637.00	4,800.00	2,500.00	2,075.00	3,500.00
43010	Health & Fitness Program	145,804.19	51,702.86	99,428.67	156,973.43	150,000.00	134,000.00	143,240.00	145,000.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 22 - Recreation Fund									
Department 00 - Revenue									
Fees for Services									
43011	Special Events	20,597.05	18,000.00	79,835.00	137,279.89	187,600.00	84,850.00	194,590.00	200,000.00
43017	Pre-School Programs	72,410.25	25,070.00	71,468.00	69,816.75	96,200.00	72,000.00	86,233.00	86,300.00
43018	Birthday Parties	10,485.00	1,050.00	8,843.00	12,970.00	17,300.00	10,000.00	10,950.00	18,375.00
43019	Indoor Playground	3,907.00	.00	4,161.00	9,355.50	3,700.00	7,500.00	6,395.00	6,395.00
43021	Babysitting	1,717.00	(45.00)	1,363.00	1,453.00	3,600.00	2,000.00	1,240.00	1,240.00
43023	Concessions	3,410.25	684.51	2,436.74	2,809.28	5,500.00	4,000.00	5,250.00	5,000.00
43029	Field Maintenance Revenue	29,341.00	14,661.00	32,012.15	33,403.00	24,400.00	24,400.00	39,500.00	39,500.00
43031	Adult Athletics	6,025.00	7,443.00	7,106.50	8,835.00	11,400.00	11,400.00	14,520.00	14,520.00
43032	Youth Athletics	45,741.85	32,925.50	86,602.68	91,571.44	86,000.00	86,000.00	97,025.00	97,025.00
43033	Youth Programs	114,542.98	26,048.50	150,276.40	209,612.29	145,700.00	145,700.00	213,225.00	213,225.00
43034	Adult Programs	1,635.00	2,919.04	4,846.00	8,108.00	6,500.00	6,500.00	8,100.00	8,100.00
43035	Teen Programs	10.00	.00	22.00	(22.00)	500.00	100.00	500.00	500.00
43036	Day Camp	154,078.50	38,408.00	99,303.00	200,560.25	195,300.00	162,000.00	219,340.00	219,340.00
43037	Senior Programs	11,229.00	1,692.00	6,572.00	6,541.00	7,000.00	7,000.00	8,440.00	8,440.00
43038	Aerobics	1,245.60	2,467.00	2,270.00	1,841.00	2,000.00	1,500.00	1,925.00	1,925.00
43091	Gymnastics	87,165.90	45,807.22	107,339.63	211,864.00	103,600.00	168,000.00	195,220.00	195,220.00
43092	Adult Trips	2,018.00	.00	30.00	3,084.30	2,400.00	3,000.00	4,350.00	4,350.00
43101	Dog Park	.00	.00	.00	.00	11,400.00	.00	11,400.00	.00
Fees for Services Totals		\$778,746.70	\$291,876.88	\$839,794.77	\$1,263,030.13	\$1,155,100.00	\$1,007,450.00	\$1,334,443.00	\$1,338,880.00
Donations									
44005	General Donations	55,000.00	35,000.00	35,396.00	35,000.00	35,000.00	35,000.00	.00	40,000.00
Donations Totals		\$55,000.00	\$35,000.00	\$35,396.00	\$35,000.00	\$35,000.00	\$35,000.00	\$0.00	\$40,000.00
Miscellaneous									
45006	Reimbursement	6,201.00	19,743.66	704.69	.00	.00	.00	.00	.00
45090	Interest and Dividends	63,495.92	6,738.35	3,961.25	134,639.76	2,000.00	145,000.00	50,000.00	100,060.00
45102	Park Site Donation	100,000.00	.00	100,000.00	.00	.00	.00	.00	.00
45103	RomeoFest	137,805.20	.00	.00	151,099.42	138,000.00	133,249.00	147,200.00	147,200.00
45500	Miscellaneous	5,075.00	2,758.36	9,731.58	176,297.66	157,000.00	180,000.00	.00	.00
Miscellaneous Totals		\$312,577.12	\$29,240.37	\$114,397.52	\$462,036.84	\$297,000.00	\$458,249.00	\$197,200.00	\$247,260.00
Transfers From Other Funds									
45701	Transfer from Corporate	1,596,200.00	1,596,200.00	1,646,200.00	1,872,584.00	1,202,700.00	1,202,700.00	.00	.00
Transfers From Other Funds Totals		\$1,596,200.00	\$1,596,200.00	\$1,646,200.00	\$1,872,584.00	\$1,202,700.00	\$1,202,700.00	\$0.00	\$0.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 22 - Recreation Fund									
	Department 00 - Revenue Totals	\$6,112,434.86	\$5,638,651.87	\$7,055,290.42	\$7,841,292.31	\$7,333,500.00	\$7,511,399.00	\$6,756,943.00	\$6,798,800.00
	Fund 22 - Recreation Fund Totals	\$6,112,434.86	\$5,638,651.87	\$7,055,290.42	\$7,841,292.31	\$7,333,500.00	\$7,511,399.00	\$6,756,943.00	\$6,798,800.00
Fund 23 - Recreation RE Transfer Tax Fund									
	Department 00 - Revenue								
	Other Taxes								
40133	Real Estate Transfer Tax	1,033,333.09	631,250.66	671,348.82	706,649.97	605,000.00	650,000.00	550,000.00	550,000.00
	Other Taxes Totals	\$1,033,333.09	\$631,250.66	\$671,348.82	\$706,649.97	\$605,000.00	\$650,000.00	\$550,000.00	\$550,000.00
	Grants								
40266	Federal Grants	110,132.32	78,232.12	84,038.53	81,745.08	800,000.00	82,000.00	.00	.00
40267	Local Grants	.00	.00	.00	450,000.00	.00	450,000.00	.00	960,000.00
	Grants Totals	\$110,132.32	\$78,232.12	\$84,038.53	\$531,745.08	\$800,000.00	\$532,000.00	\$0.00	\$960,000.00
	Fees for Services								
43090	Real Estate Transfer Tax Fee	5,726.88	5,740.00	5,225.00	4,997.75	6,000.00	6,000.00	5,000.00	5,000.00
	Fees for Services Totals	\$5,726.88	\$5,740.00	\$5,225.00	\$4,997.75	\$6,000.00	\$6,000.00	\$5,000.00	\$5,000.00
	Miscellaneous								
45090	Interest and Dividends	12,803.37	1,294.58	1,036.06	45,109.51	.00	50,000.00	20,000.00	50,000.00
45500	Miscellaneous	.00	.00	.00	.00	.00	.00	.00	150,000.00
	Miscellaneous Totals	\$12,803.37	\$1,294.58	\$1,036.06	\$45,109.51	\$0.00	\$50,000.00	\$20,000.00	\$200,000.00
	Department 00 - Revenue Totals	\$1,161,995.66	\$716,517.36	\$761,648.41	\$1,288,502.31	\$1,411,000.00	\$1,238,000.00	\$575,000.00	\$1,715,000.00
	Fund 23 - Recreation RE Transfer Tax Fund Totals	\$1,161,995.66	\$716,517.36	\$761,648.41	\$1,288,502.31	\$1,411,000.00	\$1,238,000.00	\$575,000.00	\$1,715,000.00
Fund 26 - Athletic and Event Center									
	Department 00 - Revenue								
	Fees for Services								
43004	Rental Income	18,336.69	42,700.50	14,530.00	31,611.22	40,000.00	30,000.00	22,500.00	22,590.00
43005	NSF Charges	70.00	.00	.00	(734.45)	200.00	200.00	210.00	210.00
43009	Open Gym Program	74,414.75	13,260.00	52,211.00	80,634.25	80,900.00	80,000.00	83,250.00	83,250.00
43023	Concessions	21,336.78	1,299.37	16,044.36	26,792.48	25,000.00	27,000.00	27,000.00	27,000.00
43094	Tournament Revenue	203,295.00	128,828.00	429,897.00	451,155.00	461,700.00	447,000.00	439,800.00	475,000.00
43095	Field Turf Rental	161,066.00	52,325.00	84,135.00	115,570.00	86,400.00	115,000.00	92,160.00	125,000.00
43096	Gym Court Rental	134,065.00	180,068.50	232,981.25	252,372.50	234,000.00	234,000.00	240,400.00	250,400.00
43100	Commission Fees	.00	.00	4,953.75	4,176.25	2,200.00	4,300.00	6,000.00	6,000.00
44014	Opportunity Matters Program Revenue	.00	.00	124.00	750.00	500.00	800.00	250.00	250.00
	Fees for Services Totals	\$612,584.22	\$418,481.37	\$834,876.36	\$962,327.25	\$930,900.00	\$938,300.00	\$911,570.00	\$989,700.00
	Donations								
44012	Donations	.00	205.00	350.00	300.00	1,000.00	.00	500.00	500.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 26 - Athletic and Event Center									
Department 00 - Revenue									
Donations									
<i>Donations Totals</i>		\$0.00	\$205.00	\$350.00	\$300.00	\$1,000.00	\$0.00	\$500.00	\$500.00
<i>Miscellaneous</i>									
45006	Reimbursement	.00	29,800.06	.00	.00	.00	.00	.00	.00
45210	Athletic and Event Center Naming Rights & Sponsorships	20,306.18	16,822.90	16,048.24	22,550.00	25,000.00	22,250.00	21,500.00	25,000.00
<i>Miscellaneous Totals</i>		\$20,306.18	\$46,622.96	\$16,048.24	\$22,550.00	\$25,000.00	\$22,250.00	\$21,500.00	\$25,000.00
<i>Transfers From Other Funds</i>									
45722	Transfer from Recreation	.00	.00	199,647.30	81,200.00	81,200.00	120,735.00	.00	35,100.00
<i>Transfers From Other Funds Totals</i>		\$0.00	\$0.00	\$199,647.30	\$81,200.00	\$81,200.00	\$120,735.00	\$0.00	\$35,100.00
Department 00 - Revenue Totals		\$632,890.40	\$465,309.33	\$1,050,921.90	\$1,066,377.25	\$1,038,100.00	\$1,081,285.00	\$933,570.00	\$1,050,300.00
Fund 26 - Athletic and Event Center Totals		\$632,890.40	\$465,309.33	\$1,050,921.90	\$1,066,377.25	\$1,038,100.00	\$1,081,285.00	\$933,570.00	\$1,050,300.00
Fund 28 - Aquatic Center									
Department 00 - Revenue									
Fees for Services									
43004	Rental Income	.00	.00	.00	.00	2,000.00	.00	26,080.00	26,080.00
43005	NSF Charges	.00	.00	.00	.00	.00	.00	175.00	200.00
43011	Special Events	.00	.00	.00	.00	3,000.00	.00	9,000.00	9,000.00
43018	Birthday Parties	.00	.00	.00	.00	6,400.00	.00	61,520.00	61,550.00
43033	Youth Programs	.00	.00	.00	.00	14,400.00	.00	43,800.00	43,800.00
43034	Adult Programs	.00	.00	.00	.00	1,400.00	.00	2,720.00	2,720.00
43102	Group Fitness (Water Aerobics)	.00	.00	.00	.00	7,500.00	.00	2,750.00	2,750.00
43103	Memberships	.00	.00	.00	.00	32,000.00	.00	525,050.00	525,050.00
43104	Private Lessons	.00	.00	.00	.00	2,400.00	.00	9,950.00	9,950.00
<i>Fees for Services Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$69,100.00	\$0.00	\$681,045.00	\$681,100.00
<i>Miscellaneous</i>									
45500	Miscellaneous	.00	.00	.00	.00	900.00	.00	.00	.00
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$0.00	\$0.00	\$0.00
<i>Transfers From Other Funds</i>									
45722	Transfer from Recreation	.00	.00	.00	46,216.00	716,100.00	185,500.00	.00	1,161,000.00
<i>Transfers From Other Funds Totals</i>		\$0.00	\$0.00	\$0.00	\$46,216.00	\$716,100.00	\$185,500.00	\$0.00	\$1,161,000.00
Department 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$46,216.00	\$786,100.00	\$185,500.00	\$681,045.00	\$1,842,100.00
Fund 28 - Aquatic Center Totals		\$0.00	\$0.00	\$0.00	\$46,216.00	\$786,100.00	\$185,500.00	\$681,045.00	\$1,842,100.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 39 - Debt Service Fund									
Department 00 - Revenue									
Miscellaneous									
45090	Interest and Dividends	88,764.54	4,641.05	96.12	2,684.77	.00	2,800.00	1,500.00	1,500.00
Miscellaneous Totals		\$88,764.54	\$4,641.05	\$96.12	\$2,684.77	\$0.00	\$2,800.00	\$1,500.00	\$1,500.00
Transfers From Other Funds									
45701	Transfer from Corporate	5,870,400.00	5,937,300.00	4,878,000.00	5,261,497.00	5,379,000.00	5,379,000.00	5,372,000.00	5,372,000.00
45722	Transfer from Recreation	14,168.00	14,300.00	14,600.00	14,600.00	14,600.00	14,600.00	14,600.00	14,600.00
45730	Transfer From Real Estate Trans	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
Transfers From Other Funds Totals		\$6,084,568.00	\$6,151,600.00	\$5,092,600.00	\$5,476,097.00	\$5,593,600.00	\$5,593,600.00	\$5,586,600.00	\$5,586,600.00
Department 00 - Revenue Totals		\$6,173,332.54	\$6,156,241.05	\$5,092,696.12	\$5,478,781.77	\$5,593,600.00	\$5,596,400.00	\$5,588,100.00	\$5,588,100.00
Fund 39 - Debt Service Fund Totals		\$6,173,332.54	\$6,156,241.05	\$5,092,696.12	\$5,478,781.77	\$5,593,600.00	\$5,596,400.00	\$5,588,100.00	\$5,588,100.00
Fund 53 - Downtown - TIF 2									
Department 00 - Revenue									
Property Tax									
40031	Property Taxes	705,631.62	739,367.27	759,172.41	790,041.17	780,500.00	793,000.00	832,000.00	832,000.00
Property Tax Totals		\$705,631.62	\$739,367.27	\$759,172.41	\$790,041.17	\$780,500.00	\$793,000.00	\$832,000.00	\$832,000.00
Fees for Services									
43004	Rental Income	.00	.00	150.00	.00	.00	.00	.00	.00
Fees for Services Totals		\$0.00	\$0.00	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous									
40304	Bond/Lease Proceeds	.00	.00	1,985,000.00	.00	.00	.00	.00	.00
40306	Premium on Bonds Issued	202,752.30	.00	249,138.15	.00	.00	.00	.00	.00
45006	Reimbursement	14,733.59	9,379.54	.00	.00	.00	.00	.00	.00
45090	Interest and Dividends	139,542.59	38,316.58	11,976.40	181,341.89	2,000.00	190,000.00	2,000.00	2,000.00
45500	Miscellaneous	.00	.00	3,029.34	.00	.00	.00	.00	.00
45501	Bonds Issued	20,250,000.00	.00	.00	.00	.00	.00	.00	.00
Miscellaneous Totals		\$20,607,028.48	\$47,696.12	\$2,249,143.89	\$181,341.89	\$2,000.00	\$190,000.00	\$2,000.00	\$2,000.00
Transfers From Other Funds									
45754	Transfer from Marquette TIF Cons	876,000.00	3,027,500.00	2,284,800.00	3,125,000.00	3,125,000.00	3,125,000.00	2,383,500.00	2,383,500.00
45775	Transfer from Bluff Road TIF	.00	.00	.00	2,000,000.00	2,000,000.00	2,000,000.00	779,900.00	779,900.00
Transfers From Other Funds Totals		\$876,000.00	\$3,027,500.00	\$2,284,800.00	\$5,125,000.00	\$5,125,000.00	\$5,125,000.00	\$3,163,400.00	\$3,163,400.00
Department 00 - Revenue Totals		\$22,188,660.10	\$3,814,563.39	\$5,293,266.30	\$6,096,383.06	\$5,907,500.00	\$6,108,000.00	\$3,997,400.00	\$3,997,400.00
Fund 53 - Downtown - TIF 2 Totals		\$22,188,660.10	\$3,814,563.39	\$5,293,266.30	\$6,096,383.06	\$5,907,500.00	\$6,108,000.00	\$3,997,400.00	\$3,997,400.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 54 - Marquette - TIF 1									
Department 00 - Revenue									
Property Tax									
40031	Property Taxes	3,452,693.09	3,404,341.71	3,399,954.00	3,340,389.63	3,375,000.00	3,340,400.00	3,507,000.00	3,507,000.00
	Property Tax Totals	\$3,452,693.09	\$3,404,341.71	\$3,399,954.00	\$3,340,389.63	\$3,375,000.00	\$3,340,400.00	\$3,507,000.00	\$3,507,000.00
	Miscellaneous								
45090	Interest and Dividends	14,651.85	1,510.65	1,007.50	37,850.46	100.00	40,000.00	5,000.00	5,000.00
	Miscellaneous Totals	\$14,651.85	\$1,510.65	\$1,007.50	\$37,850.46	\$100.00	\$40,000.00	\$5,000.00	\$5,000.00
	Department 00 - Revenue Totals	\$3,467,344.94	\$3,405,852.36	\$3,400,961.50	\$3,378,240.09	\$3,375,100.00	\$3,380,400.00	\$3,512,000.00	\$3,512,000.00
	Fund 54 - Marquette - TIF 1 Totals	\$3,467,344.94	\$3,405,852.36	\$3,400,961.50	\$3,378,240.09	\$3,375,100.00	\$3,380,400.00	\$3,512,000.00	\$3,512,000.00
Fund 59 - Construction Fund									
Department 00 - Revenue									
Grants									
40265	State Grants	.00	.00	1,782,754.79	791,465.77	.00	600,000.00	.00	450,000.00
	Grants Totals	\$0.00	\$0.00	\$1,782,754.79	\$791,465.77	\$0.00	\$600,000.00	\$0.00	\$450,000.00
	Miscellaneous								
45090	Interest and Dividends	138,157.76	11,498.68	3,654.05	62,487.56	.00	70,000.00	.00	50,000.00
45203	Developer Contributions	.00	1,600,000.00	.00	688,974.12	.00	688,975.00	.00	.00
46001	Sale of Property	.00	704,736.83	.00	.00	.00	.00	.00	.00
	Miscellaneous Totals	\$138,157.76	\$2,316,235.51	\$3,654.05	\$751,461.68	\$0.00	\$758,975.00	\$0.00	\$50,000.00
	Transfers From Other Funds								
45701	Transfer from Corporate	4,000,000.00	.00	.00	1,212,000.00	1,212,000.00	1,212,000.00	.00	.00
	Transfers From Other Funds Totals	\$4,000,000.00	\$0.00	\$0.00	\$1,212,000.00	\$1,212,000.00	\$1,212,000.00	\$0.00	\$0.00
	Department 00 - Revenue Totals	\$4,138,157.76	\$2,316,235.51	\$1,786,408.84	\$2,754,927.45	\$1,212,000.00	\$2,570,975.00	\$0.00	\$500,000.00
	Fund 59 - Construction Fund Totals	\$4,138,157.76	\$2,316,235.51	\$1,786,408.84	\$2,754,927.45	\$1,212,000.00	\$2,570,975.00	\$0.00	\$500,000.00
Fund 60 - Water and Sewer Fund									
Department 00 - Revenue									
Grants									
40266	Federal Grants	139,848.10	227,217.43	.00	4,197,105.46	.00	.00	.00	.00
40267	Local Grants	.00	.00	.00	364,676.98	.00	364,677.00	.00	.00
	Grants Totals	\$139,848.10	\$227,217.43	\$0.00	\$4,561,782.44	\$0.00	\$364,677.00	\$0.00	\$0.00
	Fees for Services								
43005	NSF Charges	6,853.06	4,845.00	6,808.68	9,142.78	5,000.00	8,000.00	6,000.00	6,000.00
43050	Water Sales	7,868,732.35	8,819,014.77	8,947,397.00	8,699,841.45	9,473,100.00	9,200,000.00	9,660,000.00	9,660,000.00
43060	Sewer Sales	9,706,884.25	10,567,460.13	10,689,537.71	10,551,892.31	11,554,200.00	11,325,000.00	11,891,300.00	11,891,300.00
43070	Late Charges	308,996.78	282,170.85	401,919.77	484,391.46	500,000.00	425,000.00	425,000.00	425,000.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 60 - Water and Sewer Fund									
Department 00 - Revenue									
<i>Fees for Services</i>									
43071	Water Surcharge	4,320.00	.00	.00	2,584.00	.00	1,400.00	.00	.00
43072	Tap On Fees	466,456.00	568,576.00	165,400.00	475,820.00	200,000.00	525,000.00	200,000.00	200,000.00
43073	Recapture Fees	.00	.00	.00	640,201.29	.00	641,000.00	.00	.00
43074	Reconnection Fees	35,820.21	10,150.00	34,725.00	45,460.00	45,600.00	48,000.00	40,000.00	40,000.00
43097	After Hours Meter Replacement Appointment Fees	750.00	1,250.00	.00	350.00	.00	.00	.00	.00
<i>Fees for Services Totals</i>		\$18,398,812.65	\$20,253,466.75	\$20,245,788.16	\$20,909,683.29	\$21,777,900.00	\$22,173,400.00	\$22,222,300.00	\$22,222,300.00
<i>Miscellaneous</i>									
45006	Reimbursement	14,026.83	31,063.74	256.77	3,654.95	.00	3,600.00	.00	.00
45008	Water Meter Equipment Reimb	53,318.97	68,250.00	44,100.00	16,525.00	30,000.00	30,000.00	30,000.00	30,000.00
45089	Other Investment Income	471,678.41	12,716.05	(343,192.61)	(48,678.18)	.00	.00	.00	.00
45090	Interest and Dividends	326,464.83	24,577.06	11,058.92	239,042.17	.00	125,000.00	50,000.00	50,000.00
45203	Developer Contributions	330,658.00	79,904.00	255,449.70	887,833.39	.00	890,000.00	.00	.00
45500	Miscellaneous	.00	301,641.86	182.86	.00	.00	.00	.00	.00
45510	Capital Contributions	197,829.00	846,315.00	.00	.00	.00	.00	.00	.00
46001	Sale of Property	7,094.69	3,577.33	5,893.57	.00	.00	.00	.00	.00
<i>Miscellaneous Totals</i>		\$1,401,070.73	\$1,368,045.04	(\$26,250.79)	\$1,098,377.33	\$30,000.00	\$1,048,600.00	\$80,000.00	\$80,000.00
<i>Transfers From Other Funds</i>									
45701	Transfer from Corporate	.00	.00	.00	.00	3,000,000.00	3,000,000.00	.00	1,000,000.00
<i>Transfers From Other Funds Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00	\$3,000,000.00	\$0.00	\$1,000,000.00
Department 00 - Revenue Totals		\$19,939,731.48	\$21,848,729.22	\$20,219,537.37	\$26,569,843.06	\$24,807,900.00	\$26,586,677.00	\$22,302,300.00	\$23,302,300.00
Fund 60 - Water and Sewer Fund Totals		\$19,939,731.48	\$21,848,729.22	\$20,219,537.37	\$26,569,843.06	\$24,807,900.00	\$26,586,677.00	\$22,302,300.00	\$23,302,300.00
Fund 64 - Lake Michigan Fund									
Department 00 - Revenue									
<i>Transfers From Other Funds</i>									
45760	Transfer from Water Fund	.00	.00	.00	138,597.68	197,000.00	197,000.00	364,000.00	790,750.00
<i>Transfers From Other Funds Totals</i>		\$0.00	\$0.00	\$0.00	\$138,597.68	\$197,000.00	\$197,000.00	\$364,000.00	\$790,750.00
Department 00 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$138,597.68	\$197,000.00	\$197,000.00	\$364,000.00	\$790,750.00
Fund 64 - Lake Michigan Fund Totals		\$0.00	\$0.00	\$0.00	\$138,597.68	\$197,000.00	\$197,000.00	\$364,000.00	\$790,750.00
Fund 70 - Police Pension Fund									
Department 00 - Revenue									
<i>Miscellaneous</i>									
45089	Other Investment Income	(1,137,075.74)	15,550,197.68	(6,221,542.25)	(348,336.33)	1,800,000.00	107,000.00	1,800,000.00	1,800,000.00
45090	Interest and Dividends	796,870.00	727,607.41	913,022.55	720,984.83	750,000.00	950,000.00	750,000.00	750,000.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 70 - Police Pension Fund									
Department 00 - Revenue									
<i>Miscellaneous</i>									
45200	Employee Contribution	660,033.21	749,162.04	705,780.86	464,451.80	775,000.00	706,000.00	800,000.00	800,000.00
45500	Miscellaneous	226.31	.00	.00	.00	.00	.00	.00	.00
	<i>Miscellaneous Totals</i>	\$320,053.78	\$17,026,967.13	(\$4,602,738.84)	\$837,100.30	\$3,325,000.00	\$1,763,000.00	\$3,350,000.00	\$3,350,000.00
<i>Transfers From Other Funds</i>									
45701	Transfer from Corporate	2,099,627.66	2,191,924.10	2,475,000.88	2,474,986.79	2,482,000.00	2,482,000.00	2,297,000.00	2,297,200.00
	<i>Transfers From Other Funds Totals</i>	\$2,099,627.66	\$2,191,924.10	\$2,475,000.88	\$2,474,986.79	\$2,482,000.00	\$2,482,000.00	\$2,297,000.00	\$2,297,200.00
	Department 00 - Revenue Totals	\$2,419,681.44	\$19,218,891.23	(\$2,127,737.96)	\$3,312,087.09	\$5,807,000.00	\$4,245,000.00	\$5,647,000.00	\$5,647,200.00
	Fund 70 - Police Pension Fund Totals	\$2,419,681.44	\$19,218,891.23	(\$2,127,737.96)	\$3,312,087.09	\$5,807,000.00	\$4,245,000.00	\$5,647,000.00	\$5,647,200.00
Fund 71 - Fire Pension Fund									
Department 00 - Revenue									
<i>Miscellaneous</i>									
45006	Reimbursement	226.31	.00	.00	.00	.00	.00	.00	.00
45089	Other Investment Income	(28,098.79)	2,878,192.11	(865,662.84)	(215.97)	475,000.00	100,000.00	475,000.00	475,000.00
45090	Interest and Dividends	120,980.63	106,795.99	39,176.52	27,103.05	50,000.00	30,000.00	50,000.00	50,000.00
45200	Employee Contribution	204,860.84	251,944.26	278,221.85	273,508.14	280,000.00	280,000.00	295,000.00	295,000.00
	<i>Miscellaneous Totals</i>	\$297,968.99	\$3,236,932.36	(\$548,264.47)	\$300,395.22	\$805,000.00	\$410,000.00	\$820,000.00	\$820,000.00
<i>Transfers From Other Funds</i>									
45701	Transfer from Corporate	451,006.93	459,460.43	554,862.58	599,559.10	612,500.00	600,000.00	610,900.00	610,900.00
	<i>Transfers From Other Funds Totals</i>	\$451,006.93	\$459,460.43	\$554,862.58	\$599,559.10	\$612,500.00	\$600,000.00	\$610,900.00	\$610,900.00
	Department 00 - Revenue Totals	\$748,975.92	\$3,696,392.79	\$6,598.11	\$899,954.32	\$1,417,500.00	\$1,010,000.00	\$1,430,900.00	\$1,430,900.00
	Fund 71 - Fire Pension Fund Totals	\$748,975.92	\$3,696,392.79	\$6,598.11	\$899,954.32	\$1,417,500.00	\$1,010,000.00	\$1,430,900.00	\$1,430,900.00
Fund 74 - Romeo Road - TIF 3									
Department 00 - Revenue									
<i>Property Tax</i>									
40031	Property Taxes	31,335.27	30,878.84	30,466.15	30,230.31	31,500.00	30,300.00	31,800.00	31,800.00
	<i>Property Tax Totals</i>	\$31,335.27	\$30,878.84	\$30,466.15	\$30,230.31	\$31,500.00	\$30,300.00	\$31,800.00	\$31,800.00
<i>Miscellaneous</i>									
45090	Interest and Dividends	4,515.40	465.55	238.54	6,650.36	100.00	4,000.00	500.00	500.00
	<i>Miscellaneous Totals</i>	\$4,515.40	\$465.55	\$238.54	\$6,650.36	\$100.00	\$4,000.00	\$500.00	\$500.00
	Department 00 - Revenue Totals	\$35,850.67	\$31,344.39	\$30,704.69	\$36,880.67	\$31,600.00	\$34,300.00	\$32,300.00	\$32,300.00
	Fund 74 - Romeo Road - TIF 3 Totals	\$35,850.67	\$31,344.39	\$30,704.69	\$36,880.67	\$31,600.00	\$34,300.00	\$32,300.00	\$32,300.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 75 - Upper Gateway North - TIF 4									
Department 00 - Revenue									
Property Tax									
40031	Property Taxes	2,154.09	100,667.18	180,206.97	197,638.22	200,000.00	197,700.00	207,500.00	207,500.00
	Property Tax Totals	\$2,154.09	\$100,667.18	\$180,206.97	\$197,638.22	\$200,000.00	\$197,700.00	\$207,500.00	\$207,500.00
Miscellaneous									
45006	Reimbursement	775.00	.00	.00	.00	.00	.00	.00	.00
	Miscellaneous Totals	\$775.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 00 - Revenue Totals	\$2,929.09	\$100,667.18	\$180,206.97	\$197,638.22	\$200,000.00	\$197,700.00	\$207,500.00	\$207,500.00
	Fund 75 - Upper Gateway North - TIF 4 Totals	\$2,929.09	\$100,667.18	\$180,206.97	\$197,638.22	\$200,000.00	\$197,700.00	\$207,500.00	\$207,500.00
Fund 77 - Lower Gateway South - TIF 5									
Department 00 - Revenue									
Property Tax									
40031	Property Taxes	1,315.73	1,302.58	84,301.55	132,451.30	95,000.00	132,400.00	139,000.00	139,000.00
	Property Tax Totals	\$1,315.73	\$1,302.58	\$84,301.55	\$132,451.30	\$95,000.00	\$132,400.00	\$139,000.00	\$139,000.00
	Department 00 - Revenue Totals	\$1,315.73	\$1,302.58	\$84,301.55	\$132,451.30	\$95,000.00	\$132,400.00	\$139,000.00	\$139,000.00
	Fund 77 - Lower Gateway South - TIF 5 Totals	\$1,315.73	\$1,302.58	\$84,301.55	\$132,451.30	\$95,000.00	\$132,400.00	\$139,000.00	\$139,000.00
Fund 78 - Independence Road - TIF 7									
Department 00 - Revenue									
Property Tax									
40031	Property Taxes	88,391.84	122,283.60	135,363.36	134,747.15	140,000.00	135,200.00	142,000.00	142,000.00
	Property Tax Totals	\$88,391.84	\$122,283.60	\$135,363.36	\$134,747.15	\$140,000.00	\$135,200.00	\$142,000.00	\$142,000.00
Miscellaneous									
45500	Miscellaneous	2,800.00	.00	.00	.00	.00	.00	.00	.00
	Miscellaneous Totals	\$2,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers From Other Funds									
45754	Transfer from Marquette TIF Cons	382,000.00	560,000.00	.00	.00	.00	.00	.00	.00
	Transfers From Other Funds Totals	\$382,000.00	\$560,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 00 - Revenue Totals	\$473,191.84	\$682,283.60	\$135,363.36	\$134,747.15	\$140,000.00	\$135,200.00	\$142,000.00	\$142,000.00
	Fund 78 - Independence Road - TIF 7 Totals	\$473,191.84	\$682,283.60	\$135,363.36	\$134,747.15	\$140,000.00	\$135,200.00	\$142,000.00	\$142,000.00
Fund 79 - Bluff Road - TIF 6									
Department 00 - Revenue									
Property Tax									
40031	Property Taxes	219,742.20	1,320,896.34	1,582,756.61	1,476,155.66	1,630,000.00	1,476,000.00	1,549,800.00	1,549,800.00
	Property Tax Totals	\$219,742.20	\$1,320,896.34	\$1,582,756.61	\$1,476,155.66	\$1,630,000.00	\$1,476,000.00	\$1,549,800.00	\$1,549,800.00
Miscellaneous									
45090	Interest and Dividends	.00	.00	778.25	54,236.67	.00	60,000.00	5,000.00	5,000.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 79 - Bluff Road - TIF 6									
Department 00 - Revenue									
Miscellaneous									
	Miscellaneous Totals	\$0.00	\$0.00	\$778.25	\$54,236.67	\$0.00	\$60,000.00	\$5,000.00	\$5,000.00
	Department 00 - Revenue Totals	\$219,742.20	\$1,320,896.34	\$1,583,534.86	\$1,530,392.33	\$1,630,000.00	\$1,536,000.00	\$1,554,800.00	\$1,554,800.00
	Fund 79 - Bluff Road - TIF 6 Totals	\$219,742.20	\$1,320,896.34	\$1,583,534.86	\$1,530,392.33	\$1,630,000.00	\$1,536,000.00	\$1,554,800.00	\$1,554,800.00
Fund 80 - Normantown Road - TIF 8									
Department 00 - Revenue									
Property Tax									
40031	Property Taxes	.00	.00	106,704.79	96,046.77	110,000.00	96,000.00	100,800.00	100,800.00
	Property Tax Totals	\$0.00	\$0.00	\$106,704.79	\$96,046.77	\$110,000.00	\$96,000.00	\$100,800.00	\$100,800.00
	Department 00 - Revenue Totals	\$0.00	\$0.00	\$106,704.79	\$96,046.77	\$110,000.00	\$96,000.00	\$100,800.00	\$100,800.00
	Fund 80 - Normantown Road - TIF 8 Totals	\$0.00	\$0.00	\$106,704.79	\$96,046.77	\$110,000.00	\$96,000.00	\$100,800.00	\$100,800.00
Fund 81 - Normantown Rd Business District									
Department 00 - Revenue									
Other Taxes									
40116	Sales Tax	147,141.40	161,511.25	186,252.33	73,360.68	180,000.00	120,000.00	165,000.00	165,000.00
40121	Hotel/Motel Tax	6,531.06	15,205.01	29,204.23	32,562.60	30,000.00	36,500.00	35,000.00	35,000.00
	Other Taxes Totals	\$153,672.46	\$176,716.26	\$215,456.56	\$105,923.28	\$210,000.00	\$156,500.00	\$200,000.00	\$200,000.00
	Grants								
40267	Local Grants	.00	.00	.00	.00	150,000.00	.00	.00	150,000.00
	Grants Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00
	Miscellaneous								
45090	Interest and Dividends	512.44	295.71	425.55	14,520.75	.00	16,000.00	10,000.00	10,000.00
45500	Miscellaneous	.00	.00	.00	.00	25,000.00	5,000.00	15,000.00	15,000.00
	Miscellaneous Totals	\$512.44	\$295.71	\$425.55	\$14,520.75	\$25,000.00	\$21,000.00	\$25,000.00	\$25,000.00
	Department 00 - Revenue Totals	\$154,184.90	\$177,011.97	\$215,882.11	\$120,444.03	\$385,000.00	\$177,500.00	\$225,000.00	\$375,000.00
	Fund 81 - Normantown Rd Business District Totals	\$154,184.90	\$177,011.97	\$215,882.11	\$120,444.03	\$385,000.00	\$177,500.00	\$225,000.00	\$375,000.00
Fund 82 - Airport Road - TIF 9									
Department 00 - Revenue									
Property Tax									
40031	Property Taxes	.00	.00	.00	566.91	.00	567.00	1,500.00	1,500.00
	Property Tax Totals	\$0.00	\$0.00	\$0.00	\$566.91	\$0.00	\$567.00	\$1,500.00	\$1,500.00
	Miscellaneous								
45500	Miscellaneous	.00	.00	.00	.00	1,000.00	21,591.00	.00	.00



Revenue Budget Worksheet Report

Budget Year 2024

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund	82 - Airport Road - TIF 9								
	Department 00 - Revenue								
	Miscellaneous								
	Miscellaneous Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$21,591.00	\$0.00	\$0.00
	Department 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$566.91	\$1,000.00	\$22,158.00	\$1,500.00	\$1,500.00
Fund	82 - Airport Road - TIF 9 Totals	\$0.00	\$0.00	\$0.00	\$566.91	\$1,000.00	\$22,158.00	\$1,500.00	\$1,500.00
	Net Grand Totals	\$127,518,488.19	\$134,351,829.49	\$114,062,008.54	\$129,284,876.54	\$134,851,100.00	\$145,507,738.00	\$119,393,608.00	\$137,357,450.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund	01 - General Corporate Fund								
Department	01 - Mayor's Office								
Cost Center	01 - Administration								
<i>Salaries</i>									
01.01.01.102	Official Salary	104,064.42	108,674.56	112,159.47	114,314.97	116,600.00	116,600.00	121,300.00	121,300.00
01.01.01.111	Group Insurance	28,702.74	29,843.04	32,560.05	30,094.56	31,100.00	31,100.00	31,100.00	31,100.00
01.01.01.121	IMRF	11,090.16	12,704.17	12,515.26	11,455.63	12,300.00	12,300.00	11,200.00	11,200.00
01.01.01.122	Social Security	6,487.57	6,559.67	6,737.59	6,885.89	7,300.00	7,300.00	7,600.00	7,600.00
01.01.01.123	Medicare	1,452.83	1,534.12	1,575.53	1,610.41	1,700.00	1,700.00	1,800.00	1,800.00
	<i>Salaries Totals</i>	\$151,797.72	\$159,315.56	\$165,547.90	\$164,361.46	\$169,000.00	\$169,000.00	\$173,000.00	\$173,000.00
<i>Contractual</i>									
01.01.01.202	Training and Conferences	6,057.70	(321.00)	6,962.93	1,606.06	10,000.00	10,000.00	10,000.00	10,000.00
01.01.01.299	Other Contractual Services	1,500.00	2,943.00	168.18	363.87	5,000.00	5,000.00	5,000.00	5,000.00
	<i>Contractual Totals</i>	\$7,557.70	\$2,622.00	\$7,131.11	\$1,969.93	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
<i>Commodities</i>									
01.01.01.301	Dues	3,271.21	4,974.61	1,485.61	1,485.60	5,000.00	4,800.00	7,000.00	7,000.00
01.01.01.303	Publications	.00	.00	.00	169.00	100.00	300.00	300.00	300.00
01.01.01.312	Donations	.00	.00	5,500.00	.00	.00	3,000.00	5,000.00	5,000.00
01.01.01.399	Operating/Other Supplies	1,489.34	195.60	557.74	263.84	3,000.00	300.00	15,000.00	15,000.00
	<i>Commodities Totals</i>	\$4,760.55	\$5,170.21	\$7,543.35	\$1,918.44	\$8,100.00	\$8,400.00	\$27,300.00	\$27,300.00
	Cost Center 01 - Administration Totals	\$164,115.97	\$167,107.77	\$180,222.36	\$168,249.83	\$192,100.00	\$192,400.00	\$215,300.00	\$215,300.00
	Department 01 - Mayor's Office Totals	\$164,115.97	\$167,107.77	\$180,222.36	\$168,249.83	\$192,100.00	\$192,400.00	\$215,300.00	\$215,300.00
Department	02 - Administration								
Cost Center	01 - Administration								
<i>Salaries</i>									
01.02.01.101	Salaries Full Time	398,020.86	447,388.20	270,848.30	270,195.51	379,100.00	275,500.00	392,100.00	392,100.00
01.02.01.105	Salaries - Part Time	1,250.93	273.43	.00	.00	.00	.00	.00	.00
01.02.01.106	Salaries - Overtime	2.50	.55	.00	.00	.00	.00	.00	.00
01.02.01.111	Group Insurance	53,997.20	44,297.78	21,475.12	19,884.28	44,000.00	20,000.00	46,200.00	46,200.00
01.02.01.121	IMRF	42,988.44	52,726.55	30,426.58	27,187.28	40,000.00	29,000.00	36,200.00	36,200.00
01.02.01.122	Social Security	20,758.75	17,594.30	14,042.53	13,204.72	23,700.00	16,400.00	24,500.00	24,500.00
01.02.01.123	Medicare	5,692.54	6,424.03	3,908.32	3,883.46	5,600.00	4,000.00	5,800.00	5,800.00
01.02.01.127	Longevity	4,000.00	4,000.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
	<i>Salaries Totals</i>	\$526,711.22	\$572,704.84	\$342,500.85	\$336,155.25	\$494,200.00	\$346,700.00	\$506,600.00	\$506,600.00
<i>Contractual</i>									
01.02.01.202	Training and Conferences	6,967.93	705.53	1,488.04	6,562.48	12,000.00	12,000.00	12,000.00	12,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 02 - Administration									
Cost Center 01 - Administration									
<i>Contractual</i>									
01.02.01.211	Legal Services	611,102.71	485,883.32	413,572.01	389,170.10	575,000.00	575,000.00	575,000.00	575,000.00
01.02.01.299	Other Contractual Services	255,054.80	420,209.37	176,760.77	112,043.43	590,000.00	610,000.00	652,000.00	652,000.00
	<i>Contractual Totals</i>	\$873,125.44	\$906,798.22	\$591,820.82	\$507,776.01	\$1,177,000.00	\$1,197,000.00	\$1,239,000.00	\$1,239,000.00
<i>Commodities</i>									
01.02.01.301	Dues	1,451.73	2,566.25	3,434.45	2,730.50	3,500.00	3,500.00	60,000.00	60,000.00
01.02.01.303	Publications	209.95	.00	392.71	393.08	1,000.00	1,000.00	1,000.00	1,000.00
01.02.01.317	Office Supplies	3,733.75	3,045.21	2,593.37	3,564.03	4,000.00	4,000.00	4,000.00	4,000.00
01.02.01.321	Veteran Memorial Supplies	1,175.76	.00	1,759.18	1,159.96	5,000.00	5,000.00	5,000.00	5,000.00
01.02.01.339	Metra Station Expenditures	.00	.00	.00	.00	2,500.00	2,500.00	7,000.00	7,000.00
01.02.01.397	Employee Relations	.00	.00	.00	.00	.00	.00	1,000.00	1,000.00
01.02.01.399	Operating/Other Supplies	30.00	1,965.19	884.69	1,425.16	2,000.00	2,000.00	5,000.00	5,000.00
	<i>Commodities Totals</i>	\$6,601.19	\$7,576.65	\$9,064.40	\$9,272.73	\$18,000.00	\$18,000.00	\$83,000.00	\$83,000.00
<i>Capital Outlay</i>									
01.02.01.402	Non-Capital Outlay	30,604.95	17,566.20	4,905.45	2,068.50	280,000.00	260,000.00	.00	.00
01.02.01.405	Land	1,582.00	.00	.00	.00	.00	.00	800,000.00	.00
01.02.01.408	Furniture, Fixtures & Equipment	500.00	.00	.00	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$32,686.95	\$17,566.20	\$4,905.45	\$2,068.50	\$280,000.00	\$260,000.00	\$800,000.00	\$0.00
<i>Other</i>									
01.02.01.690	Principal Payments	75,000.00	125,000.00	125,000.00	125,000.00	625,000.00	625,000.00	625,000.00	625,000.00
	<i>Other Totals</i>	\$75,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$625,000.00	\$625,000.00	\$625,000.00	\$625,000.00
	Cost Center 01 - Administration Totals	\$1,514,124.80	\$1,629,645.91	\$1,073,291.52	\$980,272.49	\$2,594,200.00	\$2,446,700.00	\$3,253,600.00	\$2,453,600.00
Cost Center 07 - Personnel									
<i>Salaries</i>									
01.02.07.101	Salaries Full Time	208,484.68	217,913.28	224,416.09	229,604.55	233,800.00	233,800.00	244,100.00	244,100.00
01.02.07.111	Group Insurance	30,631.08	31,186.26	31,903.66	28,676.88	30,200.00	30,200.00	29,600.00	29,600.00
01.02.07.121	IMRF	22,472.57	25,844.60	25,250.09	23,113.82	24,800.00	24,800.00	22,600.00	22,600.00
01.02.07.122	Social Security	12,737.05	15,596.15	16,756.44	15,270.55	16,000.00	16,000.00	15,300.00	15,300.00
01.02.07.123	Medicare	2,978.83	3,851.91	4,003.79	3,571.33	3,800.00	3,800.00	3,600.00	3,600.00
01.02.07.126	Tuition Reimbursement	1,500.00	6,282.31	13,000.00	15,469.46	20,000.00	20,000.00	20,000.00	20,000.00
01.02.07.127	Longevity	1,800.00	1,800.00	1,800.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01.02.07.128	Stipends	.00	1,000.00	.00	.00	.00	.00	.00	.00
01.02.07.139	Flexible Spending	6,877.50	.00	1,391.41	81,942.77	7,000.00	40,000.00	7,000.00	7,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 02 - Administration									
Cost Center 07 - Personnel									
<i>Salaries</i>									
	<i>Salaries Totals</i>	\$287,481.71	\$303,474.51	\$318,521.48	\$399,649.36	\$337,600.00	\$370,600.00	\$344,200.00	\$344,200.00
<i>Contractual</i>									
01.02.07.201	Legal Notices	.00	965.00	650.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
01.02.07.202	Training and Conferences	3,211.59	5,193.62	4,131.98	9,460.68	6,500.00	7,000.00	3,000.00	3,000.00
01.02.07.203	Physical Exams	4,699.60	24,948.46	12,114.00	3,507.46	15,000.00	15,000.00	15,000.00	15,000.00
01.02.07.207	Appreciation Programs	6,948.33	8,356.91	12,333.91	14,099.69	14,500.00	9,000.00	9,000.00	9,000.00
01.02.07.213	Health/Wellness Program	22,944.87	2,176.00	10,425.04	5,490.03	8,000.00	12,000.00	10,000.00	10,000.00
01.02.07.214	Safety Committee Program Expenditures & Supplies	139.99	.00	538.53	108.35	3,500.00	5,000.00	5,000.00	5,000.00
01.02.07.216	All Staff Training	.00	.00	.00	.00	.00	.00	20,000.00	20,000.00
01.02.07.260	Other Insurance	1,552,577.00	1,399,414.00	1,362,895.00	1,500,487.00	1,500,500.00	1,500,500.00	1,901,091.00	1,901,100.00
01.02.07.262	Premiums	429,498.56	694,592.67	688,784.81	552,527.74	500,000.00	625,000.00	542,350.00	542,350.00
01.02.07.299	Other Contractual Services	10,482.20	9,782.85	9,429.25	9,818.80	10,000.00	10,000.00	15,000.00	15,000.00
	<i>Contractual Totals</i>	\$2,030,502.14	\$2,145,429.51	\$2,101,302.52	\$2,096,499.75	\$2,059,000.00	\$2,184,500.00	\$2,521,441.00	\$2,521,450.00
<i>Commodities</i>									
01.02.07.301	Dues	249.00	314.00	260.00	145.00	1,000.00	1,000.00	1,000.00	1,000.00
01.02.07.303	Publications	.00	.00	347.75	459.00	1,000.00	1,000.00	1,000.00	1,000.00
01.02.07.317	Office Supplies	723.89	1,355.62	1,010.91	1,180.02	1,500.00	1,500.00	1,500.00	1,500.00
	<i>Commodities Totals</i>	\$972.89	\$1,669.62	\$1,618.66	\$1,784.02	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
	Cost Center 07 - Personnel Totals	\$2,318,956.74	\$2,450,573.64	\$2,421,442.66	\$2,497,933.13	\$2,400,100.00	\$2,558,600.00	\$2,869,141.00	\$2,869,150.00
Cost Center 18 - Community Media Production									
<i>Salaries</i>									
01.02.18.101	Salaries Full Time	86,621.30	89,148.24	91,136.35	91,324.42	94,800.00	94,800.00	97,100.00	97,100.00
01.02.18.111	Group Insurance	22,243.77	23,477.63	26,076.41	24,754.08	25,300.00	25,300.00	27,100.00	27,100.00
01.02.18.121	IMRF	9,300.79	10,491.66	10,241.47	9,193.79	10,100.00	10,100.00	9,000.00	9,000.00
01.02.18.122	Social Security	5,349.13	5,500.94	5,624.30	5,613.61	6,000.00	6,000.00	6,100.00	6,100.00
01.02.18.123	Medicare	975.55	1,286.52	1,315.35	1,312.87	1,400.00	1,400.00	1,500.00	1,500.00
01.02.18.127	Longevity	500.00	500.00	500.00	800.00	800.00	800.00	800.00	800.00
	<i>Salaries Totals</i>	\$124,990.54	\$130,404.99	\$134,893.88	\$132,998.77	\$138,400.00	\$138,400.00	\$141,600.00	\$141,600.00
<i>Contractual</i>									
01.02.18.202	Training and Conferences	249.95	375.00	74.99	25.00	1,000.00	1,000.00	1,000.00	1,000.00
01.02.18.299	Other Contractual Services	1,277.00	717.64	695.74	969.72	1,500.00	1,500.00	1,500.00	1,500.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 02 - Administration									
Cost Center 18 - Community Media Production									
Contractual									
	Contractual Totals	\$1,526.95	\$1,092.64	\$770.73	\$994.72	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
Commodities									
01.02.18.317	Office Supplies	.00	.00	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
01.02.18.399	Operating/Other Supplies	6,805.34	6,199.72	8,836.68	3,328.40	8,000.00	8,000.00	8,000.00	8,000.00
	Commodities Totals	\$6,805.34	\$6,199.72	\$8,836.68	\$3,328.40	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00
Capital Outlay									
01.02.18.402	Non-Capital Outlay	6,701.69	18,002.67	19,274.13	8,097.45	10,000.00	10,000.00	10,000.00	10,000.00
01.02.18.408	Furniture, Fixtures & Equipment	.00	34,982.00	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	\$6,701.69	\$52,984.67	\$19,274.13	\$8,097.45	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Cost Center 18 - Community Media Production Totals		\$140,024.52	\$190,682.02	\$163,775.42	\$145,419.34	\$159,900.00	\$159,900.00	\$163,100.00	\$163,100.00
Cost Center 19 - Marketing									
Salaries									
01.02.19.101	Salaries Full Time	58,481.13	61,208.17	64,909.35	69,306.45	66,800.00	70,700.00	73,700.00	73,700.00
01.02.19.105	Salaries - Part Time	55,749.58	57,574.03	58,835.73	59,691.12	64,500.00	64,500.00	66,800.00	66,800.00
01.02.19.111	Group Insurance	7,403.00	7,850.53	8,781.67	8,304.68	8,500.00	8,200.00	9,200.00	9,200.00
01.02.19.121	IMRF	12,215.79	13,886.18	13,819.00	12,942.59	13,800.00	13,800.00	13,000.00	13,000.00
01.02.19.122	Social Security	7,048.28	7,307.63	7,621.96	7,945.88	8,200.00	8,200.00	8,800.00	8,800.00
01.02.19.123	Medicare	1,648.38	1,709.05	1,782.56	1,858.31	2,000.00	2,000.00	2,100.00	2,100.00
01.02.19.127	Longevity	.00	.00	.00	300.00	300.00	300.00	300.00	300.00
	Salaries Totals	\$142,546.16	\$149,535.59	\$155,750.27	\$160,349.03	\$164,100.00	\$167,700.00	\$173,900.00	\$173,900.00
Contractual									
01.02.19.202	Training and Conferences	130.05	.00	120.00	1,800.00	5,000.00	5,000.00	5,000.00	5,000.00
01.02.19.230	Printing Services	34,216.89	26,425.69	29,547.06	41,098.25	51,000.00	35,000.00	45,000.00	35,000.00
01.02.19.299	Other Contractual Services	12,344.57	19,916.41	5,316.74	13,666.51	19,000.00	15,000.00	25,000.00	25,000.00
	Contractual Totals	\$46,691.51	\$46,342.10	\$34,983.80	\$56,564.76	\$75,000.00	\$55,000.00	\$75,000.00	\$65,000.00
Commodities									
01.02.19.301	Dues	.00	.00	.00	.00	500.00	.00	500.00	500.00
01.02.19.303	Publications	.00	.00	.00	.00	300.00	.00	300.00	300.00
01.02.19.317	Office Supplies	1,697.19	320.29	585.84	616.97	2,000.00	500.00	2,000.00	2,000.00
01.02.19.399	Operating/Other Supplies	2,194.26	9,868.23	5,167.73	6,332.30	20,000.00	10,000.00	20,000.00	15,000.00
	Commodities Totals	\$3,891.45	\$10,188.52	\$5,753.57	\$6,949.27	\$22,800.00	\$10,500.00	\$22,800.00	\$17,800.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 02 - Administration									
Cost Center 19 - Marketing Totals		\$193,129.12	\$206,066.21	\$196,487.64	\$223,863.06	\$261,900.00	\$233,200.00	\$271,700.00	\$256,700.00
Cost Center 21 - Commissions									
Salaries									
01.02.21.105	Salaries - Part Time	14,940.00	5,590.00	5,760.00	11,940.00	15,000.00	14,500.00	15,000.00	15,000.00
01.02.21.121	IMRF	53.60	.00	.00	157.20	.00	500.00	200.00	200.00
01.02.21.122	Social Security	926.28	346.58	357.12	740.28	1,000.00	1,000.00	1,100.00	1,100.00
01.02.21.123	Medicare	216.65	81.06	83.52	173.13	300.00	300.00	300.00	300.00
01.02.21.128	Stipends	1,500.00	1,500.00	.00	.00	.00	.00	1,500.00	1,500.00
Salaries Totals		\$17,636.53	\$7,517.64	\$6,200.64	\$13,010.61	\$16,300.00	\$16,300.00	\$18,100.00	\$18,100.00
Contractual									
01.02.21.202	Training and Conferences	.00	.00	.00	.00	200.00	.00	.00	.00
Contractual Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00
Commodities									
01.02.21.306	Beautification Commission	4,119.02	3,938.38	3,477.69	946.08	10,000.00	10,000.00	10,000.00	10,000.00
01.02.21.326	Good Neighbor	.00	.00	100.00	.00	2,500.00	2,500.00	2,500.00	2,500.00
Commodities Totals		\$4,119.02	\$3,938.38	\$3,577.69	\$946.08	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00
Cost Center 21 - Commissions Totals		\$21,755.55	\$11,456.02	\$9,778.33	\$13,956.69	\$29,000.00	\$28,800.00	\$30,600.00	\$30,600.00
Cost Center 50 - Information Services									
Salaries									
01.02.50.101	Salaries Full Time	307,675.60	324,005.97	348,565.39	362,968.53	369,500.00	370,500.00	385,900.00	385,900.00
01.02.50.105	Salaries - Part Time	13,776.00	3,264.00	10,647.00	10,729.50	13,000.00	11,800.00	13,000.00	13,000.00
01.02.50.106	Salaries - Overtime	.00	10.80	13.65	33.75	.00	.00	.00	.00
01.02.50.111	Group Insurance	36,278.42	38,459.00	47,688.60	51,617.48	53,500.00	53,500.00	55,100.00	55,100.00
01.02.50.121	IMRF	33,439.96	38,598.31	39,344.94	36,696.12	39,200.00	39,200.00	35,900.00	35,900.00
01.02.50.122	Social Security	20,095.50	20,544.15	22,386.51	23,091.81	24,100.00	24,100.00	25,100.00	25,100.00
01.02.50.123	Medicare	4,699.77	4,804.68	5,235.54	5,400.51	5,700.00	5,700.00	5,900.00	5,900.00
01.02.50.127	Longevity	1,500.00	1,500.00	2,100.00	2,400.00	2,400.00	2,400.00	2,700.00	2,700.00
01.02.50.132	Cell Phone Reimbursement	480.00	480.00	480.00	620.00	500.00	500.00	800.00	800.00
01.02.50.133	Health Insurance Incentive	3,833.64	4,250.34	3,083.58	2,000.16	2,000.00	2,000.00	2,000.00	2,000.00
01.02.50.135	Taxable Fringe Benefit	21.00	.00	.00	.00	.00	.00	.00	.00
Salaries Totals		\$421,799.89	\$435,917.25	\$479,545.21	\$495,557.86	\$509,900.00	\$509,700.00	\$526,400.00	\$526,400.00
Contractual									
01.02.50.202	Training and Conferences	4,420.77	619.46	55.00	2,423.45	7,000.00	1,000.00	7,000.00	7,000.00
01.02.50.209	Employee Computer Training	6,180.00	.00	200.00	.00	3,000.00	1,000.00	3,000.00	3,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 02 - Administration									
Cost Center 50 - Information Services									
Contractual									
01.02.50.210	Communications	294,839.19	385,859.11	242,856.61	147,390.13	320,000.00	320,000.00	275,000.00	275,000.00
01.02.50.298	Consulting Services	43,693.33	57,683.00	45,000.00	50,487.00	60,000.00	60,000.00	60,000.00	60,000.00
01.02.50.299	Other Contractual Services	707,765.62	966,835.21	819,898.74	893,447.18	1,029,590.00	1,014,590.00	1,163,850.00	1,278,350.00
	Contractual Totals	\$1,056,898.91	\$1,410,996.78	\$1,108,010.35	\$1,093,747.76	\$1,419,590.00	\$1,396,590.00	\$1,508,850.00	\$1,623,350.00
Commodities									
01.02.50.301	Dues	540.00	475.00	.00	85.00	500.00	.00	500.00	500.00
01.02.50.313	Computer Supplies	28,682.02	37,996.02	32,221.05	62,693.64	161,500.00	160,000.00	65,000.00	65,000.00
01.02.50.317	Office Supplies	243.84	832.12	63.23	362.93	1,000.00	1,000.00	1,000.00	1,000.00
	Commodities Totals	\$29,465.86	\$39,303.14	\$32,284.28	\$63,141.57	\$163,000.00	\$161,000.00	\$66,500.00	\$66,500.00
Capital Outlay									
01.02.50.402	Non-Capital Outlay	355,177.08	130,061.10	176,223.43	804,185.31	932,490.00	845,000.00	410,000.00	360,000.00
01.02.50.408	Furniture, Fixtures & Equipment	.00	227,606.66	.00	6,158.24	45,000.00	60,000.00	700,000.00	200,000.00
	Capital Outlay Totals	\$355,177.08	\$357,667.76	\$176,223.43	\$810,343.55	\$977,490.00	\$905,000.00	\$1,110,000.00	\$560,000.00
Cost Center 50 - Information Services Totals		\$1,863,341.74	\$2,243,884.93	\$1,796,063.27	\$2,462,790.74	\$3,069,980.00	\$2,972,290.00	\$3,211,750.00	\$2,776,250.00
Department 02 - Administration Totals		\$6,051,332.47	\$6,732,308.73	\$5,660,838.84	\$6,324,235.45	\$8,515,080.00	\$8,399,490.00	\$9,799,891.00	\$8,549,400.00
Department 03 - Clerk's Office									
Cost Center 01 - Administration									
Salaries									
01.03.01.101	Salaries Full Time	76,160.41	68,073.43	64,084.80	66,337.74	66,800.00	67,700.00	70,600.00	70,600.00
01.03.01.102	Official Salary	17,840.50	18,630.89	19,228.52	19,598.02	20,000.00	20,000.00	20,800.00	20,800.00
01.03.01.111	Group Insurance	10,006.66	15,196.73	24,727.79	18,160.64	18,600.00	18,600.00	19,600.00	19,600.00
01.03.01.121	IMRF	8,447.01	8,155.09	7,150.69	6,647.94	5,000.00	5,000.00	4,600.00	6,500.00
01.03.01.122	Social Security	6,089.51	5,489.28	5,131.06	5,332.76	5,400.00	5,400.00	5,700.00	5,700.00
01.03.01.123	Medicare	1,424.15	1,283.78	1,200.01	1,247.18	1,300.00	1,300.00	1,400.00	1,400.00
01.03.01.127	Longevity	1,000.00	1,000.00	.00	.00	.00	.00	.00	.00
01.03.01.133	Health Insurance Incentive	2,000.16	1,041.75	.00	.00	.00	.00	.00	.00
	Salaries Totals	\$122,968.40	\$118,870.95	\$121,522.87	\$117,324.28	\$117,100.00	\$118,000.00	\$122,700.00	\$124,600.00
Contractual									
01.03.01.201	Legal Notices	5,619.29	2,329.57	2,757.00	3,737.91	7,000.00	5,000.00	5,000.00	5,000.00
01.03.01.202	Training and Conferences	50.00	462.00	868.11	1,347.00	2,000.00	2,000.00	2,000.00	2,000.00
01.03.01.299	Other Contractual Services	12,440.45	11,379.49	4,301.90	10,812.60	15,000.00	15,000.00	15,000.00	15,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 03 - Clerk's Office									
Cost Center 01 - Administration									
Contractual									
	Contractual Totals	\$18,109.74	\$14,171.06	\$7,927.01	\$15,897.51	\$24,000.00	\$22,000.00	\$22,000.00	\$22,000.00
	Commodities								
01.03.01.301	Dues	75.00	85.00	150.00	200.00	300.00	300.00	300.00	300.00
01.03.01.303	Publications	.00	.00	.00	.00	100.00	.00	100.00	100.00
	Commodities Totals	\$75.00	\$85.00	\$150.00	\$200.00	\$400.00	\$300.00	\$400.00	\$400.00
Cost Center 01 - Administration Totals		\$141,153.14	\$133,127.01	\$129,599.88	\$133,421.79	\$141,500.00	\$140,300.00	\$145,100.00	\$147,000.00
Department 03 - Clerk's Office Totals		\$141,153.14	\$133,127.01	\$129,599.88	\$133,421.79	\$141,500.00	\$140,300.00	\$145,100.00	\$147,000.00
Department 04 - General Village Board									
Cost Center 01 - Administration									
Salaries									
01.04.01.102	Official Salary	115,775.91	120,905.17	124,783.62	127,182.78	129,700.00	129,700.00	134,900.00	134,900.00
01.04.01.111	Group Insurance	111,242.58	115,870.29	126,487.70	116,903.40	120,800.00	120,800.00	120,800.00	120,800.00
01.04.01.121	IMRF	6,169.05	7,067.32	6,962.04	6,372.81	9,500.00	9,500.00	8,800.00	6,200.00
01.04.01.122	Social Security	7,324.15	7,672.15	7,919.10	8,082.20	8,100.00	8,100.00	8,400.00	8,400.00
01.04.01.123	Medicare	1,712.97	1,794.25	1,852.01	1,890.24	1,900.00	1,900.00	2,000.00	2,000.00
	Salaries Totals	\$242,224.66	\$253,309.18	\$268,004.47	\$260,431.43	\$270,000.00	\$270,000.00	\$274,900.00	\$272,300.00
	Contractual								
01.04.01.202	Training and Conferences	4,135.42	.00	2,198.05	2,256.81	10,000.00	10,000.00	10,000.00	10,000.00
01.04.01.282	Rental/Lease	750.00	750.00	750.00	625.00	1,500.00	1,500.00	1,500.00	1,500.00
	Contractual Totals	\$4,885.42	\$750.00	\$2,948.05	\$2,881.81	\$11,500.00	\$11,500.00	\$11,500.00	\$11,500.00
	Commodities								
01.04.01.301	Dues	43,678.03	39,515.63	50,388.63	50,693.67	44,000.00	44,000.00	.00	.00
01.04.01.311	Program Supplies	15,767.73	2,796.04	3,587.73	7,880.73	20,000.00	20,000.00	20,000.00	20,000.00
01.04.01.312	Donations	30,712.92	40,500.00	38,254.00	30,209.00	40,000.00	40,000.00	40,000.00	40,000.00
01.04.01.317	Office Supplies	2,521.23	2,670.49	2,305.47	1,346.92	5,000.00	5,000.00	5,000.00	5,000.00
01.04.01.399	Operating/Other Supplies	2,953.33	3,509.81	4,755.18	4,467.08	5,000.00	5,000.00	10,000.00	10,000.00
	Commodities Totals	\$95,633.24	\$88,991.97	\$99,291.01	\$94,597.40	\$114,000.00	\$114,000.00	\$75,000.00	\$75,000.00
Cost Center 01 - Administration Totals		\$342,743.32	\$343,051.15	\$370,243.53	\$357,910.64	\$395,500.00	\$395,500.00	\$361,400.00	\$358,800.00
Department 04 - General Village Board Totals		\$342,743.32	\$343,051.15	\$370,243.53	\$357,910.64	\$395,500.00	\$395,500.00	\$361,400.00	\$358,800.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 06 - Finance									
Cost Center 01 - Administration									
<i>Salaries</i>									
01.06.01.101	Salaries Full Time	613,658.11	633,626.03	587,462.09	645,679.34	608,200.00	636,000.00	713,700.00	713,700.00
01.06.01.105	Salaries - Part Time	104,053.88	161,403.67	169,541.94	74,269.47	201,900.00	106,000.00	80,800.00	80,800.00
01.06.01.106	Salaries - Overtime	13,339.04	3,834.90	344.27	2,623.87	10,000.00	5,000.00	10,000.00	10,000.00
01.06.01.111	Group Insurance	121,512.32	113,512.96	124,548.15	133,712.14	120,000.00	126,500.00	150,100.00	150,100.00
01.06.01.121	IMRF	78,725.03	94,088.98	84,887.03	80,841.36	86,400.00	86,400.00	73,400.00	74,300.00
01.06.01.122	Social Security	44,307.39	46,724.04	46,408.52	44,419.76	51,100.00	51,100.00	49,600.00	50,200.00
01.06.01.123	Medicare	10,556.00	11,522.54	10,853.78	10,388.52	12,000.00	12,000.00	11,600.00	11,800.00
01.06.01.127	Longevity	4,800.00	4,100.00	2,800.00	3,100.00	2,800.00	3,100.00	3,100.00	3,100.00
01.06.01.128	Stipends	600.00	1,200.00	1,200.00	1,800.00	1,200.00	1,800.00	1,200.00	1,200.00
01.06.01.133	Health Insurance Incentive	.00	.00	.00	6,650.16	.00	6,650.00	2,000.00	2,000.00
	<i>Salaries Totals</i>	\$991,551.77	\$1,070,013.12	\$1,028,045.78	\$1,003,484.62	\$1,093,600.00	\$1,034,550.00	\$1,095,500.00	\$1,097,200.00
<i>Contractual</i>									
01.06.01.202	Training and Conferences	1,289.20	574.00	980.00	3,441.00	4,500.00	4,500.00	4,500.00	4,500.00
	<i>Contractual Totals</i>	\$1,289.20	\$574.00	\$980.00	\$3,441.00	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
<i>Commodities</i>									
01.06.01.301	Dues	1,350.00	1,220.00	1,281.66	1,337.77	1,400.00	1,400.00	1,400.00	1,400.00
01.06.01.317	Office Supplies	876.12	912.88	977.76	340.44	1,500.00	1,500.00	1,500.00	1,500.00
01.06.01.330	Miscellaneous Charges	3,626.38	28,175.11	33,381.09	11,156.82	34,000.00	36,000.00	36,000.00	36,000.00
01.06.01.340	Merchant Account Fees	197,802.38	173,724.72	223,515.73	231,852.37	270,000.00	270,000.00	300,000.00	300,000.00
	<i>Commodities Totals</i>	\$203,654.88	\$204,032.71	\$259,156.24	\$244,687.40	\$306,900.00	\$308,900.00	\$338,900.00	\$338,900.00
<i>Other</i>									
01.06.01.699	Bad Debt Expense	45,758.66	15,869.32	57,998.53	(27,023.10)	35,000.00	35,000.00	35,000.00	35,000.00
	<i>Other Totals</i>	\$45,758.66	\$15,869.32	\$57,998.53	(\$27,023.10)	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00
	Cost Center 01 - Administration Totals	\$1,242,254.51	\$1,290,489.15	\$1,346,180.55	\$1,224,589.92	\$1,440,000.00	\$1,382,950.00	\$1,473,900.00	\$1,475,600.00
Cost Center 05 - Support Services									
<i>Contractual</i>									
01.06.05.205	Postage	33,228.56	32,812.57	26,254.52	22,663.06	35,000.00	35,000.00	34,000.00	34,000.00
01.06.05.276	Audit Expenses	24,585.00	28,798.00	23,297.50	34,540.00	34,540.00	34,000.00	34,000.00	34,000.00
01.06.05.299	Other Contractual Services	35,578.66	37,981.81	34,647.85	27,745.49	44,460.00	45,000.00	45,000.00	45,000.00
	<i>Contractual Totals</i>	\$93,392.22	\$99,592.38	\$84,199.87	\$84,948.55	\$114,000.00	\$114,000.00	\$113,000.00	\$113,000.00
<i>Commodities</i>									
01.06.05.317	Office Supplies	12,350.07	11,380.45	10,794.76	10,297.93	15,000.00	13,000.00	13,000.00	13,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 06 - Finance									
Cost Center 05 - Support Services									
<i>Commodities</i>									
	<i>Commodities Totals</i>	\$12,350.07	\$11,380.45	\$10,794.76	\$10,297.93	\$15,000.00	\$13,000.00	\$13,000.00	\$13,000.00
<i>Other</i>									
01.06.05.652	Real Estate Transfer Tax Refund	14,602.48	9,175.08	8,771.81	6,167.75	18,000.00	18,000.00	18,000.00	18,000.00
01.06.05.699	Bad Debt Expense	.19	.00	.00	.00	.00	.00	.00	.00
	<i>Other Totals</i>	\$14,602.67	\$9,175.08	\$8,771.81	\$6,167.75	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00
	Cost Center 05 - Support Services Totals	\$120,344.96	\$120,147.91	\$103,766.44	\$101,414.23	\$147,000.00	\$145,000.00	\$144,000.00	\$144,000.00
	Department 06 - Finance Totals	\$1,362,599.47	\$1,410,637.06	\$1,449,946.99	\$1,326,004.15	\$1,587,000.00	\$1,527,950.00	\$1,617,900.00	\$1,619,600.00
Department 07 - CSD									
Cost Center 01 - Administration									
<i>Salaries</i>									
01.07.01.101	Salaries Full Time	327,229.78	374,975.89	385,608.30	394,199.91	401,700.00	401,700.00	419,100.00	419,100.00
01.07.01.105	Salaries - Part Time	78,964.86	5,062.56	5,853.10	5,394.00	10,000.00	5,600.00	10,000.00	10,000.00
01.07.01.106	Salaries - Overtime	93.33	.00	.00	6.75	1,200.00	1,200.00	1,200.00	1,200.00
01.07.01.111	Group Insurance	57,006.29	56,222.06	63,035.10	66,665.80	60,600.00	66,000.00	72,900.00	72,900.00
01.07.01.121	IMRF	53,873.83	45,023.64	43,328.75	39,639.64	42,700.00	42,700.00	38,900.00	38,900.00
01.07.01.122	Social Security	25,367.87	23,800.28	24,293.86	24,647.44	25,900.00	25,900.00	26,900.00	26,900.00
01.07.01.123	Medicare	5,932.79	5,566.20	5,681.63	5,764.31	6,100.00	6,100.00	6,300.00	6,300.00
01.07.01.127	Longevity	2,300.00	2,300.00	2,600.00	2,600.00	2,600.00	2,600.00	2,800.00	2,800.00
01.07.01.128	Stipends	.00	500.00	.00	.00	.00	.00	.00	.00
01.07.01.132	Cell Phone Reimbursement	140.00	.00	100.00	240.00	300.00	300.00	300.00	300.00
01.07.01.133	Health Insurance Incentive	333.36	1,000.08	916.74	.00	1,000.00	.00	.00	.00
	<i>Salaries Totals</i>	\$551,242.11	\$514,450.71	\$531,417.48	\$539,157.85	\$552,100.00	\$552,100.00	\$578,400.00	\$578,400.00
<i>Contractual</i>									
01.07.01.201	Legal Notices	4,076.00	15,352.90	15,632.80	10,146.90	15,000.00	14,000.00	15,000.00	15,000.00
01.07.01.202	Training and Conferences	2,595.66	1,899.73	8,089.46	6,316.13	10,000.00	7,000.00	10,000.00	10,000.00
01.07.01.282	Rental/Lease	5,347.51	6,297.40	5,820.96	3,880.64	6,500.00	6,500.00	.00	6,500.00
01.07.01.299	Other Contractual Services	.00	.00	7,178.56	15,649.01	10,000.00	16,000.00	10,000.00	25,000.00
	<i>Contractual Totals</i>	\$12,019.17	\$23,550.03	\$36,721.78	\$35,992.68	\$41,500.00	\$43,500.00	\$35,000.00	\$56,500.00
<i>Commodities</i>									
01.07.01.301	Dues	2,086.00	2,710.53	2,918.16	2,695.75	3,500.00	3,500.00	3,500.00	3,500.00
01.07.01.303	Publications	1,419.95	169.00	1,158.66	188.76	2,500.00	2,500.00	2,500.00	2,500.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 07 - CSD									
Cost Center 01 - Administration									
Commodities									
01.07.01.317	Office Supplies	8,795.34	10,320.17	10,338.78	7,529.06	12,000.00	10,000.00	12,000.00	10,000.00
	<i>Commodities Totals</i>	\$12,301.29	\$13,199.70	\$14,415.60	\$10,413.57	\$18,000.00	\$16,000.00	\$18,000.00	\$16,000.00
	Cost Center 01 - Administration Totals	\$575,562.57	\$551,200.44	\$582,554.86	\$585,564.10	\$611,600.00	\$611,600.00	\$631,400.00	\$650,900.00
Cost Center 13 - Inspectional Services									
Salaries									
01.07.13.101	Salaries Full Time	314,687.59	331,067.12	321,540.84	330,606.22	334,900.00	337,000.00	351,500.00	351,500.00
01.07.13.105	Salaries - Part Time	42,588.68	44,584.42	45,384.19	46,987.23	46,500.00	50,000.00	49,100.00	49,100.00
01.07.13.106	Salaries - Overtime	.00	.44	.00	.00	.00	.00	.00	.00
01.07.13.111	Group Insurance	66,696.14	59,396.00	64,035.08	74,979.80	64,000.00	75,000.00	83,400.00	83,400.00
01.07.13.121	IMRF	38,590.11	44,485.81	40,896.37	37,596.08	40,400.00	40,400.00	37,000.00	37,000.00
01.07.13.122	Social Security	22,235.42	23,327.56	22,657.94	22,973.77	23,900.00	23,900.00	25,000.00	25,000.00
01.07.13.123	Medicare	5,200.21	5,455.64	5,299.04	5,372.90	5,600.00	5,600.00	5,900.00	5,900.00
01.07.13.127	Longevity	3,300.00	3,300.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
01.07.13.132	Cell Phone Reimbursement	240.00	100.00	.00	.00	.00	.00	.00	.00
01.07.13.133	Health Insurance Incentive	1,500.00	1,500.00	1,500.00	250.00	1,500.00	300.00	.00	.00
	<i>Salaries Totals</i>	\$495,038.15	\$513,216.99	\$503,313.46	\$520,766.00	\$518,800.00	\$534,200.00	\$553,900.00	\$553,900.00
Contractual									
01.07.13.202	Training and Conferences	3,792.00	1,064.38	2,822.75	2,548.75	4,000.00	4,000.00	4,000.00	4,000.00
01.07.13.215	Uniforms	1,136.92	2,170.95	1,114.97	1,019.91	1,600.00	1,600.00	1,600.00	1,600.00
01.07.13.299	Other Contractual Services	12,067.00	13,851.27	9,891.20	12,593.00	23,000.00	18,000.00	23,000.00	15,000.00
	<i>Contractual Totals</i>	\$16,995.92	\$17,086.60	\$13,828.92	\$16,161.66	\$28,600.00	\$23,600.00	\$28,600.00	\$20,600.00
Commodities									
01.07.13.301	Dues	260.00	380.00	315.00	581.00	700.00	700.00	700.00	700.00
01.07.13.303	Publications	720.00	(21.03)	487.02	603.10	800.00	800.00	800.00	800.00
01.07.13.370	Community Programs	22,437.45	23,669.79	39,770.03	35,112.40	40,000.00	40,000.00	40,000.00	40,000.00
	<i>Commodities Totals</i>	\$23,417.45	\$24,028.76	\$40,572.05	\$36,296.50	\$41,500.00	\$41,500.00	\$41,500.00	\$41,500.00
	Cost Center 13 - Inspectional Services Totals	\$535,451.52	\$554,332.35	\$557,714.43	\$573,224.16	\$588,900.00	\$599,300.00	\$624,000.00	\$616,000.00
	Department 07 - CSD Totals	\$1,111,014.09	\$1,105,532.79	\$1,140,269.29	\$1,158,788.26	\$1,200,500.00	\$1,210,900.00	\$1,255,400.00	\$1,266,900.00
Department 08 - Public Works									
Cost Center 01 - Administration									
Salaries									
01.08.01.101	Salaries Full Time	321,258.38	236,374.54	259,406.34	305,177.97	315,600.00	311,600.00	331,500.00	331,500.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 08 - Public Works									
Cost Center 01 - Administration									
<i>Salaries</i>									
01.08.01.105	Salaries - Part Time	.00	19,063.12	28,359.84	2,971.23	.00	3,000.00	.00	.00
01.08.01.106	Salaries - Overtime	690.85	208.69	448.12	1,474.43	2,000.00	2,000.00	2,000.00	2,000.00
01.08.01.111	Group Insurance	65,457.61	47,246.61	44,772.13	66,692.04	66,800.00	62,000.00	87,700.00	87,700.00
01.08.01.121	IMRF	35,139.76	30,009.81	32,184.71	31,376.65	33,400.00	33,400.00	30,700.00	30,700.00
01.08.01.122	Social Security	19,524.05	15,661.98	17,476.87	18,753.77	19,800.00	19,800.00	20,800.00	20,800.00
01.08.01.123	Medicare	4,641.54	3,662.88	4,087.32	4,404.02	4,700.00	4,700.00	4,900.00	4,900.00
01.08.01.127	Longevity	2,000.00	1,500.00	.00	.00	.00	.00	300.00	300.00
01.08.01.128	Stipends	3,200.00	1,100.00	600.00	3,100.00	600.00	3,100.00	600.00	600.00
<i>Salaries Totals</i>		\$451,912.19	\$354,827.63	\$387,335.33	\$433,950.11	\$442,900.00	\$439,600.00	\$478,500.00	\$478,500.00
<i>Commodities</i>									
01.08.01.301	Dues	.00	.00	.00	.00	.00	.00	1,000.00	1,000.00
01.08.01.370	Community Programs	.00	.00	.00	.00	.00	.00	8,000.00	8,000.00
<i>Commodities Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00	\$9,000.00
Cost Center 01 - Administration Totals		\$451,912.19	\$354,827.63	\$387,335.33	\$433,950.11	\$442,900.00	\$439,600.00	\$487,500.00	\$487,500.00
Cost Center 08 - Buildings & Grounds									
<i>Salaries</i>									
01.08.08.101	Salaries Full Time	464,775.51	402,287.36	466,625.73	520,954.03	582,900.00	530,000.00	569,300.00	569,300.00
01.08.08.105	Salaries - Part Time	77,817.89	62,770.55	70,915.53	92,734.03	37,900.00	75,000.00	126,000.00	126,000.00
01.08.08.106	Salaries - Overtime	32,062.97	74,465.86	18,517.84	22,230.08	55,000.00	30,000.00	55,000.00	55,000.00
01.08.08.111	Group Insurance	71,509.12	86,123.70	75,775.65	85,045.16	92,500.00	88,000.00	98,900.00	98,900.00
01.08.08.121	IMRF	61,938.78	62,198.49	62,224.78	63,763.73	71,400.00	68,000.00	69,200.00	69,200.00
01.08.08.122	Social Security	35,757.55	33,346.97	34,417.88	39,191.99	42,300.00	39,000.00	46,800.00	46,800.00
01.08.08.123	Medicare	8,362.65	7,798.91	8,795.97	9,165.86	9,900.00	9,000.00	11,000.00	11,000.00
01.08.08.127	Longevity	3,600.00	2,600.00	1,000.00	1,000.00	1,300.00	1,300.00	1,300.00	1,300.00
01.08.08.133	Health Insurance Incentive	1,000.08	958.41	2,541.87	2,333.52	4,000.00	4,000.00	2,000.00	2,000.00
<i>Salaries Totals</i>		\$756,824.55	\$732,550.25	\$740,815.25	\$836,418.40	\$897,200.00	\$844,300.00	\$979,500.00	\$979,500.00
<i>Contractual</i>									
01.08.08.202	Training and Conferences	.00	.00	966.64	25.00	5,000.00	3,000.00	5,000.00	3,500.00
01.08.08.215	Uniforms	7,685.64	9,797.82	4,004.28	3,129.71	10,000.00	7,500.00	10,000.00	7,500.00
01.08.08.219	Utility - Electric	533.32	1,211.72	661.76	466.21	1,500.00	600.00	1,500.00	1,500.00
01.08.08.220	Utility - Gas	1,524.61	9,831.38	13,645.02	13,668.81	18,000.00	15,000.00	18,000.00	18,000.00
01.08.08.222	Heating & A/C Maint Serv.	106,737.64	34,769.73	45,988.88	67,814.84	85,000.00	58,000.00	85,000.00	65,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 08 - Public Works									
Cost Center 08 - Buildings & Grounds									
Contractual									
01.08.08.266	Maintenance Equipment	139.94	636.98	74.26	37.00	2,000.00	1,000.00	2,000.00	2,000.00
01.08.08.277	Building Maintenance Serv.	105,731.10	103,845.08	150,998.90	155,466.44	165,000.00	150,000.00	150,000.00	125,000.00
01.08.08.299	Other Contractual Services	52,482.10	48,228.52	49,512.11	67,222.33	95,600.00	70,000.00	70,000.00	60,000.00
	Contractual Totals	\$274,834.35	\$208,321.23	\$265,851.85	\$307,830.34	\$382,100.00	\$305,100.00	\$341,500.00	\$282,500.00
Commodities									
01.08.08.314	Janitorial Supplies	31,693.06	24,115.94	38,579.42	36,405.98	50,000.00	50,000.00	55,000.00	45,000.00
01.08.08.317	Office Supplies	92.17	1,508.83	162.30	736.61	2,000.00	2,000.00	2,000.00	2,000.00
01.08.08.322	Hand Tools	1,704.96	3,646.52	4,679.92	6,860.94	7,000.00	7,000.00	7,000.00	7,000.00
01.08.08.399	Operating/Other Supplies	9,690.86	7,768.49	7,435.01	7,306.23	14,000.00	14,000.00	14,000.00	14,000.00
	Commodities Totals	\$43,181.05	\$37,039.78	\$50,856.65	\$51,309.76	\$73,000.00	\$73,000.00	\$78,000.00	\$68,000.00
Capital Outlay									
01.08.08.402	Non-Capital Outlay	37,489.00	9,847.82	365,635.75	31,133.98	100,000.00	157,600.00	70,000.00	60,000.00
01.08.08.406	Buildings & Systems	.00	.00	81,140.00	.00	.00	.00	.00	.00
01.08.08.407	Improvements	.00	.00	.00	11,820.00	35,000.00	35,000.00	.00	.00
01.08.08.408	Furniture, Fixtures & Equipment	.00	296,355.15	.00	6,814.00	8,500.00	8,500.00	25,000.00	25,000.00
01.08.08.410	Vehicles	90,000.00	.00	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	\$127,489.00	\$306,202.97	\$446,775.75	\$49,767.98	\$143,500.00	\$201,100.00	\$95,000.00	\$85,000.00
Cost Center 08 - Buildings & Grounds Totals		\$1,202,328.95	\$1,284,114.23	\$1,504,299.50	\$1,245,326.48	\$1,495,800.00	\$1,423,500.00	\$1,494,000.00	\$1,415,000.00
Cost Center 14 - Motor Pool									
Salaries									
01.08.14.101	Salaries Full Time	160,645.08	169,805.95	174,802.69	85,551.38	187,600.00	120,000.00	168,500.00	168,500.00
01.08.14.106	Salaries - Overtime	3,527.15	3,099.21	1,741.75	1,845.06	7,500.00	3,000.00	7,500.00	7,500.00
01.08.14.111	Group Insurance	20,881.54	17,079.98	18,019.38	14,000.31	18,300.00	9,000.00	35,200.00	35,200.00
01.08.14.121	IMRF	17,612.42	20,225.78	19,755.83	8,675.15	20,600.00	10,000.00	16,200.00	16,200.00
01.08.14.122	Social Security	10,209.05	10,703.45	10,934.16	5,379.17	12,200.00	6,000.00	11,000.00	11,000.00
01.08.14.123	Medicare	2,387.61	2,503.24	2,557.19	1,258.03	2,900.00	6,000.00	2,600.00	2,600.00
01.08.14.127	Longevity	.00	.00	300.00	300.00	600.00	300.00	300.00	300.00
	Salaries Totals	\$215,262.85	\$223,417.61	\$228,111.00	\$117,009.10	\$249,700.00	\$154,300.00	\$241,300.00	\$241,300.00
Contractual									
01.08.14.202	Training and Conferences	.00	.00	732.38	471.50	1,000.00	1,000.00	1,000.00	1,000.00
01.08.14.215	Uniforms	6,061.03	3,315.13	1,583.11	1,901.95	5,000.00	1,500.00	5,000.00	5,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 08 - Public Works									
Cost Center 14 - Motor Pool									
<i>Contractual</i>									
01.08.14.265	Maint. of Mobile Equipment	190,604.97	138,690.93	144,961.60	188,782.99	210,000.00	160,000.00	160,000.00	175,000.00
01.08.14.266	Maintenance Equipment	.00	1,738.54	.00	275.00	1,000.00	1,000.00	1,000.00	1,000.00
01.08.14.271	Maint. Of Radio Equipment	2,570.26	4,199.12	1,571.74	1,621.40	5,000.00	5,000.00	5,000.00	5,000.00
01.08.14.299	Other Contractual Services	.00	783.21	264.00	232.00	2,000.00	2,000.00	2,000.00	2,000.00
	<i>Contractual Totals</i>	\$199,236.26	\$148,726.93	\$149,112.83	\$193,284.84	\$224,000.00	\$170,500.00	\$174,000.00	\$189,000.00
<i>Commodities</i>									
01.08.14.308	Gasoline/Oil	280,496.76	268,176.69	371,841.77	403,960.99	300,000.00	400,000.00	400,000.00	400,000.00
01.08.14.317	Office Supplies	.00	131.41	817.55	268.81	1,500.00	1,500.00	1,500.00	1,500.00
01.08.14.322	Hand Tools	1,817.92	1,708.82	4,625.78	6,043.69	15,000.00	8,000.00	15,000.00	10,000.00
01.08.14.399	Operating/Other Supplies	9,130.17	14,528.80	13,780.31	11,731.50	15,000.00	15,000.00	15,000.00	15,000.00
	<i>Commodities Totals</i>	\$291,444.85	\$284,545.72	\$391,065.41	\$422,004.99	\$331,500.00	\$424,500.00	\$431,500.00	\$426,500.00
<i>Capital Outlay</i>									
01.08.14.408	Furniture, Fixtures & Equipment	.00	.00	22,000.00	169,676.74	630,800.00	497,200.00	270,000.00	165,000.00
01.08.14.410	Vehicles	.00	.00	.00	200,481.00	535,000.00	258,200.00	1,188,192.00	643,200.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$22,000.00	\$370,157.74	\$1,165,800.00	\$755,400.00	\$1,458,192.00	\$808,200.00
	Cost Center 14 - Motor Pool Totals	\$705,943.96	\$656,690.26	\$790,289.24	\$1,102,456.67	\$1,971,000.00	\$1,504,700.00	\$2,304,992.00	\$1,665,000.00
Cost Center 15 - Street & Sanitation									
<i>Salaries</i>									
01.08.15.101	Salaries Full Time	813,214.39	818,622.44	824,623.50	850,741.27	868,800.00	880,000.00	894,900.00	894,900.00
01.08.15.106	Salaries - Overtime	148,375.35	138,993.99	133,306.89	113,849.23	155,000.00	150,000.00	155,000.00	155,000.00
01.08.15.111	Group Insurance	202,347.92	212,054.54	207,593.26	193,794.06	201,800.00	195,600.00	217,400.00	217,400.00
01.08.15.121	IMRF	103,481.36	113,467.45	107,162.64	96,907.15	107,900.00	107,900.00	96,900.00	96,900.00
01.08.15.122	Social Security	60,574.99	59,728.48	59,175.57	59,459.69	63,900.00	63,900.00	65,500.00	65,500.00
01.08.15.123	Medicare	14,166.73	13,968.76	13,092.77	13,905.90	15,000.00	15,000.00	15,300.00	15,300.00
01.08.15.127	Longevity	6,300.00	4,200.00	3,700.00	4,100.00	4,100.00	4,100.00	3,800.00	3,800.00
01.08.15.128	Stipends	1,200.00	2,400.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
	<i>Salaries Totals</i>	\$1,349,660.74	\$1,363,435.66	\$1,349,854.63	\$1,333,957.30	\$1,417,700.00	\$1,417,700.00	\$1,450,000.00	\$1,450,000.00
<i>Contractual</i>									
01.08.15.202	Training and Conferences	477.42	139.10	1,000.00	1,975.80	3,000.00	3,000.00	3,000.00	3,000.00
01.08.15.215	Uniforms	11,594.88	9,790.54	7,571.30	6,471.03	10,000.00	10,000.00	10,000.00	10,000.00
01.08.15.219	Utility - Electric	3,179.50	2,210.93	2,848.77	2,303.72	4,000.00	4,000.00	4,000.00	4,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 08 - Public Works									
Cost Center 15 - Street & Sanitation									
Contractual									
01.08.15.266	Maintenance Equipment	67,281.78	53,821.21	125,693.95	53,340.60	80,000.00	80,000.00	80,000.00	80,000.00
01.08.15.285	Disposal Expense	3,364,819.41	3,491,131.00	3,605,273.80	3,424,918.73	3,700,000.00	3,700,000.00	3,700,000.00	3,700,000.00
01.08.15.292	Engineering Services	276,529.15	252,654.22	80,392.89	49,715.39	225,000.00	225,000.00	225,000.00	225,000.00
01.08.15.299	Other Contractual Services	799,662.21	563,336.87	323,881.04	447,687.28	650,000.00	650,000.00	775,000.00	775,000.00
Contractual Totals		\$4,523,544.35	\$4,373,083.87	\$4,146,661.75	\$3,986,412.55	\$4,672,000.00	\$4,672,000.00	\$4,797,000.00	\$4,797,000.00
Commodities									
01.08.15.317	Office Supplies	444.62	1,023.30	835.96	1,137.93	1,500.00	1,500.00	1,500.00	1,500.00
01.08.15.322	Hand Tools	6,488.54	8,509.74	4,393.21	6,176.24	10,000.00	10,000.00	10,000.00	10,000.00
01.08.15.324	Restoration	22,479.00	18,362.00	17,413.00	11,584.25	30,000.00	30,000.00	30,000.00	30,000.00
01.08.15.341	Salt/Calcium Chloride	.00	22,520.00	9,445.00	12,698.00	30,000.00	30,000.00	30,000.00	30,000.00
01.08.15.342	Asphalt Mix	47,565.27	65,951.73	60,169.35	64,651.29	85,000.00	85,000.00	85,000.00	85,000.00
01.08.15.395	Street Sign Materials	51,416.86	83,864.66	115,161.40	114,142.56	120,000.00	120,000.00	120,000.00	100,000.00
01.08.15.399	Operating/Other Supplies	49,537.23	63,900.97	64,147.74	65,336.60	75,000.00	75,000.00	75,000.00	75,000.00
Commodities Totals		\$177,931.52	\$264,132.40	\$271,565.66	\$275,726.87	\$351,500.00	\$351,500.00	\$351,500.00	\$331,500.00
Capital Outlay									
01.08.15.402	Non-Capital Outlay	3,198,285.18	1,697,403.33	1,667,433.55	2,227,833.89	2,363,800.00	2,430,800.00	2,805,000.00	2,730,000.00
01.08.15.408	Furniture, Fixtures & Equipment	25,508.00	115,583.70	37,131.00	.00	.00	.00	.00	.00
01.08.15.409	Infrastructure	730,183.58	348,910.78	252,249.20	494,137.69	766,200.00	390,000.00	1,820,000.00	1,070,000.00
01.08.15.410	Vehicles	27,723.00	.00	.00	.00	.00	.00	.00	.00
Capital Outlay Totals		\$3,981,699.76	\$2,161,897.81	\$1,956,813.75	\$2,721,971.58	\$3,130,000.00	\$2,820,800.00	\$4,625,000.00	\$3,800,000.00
Cost Center 15 - Street & Sanitation Totals		\$10,032,836.37	\$8,162,549.74	\$7,724,895.79	\$8,318,068.30	\$9,571,200.00	\$9,262,000.00	\$11,223,500.00	\$10,378,500.00
Cost Center 20 - Landscape & Grounds									
Salaries									
01.08.20.101	Salaries Full Time	586,039.84	474,792.59	649,745.50	694,145.54	666,000.00	666,000.00	689,800.00	765,600.00
01.08.20.106	Salaries - Overtime	63,636.55	73,071.83	72,649.50	69,585.48	100,000.00	100,000.00	100,000.00	100,000.00
01.08.20.108	Salaries - Temporary	27,277.50	16,529.65	18,188.30	31,602.90	25,000.00	32,000.00	25,000.00	25,000.00
01.08.20.111	Group Insurance	127,777.20	123,013.94	146,615.90	165,956.27	151,600.00	180,000.00	172,200.00	197,600.00
01.08.20.121	IMRF	70,512.58	63,983.68	80,880.96	76,506.49	80,900.00	80,900.00	73,000.00	80,000.00
01.08.20.122	Social Security	42,405.60	34,605.82	45,638.23	48,567.26	49,400.00	49,400.00	50,900.00	55,600.00
01.08.20.123	Medicare	9,917.44	8,098.02	10,673.45	11,358.48	11,600.00	11,600.00	11,900.00	13,000.00
01.08.20.127	Longevity	3,000.00	3,800.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
01.08.20.128	Stipends	.00	1,800.00	1,200.00	1,200.00	1,200.00	1,200.00	3,000.00	3,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 08 - Public Works									
Cost Center 20 - Landscape & Grounds									
<i>Salaries</i>									
01.08.20.133	Health Insurance Incentive	1,966.87	1,000.08	2,583.54	458.37	2,000.00	1,000.00	.00	.00
	<i>Salaries Totals</i>	\$932,533.58	\$800,695.61	\$1,030,275.38	\$1,101,480.79	\$1,089,800.00	\$1,124,200.00	\$1,127,900.00	\$1,241,900.00
<i>Contractual</i>									
01.08.20.202	Training and Conferences	115.04	.00	500.00	1,325.00	2,500.00	1,000.00	2,500.00	2,500.00
01.08.20.215	Uniforms	9,703.31	8,335.50	6,188.45	5,592.20	9,000.00	9,000.00	9,000.00	9,000.00
01.08.20.266	Maintenance Equipment	23,370.29	22,800.61	23,822.12	23,674.65	25,000.00	25,000.00	25,000.00	25,000.00
01.08.20.282	Rental/Lease	.00	.00	.00	.00	500.00	.00	500.00	500.00
01.08.20.299	Other Contractual Services	897,135.03	755,688.15	1,013,073.04	739,674.06	910,000.00	910,000.00	935,000.00	935,000.00
	<i>Contractual Totals</i>	\$930,323.67	\$786,824.26	\$1,043,583.61	\$770,265.91	\$947,000.00	\$945,000.00	\$972,000.00	\$972,000.00
<i>Commodities</i>									
01.08.20.317	Office Supplies	438.56	1,483.86	527.49	652.54	1,500.00	1,500.00	1,500.00	1,500.00
01.08.20.322	Hand Tools	1,500.00	1,395.92	1,547.06	1,558.87	2,000.00	2,000.00	2,000.00	2,000.00
01.08.20.399	Operating/Other Supplies	22,308.58	28,324.52	29,740.17	24,075.55	30,000.00	30,000.00	30,000.00	30,000.00
	<i>Commodities Totals</i>	\$24,247.14	\$31,204.30	\$31,814.72	\$26,286.96	\$33,500.00	\$33,500.00	\$33,500.00	\$33,500.00
<i>Capital Outlay</i>									
01.08.20.402	Non-Capital Outlay	.00	.00	.00	39,990.00	65,000.00	65,000.00	25,000.00	25,000.00
01.08.20.407	Improvements	.00	.00	.00	40,674.00	150,000.00	150,000.00	150,000.00	100,000.00
01.08.20.408	Furniture, Fixtures & Equipment	83,274.47	37,895.00	4,678.25	45,742.11	.00	45,750.00	.00	.00
01.08.20.409	Infrastructure	.00	.00	99,920.00	280,035.00	445,000.00	310,000.00	295,000.00	295,000.00
01.08.20.410	Vehicles	98,706.46	.00	36,204.00	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$181,980.93	\$37,895.00	\$140,802.25	\$406,441.11	\$660,000.00	\$570,750.00	\$470,000.00	\$420,000.00
Cost Center 20 - Landscape & Grounds Totals		\$2,069,085.32	\$1,656,619.17	\$2,246,475.96	\$2,304,474.77	\$2,730,300.00	\$2,673,450.00	\$2,603,400.00	\$2,667,400.00
Department 08 - Public Works Totals		\$14,462,106.79	\$12,114,801.03	\$12,653,295.82	\$13,404,276.33	\$16,211,200.00	\$15,303,250.00	\$18,113,392.00	\$16,613,400.00
Department 10 - Fire									
Cost Center 01 - Administration									
<i>Salaries</i>									
01.10.01.101	Salaries Full Time	2,496,957.45	3,098,278.37	3,302,503.47	3,474,394.24	3,896,500.00	3,194,800.00	4,489,700.00	4,124,500.00
01.10.01.104	Worker's Compensation	2,044.26	1,587.48	15,376.58	1,507.69	50,000.00	25,000.00	50,000.00	50,000.00
01.10.01.105	Salaries - Part Time	854,713.82	628,786.47	368,777.04	258,958.28	473,900.00	210,900.00	273,000.00	332,300.00
01.10.01.106	Salaries - Overtime	445,434.16	497,265.79	608,207.59	686,818.89	238,500.00	506,700.00	226,500.00	435,600.00
01.10.01.111	Group Insurance	389,133.51	446,102.94	552,683.41	638,689.26	694,700.00	575,000.00	929,200.00	803,000.00
01.10.01.121	IMRF	35,885.87	40,760.87	39,458.79	34,368.47	39,300.00	37,000.00	43,200.00	28,800.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 10 - Fire									
Cost Center 01 - Administration									
<i>Salaries</i>									
01.10.01.122	Social Security	87,578.09	66,382.78	49,020.10	39,061.51	53,400.00	40,000.00	47,000.00	46,100.00
01.10.01.123	Medicare	55,011.32	61,089.46	61,765.77	63,480.63	67,400.00	61,000.00	72,800.00	71,400.00
01.10.01.127	Longevity	8,800.00	9,100.00	10,400.00	12,400.00	12,400.00	12,400.00	12,500.00	12,500.00
01.10.01.128	Stipends	8,480.70	9,326.84	8,499.92	8,499.92	19,000.00	8,500.00	8,500.00	8,500.00
01.10.01.130	Fire Pension Expense	451,006.93	459,460.43	554,862.58	599,559.10	612,500.00	600,000.00	610,900.00	610,900.00
01.10.01.132	Cell Phone Reimbursement	455.00	240.00	240.00	240.00	300.00	300.00	300.00	300.00
01.10.01.133	Health Insurance Incentive	6,179.26	7,741.89	7,491.87	6,133.52	7,000.00	7,000.00	5,500.00	5,500.00
	<i>Salaries Totals</i>	\$4,841,680.37	\$5,326,123.32	\$5,579,287.12	\$5,824,111.51	\$6,164,900.00	\$5,278,600.00	\$6,769,100.00	\$6,529,400.00
<i>Contractual</i>									
01.10.01.202	Training and Conferences	19,486.69	20,192.72	25,370.96	26,270.62	27,000.00	22,000.00	25,000.00	22,000.00
01.10.01.203	Physical Exams	23,869.00	17,056.00	18,212.00	12,066.48	29,500.00	20,000.00	20,000.00	20,000.00
01.10.01.215	Uniforms	44,678.07	38,216.67	41,007.88	43,446.90	49,500.00	45,000.00	45,000.00	45,000.00
01.10.01.220	Utility - Gas	.00	.00	.00	.00	1,000.00	.00	.00	.00
01.10.01.265	Maint. of Mobile Equipment	180,831.62	179,915.17	172,947.73	137,422.72	180,000.00	180,000.00	180,000.00	180,000.00
01.10.01.266	Maintenance Equipment	42,043.60	32,713.75	30,955.85	29,721.33	46,000.00	46,000.00	55,300.00	50,000.00
01.10.01.270	Maint. of Office Equipment	.00	.00	.00	.00	500.00	500.00	500.00	500.00
01.10.01.271	Maint. Of Radio Equipment	7,504.00	7,805.09	7,903.58	3,262.96	8,000.00	8,000.00	8,000.00	5,000.00
01.10.01.277	Building Maintenance Serv.	29,947.02	31,766.25	34,532.86	29,408.43	30,000.00	30,000.00	30,000.00	30,000.00
01.10.01.295	Intergovernmental Agreements	668.67	581.00	.00	681.30	700.00	700.00	700.00	700.00
01.10.01.299	Other Contractual Services	83,787.66	102,547.31	88,604.97	85,105.37	104,000.00	104,000.00	177,803.00	150,000.00
	<i>Contractual Totals</i>	\$432,816.33	\$430,793.96	\$419,535.83	\$367,386.11	\$476,200.00	\$456,200.00	\$542,303.00	\$503,200.00
<i>Commodities</i>									
01.10.01.301	Dues	9,285.00	6,368.00	10,470.50	8,156.99	11,400.00	11,400.00	10,100.00	7,000.00
01.10.01.302	Chemicals	1,368.85	1,500.00	1,470.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
01.10.01.303	Publications	1,805.06	2,217.50	2,343.41	1,556.92	2,500.00	2,500.00	2,525.00	2,500.00
01.10.01.307	Hazard Material Supplies	9,345.04	9,991.49	9,721.51	9,847.08	11,380.00	10,000.00	30,000.00	10,000.00
01.10.01.308	Gasoline/Oil	175.26	.00	.00	.00	500.00	500.00	500.00	500.00
01.10.01.311	Program Supplies	13,083.37	7,177.84	16,101.32	9,681.03	12,500.00	12,500.00	16,200.00	12,500.00
01.10.01.316	Medical Supplies	55,880.44	122,288.18	20,019.26	30,953.40	50,000.00	50,000.00	55,000.00	50,000.00
01.10.01.317	Office Supplies	9,762.46	9,999.53	9,348.48	7,111.95	10,000.00	10,000.00	10,000.00	10,000.00
01.10.01.370	Community Programs	15,027.13	12,199.73	19,336.48	14,712.40	16,000.00	16,000.00	26,000.00	25,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 10 - Fire									
Cost Center 01 - Administration									
<i>Commodities</i>									
01.10.01.399	Operating/Other Supplies	143,076.13	114,478.63	76,802.47	45,447.98	97,620.00	115,000.00	115,000.00	100,000.00
	<i>Commodities Totals</i>	\$258,808.74	\$286,220.90	\$165,613.43	\$128,967.75	\$213,400.00	\$229,400.00	\$266,825.00	\$219,000.00
<i>Capital Outlay</i>									
01.10.01.401	Capital Outlay	.00	.00	.00	.00	10,000.00	10,000.00	.00	.00
01.10.01.402	Non-Capital Outlay	7,213.00	50,250.37	681.53	.00	.00	.00	.00	.00
01.10.01.406	Buildings & Systems	.00	55,200.00	.00	.00	.00	.00	.00	.00
01.10.01.408	Furniture, Fixtures & Equipment	70,095.00	.00	155,160.30	89,752.40	250,000.00	97,100.00	236,883.00	96,900.00
01.10.01.410	Vehicles	793,811.43	244,506.00	30,067.00	.00	1,500,000.00	.00	57,000.00	648,500.00
	<i>Capital Outlay Totals</i>	\$871,119.43	\$349,956.37	\$185,908.83	\$89,752.40	\$1,760,000.00	\$107,100.00	\$293,883.00	\$745,400.00
<i>Other</i>									
01.10.01.690	Principal Payments	173,287.13	258,077.09	268,581.95	285,221.47	358,600.00	300,000.00	234,200.00	235,500.00
01.10.01.691	Interest Payments	37,452.03	44,711.01	37,633.71	24,871.42	43,210.00	41,000.00	26,500.00	25,200.00
	<i>Other Totals</i>	\$210,739.16	\$302,788.10	\$306,215.66	\$310,092.89	\$401,810.00	\$341,000.00	\$260,700.00	\$260,700.00
	Cost Center 01 - Administration Totals	\$6,615,164.03	\$6,695,882.65	\$6,656,560.87	\$6,720,310.66	\$9,016,310.00	\$6,412,300.00	\$8,132,811.00	\$8,257,700.00
Cost Center 03 - Fire Academy									
<i>Salaries</i>									
01.10.03.101	Salaries Full Time	53,358.03	58,980.53	62,942.94	.00	.00	65,400.00	68,500.00	68,500.00
01.10.03.105	Salaries - Part Time	669,047.36	628,188.76	687,801.59	.00	.00	675,000.00	700,000.00	700,000.00
01.10.03.111	Group Insurance	1,899.18	2,145.50	2,404.06	.00	.00	2,400.00	2,400.00	2,400.00
01.10.03.121	IMRF	5,937.56	7,161.91	7,291.20	.00	.00	7,200.00	6,600.00	6,600.00
01.10.03.122	Social Security	43,680.26	40,635.82	43,849.80	.00	.00	44,400.00	47,900.00	47,900.00
01.10.03.123	Medicare	10,507.75	9,994.37	10,916.02	.00	.00	10,500.00	11,300.00	11,300.00
01.10.03.127	Longevity	300.00	300.00	300.00	.00	.00	500.00	500.00	500.00
01.10.03.133	Health Insurance Incentive	2,000.16	2,000.16	2,000.16	.00	.00	2,000.00	2,000.00	2,000.00
	<i>Salaries Totals</i>	\$786,730.30	\$749,407.05	\$817,505.77	\$0.00	\$0.00	\$807,400.00	\$839,200.00	\$839,200.00
<i>Contractual</i>									
01.10.03.215	Uniforms	2,588.67	8,048.22	4,978.12	.00	.00	10,500.00	15,000.00	10,500.00
01.10.03.265	Maint. of Mobile Equipment	2,206.93	.00	.00	.00	.00	2,500.00	2,500.00	2,500.00
01.10.03.266	Maintenance Equipment	20,677.04	8,200.01	.00	.00	.00	30,000.00	35,000.00	30,000.00
01.10.03.269	Miscellaneous	.00	.00	.00	.00	.00	.00	25,000.00	25,000.00
01.10.03.299	Other Contractual Services	24,809.15	20,643.47	14,711.61	.00	.00	20,000.00	.00	.00
	<i>Contractual Totals</i>	\$50,281.79	\$36,891.70	\$19,689.73	\$0.00	\$0.00	\$63,000.00	\$77,500.00	\$68,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 10 - Fire									
Cost Center 03 - Fire Academy									
<i>Commodities</i>									
01.10.03.303	Publications	.00	.00	.00	.00	.00	.00	36,000.00	36,000.00
01.10.03.317	Office Supplies	.00	.00	.00	.00	.00	7,000.00	2,000.00	2,000.00
01.10.03.399	Operating/Other Supplies	237,716.02	164,101.06	289,738.38	.00	.00	281,400.00	315,000.00	315,000.00
	<i>Commodities Totals</i>	\$237,716.02	\$164,101.06	\$289,738.38	\$0.00	\$0.00	\$288,400.00	\$353,000.00	\$353,000.00
<i>Capital Outlay</i>									
01.10.03.408	Furniture, Fixtures & Equipment	.00	1,040.00	.00	.00	.00	567,000.00	288,883.00	228,900.00
	<i>Capital Outlay Totals</i>	\$0.00	\$1,040.00	\$0.00	\$0.00	\$0.00	\$567,000.00	\$288,883.00	\$228,900.00
<i>Other</i>									
01.10.03.690	Principal Payments	24,064.30	.00	.00	.00	.00	.00	.00	.00
01.10.03.691	Interest Payments	1,537.76	.00	.00	.00	.00	.00	.00	.00
	<i>Other Totals</i>	\$25,602.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 03 - Fire Academy Totals	\$1,100,330.17	\$951,439.81	\$1,126,933.88	\$0.00	\$0.00	\$1,725,800.00	\$1,558,583.00	\$1,489,100.00
	Department 10 - Fire Totals	\$7,715,494.20	\$7,647,322.46	\$7,783,494.75	\$6,720,310.66	\$9,016,310.00	\$8,138,100.00	\$9,691,394.00	\$9,746,800.00
Department 11 - Police									
Cost Center 01 - Administration									
<i>Salaries</i>									
01.11.01.101	Salaries Full Time	248,589.83	267,631.44	167,870.28	157,131.45	173,300.00	173,300.00	165,300.00	165,300.00
01.11.01.106	Salaries - Overtime	180.00	38.47	53.99	5.67	100.00	100.00	.00	.00
01.11.01.107	Sworn Personnel	943,673.35	1,019,152.28	1,141,297.77	1,111,047.00	1,195,500.00	1,150,000.00	1,234,900.00	1,234,900.00
01.11.01.111	Group Insurance	167,482.31	176,033.38	214,337.56	191,927.82	204,900.00	190,000.00	220,300.00	220,300.00
01.11.01.114	Clothing Allowance	625.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
01.11.01.119	Court Time	4,200.00	4,200.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
01.11.01.121	IMRF	19,661.18	21,448.39	18,992.40	18,041.13	18,700.00	22,000.00	15,600.00	15,600.00
01.11.01.122	Social Security	11,124.94	11,173.21	10,497.76	9,970.93	11,100.00	11,100.00	10,500.00	10,500.00
01.11.01.123	Medicare	15,070.38	17,366.00	18,980.53	18,331.29	20,200.00	20,200.00	20,600.00	20,600.00
01.11.01.127	Longevity	10,300.00	10,200.00	10,400.00	10,600.00	10,600.00	10,600.00	10,500.00	10,500.00
01.11.01.128	Stipends	.00	500.00	.00	.00	.00	.00	.00	.00
01.11.01.129	Police Pension Expense	2,099,627.66	2,191,924.10	2,475,000.88	2,474,986.79	2,482,000.00	2,482,000.00	2,297,000.00	2,297,200.00
01.11.01.132	Cell Phone Reimbursement	.00	100.00	240.00	240.00	300.00	300.00	300.00	300.00
01.11.01.133	Health Insurance Incentive	2,766.86	3,198.21	3,250.32	4,012.77	3,300.00	4,400.00	2,000.00	2,000.00
01.11.01.135	Taxable Fringe Benefit	130.67	14.67	.00	13.00	200.00	200.00	200.00	200.00
	<i>Salaries Totals</i>	\$3,523,432.18	\$3,723,780.15	\$4,066,521.49	\$4,001,907.85	\$4,125,800.00	\$4,069,800.00	\$3,982,800.00	\$3,983,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 11 - Police									
Cost Center 01 - Administration									
Contractual									
01.11.01.202	Training and Conferences	3,153.46	4,580.87	12,738.70	11,907.62	13,000.00	15,000.00	15,000.00	13,000.00
01.11.01.203	Physical Exams	1,328.00	1,005.00	1,206.00	170.00	2,000.00	2,000.00	2,000.00	2,000.00
01.11.01.215	Uniforms	2,177.96	4,452.75	1,208.61	3,193.79	5,000.00	5,000.00	5,000.00	5,000.00
	Contractual Totals	\$6,659.42	\$10,038.62	\$15,153.31	\$15,271.41	\$20,000.00	\$22,000.00	\$22,000.00	\$20,000.00
Commodities									
01.11.01.301	Dues	2,275.00	2,170.00	2,500.00	2,332.77	2,500.00	2,500.00	3,500.00	3,500.00
01.11.01.303	Publications	305.60	250.00	.00	.00	1,000.00	1,000.00	500.00	500.00
	Commodities Totals	\$2,580.60	\$2,420.00	\$2,500.00	\$2,332.77	\$3,500.00	\$3,500.00	\$4,000.00	\$4,000.00
Other									
01.11.01.699	Bad Debt Expense	.00	1,285.45	.00	.00	.00	.00	.00	.00
	Other Totals	\$0.00	\$1,285.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 01 - Administration Totals		\$3,532,672.20	\$3,737,524.22	\$4,084,174.80	\$4,019,512.03	\$4,149,300.00	\$4,095,300.00	\$4,008,800.00	\$4,007,000.00
Cost Center 02 - Operations									
Salaries									
01.11.02.101	Salaries Full Time	90,268.10	100,626.82	94,588.79	96,601.39	99,600.00	99,600.00	102,700.00	102,700.00
01.11.02.104	Worker's Compensation	62,561.21	59,266.85	3,478.52	25,809.49	100,000.00	100,000.00	100,000.00	100,000.00
01.11.02.105	Salaries - Part Time	38,006.28	60,894.01	123,296.80	140,394.66	137,900.00	137,900.00	177,100.00	150,700.00
01.11.02.106	Salaries - Overtime	519,860.56	583,395.77	631,531.04	725,526.64	790,000.00	700,000.00	790,000.00	700,000.00
01.11.02.107	Sworn Personnel	5,708,851.61	5,658,887.32	5,937,917.19	6,070,917.31	6,340,800.00	6,000,000.00	6,618,500.00	6,540,500.00
01.11.02.111	Group Insurance	1,098,791.06	1,083,216.70	1,176,696.23	1,117,234.48	1,201,200.00	1,201,200.00	1,332,100.00	1,306,800.00
01.11.02.114	Clothing Allowance	5,000.00	6,400.00	6,400.00	5,600.00	6,400.00	6,400.00	5,600.00	5,600.00
01.11.02.117	Special Detail	120,473.08	45,120.00	35,934.60	302,803.00	70,000.00	200,000.00	70,000.00	70,000.00
01.11.02.119	Court Time	35,400.00	32,400.00	34,200.00	36,600.00	36,600.00	36,600.00	37,800.00	37,200.00
01.11.02.121	IMRF	13,739.28	18,150.54	24,588.81	23,770.05	28,600.00	28,600.00	28,600.00	26,200.00
01.11.02.122	Social Security	7,805.51	9,477.00	13,439.22	14,559.49	17,000.00	17,000.00	19,300.00	17,700.00
01.11.02.123	Medicare	95,449.47	94,534.46	99,573.76	105,942.71	109,800.00	109,800.00	114,500.00	112,900.00
01.11.02.127	Longevity	32,100.00	30,200.00	29,400.00	31,700.00	32,000.00	32,000.00	28,000.00	28,000.00
01.11.02.128	Stipends	55,300.00	55,300.00	55,000.00	55,200.00	56,100.00	56,100.00	55,300.00	55,300.00
01.11.02.132	Cell Phone Reimbursement	240.00	240.00	240.00	240.00	300.00	300.00	300.00	300.00
01.11.02.133	Health Insurance Incentive	3,183.94	3,419.31	4,467.28	5,192.24	4,000.00	5,200.00	4,000.00	4,000.00
01.11.02.135	Taxable Fringe Benefit	758.56	535.54	1,152.18	791.52	1,500.00	1,500.00	1,500.00	1,500.00
	Salaries Totals	\$7,887,788.66	\$7,842,064.32	\$8,271,904.42	\$8,758,882.98	\$9,031,800.00	\$8,732,200.00	\$9,485,300.00	\$9,259,400.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 11 - Police									
Cost Center 02 - Operations									
<i>Contractual</i>									
01.11.02.202	Training and Conferences	48,395.39	92,524.50	47,214.52	50,339.80	70,000.00	75,000.00	75,000.00	60,000.00
01.11.02.203	Physical Exams	4,625.00	4,434.00	2,457.00	1,190.00	5,000.00	5,000.00	5,000.00	5,000.00
01.11.02.210	Communications	977,086.38	1,003,620.95	970,986.53	756,477.28	980,000.00	980,000.00	980,000.00	980,000.00
01.11.02.215	Uniforms	18,485.08	64,367.29	40,394.01	54,771.66	62,000.00	42,000.00	50,000.00	50,000.00
01.11.02.265	Maint. of Mobile Equipment	537.47	1,923.20	1,359.00	1,359.00	4,000.00	4,000.00	3,000.00	3,000.00
01.11.02.266	Maintenance Equipment	24,134.03	19,306.53	5,075.58	5,336.00	20,000.00	20,000.00	20,000.00	20,000.00
01.11.02.271	Maint. Of Radio Equipment	5,259.00	4,224.35	5,903.00	3,956.52	6,000.00	6,000.00	6,000.00	6,000.00
01.11.02.277	Building Maintenance Serv.	14,758.75	8,593.80	5,441.73	1,640.15	15,000.00	15,000.00	15,000.00	15,000.00
01.11.02.296	Prisoner Care	.00	244.32	266.04	85.84	1,500.00	500.00	1,000.00	1,000.00
01.11.02.299	Other Contractual Services	135,478.65	161,262.21	216,944.16	192,694.78	200,000.00	200,000.00	200,000.00	190,000.00
<i>Contractual Totals</i>		\$1,228,759.75	\$1,360,501.15	\$1,296,041.57	\$1,067,851.03	\$1,363,500.00	\$1,347,500.00	\$1,355,000.00	\$1,330,000.00
<i>Commodities</i>									
01.11.02.301	Dues	1,973.87	1,578.87	1,005.00	1,875.00	2,500.00	2,500.00	2,500.00	2,500.00
01.11.02.303	Publications	4,918.10	2,775.02	2,085.80	198.00	1,000.00	5,000.00	2,500.00	2,500.00
01.11.02.313	Computer Supplies	.00	457.58	.00	.00	.00	.00	.00	.00
01.11.02.317	Office Supplies	30,511.00	39,558.77	37,271.20	34,110.87	40,000.00	40,000.00	40,000.00	40,000.00
01.11.02.332	K-9 Program	6,671.85	2,536.68	3,563.03	2,706.35	4,000.00	4,000.00	4,000.00	4,000.00
01.11.02.333	Ammunition/Range Supplies	14,361.04	12,823.34	6,643.18	13,356.45	20,000.00	20,000.00	20,000.00	20,000.00
01.11.02.336	Photo Material and Supplies	60.38	26.98	.00	.00	500.00	500.00	.00	.00
01.11.02.370	Community Programs	28,801.65	28,112.80	33,286.32	37,720.81	40,000.00	40,000.00	50,000.00	40,000.00
01.11.02.399	Operating/Other Supplies	71,439.36	43,255.72	88,475.49	42,800.60	74,000.00	80,000.00	80,000.00	70,000.00
<i>Commodities Totals</i>		\$158,737.25	\$131,125.76	\$172,330.02	\$132,768.08	\$182,000.00	\$192,000.00	\$199,000.00	\$179,000.00
<i>Capital Outlay</i>									
01.11.02.402	Non-Capital Outlay	123,762.69	56,586.00	30,638.19	.00	20,000.00	20,000.00	200,000.00	120,000.00
01.11.02.408	Furniture, Fixtures & Equipment	102,090.00	.00	.00	.00	.00	.00	.00	.00
01.11.02.410	Vehicles	700,138.41	819,652.34	543,598.75	70,804.03	115,000.00	115,000.00	115,000.00	115,000.00
<i>Capital Outlay Totals</i>		\$925,991.10	\$876,238.34	\$574,236.94	\$70,804.03	\$135,000.00	\$135,000.00	\$315,000.00	\$235,000.00
<i>Other</i>									
01.11.02.670	D.A.R.E. Expense	7,999.96	8,434.94	8,491.89	7,996.50	8,000.00	8,000.00	10,000.00	10,000.00
01.11.02.675	Investigative Expense	2,125.48	1,246.48	3,631.51	2,460.13	3,000.00	3,000.00	3,000.00	3,000.00
01.11.02.690	Principal Payments	78,805.94	189,249.86	328,331.15	416,405.38	490,100.00	390,000.00	461,000.00	461,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 11 - Police									
Cost Center 02 - Operations									
Other									
01.11.02.691	Interest Payments	29,872.71	65,240.87	82,883.27	37,416.59	81,900.00	85,000.00	72,700.00	72,700.00
Other Totals		\$118,804.09	\$264,172.15	\$423,337.82	\$464,278.60	\$583,000.00	\$486,000.00	\$546,700.00	\$546,700.00
Cost Center 02 - Operations Totals		\$10,320,080.85	\$10,474,101.72	\$10,737,850.77	\$10,494,584.72	\$11,295,300.00	\$10,892,700.00	\$11,901,000.00	\$11,550,100.00
Cost Center 05 - Support Services									
Salaries									
01.11.05.101	Salaries Full Time	536,101.57	642,073.81	554,566.09	561,736.55	578,900.00	578,900.00	647,400.00	647,400.00
01.11.05.105	Salaries - Part Time	266,076.63	233,859.56	176,538.81	178,510.78	202,400.00	202,400.00	162,800.00	162,800.00
01.11.05.106	Salaries - Overtime	10,229.59	12,881.03	17,055.38	18,006.06	15,000.00	15,000.00	15,000.00	15,000.00
01.11.05.111	Group Insurance	138,474.67	141,711.57	135,916.95	129,535.16	131,900.00	127,600.00	167,400.00	167,400.00
01.11.05.121	IMRF	72,326.77	94,108.75	74,169.82	67,336.88	74,500.00	74,500.00	67,700.00	67,700.00
01.11.05.122	Social Security	50,312.52	53,207.18	46,413.42	46,784.01	50,100.00	50,100.00	52,000.00	52,000.00
01.11.05.123	Medicare	11,766.64	12,893.77	10,854.76	10,941.40	11,800.00	11,800.00	12,200.00	12,200.00
01.11.05.127	Longevity	5,500.00	5,700.00	5,100.00	5,700.00	5,400.00	5,700.00	5,700.00	5,700.00
01.11.05.128	Stipends	.00	.00	2,400.00	2,400.00	2,400.00	2,400.00	3,600.00	3,600.00
01.11.05.133	Health Insurance Incentive	2,300.16	2,675.16	3,800.16	3,700.16	3,800.00	3,800.00	4,000.00	4,000.00
Salaries Totals		\$1,093,088.55	\$1,199,110.83	\$1,026,815.39	\$1,024,651.00	\$1,076,200.00	\$1,072,200.00	\$1,137,800.00	\$1,137,800.00
Contractual									
01.11.05.202	Training and Conferences	1,327.64	1,106.05	2,628.74	1,969.04	3,000.00	3,000.00	3,000.00	3,000.00
01.11.05.215	Uniforms	1,629.78	3,656.19	7,000.00	6,636.14	7,000.00	7,000.00	7,000.00	7,000.00
01.11.05.291	Animal Control Expense	3,882.13	3,272.57	4,680.12	2,951.02	6,000.00	6,000.00	6,000.00	5,000.00
Contractual Totals		\$6,839.55	\$8,034.81	\$14,308.86	\$11,556.20	\$16,000.00	\$16,000.00	\$16,000.00	\$15,000.00
Commodities									
01.11.05.301	Dues	146.00	275.00	268.00	377.25	500.00	500.00	500.00	500.00
01.11.05.370	Community Programs	9,236.65	282.92	422.49	.00	.00	10,000.00	10,000.00	5,000.00
Commodities Totals		\$9,382.65	\$557.92	\$690.49	\$377.25	\$500.00	\$10,500.00	\$10,500.00	\$5,500.00
Cost Center 05 - Support Services Totals		\$1,109,310.75	\$1,207,703.56	\$1,041,814.74	\$1,036,584.45	\$1,092,700.00	\$1,098,700.00	\$1,164,300.00	\$1,158,300.00
Department 11 - Police Totals		\$14,962,063.80	\$15,419,329.50	\$15,863,840.31	\$15,550,681.20	\$16,537,300.00	\$16,086,700.00	\$17,074,100.00	\$16,715,400.00
Department 12 - REMA									
Cost Center 01 - Administration									
Salaries									
01.12.01.105	Salaries - Part Time	21,949.15	9,520.65	19,450.55	20,720.32	25,000.00	25,000.00	30,000.00	30,000.00
01.12.01.106	Salaries - Overtime	354.38	.00	.00	54.00	.00	100.00	.00	.00
01.12.01.122	Social Security	1,382.85	605.27	1,205.93	1,287.97	1,600.00	1,600.00	1,900.00	1,900.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 12 - REMA									
Cost Center 01 - Administration									
Salaries									
01.12.01.123	Medicare	323.40	141.56	282.08	301.20	400.00	400.00	500.00	500.00
	Salaries Totals	\$24,009.78	\$10,267.48	\$20,938.56	\$22,363.49	\$27,000.00	\$27,100.00	\$32,400.00	\$32,400.00
	Contractual								
01.12.01.215	Uniforms	6,755.41	6,038.08	2,278.11	1,573.40	7,000.00	7,000.00	7,000.00	7,000.00
01.12.01.299	Other Contractual Services	10,276.01	10,878.47	11,903.81	10,066.31	18,000.00	18,000.00	18,000.00	18,000.00
	Contractual Totals	\$17,031.42	\$16,916.55	\$14,181.92	\$11,639.71	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
	Commodities								
01.12.01.313	Computer Supplies	2,972.33	2,946.11	2,383.88	2,198.39	3,000.00	3,000.00	3,000.00	3,000.00
01.12.01.314	Janitorial Supplies	1,893.62	1,375.51	157.97	789.09	2,000.00	2,000.00	2,000.00	2,000.00
01.12.01.315	Building Maint. Supplies	5,005.51	5,531.60	2,888.53	5,943.88	6,000.00	6,000.00	6,000.00	6,000.00
01.12.01.317	Office Supplies	1,960.58	1,606.42	1,158.19	1,937.70	2,000.00	2,000.00	2,000.00	2,000.00
	Commodities Totals	\$11,832.04	\$11,459.64	\$6,588.57	\$10,869.06	\$13,000.00	\$13,000.00	\$13,000.00	\$13,000.00
	Capital Outlay								
01.12.01.401	Capital Outlay	.00	.00	.00	.00	40,000.00	10,000.00	.00	.00
01.12.01.402	Non-Capital Outlay	373,888.55	.00	.00	.00	.00	.00	.00	.00
01.12.01.403	Safety Equipment	.00	.00	.00	.00	.00	.00	24,000.00	64,000.00
01.12.01.406	Buildings & Systems	278,027.98	118,820.73	.00	48,379.83	100,000.00	100,000.00	.00	.00
01.12.01.408	Furniture, Fixtures & Equipment	47,411.99	74,264.70	29,719.00	27,815.00	.00	27,815.00	55,000.00	25,000.00
01.12.01.410	Vehicles	.00	.00	.00	.00	.00	.00	60,000.00	.00
	Capital Outlay Totals	\$699,328.52	\$193,085.43	\$29,719.00	\$76,194.83	\$140,000.00	\$137,815.00	\$139,000.00	\$89,000.00
	Cost Center 01 - Administration Totals	\$752,201.76	\$231,729.10	\$71,428.05	\$121,067.09	\$205,000.00	\$202,915.00	\$209,400.00	\$159,400.00
	Cost Center 02 - Operations								
	Contractual								
01.12.02.202	Training and Conferences	2,250.53	1,519.60	1,448.10	3,015.09	6,000.00	2,000.00	5,000.00	5,000.00
01.12.02.220	Utility - Gas	3,555.12	3,272.68	4,871.81	5,268.32	6,500.00	5,000.00	3,500.00	3,500.00
01.12.02.265	Maint. of Mobile Equipment	31,243.87	21,661.50	22,676.90	19,612.37	25,000.00	25,000.00	25,000.00	25,000.00
01.12.02.266	Maintenance Equipment	2,859.19	2,975.45	2,777.97	2,989.78	3,000.00	3,000.00	4,000.00	4,000.00
01.12.02.277	Building Maintenance Serv.	6,190.31	4,866.09	5,925.75	7,941.71	8,000.00	8,000.00	8,000.00	8,000.00
	Contractual Totals	\$46,099.02	\$34,295.32	\$37,700.53	\$38,827.27	\$48,500.00	\$43,000.00	\$45,500.00	\$45,500.00
	Commodities								
01.12.02.301	Dues	271.24	106.24	349.23	100.00	500.00	500.00	500.00	500.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 12 - REMA									
Cost Center 02 - Operations									
Commodities									
01.12.02.399	Operating/Other Supplies	7,259.57	7,923.01	4,648.03	5,906.85	8,000.00	8,000.00	8,000.00	8,000.00
	Commodities Totals	\$7,530.81	\$8,029.25	\$4,997.26	\$6,006.85	\$8,500.00	\$8,500.00	\$8,500.00	\$8,500.00
	Cost Center 02 - Operations Totals	\$53,629.83	\$42,324.57	\$42,697.79	\$44,834.12	\$57,000.00	\$51,500.00	\$54,000.00	\$54,000.00
Cost Center 09 - Communications									
Contractual									
01.12.09.271	Maint. Of Radio Equipment	7,880.32	6,878.13	6,066.96	5,654.17	8,000.00	8,000.00	8,000.00	8,000.00
01.12.09.272	Maint. of Siren Equipment	9,846.13	18,506.15	2,869.74	8,247.48	12,000.00	12,000.00	12,000.00	12,000.00
01.12.09.299	Other Contractual Services	8,617.19	8,974.00	6,264.00	8,458.20	10,000.00	10,000.00	10,000.00	10,000.00
	Contractual Totals	\$26,343.64	\$34,358.28	\$15,200.70	\$22,359.85	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
	Cost Center 09 - Communications Totals	\$26,343.64	\$34,358.28	\$15,200.70	\$22,359.85	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
	Department 12 - REMA Totals	\$832,175.23	\$308,411.95	\$129,326.54	\$188,261.06	\$292,000.00	\$284,415.00	\$293,400.00	\$243,400.00
Department 17 - Police & Fire Commission									
Cost Center 01 - Administration									
Salaries									
01.17.01.105	Salaries - Part Time	7,083.22	7,132.00	12,385.00	4,515.00	18,600.00	13,000.00	18,600.00	18,600.00
01.17.01.122	Social Security	439.34	442.18	767.87	279.93	1,200.00	1,000.00	1,200.00	1,200.00
01.17.01.123	Medicare	105.54	103.42	179.58	65.47	300.00	300.00	300.00	300.00
	Salaries Totals	\$7,628.10	\$7,677.60	\$13,332.45	\$4,860.40	\$20,100.00	\$14,300.00	\$20,100.00	\$20,100.00
Contractual									
01.17.01.201	Legal Notices	894.00	.00	1,604.48	795.00	795.00	2,000.00	2,000.00	2,000.00
01.17.01.202	Training and Conferences	2,771.45	.00	2,458.72	1,757.50	4,905.00	2,500.00	5,500.00	5,500.00
01.17.01.203	Physical Exams	5,181.00	12,031.00	6,516.00	10,699.00	15,000.00	12,000.00	10,000.00	10,000.00
01.17.01.211	Legal Services	.00	.00	.00	3,887.27	3,800.00	500.00	2,000.00	2,000.00
01.17.01.223	Applicant Testing	40,311.44	26,222.40	15,326.61	20,917.00	40,000.00	40,000.00	40,000.00	40,000.00
	Contractual Totals	\$49,157.89	\$38,253.40	\$25,905.81	\$38,055.77	\$64,500.00	\$57,000.00	\$59,500.00	\$59,500.00
Commodities									
01.17.01.301	Dues	375.00	375.00	375.00	375.00	1,000.00	1,000.00	1,000.00	1,000.00
01.17.01.317	Office Supplies	1,525.66	30.99	471.55	250.22	1,000.00	1,000.00	1,000.00	1,000.00
	Commodities Totals	\$1,900.66	\$405.99	\$846.55	\$625.22	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
	Cost Center 01 - Administration Totals	\$58,686.65	\$46,336.99	\$40,084.81	\$43,541.39	\$86,600.00	\$73,300.00	\$81,600.00	\$81,600.00
	Department 17 - Police & Fire Commission Totals	\$58,686.65	\$46,336.99	\$40,084.81	\$43,541.39	\$86,600.00	\$73,300.00	\$81,600.00	\$81,600.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 01 - General Corporate Fund									
Department 99 - Transfers									
Cost Center 01 - Administration									
Salaries									
01.99.01.112	Unemployment Benefits	14,625.00	12,325.00	32,584.40	.00	50,000.00	50,000.00	50,000.00	50,000.00
	Salaries Totals	\$14,625.00	\$12,325.00	\$32,584.40	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Contractual									
01.99.01.299	Other Contractual Services	.00	.00	120,000.00	.00	.00	.00	.00	.00
	Contractual Totals	\$0.00	\$0.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other									
01.99.01.640	Reserve for Retroactive Salary/ERI Repayment	.00	2,733,942.35	.00	.00	.00	.00	.00	.00
01.99.01.650	Reserve for Self Insurance & Litigation Settlements	9,979.76	19,654.43	.00	25,231.64	30,000.00	30,000.00	30,000.00	30,000.00
01.99.01.655	Reserve for Sales Tax Incentive	914,367.95	900,077.68	1,563,037.93	3,685,301.94	5,000,000.00	6,300,000.00	5,000,000.00	8,188,000.00
01.99.01.680	Contingency	.00	.00	.00	.00	100,000.00	100,000.00	100,000.00	550,000.00
	Other Totals	\$924,347.71	\$3,653,674.46	\$1,563,037.93	\$3,710,533.58	\$5,130,000.00	\$6,430,000.00	\$5,130,000.00	\$8,768,000.00
Transfers									
01.99.01.720	MFT Fund	321,000.00	.00	.00	.00	.00	.00	.00	.00
01.99.01.722	Recreation Fund	1,596,200.00	1,596,200.00	1,646,200.00	2,000,000.00	2,000,000.00	1,469,400.00	.00	.00
01.99.01.751	Transfer - Facility Construction	4,000,000.00	.00	.00	1,212,000.00	1,212,000.00	1,212,000.00	.00	.00
01.99.01.760	Transfer to Water and Sewer Fund	.00	.00	.00	.00	3,000,000.00	3,000,000.00	.00	1,000,000.00
01.99.01.763	Transfer to Debt Service Fund	5,870,400.00	5,937,300.00	4,878,000.00	5,261,497.00	5,379,000.00	5,379,000.00	5,372,000.00	5,372,000.00
	Transfers Totals	\$11,787,600.00	\$7,533,500.00	\$6,524,200.00	\$8,473,497.00	\$11,591,000.00	\$11,060,400.00	\$5,372,000.00	\$6,372,000.00
Cost Center 01 - Administration Totals		\$12,726,572.71	\$11,199,499.46	\$8,239,822.33	\$12,184,030.58	\$16,771,000.00	\$17,540,400.00	\$10,552,000.00	\$15,190,000.00
Department 99 - Transfers Totals		\$12,726,572.71	\$11,199,499.46	\$8,239,822.33	\$12,184,030.58	\$16,771,000.00	\$17,540,400.00	\$10,552,000.00	\$15,190,000.00
Fund 01 - General Corporate Fund Totals		\$59,930,057.84	\$56,627,465.90	\$53,640,985.45	\$57,559,711.34	\$70,946,090.00	\$69,292,705.00	\$69,200,877.00	\$70,747,600.00
Fund 20 - Motor Fuel Tax									
Department 08 - Public Works									
Cost Center 02 - Operations									
Contractual									
20.08.02.219	Utility - Electric	494,979.12	435,000.00	443,622.67	389,904.08	435,000.00	450,000.00	450,000.00	450,000.00
20.08.02.263	Lighting Maintenance	155,510.23	177,306.63	152,468.39	133,582.49	200,000.00	200,000.00	200,000.00	200,000.00
20.08.02.275	Traffic Signal Maintenance	26,285.09	19,797.74	18,963.87	22,007.02	30,000.00	30,000.00	30,000.00	30,000.00
20.08.02.299	Other Contractual Services	.00	.00	.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	Contractual Totals	\$676,774.44	\$632,104.37	\$615,054.93	\$745,493.59	\$865,000.00	\$880,000.00	\$880,000.00	\$880,000.00
Commodities									
20.08.02.341	Salt/Calcium Chloride	278,543.08	272,488.94	221,916.27	80,843.75	450,000.00	435,000.00	450,000.00	450,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 20 - Motor Fuel Tax									
Department 08 - Public Works									
Cost Center 02 - Operations									
Commodities									
	Commodities Totals	\$278,543.08	\$272,488.94	\$221,916.27	\$80,843.75	\$450,000.00	\$435,000.00	\$450,000.00	\$450,000.00
	Capital Outlay								
20.08.02.402	Non-Capital Outlay	.00	.00	.00	97,844.80	100,000.00	100,000.00	.00	.00
20.08.02.409	Infrastructure	.00	.00	.00	406,173.80	2,735,000.00	938,300.00	3,896,000.00	3,896,000.00
	Capital Outlay Totals	\$0.00	\$0.00	\$0.00	\$504,018.60	\$2,835,000.00	\$1,038,300.00	\$3,896,000.00	\$3,896,000.00
	Cost Center 02 - Operations Totals	\$955,317.52	\$904,593.31	\$836,971.20	\$1,330,355.94	\$4,150,000.00	\$2,353,300.00	\$5,226,000.00	\$5,226,000.00
	Department 08 - Public Works Totals	\$955,317.52	\$904,593.31	\$836,971.20	\$1,330,355.94	\$4,150,000.00	\$2,353,300.00	\$5,226,000.00	\$5,226,000.00
	Fund 20 - Motor Fuel Tax Totals	\$955,317.52	\$904,593.31	\$836,971.20	\$1,330,355.94	\$4,150,000.00	\$2,353,300.00	\$5,226,000.00	\$5,226,000.00
Fund 21 - Local Gas Tax Fund									
Department 08 - Public Works									
Cost Center 02 - Operations									
Capital Outlay									
21.08.02.402	Non-Capital Outlay	.00	.00	.00	19,720.75	20,000.00	19,800.00	.00	.00
21.08.02.409	Infrastructure	911,406.93	716,221.96	498,368.94	543,258.28	1,430,000.00	1,381,700.00	1,700,000.00	1,435,000.00
	Capital Outlay Totals	\$911,406.93	\$716,221.96	\$498,368.94	\$562,979.03	\$1,450,000.00	\$1,401,500.00	\$1,700,000.00	\$1,435,000.00
	Other								
21.08.02.655	Reserve for Sales Tax Incentive	97,917.64	172,321.19	173,921.34	127,407.35	275,000.00	170,000.00	175,000.00	175,000.00
	Other Totals	\$97,917.64	\$172,321.19	\$173,921.34	\$127,407.35	\$275,000.00	\$170,000.00	\$175,000.00	\$175,000.00
	Cost Center 02 - Operations Totals	\$1,009,324.57	\$888,543.15	\$672,290.28	\$690,386.38	\$1,725,000.00	\$1,571,500.00	\$1,875,000.00	\$1,610,000.00
	Department 08 - Public Works Totals	\$1,009,324.57	\$888,543.15	\$672,290.28	\$690,386.38	\$1,725,000.00	\$1,571,500.00	\$1,875,000.00	\$1,610,000.00
	Fund 21 - Local Gas Tax Fund Totals	\$1,009,324.57	\$888,543.15	\$672,290.28	\$690,386.38	\$1,725,000.00	\$1,571,500.00	\$1,875,000.00	\$1,610,000.00
Fund 22 - Recreation Fund									
Department 13 - Recreation									
Cost Center 02 - Operations									
Salaries									
22.13.02.101	Salaries Full Time	318,979.95	319,335.15	340,435.35	347,488.58	353,700.00	353,700.00	366,300.00	366,300.00
22.13.02.105	Salaries - Part Time	87,519.86	67,844.93	84,567.16	93,686.02	126,100.00	98,000.00	112,200.00	112,200.00
22.13.02.106	Salaries - Overtime	11,635.78	8,302.65	11,815.50	12,702.35	10,000.00	15,000.00	15,000.00	15,000.00
22.13.02.111	Group Insurance	46,300.58	41,425.94	45,152.20	42,417.36	43,500.00	43,500.00	46,000.00	46,000.00
22.13.02.121	IMRF	43,565.62	45,473.85	47,503.85	44,406.23	51,700.00	51,700.00	45,700.00	45,700.00
22.13.02.122	Social Security	25,971.70	24,414.35	26,958.80	27,784.61	30,600.00	30,600.00	30,900.00	30,900.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 22 - Recreation Fund									
Department 13 - Recreation									
Cost Center 02 - Operations									
Salaries									
22.13.02.123	Medicare	6,074.04	5,709.79	6,304.87	6,524.33	7,200.00	7,200.00	7,300.00	7,300.00
22.13.02.127	Longevity	1,900.00	1,600.00	1,600.00	1,800.00	1,800.00	1,800.00	2,100.00	2,100.00
22.13.02.128	Stipends	2,600.00	2,300.00	1,200.00	1,800.00	1,200.00	1,800.00	1,800.00	1,800.00
22.13.02.132	Cell Phone Reimbursement	460.00	460.00	480.00	480.00	500.00	500.00	500.00	500.00
	<i>Salaries Totals</i>	\$545,007.53	\$516,866.66	\$566,017.73	\$579,089.48	\$626,300.00	\$603,800.00	\$627,800.00	\$627,800.00
Contractual									
22.13.02.202	Training and Conferences	3,009.65	25.96	5,357.04	4,021.65	7,000.00	7,000.00	8,000.00	7,000.00
22.13.02.215	Uniforms	918.60	927.75	1,008.37	988.90	1,500.00	1,500.00	1,500.00	1,500.00
22.13.02.270	Maint. of Office Equipment	3,600.00	.00	.00	.00	1,100.00	1,100.00	1,100.00	1,100.00
22.13.02.282	Rental/Lease	7,633.82	9,076.28	14,645.86	13,175.61	14,800.00	14,800.00	14,000.00	11,400.00
22.13.02.299	Other Contractual Services	3,093.41	850.00	543.70	.00	8,000.00	8,000.00	8,000.00	8,600.00
	<i>Contractual Totals</i>	\$18,255.48	\$10,879.99	\$21,554.97	\$18,186.16	\$32,400.00	\$32,400.00	\$32,600.00	\$29,600.00
Commodities									
22.13.02.301	Dues	1,087.56	1,501.56	1,666.56	1,768.23	2,500.00	2,500.00	2,500.00	2,500.00
22.13.02.303	Publications	127.00	204.01	429.16	367.78	500.00	500.00	500.00	500.00
22.13.02.308	Gasoline/Oil	.00	.00	.00	.00	100.00	100.00	100.00	.00
22.13.02.317	Office Supplies	19,950.21	18,463.61	18,483.33	16,376.15	20,000.00	20,000.00	25,000.00	22,000.00
22.13.02.399	Operating/Other Supplies	4,023.03	2,814.83	1,255.96	1,104.74	4,000.00	4,000.00	4,500.00	4,500.00
	<i>Commodities Totals</i>	\$25,187.80	\$22,984.01	\$21,835.01	\$19,616.90	\$27,100.00	\$27,100.00	\$32,600.00	\$29,500.00
Capital Outlay									
22.13.02.408	Furniture, Fixtures & Equipment	129,923.41	.00	.00	.00	.00	.00	.00	.00
22.13.02.410	Vehicles	19,829.00	.00	.00	.00	.00	.00	.00	.00
	<i>Capital Outlay Totals</i>	\$149,752.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other									
22.13.02.677	SRA Remittance	254,192.44	257,054.41	260,000.00	279,150.00	280,000.00	280,000.00	298,300.00	295,660.00
22.13.02.699	Bad Debt Expense	.00	640.00	35,000.00	.00	.00	.00	.00	.00
	<i>Other Totals</i>	\$254,192.44	\$257,694.41	\$295,000.00	\$279,150.00	\$280,000.00	\$280,000.00	\$298,300.00	\$295,660.00
Transfers									
22.13.02.728	Transfer to Athletic and Event Center	.00	.00	199,647.30	.00	.00	39,535.00	.00	35,100.00
22.13.02.748	Transfer to Aquatic Center	.00	.00	.00	.00	.00	.00	.00	1,161,000.00
22.13.02.763	Transfer to Debt Service Fund	14,168.00	14,300.00	14,600.00	14,600.00	14,600.00	14,600.00	14,600.00	14,600.00
	<i>Transfers Totals</i>	\$14,168.00	\$14,300.00	\$214,247.30	\$14,600.00	\$14,600.00	\$54,135.00	\$14,600.00	\$1,210,700.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 22 - Recreation Fund									
Department 13 - Recreation									
Cost Center 02 - Operations Totals		\$1,006,563.66	\$822,725.07	\$1,118,655.01	\$910,642.54	\$980,400.00	\$997,435.00	\$1,005,900.00	\$2,193,260.00
Cost Center 12 - Recreation Programs									
Salaries									
22.13.12.101	Salaries Full Time	482,405.43	535,995.85	544,521.43	557,880.91	573,000.00	573,000.00	596,500.00	594,000.00
22.13.12.105	Salaries - Part Time	515,228.45	181,699.23	463,311.30	573,604.32	700,500.00	700,500.00	777,500.00	700,000.00
22.13.12.106	Salaries - Overtime	603.05	.00	371.85	41.85	1,000.00	1,000.00	1,000.00	1,000.00
22.13.12.111	Group Insurance	88,212.51	93,760.77	101,904.74	95,819.57	85,100.00	85,100.00	118,600.00	118,640.00
22.13.12.121	IMRF	63,031.82	67,150.41	69,585.99	63,449.40	68,500.00	68,500.00	68,100.00	67,900.00
22.13.12.122	Social Security	61,820.57	44,208.49	62,248.30	69,754.15	79,500.00	79,500.00	85,500.00	80,500.00
22.13.12.123	Medicare	14,458.00	10,338.68	14,558.56	16,313.46	18,800.00	18,800.00	20,000.00	18,900.00
22.13.12.127	Longevity	2,400.00	1,900.00	1,900.00	1,800.00	1,800.00	1,800.00	2,100.00	2,100.00
22.13.12.132	Cell Phone Reimbursement	580.00	660.00	1,020.00	1,080.00	1,200.00	1,200.00	1,200.00	1,000.00
22.13.12.133	Health Insurance Incentive	104.17	.00	375.00	750.00	1,500.00	1,500.00	.00	.00
22.13.12.135	Taxable Fringe Benefit	130.00	.00	.00	.00	200.00	200.00	.00	.00
	Salaries Totals	\$1,228,974.00	\$935,713.43	\$1,259,797.17	\$1,380,493.66	\$1,531,100.00	\$1,531,100.00	\$1,670,500.00	\$1,584,040.00
Contractual									
22.13.12.202	Training and Conferences	7,030.05	977.84	9,881.33	9,838.99	15,000.00	10,000.00	18,600.00	15,000.00
22.13.12.205	Postage	9,021.42	12,237.34	11,592.96	4,478.94	20,000.00	15,000.00	20,000.00	15,000.00
22.13.12.210	Communications	1,673.67	3,196.60	4,181.66	4,088.63	5,000.00	5,000.00	5,000.00	5,000.00
22.13.12.215	Uniforms	2,873.90	2,486.86	2,238.20	1,843.10	4,000.00	4,000.00	6,000.00	4,000.00
22.13.12.230	Printing Services	38,576.76	38,286.42	52,669.51	39,700.14	72,500.00	60,000.00	80,500.00	75,000.00
22.13.12.250	Marketing Materials	12,038.55	6,277.61	19,146.01	16,962.31	25,000.00	20,000.00	30,500.00	25,000.00
22.13.12.299	Other Contractual Services	29,110.41	5,913.62	40,372.74	46,103.60	64,000.00	45,000.00	143,500.00	143,500.00
	Contractual Totals	\$100,324.76	\$69,376.29	\$140,082.41	\$123,015.71	\$205,500.00	\$159,000.00	\$304,100.00	\$282,500.00
Commodities									
22.13.12.301	Dues	2,318.00	2,764.00	3,294.00	3,460.67	5,600.00	3,500.00	5,930.00	3,500.00
22.13.12.358	RomeoFest	128,807.76	50,000.00	.00	182,931.78	184,100.00	185,000.00	190,000.00	200,000.00
22.13.12.359	Parade	7,513.29	(306.34)	72,148.59	7,209.66	8,000.00	8,000.00	9,000.00	9,000.00
22.13.12.360	Health/Fitness	7,364.55	3,058.11	14,659.46	8,490.58	15,000.00	15,000.00	15,000.00	15,000.00
22.13.12.361	Special Events/Trips	141,551.63	61,401.37	229,780.07	412,972.87	453,800.00	487,900.00	411,600.00	411,600.00
22.13.12.367	Pre-School Programs	5,029.39	5,640.89	6,047.39	5,218.56	13,000.00	13,000.00	13,000.00	10,000.00
22.13.12.368	Outdoor Education	.00	.00	.00	.00	500.00	.00	.00	.00
22.13.12.369	Aerobics	5,545.21	220.61	4,665.59	1,661.15	6,000.00	4,000.00	6,000.00	6,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 22 - Recreation Fund									
Department 13 - Recreation									
Cost Center 12 - Recreation Programs									
<i>Commodities</i>									
22.13.12.372	Senior Programs	1,691.38	2,492.14	1,386.66	1,378.74	4,500.00	2,500.00	6,000.00	4,500.00
22.13.12.382	Birthday Parties	4,404.48	3,052.26	5,158.62	3,444.80	8,000.00	5,000.00	8,000.00	6,000.00
22.13.12.383	Babysitting	225.10	997.04	145.89	746.13	1,200.00	400.00	1,200.00	1,200.00
22.13.12.384	Adult Athletics	2,008.70	1,665.76	1,636.12	2,236.11	6,000.00	2,000.00	6,000.00	4,000.00
22.13.12.385	Youth Athletics	26,324.16	14,343.22	30,690.15	17,631.47	38,000.00	30,000.00	38,000.00	38,000.00
22.13.12.386	Youth Programs	7,548.78	3,845.07	11,078.47	18,925.23	15,000.00	10,000.00	25,000.00	20,000.00
22.13.12.387	Adult Programs	368.33	165.42	422.67	1,078.44	3,000.00	1,000.00	3,000.00	2,000.00
22.13.12.388	Teen Programs	.00	.00	.00	.00	500.00	.00	500.00	500.00
22.13.12.389	Day Camp	37,837.89	4,504.64	17,348.60	35,212.25	43,000.00	35,000.00	48,000.00	43,000.00
22.13.12.390	Gymnastics	9,152.35	3,557.33	11,072.14	38,923.59	60,662.00	60,700.00	63,000.00	63,000.00
22.13.12.391	Trips	1,256.84	.00	.00	2,253.34	5,000.00	2,000.00	5,000.00	5,000.00
22.13.12.399	Operating/Other Supplies	1,288.33	400.27	4,075.85	2,508.54	5,000.00	5,000.00	12,000.00	12,000.00
<i>Commodities Totals</i>		\$390,236.17	\$157,801.79	\$413,610.27	\$746,283.91	\$875,862.00	\$870,000.00	\$866,230.00	\$854,300.00
<i>Capital Outlay</i>									
22.13.12.407	Improvements	27,055.00	27,946.81	50,000.00	49,375.64	50,000.00	50,000.00	75,000.00	75,000.00
22.13.12.408	Furniture, Fixtures & Equipment	.00	.00	.00	.00	.00	.00	27,000.00	27,000.00
<i>Capital Outlay Totals</i>		\$27,055.00	\$27,946.81	\$50,000.00	\$49,375.64	\$50,000.00	\$50,000.00	\$102,000.00	\$102,000.00
<i>Other</i>									
22.13.12.690	Principal Payments	6,514.65	6,832.29	.00	.00	.00	.00	.00	.00
22.13.12.691	Interest Payments	650.79	333.15	.00	.00	.00	.00	.00	.00
<i>Other Totals</i>		\$7,165.44	\$7,165.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 12 - Recreation Programs Totals		\$1,753,755.37	\$1,198,003.76	\$1,863,489.85	\$2,299,168.92	\$2,662,462.00	\$2,610,100.00	\$2,942,830.00	\$2,822,840.00
Cost Center 16 - Park Maintenance									
<i>Salaries</i>									
22.13.16.101	Salaries Full Time	518,454.37	561,789.18	597,267.33	652,799.37	729,300.00	665,000.00	766,800.00	766,800.00
22.13.16.105	Salaries - Part Time	64,553.14	80,851.30	25,915.00	27,826.50	78,400.00	28,000.00	84,000.00	75,000.00
22.13.16.106	Salaries - Overtime	56,541.26	47,401.36	40,905.47	48,548.05	75,000.00	75,000.00	70,000.00	70,000.00
22.13.16.111	Group Insurance	102,499.41	113,100.32	133,280.33	160,589.92	185,100.00	159,000.00	206,400.00	206,400.00
22.13.16.114	Clothing Allowance	.00	.00	.00	.00	.00	.00	2,000.00	2,000.00
22.13.16.121	IMRF	67,280.28	79,511.40	72,217.18	70,690.14	85,200.00	85,200.00	77,600.00	77,600.00
22.13.16.122	Social Security	39,693.34	42,695.34	41,129.56	44,578.27	55,300.00	55,300.00	57,600.00	57,100.00
22.13.16.123	Medicare	9,283.10	9,985.23	9,619.02	10,425.54	13,000.00	13,000.00	13,500.00	13,400.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 22 - Recreation Fund									
Department 13 - Recreation									
Cost Center 16 - Park Maintenance									
Salaries									
22.13.16.127	Longevity	3,500.00	3,800.00	3,000.00	3,200.00	3,200.00	3,200.00	3,600.00	3,600.00
22.13.16.128	Stipends	.00	3,000.00	1,800.00	1,800.00	2,600.00	2,600.00	3,000.00	3,000.00
22.13.16.132	Cell Phone Reimbursement	240.00	400.00	480.00	480.00	500.00	500.00	500.00	500.00
22.13.16.133	Health Insurance Incentive	1,000.08	1,125.09	3,166.92	1,000.08	2,000.00	2,000.00	1,000.00	1,000.00
	<i>Salaries Totals</i>	\$863,044.98	\$943,659.22	\$928,780.81	\$1,021,937.87	\$1,229,600.00	\$1,088,800.00	\$1,286,000.00	\$1,276,400.00
Contractual									
22.13.16.202	Training and Conferences	4,563.63	1,494.03	4,284.78	5,038.67	6,200.00	6,200.00	6,900.00	6,900.00
22.13.16.210	Communications	3,470.52	4,147.21	3,160.84	3,030.82	6,000.00	4,000.00	6,000.00	6,000.00
22.13.16.215	Uniforms	11,871.23	12,913.72	13,931.62	13,280.32	21,000.00	17,000.00	20,000.00	17,000.00
22.13.16.219	Utility - Electric	2,585.80	2,491.34	3,242.42	3,153.80	4,000.00	4,000.00	4,000.00	4,000.00
22.13.16.220	Utility - Gas	.00	.00	.00	.00	2,000.00	.00	2,000.00	2,000.00
22.13.16.263	Lighting Maintenance	3,803.11	4,034.87	2,750.00	7,605.00	8,000.00	8,000.00	8,000.00	8,000.00
22.13.16.265	Maint. of Mobile Equipment	18,481.09	17,768.94	27,430.35	20,843.90	25,000.00	25,000.00	30,000.00	30,000.00
22.13.16.266	Maintenance Equipment	(36.94)	.00	.00	.00	.00	.00	.00	10,000.00
22.13.16.267	Park Improvements	227,566.65	170,637.72	182,812.23	220,075.04	320,000.00	320,000.00	385,500.00	375,000.00
22.13.16.280	Field Maintenance	114,949.41	83,566.16	118,677.49	72,929.72	130,000.00	130,000.00	120,000.00	120,000.00
22.13.16.299	Other Contractual Services	18,466.17	11,095.21	12,796.78	6,646.03	28,000.00	28,000.00	25,000.00	25,000.00
	<i>Contractual Totals</i>	\$405,720.67	\$308,149.20	\$369,086.51	\$352,603.30	\$550,200.00	\$542,200.00	\$607,400.00	\$603,900.00
Commodities									
22.13.16.301	Dues	709.00	873.00	903.00	1,004.66	1,300.00	1,300.00	1,300.00	1,300.00
22.13.16.303	Publications	71.18	.00	485.75	406.52	1,000.00	1,000.00	1,000.00	1,000.00
22.13.16.308	Gasoline/Oil	33,230.88	30,632.02	57,799.85	42,296.41	40,000.00	40,000.00	45,000.00	45,000.00
22.13.16.314	Janitorial Supplies	.00	.00	.00	.00	.00	.00	16,000.00	16,000.00
22.13.16.361	Special Events/Trips	(427.48)	.00	.00	.00	.00	.00	.00	.00
22.13.16.396	Maintenance Supplies	24,001.00	14,207.08	27,466.32	25,029.96	35,000.00	35,000.00	40,000.00	40,000.00
22.13.16.399	Operating/Other Supplies	3,956.41	3,881.20	8,171.71	7,767.55	10,000.00	10,000.00	6,000.00	6,000.00
	<i>Commodities Totals</i>	\$61,540.99	\$49,593.30	\$94,826.63	\$76,505.10	\$87,300.00	\$87,300.00	\$109,300.00	\$109,300.00
Capital Outlay									
22.13.16.407	Improvements	531,171.50	861,392.40	1,190,693.56	1,029,279.46	1,050,000.00	1,057,300.00	761,500.00	170,000.00
22.13.16.408	Furniture, Fixtures & Equipment	54,626.35	.00	29,691.09	.00	10,000.00	10,000.00	10,000.00	.00
22.13.16.410	Vehicles	61,792.83	.00	9,980.00	.00	.00	.00	.00	.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 22 - Recreation Fund									
Department 13 - Recreation									
Cost Center 16 - Park Maintenance									
Capital Outlay									
	Capital Outlay Totals	\$647,590.68	\$861,392.40	\$1,230,364.65	\$1,029,279.46	\$1,060,000.00	\$1,067,300.00	\$771,500.00	\$170,000.00
Cost Center 16 - Park Maintenance Totals		\$1,977,897.32	\$2,162,794.12	\$2,623,058.60	\$2,480,325.73	\$2,927,100.00	\$2,785,600.00	\$2,774,200.00	\$2,159,600.00
Cost Center 17 - Facility/Recreation Center									
Salaries									
22.13.17.101	Salaries Full Time	191,304.08	165,924.66	193,910.42	197,529.20	201,600.00	201,600.00	209,800.00	209,800.00
22.13.17.105	Salaries - Part Time	107,495.78	53,602.98	71,624.95	86,438.76	125,000.00	125,000.00	94,000.00	94,000.00
22.13.17.106	Salaries - Overtime	12,384.97	3,821.24	3,453.92	8,881.83	15,000.00	10,000.00	15,000.00	15,000.00
22.13.17.111	Group Insurance	40,576.24	42,749.49	59,806.89	56,859.80	57,900.00	57,900.00	62,400.00	62,400.00
22.13.17.121	IMRF	25,106.10	21,720.89	22,765.36	20,793.47	26,000.00	24,500.00	23,500.00	23,500.00
22.13.17.122	Social Security	19,405.50	13,802.95	16,528.34	17,958.85	22,100.00	20,600.00	19,900.00	19,900.00
22.13.17.123	Medicare	4,538.36	3,228.51	3,865.16	4,199.95	5,200.00	5,200.00	4,700.00	4,700.00
22.13.17.127	Longevity	1,500.00	1,300.00	1,300.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
22.13.17.133	Health Insurance Incentive	250.08	250.08	250.08	166.72	300.00	300.00	.00	.00
	Salaries Totals	\$402,561.11	\$306,400.80	\$373,505.12	\$394,428.58	\$454,700.00	\$446,700.00	\$430,900.00	\$430,900.00
Contractual									
22.13.17.202	Training and Conferences	369.49	330.00	563.93	562.30	1,500.00	1,500.00	2,800.00	2,800.00
22.13.17.210	Communications	97.03	129.88	90.78	84.01	1,000.00	200.00	1,000.00	1,000.00
22.13.17.215	Uniforms	4,248.62	2,714.24	4,946.27	2,336.42	5,000.00	5,000.00	5,000.00	4,000.00
22.13.17.219	Utility - Electric	12,687.65	11,185.23	19,560.16	17,731.85	25,000.00	25,000.00	25,000.00	25,000.00
22.13.17.220	Utility - Gas	20,333.86	21,551.52	23,446.79	27,226.97	30,000.00	29,000.00	30,000.00	30,000.00
22.13.17.277	Building Maintenance Serv.	296,709.54	126,354.31	152,089.90	92,235.24	175,000.00	150,000.00	164,000.00	164,000.00
22.13.17.299	Other Contractual Services	7,364.07	13,197.54	11,358.71	8,435.65	24,800.00	15,000.00	22,600.00	22,600.00
	Contractual Totals	\$341,810.26	\$175,462.72	\$212,056.54	\$148,612.44	\$262,300.00	\$225,700.00	\$250,400.00	\$249,400.00
Commodities									
22.13.17.301	Dues	374.00	264.00	374.00	444.00	500.00	500.00	500.00	500.00
22.13.17.314	Janitorial Supplies	17,991.24	15,350.65	15,498.02	13,750.45	20,000.00	20,000.00	25,000.00	20,000.00
22.13.17.373	Concessions	857.55	7,514.55	374.85	614.55	5,000.00	5,000.00	5,000.00	5,000.00
22.13.17.399	Operating/Other Supplies	.00	.00	.00	.00	.00	.00	2,000.00	2,000.00
	Commodities Totals	\$19,222.79	\$23,129.20	\$16,246.87	\$14,809.00	\$25,500.00	\$25,500.00	\$32,500.00	\$27,500.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 22 - Recreation Fund									
Department 13 - Recreation									
Cost Center 17 - Facility/Recreation Center									
Capital Outlay									
22.13.17.407	Improvements	.00	8,900.00	.00	45,000.00	45,000.00	45,000.00	1,097,178.00	30,000.00
	Capital Outlay Totals	\$0.00	\$8,900.00	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$1,097,178.00	\$30,000.00
Cost Center 17 - Facility/Recreation Center Totals		\$763,594.16	\$513,892.72	\$601,808.53	\$602,850.02	\$787,500.00	\$742,900.00	\$1,810,978.00	\$737,800.00
Department 13 - Recreation Totals		\$5,501,810.51	\$4,697,415.67	\$6,207,011.99	\$6,292,987.21	\$7,357,462.00	\$7,136,035.00	\$8,533,908.00	\$7,913,500.00
Fund 22 - Recreation Fund Totals		\$5,501,810.51	\$4,697,415.67	\$6,207,011.99	\$6,292,987.21	\$7,357,462.00	\$7,136,035.00	\$8,533,908.00	\$7,913,500.00
Fund 23 - Recreation RE Transfer Tax Fund									
Department 08 - Public Works									
Cost Center 02 - Operations									
Capital Outlay									
23.08.02.407	Improvements	467,534.55	127,888.09	283,976.62	445,954.88	1,420,000.00	593,000.00	1,130,000.00	1,580,000.00
23.08.02.408	Furniture, Fixtures & Equipment	36,680.00	.00	.00	.00	.00	.00	.00	.00
23.08.02.410	Vehicles	65,000.00	.00	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	\$569,214.55	\$127,888.09	\$283,976.62	\$445,954.88	\$1,420,000.00	\$593,000.00	\$1,130,000.00	\$1,580,000.00
Other									
23.08.02.652	Real Estate Transfer Tax Refund	14,602.52	9,175.07	8,771.84	6,167.75	18,000.00	18,000.00	18,000.00	18,000.00
	Other Totals	\$14,602.52	\$9,175.07	\$8,771.84	\$6,167.75	\$18,000.00	\$18,000.00	\$18,000.00	\$18,000.00
Transfers									
23.08.02.763	Transfer to Debt Service Fund	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	Transfers Totals	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Cost Center 02 - Operations Totals		\$783,817.07	\$337,063.16	\$492,748.46	\$652,122.63	\$1,638,000.00	\$811,000.00	\$1,348,000.00	\$1,798,000.00
Department 08 - Public Works Totals		\$783,817.07	\$337,063.16	\$492,748.46	\$652,122.63	\$1,638,000.00	\$811,000.00	\$1,348,000.00	\$1,798,000.00
Fund 23 - Recreation RE Transfer Tax Fund Totals		\$783,817.07	\$337,063.16	\$492,748.46	\$652,122.63	\$1,638,000.00	\$811,000.00	\$1,348,000.00	\$1,798,000.00
Fund 26 - Athletic and Event Center									
Department 13 - Recreation									
Cost Center 02 - Operations									
Salaries									
26.13.02.101	Salaries Full Time	91,726.42	128,782.69	177,686.34	180,596.61	185,900.00	185,900.00	192,000.00	249,500.00
26.13.02.105	Salaries - Part Time	218,380.91	174,113.71	239,406.75	274,299.12	275,000.00	275,000.00	360,700.00	330,400.00
26.13.02.106	Salaries - Overtime	2,570.35	1,431.52	2,418.89	2,451.05	2,000.00	2,000.00	2,000.00	2,000.00
26.13.02.111	Group Insurance	14,076.31	15,154.93	17,478.12	18,947.52	17,000.00	17,000.00	26,200.00	51,500.00
26.13.02.121	IMRF	19,227.18	25,504.61	31,665.47	29,919.83	35,500.00	35,500.00	32,500.00	35,000.00
26.13.02.122	Social Security	19,309.29	18,862.81	26,313.93	28,328.69	30,000.00	30,000.00	34,800.00	36,400.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 26 - Athletic and Event Center									
Department 13 - Recreation									
Cost Center 02 - Operations									
Salaries									
26.13.02.123	Medicare	4,515.86	4,411.49	6,154.10	6,625.23	7,000.00	7,000.00	8,200.00	8,600.00
26.13.02.127	Longevity	800.00	800.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
26.13.02.128	Stipends	600.00	600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,000.00
26.13.02.132	Cell Phone Reimbursement	240.00	340.00	480.00	480.00	500.00	500.00	500.00	500.00
26.13.02.133	Health Insurance Incentive	.00	520.90	1,250.16	625.08	1,300.00	1,300.00	.00	.00
	<i>Salaries Totals</i>	\$371,446.32	\$370,522.66	\$507,453.76	\$546,873.13	\$558,800.00	\$558,800.00	\$661,500.00	\$717,900.00
Contractual									
26.13.02.202	Training and Conferences	2,529.98	314.97	.00	.00	5,000.00	3,000.00	5,200.00	3,500.00
26.13.02.210	Communications	15,256.53	9,841.84	10,172.24	8,250.62	13,000.00	13,000.00	19,000.00	13,000.00
26.13.02.215	Uniforms	.00	2,000.00	1,658.14	1,982.50	3,500.00	2,000.00	3,500.00	3,500.00
26.13.02.219	Utility - Electric	74,377.75	76,070.05	102,729.01	70,934.75	92,000.00	100,000.00	105,000.00	105,000.00
26.13.02.220	Utility - Gas	11,061.35	11,404.18	23,439.46	31,529.33	32,700.00	25,000.00	24,996.00	25,000.00
26.13.02.221	Expense Allowance	882.99	584.83	364.50	.00	2,000.00	.00	1,000.00	500.00
26.13.02.250	Marketing Materials	1,647.82	1,384.00	423.00	1,300.00	3,500.00	500.00	3,800.00	3,800.00
26.13.02.277	Building Maintenance Serv.	26,149.75	31,830.13	76,108.27	13,737.51	39,800.00	55,000.00	75,500.00	67,500.00
26.13.02.282	Rental/Lease	.00	6,300.00	5,850.00	5,635.54	7,000.00	7,000.00	7,960.00	1,000.00
26.13.02.299	Other Contractual Services	141,139.71	87,072.07	44,672.13	54,746.87	72,800.00	78,300.00	72,000.00	68,000.00
	<i>Contractual Totals</i>	\$273,045.88	\$226,802.07	\$265,416.75	\$188,117.12	\$271,300.00	\$283,800.00	\$317,956.00	\$290,800.00
Commodities									
26.13.02.301	Dues	264.00	628.00	548.00	558.00	1,400.00	500.00	1,105.00	900.00
26.13.02.308	Gasoline/Oil	.00	.00	.00	.00	400.00	.00	.00	.00
26.13.02.314	Janitorial Supplies	15,420.79	12,209.81	17,927.36	21,030.85	30,500.00	18,000.00	25,000.00	20,000.00
26.13.02.317	Office Supplies	3,500.00	2,245.97	2,847.92	968.71	3,500.00	3,500.00	3,500.00	3,500.00
26.13.02.361	Special Events/Trips	.00	.00	1,000.00	400.00	4,000.00	1,000.00	.00	.00
26.13.02.373	Concessions	.00	.00	4,302.72	.00	5,000.00	5,000.00	4,000.00	4,000.00
26.13.02.399	Operating/Other Supplies	4,040.22	1,600.45	1,825.80	186.64	3,500.00	3,500.00	6,500.00	3,500.00
	<i>Commodities Totals</i>	\$23,225.01	\$16,684.23	\$28,451.80	\$23,144.20	\$48,300.00	\$31,500.00	\$40,105.00	\$31,900.00
Capital Outlay									
26.13.02.402	Non-Capital Outlay	100,033.01	6,979.00	.00	.00	.00	.00	.00	.00
26.13.02.407	Improvements	.00	.00	10,995.00	179,058.00	152,500.00	152,500.00	90,000.00	.00
	<i>Capital Outlay Totals</i>	\$100,033.01	\$6,979.00	\$10,995.00	\$179,058.00	\$152,500.00	\$152,500.00	\$90,000.00	\$0.00
Cost Center 02 - Operations Totals		\$767,750.22	\$620,987.96	\$812,317.31	\$937,192.45	\$1,030,900.00	\$1,026,600.00	\$1,109,561.00	\$1,040,600.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 26 - Athletic and Event Center									
Department 13 - Recreation									
Cost Center 26 - Opportunity Matters									
Salaries									
26.13.26.105	Salaries - Part Time	.00	.00	.00	.00	3,900.00	.00	500.00	500.00
26.13.26.122	Social Security	.00	.00	.00	.00	300.00	.00	100.00	100.00
26.13.26.123	Medicare	.00	.00	.00	.00	100.00	.00	100.00	100.00
	Salaries Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$4,300.00	\$0.00	\$700.00	\$700.00
Contractual									
26.13.26.250	Marketing Materials	.00	.00	423.00	56.83	110.00	500.00	1,500.00	1,500.00
26.13.26.299	Other Contractual Services	.00	.00	11.00	.00	600.00	.00	1,000.00	1,000.00
	Contractual Totals	\$0.00	\$0.00	\$434.00	\$56.83	\$710.00	\$500.00	\$2,500.00	\$2,500.00
Commodities									
26.13.26.399	Operating/Other Supplies	.00	.00	27.76	3,787.04	3,790.00	3,800.00	6,500.00	6,500.00
	Commodities Totals	\$0.00	\$0.00	\$27.76	\$3,787.04	\$3,790.00	\$3,800.00	\$6,500.00	\$6,500.00
Cost Center 26 - Opportunity Matters Totals		\$0.00	\$0.00	\$461.76	\$3,843.87	\$8,800.00	\$4,300.00	\$9,700.00	\$9,700.00
Department 13 - Recreation Totals		\$767,750.22	\$620,987.96	\$812,779.07	\$941,036.32	\$1,039,700.00	\$1,030,900.00	\$1,119,261.00	\$1,050,300.00
Fund 26 - Athletic and Event Center Totals		\$767,750.22	\$620,987.96	\$812,779.07	\$941,036.32	\$1,039,700.00	\$1,030,900.00	\$1,119,261.00	\$1,050,300.00
Fund 28 - Aquatic Center									
Department 13 - Recreation									
Cost Center 02 - Operations									
Salaries									
28.13.02.101	Salaries Full Time	.00	.00	.00	6,369.25	31,000.00	20,000.00	93,000.00	93,000.00
28.13.02.105	Salaries - Part Time	.00	.00	.00	.00	69,000.00	.00	215,000.00	148,500.00
28.13.02.106	Salaries - Overtime	.00	.00	.00	.00	1,000.00	.00	9,000.00	5,000.00
28.13.02.111	Group Insurance	.00	.00	.00	1,967.66	7,900.00	.00	25,300.00	25,300.00
28.13.02.121	IMRF	.00	.00	.00	584.70	6,800.00	.00	18,000.00	11,500.00
28.13.02.122	Social Security	.00	.00	.00	378.53	6,500.00	.00	19,700.00	15,290.00
28.13.02.123	Medicare	.00	.00	.00	88.53	1,600.00	.00	4,700.00	3,600.00
28.13.02.132	Cell Phone Reimbursement	.00	.00	.00	.00	100.00	100.00	300.00	300.00
	Salaries Totals	\$0.00	\$0.00	\$0.00	\$9,388.67	\$123,900.00	\$20,100.00	\$385,000.00	\$302,490.00
Contractual									
28.13.02.202	Training and Conferences	.00	.00	.00	.00	3,000.00	2,000.00	5,500.00	5,500.00
28.13.02.210	Communications	.00	.00	.00	.00	500.00	500.00	500.00	500.00
28.13.02.215	Uniforms	.00	.00	.00	.00	2,800.00	1,000.00	2,800.00	2,800.00
28.13.02.270	Maint. of Office Equipment	.00	.00	.00	.00	500.00	500.00	1,000.00	1,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 28 - Aquatic Center									
Department 13 - Recreation									
Cost Center 02 - Operations									
Contractual									
28.13.02.282	Rental/Lease	.00	.00	.00	.00	2,500.00	1,500.00	7,000.00	7,000.00
28.13.02.299	Other Contractual Services	.00	.00	.00	.00	2,500.00	1,000.00	8,000.00	.00
	Contractual Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$11,800.00	\$6,500.00	\$24,800.00	\$16,800.00
Commodities									
28.13.02.301	Dues	.00	.00	.00	7,650.00	12,600.00	12,600.00	12,510.00	12,510.00
28.13.02.303	Publications	.00	.00	.00	405.00	500.00	.00	500.00	500.00
28.13.02.308	Gasoline/Oil	.00	.00	.00	.00	500.00	200.00	1,000.00	1,000.00
28.13.02.317	Office Supplies	.00	.00	.00	.00	7,000.00	5,000.00	14,000.00	10,000.00
28.13.02.399	Operating/Other Supplies	.00	.00	.00	26.61	1,500.00	1,000.00	5,000.00	5,000.00
	Commodities Totals	\$0.00	\$0.00	\$0.00	\$8,081.61	\$22,100.00	\$18,800.00	\$33,010.00	\$29,010.00
	Cost Center 02 - Operations Totals	\$0.00	\$0.00	\$0.00	\$17,470.28	\$157,800.00	\$45,400.00	\$442,810.00	\$348,300.00
Cost Center 12 - Recreation Programs									
Salaries									
28.13.12.105	Salaries - Part Time	.00	.00	.00	.00	266,300.00	.00	814,300.00	814,300.00
28.13.12.106	Salaries - Overtime	.00	.00	.00	.00	700.00	.00	2,000.00	2,000.00
28.13.12.121	IMRF	.00	.00	.00	.00	4,900.00	.00	12,700.00	12,700.00
28.13.12.122	Social Security	.00	.00	.00	.00	16,600.00	.00	50,700.00	50,700.00
28.13.12.123	Medicare	.00	.00	.00	.00	3,900.00	.00	11,900.00	11,900.00
	Salaries Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$292,400.00	\$0.00	\$891,600.00	\$891,600.00
Contractual									
28.13.12.202	Training and Conferences	.00	.00	.00	.00	19,000.00	3,000.00	22,500.00	22,500.00
28.13.12.210	Communications	.00	.00	.00	.00	1,000.00	500.00	3,000.00	.00
28.13.12.215	Uniforms	.00	.00	.00	.00	20,000.00	15,000.00	19,200.00	19,200.00
28.13.12.230	Printing Services	.00	.00	.00	.00	3,500.00	2,500.00	7,000.00	7,000.00
28.13.12.250	Marketing Materials	.00	.00	.00	.00	6,000.00	2,000.00	12,000.00	10,000.00
28.13.12.299	Other Contractual Services	.00	.00	.00	1,548.00	3,000.00	1,000.00	3,000.00	3,000.00
	Contractual Totals	\$0.00	\$0.00	\$0.00	\$1,548.00	\$52,500.00	\$24,000.00	\$66,700.00	\$61,700.00
Commodities									
28.13.12.301	Dues	.00	.00	.00	.00	600.00	600.00	600.00	600.00
28.13.12.361	Special Events/Trips	.00	.00	.00	.00	5,000.00	.00	18,500.00	18,500.00
28.13.12.369	Aerobics	.00	.00	.00	.00	3,000.00	500.00	5,000.00	5,000.00
28.13.12.382	Birthday Parties	.00	.00	.00	.00	4,000.00	1,000.00	9,000.00	9,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 28 - Aquatic Center									
Department 13 - Recreation									
Cost Center 12 - Recreation Programs									
Commodities									
28.13.12.386	Youth Programs	.00	.00	.00	.00	3,000.00	1,000.00	10,000.00	10,000.00
28.13.12.387	Adult Programs	.00	.00	.00	.00	500.00	.00	2,000.00	2,000.00
28.13.12.399	Operating/Other Supplies	.00	.00	.00	.00	10,000.00	2,500.00	20,000.00	20,000.00
	<i>Commodities Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$26,100.00</u>	<u>\$5,600.00</u>	<u>\$65,100.00</u>	<u>\$65,100.00</u>
Cost Center 12 - Recreation Programs Totals		\$0.00	\$0.00	\$0.00	\$1,548.00	\$371,000.00	\$29,600.00	\$1,023,400.00	\$1,018,400.00
Cost Center 17 - Facility/Recreation Center									
Salaries									
28.13.17.101	Salaries Full Time	.00	.00	.00	.00	36,800.00	.00	115,100.00	57,600.00
28.13.17.105	Salaries - Part Time	.00	.00	.00	.00	31,100.00	.00	87,800.00	87,800.00
28.13.17.106	Salaries - Overtime	.00	.00	.00	.00	4,000.00	.00	12,000.00	12,000.00
28.13.17.111	Group Insurance	.00	.00	.00	.00	15,700.00	.00	50,800.00	25,400.00
28.13.17.121	IMRF	.00	.00	.00	.00	3,900.00	.00	10,600.00	5,300.00
28.13.17.122	Social Security	.00	.00	.00	.00	4,500.00	.00	13,400.00	9,800.00
28.13.17.123	Medicare	.00	.00	.00	.00	1,100.00	.00	3,200.00	2,300.00
	<i>Salaries Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$97,100.00</u>	<u>\$0.00</u>	<u>\$292,900.00</u>	<u>\$200,200.00</u>
Contractual									
28.13.17.202	Training and Conferences	.00	.00	.00	.00	2,700.00	2,000.00	5,200.00	5,200.00
28.13.17.210	Communications	.00	.00	.00	.00	500.00	500.00	500.00	500.00
28.13.17.215	Uniforms	.00	.00	.00	.00	3,000.00	1,500.00	6,000.00	6,000.00
28.13.17.219	Utility - Electric	.00	.00	.00	32.07	25,000.00	10,000.00	70,000.00	70,000.00
28.13.17.220	Utility - Gas	.00	.00	.00	3,826.53	5,000.00	5,000.00	15,000.00	15,000.00
28.13.17.234	Pool & Splash Pad Maintenance	.00	.00	.00	.00	2,500.00	2,500.00	10,000.00	10,000.00
28.13.17.277	Building Maintenance Serv.	.00	.00	.00	.00	14,000.00	10,000.00	49,000.00	30,000.00
28.13.17.299	Other Contractual Services	.00	.00	.00	.00	12,000.00	5,000.00	27,500.00	27,500.00
	<i>Contractual Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,858.60</u>	<u>\$64,700.00</u>	<u>\$36,500.00</u>	<u>\$183,200.00</u>	<u>\$164,200.00</u>
Commodities									
28.13.17.301	Dues	.00	.00	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
28.13.17.314	Janitorial Supplies	.00	.00	.00	.00	12,000.00	6,000.00	30,000.00	25,000.00
28.13.17.329	Pool Chemicals	.00	.00	.00	.00	40,000.00	30,000.00	80,000.00	80,000.00
28.13.17.373	Concessions	.00	.00	.00	.00	2,500.00	2,000.00	5,000.00	5,000.00
	<i>Commodities Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$55,500.00</u>	<u>\$39,000.00</u>	<u>\$116,000.00</u>	<u>\$111,000.00</u>



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 28 - Aquatic Center									
Department 13 - Recreation									
Cost Center 17 - Facility/Recreation Center									
<i>Capital Outlay</i>									
28.13.17.407	Improvements	.00	.00	.00	28,351.02	40,000.00	35,000.00	.00	.00
	<i>Capital Outlay Totals</i>	\$0.00	\$0.00	\$0.00	\$28,351.02	\$40,000.00	\$35,000.00	\$0.00	\$0.00
	Cost Center 17 - Facility/Recreation Center Totals	\$0.00	\$0.00	\$0.00	\$32,209.62	\$257,300.00	\$110,500.00	\$592,100.00	\$475,400.00
	Department 13 - Recreation Totals	\$0.00	\$0.00	\$0.00	\$51,227.90	\$786,100.00	\$185,500.00	\$2,058,310.00	\$1,842,100.00
	Fund 28 - Aquatic Center Totals	\$0.00	\$0.00	\$0.00	\$51,227.90	\$786,100.00	\$185,500.00	\$2,058,310.00	\$1,842,100.00
Fund 39 - Debt Service Fund									
Department 02 - Administration									
Cost Center 02 - Operations									
<i>Other</i>									
39.02.02.690	Principal Payments	5,430,000.00	5,740,000.00	2,170,000.00	2,760,000.00	2,760,000.00	2,760,000.00	2,880,000.00	2,880,000.00
39.02.02.691	Interest Payments	2,538,227.78	3,181,750.00	2,917,537.50	2,828,487.50	2,828,488.00	2,828,500.00	2,706,600.00	2,706,600.00
39.02.02.695	Agent Fees	2,250.00	2,018.75	1,425.00	1,425.00	4,012.00	1,500.00	1,500.00	1,500.00
	<i>Other Totals</i>	\$7,970,477.78	\$8,923,768.75	\$5,088,962.50	\$5,589,912.50	\$5,592,500.00	\$5,590,000.00	\$5,588,100.00	\$5,588,100.00
	Cost Center 02 - Operations Totals	\$7,970,477.78	\$8,923,768.75	\$5,088,962.50	\$5,589,912.50	\$5,592,500.00	\$5,590,000.00	\$5,588,100.00	\$5,588,100.00
	Department 02 - Administration Totals	\$7,970,477.78	\$8,923,768.75	\$5,088,962.50	\$5,589,912.50	\$5,592,500.00	\$5,590,000.00	\$5,588,100.00	\$5,588,100.00
	Fund 39 - Debt Service Fund Totals	\$7,970,477.78	\$8,923,768.75	\$5,088,962.50	\$5,589,912.50	\$5,592,500.00	\$5,590,000.00	\$5,588,100.00	\$5,588,100.00
Fund 53 - Downtown - TIF 2									
Department 02 - Administration									
Cost Center 02 - Operations									
<i>Contractual</i>									
53.02.02.211	Legal Services	.00	.00	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
53.02.02.276	Audit Expenses	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
53.02.02.292	Engineering Services	.00	.00	.00	.00	100,000.00	50,000.00	.00	.00
53.02.02.299	Other Contractual Services	4,679.40	62,000.00	329,526.00	236,999.55	488,105.00	568,000.00	.00	.00
	<i>Contractual Totals</i>	\$6,179.40	\$63,500.00	\$331,026.00	\$238,499.55	\$590,605.00	\$620,500.00	\$2,500.00	\$2,500.00
<i>Capital Outlay</i>									
53.02.02.405	Land	.00	.00	364,850.00	57,552.00	500,000.00	458,000.00	.00	.00
53.02.02.409	Infrastructure	.00	33,097.75	9,996.75	69,736.01	940,000.00	210,000.00	911,640.00	181,640.00
	<i>Capital Outlay Totals</i>	\$0.00	\$33,097.75	\$374,846.75	\$127,288.01	\$1,440,000.00	\$668,000.00	\$911,640.00	\$181,640.00
<i>Other</i>									
53.02.02.681	Bond Issuance Costs	449,996.74	.00	39,819.24	.00	.00	.00	.00	.00
	<i>Other Totals</i>	\$449,996.74	\$0.00	\$39,819.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 02 - Operations Totals	\$456,176.14	\$96,597.75	\$745,691.99	\$365,787.56	\$2,030,605.00	\$1,288,500.00	\$914,140.00	\$184,140.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 53 - Downtown - TIF 2									
Department 02 - Administration									
Cost Center 31 - Debt Service									
Other									
53.02.31.682	Payment to Escrow Agent	.00	.00	2,218,500.00	.00	.00	.00	.00	.00
53.02.31.690	Principal Payments	1,225,000.00	1,940,000.00	2,095,000.00	2,155,000.00	2,155,000.00	2,155,000.00	2,215,000.00	2,215,000.00
53.02.31.691	Interest Payments	341,840.00	994,659.54	823,953.06	776,337.50	776,400.00	776,375.00	702,300.00	702,300.00
53.02.31.695	Agent Fees	950.00	1,425.00	1,425.00	1,425.00	1,475.00	1,425.00	1,500.00	1,560.00
	Other Totals	\$1,567,790.00	\$2,936,084.54	\$5,138,878.06	\$2,932,762.50	\$2,932,875.00	\$2,932,800.00	\$2,918,800.00	\$2,918,860.00
Cost Center 31 - Debt Service Totals		\$1,567,790.00	\$2,936,084.54	\$5,138,878.06	\$2,932,762.50	\$2,932,875.00	\$2,932,800.00	\$2,918,800.00	\$2,918,860.00
Department 02 - Administration Totals		\$2,023,966.14	\$3,032,682.29	\$5,884,570.05	\$3,298,550.06	\$4,963,480.00	\$4,221,300.00	\$3,832,940.00	\$3,103,000.00
Department 13 - Recreation									
Cost Center 17 - Facility/Recreation Center									
Capital Outlay									
53.13.17.406	Buildings & Systems	982,492.96	6,547,786.56	9,067,670.07	7,992,705.36	4,500,000.00	8,639,700.00	.00	3,154,500.00
	Capital Outlay Totals	\$982,492.96	\$6,547,786.56	\$9,067,670.07	\$7,992,705.36	\$4,500,000.00	\$8,639,700.00	\$0.00	\$3,154,500.00
Cost Center 17 - Facility/Recreation Center Totals		\$982,492.96	\$6,547,786.56	\$9,067,670.07	\$7,992,705.36	\$4,500,000.00	\$8,639,700.00	\$0.00	\$3,154,500.00
Department 13 - Recreation Totals		\$982,492.96	\$6,547,786.56	\$9,067,670.07	\$7,992,705.36	\$4,500,000.00	\$8,639,700.00	\$0.00	\$3,154,500.00
Fund 53 - Downtown - TIF 2 Totals		\$3,006,459.10	\$9,580,468.85	\$14,952,240.12	\$11,291,255.42	\$9,463,480.00	\$12,861,000.00	\$3,832,940.00	\$6,257,500.00
Fund 54 - Marquette - TIF 1									
Department 02 - Administration									
Cost Center 02 - Operations									
Contractual									
54.02.02.268	Distrib. to Taxing Bodies	1,068,225.85	1,035,807.93	1,021,302.60	1,019,986.20	1,052,000.00	1,052,000.00	1,002,000.00	1,002,000.00
54.02.02.276	Audit Expenses	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
54.02.02.299	Other Contractual Services	139,427.93	137,481.89	126,024.24	.00	.00	.00	.00	.00
	Contractual Totals	\$1,209,153.78	\$1,174,789.82	\$1,148,826.84	\$1,021,486.20	\$1,053,500.00	\$1,053,500.00	\$1,003,500.00	\$1,003,500.00
Capital Outlay									
54.02.02.409	Infrastructure	.00	81,812.30	115,235.44	.00	.00	.00	125,000.00	125,000.00
	Capital Outlay Totals	\$0.00	\$81,812.30	\$115,235.44	\$0.00	\$0.00	\$0.00	\$125,000.00	\$125,000.00
Transfers									
54.02.02.744	Transfer to Independence TIF	382,000.00	560,000.00	.00	.00	.00	.00	.00	.00
54.02.02.753	Transfer to Downtown TIF Construction	876,000.00	3,027,500.00	2,284,800.00	3,125,000.00	3,125,000.00	3,125,000.00	2,383,500.00	2,383,500.00
Fund									
	Transfers Totals	\$1,258,000.00	\$3,587,500.00	\$2,284,800.00	\$3,125,000.00	\$3,125,000.00	\$3,125,000.00	\$2,383,500.00	\$2,383,500.00
Cost Center 02 - Operations Totals		\$2,467,153.78	\$4,844,102.12	\$3,548,862.28	\$4,146,486.20	\$4,178,500.00	\$4,178,500.00	\$3,512,000.00	\$3,512,000.00
Department 02 - Administration Totals		\$2,467,153.78	\$4,844,102.12	\$3,548,862.28	\$4,146,486.20	\$4,178,500.00	\$4,178,500.00	\$3,512,000.00	\$3,512,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 54 - Marquette - TIF 1 Totals		\$2,467,153.78	\$4,844,102.12	\$3,548,862.28	\$4,146,486.20	\$4,178,500.00	\$4,178,500.00	\$3,512,000.00	\$3,512,000.00
Fund 59 - Construction Fund									
Department 08 - Public Works									
Cost Center 02 - Operations									
Contractual									
59.08.02.299	Other Contractual Services	.00	2,694.92	.00	.00	.00	.00	.00	.00
Contractual Totals		\$0.00	\$2,694.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay									
59.08.02.405	Land	1,034,457.36	4,700,000.00	.00	.00	.00	.00	.00	.00
59.08.02.406	Buildings & Systems	2,455,736.37	1,273,128.83	842,502.73	.00	.00	.00	.00	.00
59.08.02.407	Improvements	114,308.87	2,741.14	1,312,511.00	.00	.00	.00	.00	.00
59.08.02.409	Infrastructure	62,788.00	175,642.52	2,165,147.71	501,735.68	3,072,600.00	575,400.00	5,363,198.00	5,162,200.00
Capital Outlay Totals		\$3,667,290.60	\$6,151,512.49	\$4,320,161.44	\$501,735.68	\$3,072,600.00	\$575,400.00	\$5,363,198.00	\$5,162,200.00
Cost Center 02 - Operations Totals		\$3,667,290.60	\$6,154,207.41	\$4,320,161.44	\$501,735.68	\$3,072,600.00	\$575,400.00	\$5,363,198.00	\$5,162,200.00
Department 08 - Public Works Totals		\$3,667,290.60	\$6,154,207.41	\$4,320,161.44	\$501,735.68	\$3,072,600.00	\$575,400.00	\$5,363,198.00	\$5,162,200.00
Fund 59 - Construction Fund Totals		\$3,667,290.60	\$6,154,207.41	\$4,320,161.44	\$501,735.68	\$3,072,600.00	\$575,400.00	\$5,363,198.00	\$5,162,200.00
Fund 60 - Water and Sewer Fund									
Department 06 - Finance									
Cost Center 01 - Administration									
Salaries									
60.06.01.101	Salaries Full Time	254,870.04	228,018.61	240,783.37	246,023.08	258,600.00	258,600.00	259,900.00	259,900.00
60.06.01.105	Salaries - Part Time	3,754.74	205.63	.00	.00	4,000.00	.00	4,000.00	4,000.00
60.06.01.106	Salaries - Overtime	3,004.21	3,750.03	2,775.07	4,522.05	5,000.00	6,000.00	5,000.00	5,000.00
60.06.01.111	Group Insurance	80,093.75	77,272.22	77,480.09	67,437.10	74,300.00	60,000.00	72,000.00	72,000.00
60.06.01.121	IMRF	30,099.09	27,354.20	28,334.61	25,343.12	28,100.00	28,100.00	24,800.00	24,800.00
60.06.01.122	Social Security	17,345.00	14,148.82	15,252.37	15,122.09	16,900.00	16,900.00	17,000.00	17,000.00
60.06.01.123	Medicare	4,056.50	3,309.00	3,567.09	3,536.63	4,000.00	4,000.00	4,000.00	4,000.00
60.06.01.127	Longevity	3,800.00	2,100.00	1,800.00	2,300.00	2,300.00	2,300.00	1,800.00	1,800.00
60.06.01.128	Stipends	600.00	1,200.00	1,800.00	1,800.00	1,800.00	1,800.00	2,400.00	2,400.00
60.06.01.140	OPEB	2,798.00	3,778.00	1,427.00	.00	.00	.00	.00	.00
Salaries Totals		\$400,421.33	\$361,136.51	\$373,219.60	\$366,084.07	\$395,000.00	\$377,700.00	\$390,900.00	\$390,900.00
Contractual									
60.06.01.202	Training and Conferences	1,087.90	.00	.00	285.00	2,000.00	2,000.00	4,000.00	4,000.00
60.06.01.205	Postage	81,594.06	83,130.88	88,744.37	88,021.23	85,000.00	95,000.00	95,000.00	95,000.00
60.06.01.276	Audit Expenses	7,445.00	7,522.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
60.06.01.299	Other Contractual Services	65,177.86	59,914.69	60,597.94	62,296.04	70,000.00	62,000.00	70,000.00	70,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund	60 - Water and Sewer Fund								
Department	06 - Finance								
Cost Center	01 - Administration								
Contractual									
	<i>Contractual Totals</i>	\$155,304.82	\$150,567.57	\$159,342.31	\$160,602.27	\$167,000.00	\$169,000.00	\$179,000.00	\$179,000.00
	<i>Commodities</i>								
60.06.01.317	Office Supplies	4,181.19	2,023.79	1,555.95	1,809.35	8,000.00	4,000.00	4,000.00	4,000.00
60.06.01.330	Miscellaneous Charges	36,405.09	23,002.61	14,712.60	10,780.70	33,000.00	35,000.00	35,000.00	35,000.00
	<i>Commodities Totals</i>	\$40,586.28	\$25,026.40	\$16,268.55	\$12,590.05	\$41,000.00	\$39,000.00	\$39,000.00	\$39,000.00
	<i>Other</i>								
60.06.01.681	Bond Issuance Costs	.00	.00	132,691.98	.00	.00	.00	.00	.00
60.06.01.696	Amortization Expense	(71,884.00)	(53,140.00)	(126,976.08)	.00	.00	.00	.00	.00
60.06.01.699	Bad Debt Expense	36,358.53	8,077.76	10,134.80	(18.93)	35,000.00	35,000.00	35,000.00	35,000.00
	<i>Other Totals</i>	(\$35,525.47)	(\$45,062.24)	\$15,850.70	(\$18.93)	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00
	<i>Transfers</i>								
60.06.01.701	Corporate Fund	3,376,000.00	3,230,000.00	.00	.00	.00	.00	.00	.00
60.06.01.702	Transfers out - Governmental Activities	454,629.00	520,684.00	525,674.00	.00	.00	.00	.00	.00
60.06.01.764	Transfer to Lake Michigan Fund	.00	.00	.00	138,597.68	197,000.00	197,000.00	364,000.00	790,750.00
60.06.01.780	Water Bill Relief/Property Tax Rebate	58,880.00	588,450.00	.00	.00	.00	.00	.00	.00
60.06.01.800	Pension Expense	31,321.50	(322,823.96)	(1,167,414.65)	.00	.00	.00	.00	.00
	<i>Transfers Totals</i>	\$3,920,830.50	\$4,016,310.04	(\$641,740.65)	\$138,597.68	\$197,000.00	\$197,000.00	\$364,000.00	\$790,750.00
	Cost Center 01 - Administration Totals	\$4,481,617.46	\$4,507,978.28	(\$77,059.49)	\$677,855.14	\$835,000.00	\$817,700.00	\$1,007,900.00	\$1,434,650.00
Cost Center	31 - Debt Service								
Other									
60.06.31.690	Principal Payments	.00	.00	.00	1,770,000.00	1,770,000.00	1,770,000.00	1,845,000.00	1,845,000.00
60.06.31.691	Interest Payments	923,441.17	873,188.80	766,093.24	896,250.00	896,250.00	896,250.00	820,700.00	820,700.00
60.06.31.695	Agent Fees	.00	.00	.00	475.00	1,000.00	1,000.00	1,000.00	1,000.00
	<i>Other Totals</i>	\$923,441.17	\$873,188.80	\$766,093.24	\$2,666,725.00	\$2,667,250.00	\$2,667,250.00	\$2,666,700.00	\$2,666,700.00
	Cost Center 31 - Debt Service Totals	\$923,441.17	\$873,188.80	\$766,093.24	\$2,666,725.00	\$2,667,250.00	\$2,667,250.00	\$2,666,700.00	\$2,666,700.00
	Department 06 - Finance Totals	\$5,405,058.63	\$5,381,167.08	\$689,033.75	\$3,344,580.14	\$3,502,250.00	\$3,484,950.00	\$3,674,600.00	\$4,101,350.00
Department	08 - Public Works								
Cost Center	01 - Administration								
Salaries									
60.08.01.101	Salaries Full Time	.00	.00	253,334.98	235,199.50	246,700.00	244,900.00	250,100.00	250,100.00
60.08.01.111	Group Insurance	.00	.00	56,174.64	51,206.32	53,200.00	55,000.00	54,300.00	54,300.00
60.08.01.121	IMRF	.00	.00	27,404.74	23,664.19	26,100.00	26,100.00	23,200.00	23,200.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 60 - Water and Sewer Fund									
Department 08 - Public Works									
Cost Center 01 - Administration									
<i>Salaries</i>									
60.08.01.122	Social Security	.00	.00	14,687.43	14,103.91	15,500.00	15,500.00	15,700.00	15,700.00
60.08.01.123	Medicare	.00	.00	3,444.13	3,298.50	3,700.00	3,700.00	3,700.00	3,700.00
60.08.01.127	Longevity	.00	.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
60.08.01.128	Stipends	.00	.00	1,500.00	.00	.00	.00	.00	.00
	<i>Salaries Totals</i>	\$0.00	\$0.00	\$358,345.92	\$329,272.42	\$347,000.00	\$347,000.00	\$348,800.00	\$348,800.00
<i>Contractual</i>									
60.08.01.202	Training and Conferences	955.16	(55.00)	3,785.53	3,909.16	5,000.00	5,000.00	8,000.00	5,000.00
60.08.01.210	Communications	507.12	523.20	508.65	465.06	1,000.00	1,000.00	1,000.00	1,000.00
60.08.01.215	Uniforms	.00	.00	514.51	.00	.00	.00	.00	.00
60.08.01.283	Plan Reviews	433,490.50	487,915.27	284,502.25	291,637.97	500,000.00	500,000.00	500,000.00	450,000.00
60.08.01.292	Engineering Services	193,787.90	195,456.03	108,019.50	86,757.46	170,000.00	170,000.00	170,000.00	150,000.00
60.08.01.299	Other Contractual Services	25,580.22	19,756.90	25,699.07	19,795.46	25,000.00	25,000.00	32,000.00	32,000.00
	<i>Contractual Totals</i>	\$654,320.90	\$703,596.40	\$423,029.51	\$402,565.11	\$701,000.00	\$701,000.00	\$711,000.00	\$638,000.00
<i>Commodities</i>									
60.08.01.301	Dues	483.00	408.00	361.66	500.00	500.00	500.00	1,500.00	1,500.00
60.08.01.317	Office Supplies	812.71	6,062.05	6,533.65	4,857.74	5,000.00	5,000.00	5,000.00	5,000.00
60.08.01.330	Miscellaneous Charges	920.00	909.93	802.93	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
60.08.01.370	Community Programs	.00	.00	.00	.00	.00	.00	8,000.00	5,000.00
60.08.01.399	Operating/Other Supplies	3,194.46	4,357.96	5,000.00	4,433.70	5,000.00	5,000.00	5,000.00	5,000.00
	<i>Commodities Totals</i>	\$5,410.17	\$11,737.94	\$12,698.24	\$10,791.44	\$11,500.00	\$11,500.00	\$20,500.00	\$17,500.00
<i>Capital Outlay</i>									
60.08.01.402	Non-Capital Outlay	8,600.00	12,815.00	.00	.00	.00	.00	.00	.00
60.08.01.407	Improvements	6,390.00	.00	7,042.00	.00	.00	.00	10,000.00	10,000.00
	<i>Capital Outlay Totals</i>	\$14,990.00	\$12,815.00	\$7,042.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
<i>Other</i>									
60.08.01.693	Depreciation Expense	4,043,532.00	4,311,738.00	4,513,141.00	.00	.00	.00	.00	.00
	<i>Other Totals</i>	\$4,043,532.00	\$4,311,738.00	\$4,513,141.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 01 - Administration Totals	\$4,718,253.07	\$5,039,887.34	\$5,314,256.67	\$742,628.97	\$1,059,500.00	\$1,059,500.00	\$1,090,300.00	\$1,014,300.00
Cost Center 22 - Water Distribution									
<i>Salaries</i>									
60.08.22.101	Salaries Full Time	1,081,699.72	891,031.95	1,232,034.02	985,104.82	1,068,500.00	1,020,000.00	1,116,900.00	1,116,900.00
60.08.22.106	Salaries - Overtime	115,347.88	113,254.88	93,352.88	67,755.40	160,000.00	100,000.00	160,000.00	160,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 60 - Water and Sewer Fund									
Department 08 - Public Works									
Cost Center 22 - Water Distribution									
Salaries									
60.08.22.108	Salaries - Temporary	3,608.00	15,867.60	8,593.00	7,195.50	30,000.00	8,000.00	30,000.00	30,000.00
60.08.22.111	Group Insurance	230,706.12	201,576.09	210,416.69	195,601.74	200,300.00	200,300.00	233,700.00	233,700.00
60.08.22.121	IMRF	117,040.58	121,813.31	130,413.17	105,643.76	129,500.00	129,500.00	118,000.00	118,000.00
60.08.22.122	Social Security	67,933.73	64,952.34	72,051.15	65,235.25	78,500.00	78,500.00	81,500.00	81,500.00
60.08.22.123	Medicare	15,887.68	15,202.61	16,888.39	15,256.61	18,400.00	18,400.00	19,100.00	19,100.00
60.08.22.127	Longevity	8,300.00	7,000.00	7,800.00	7,100.00	7,100.00	7,100.00	7,600.00	7,600.00
60.08.22.133	Health Insurance Incentive	.00	458.37	1,375.11	1,083.42	2,000.00	1,100.00	1,500.00	1,500.00
60.08.22.140	OPEB	13,186.00	17,806.00	6,724.00	.00	.00	.00	.00	.00
	<i>Salaries Totals</i>	\$1,653,709.71	\$1,448,963.15	\$1,779,648.41	\$1,449,976.50	\$1,694,300.00	\$1,562,900.00	\$1,768,300.00	\$1,768,300.00
Contractual									
60.08.22.202	Training and Conferences	456.44	799.00	8,000.00	6,057.53	10,000.00	10,000.00	10,000.00	10,000.00
60.08.22.210	Communications	8,288.46	14,267.70	24,936.56	20,136.59	30,000.00	30,000.00	31,200.00	31,200.00
60.08.22.215	Uniforms	11,398.12	8,467.09	11,994.31	11,245.00	16,000.00	16,000.00	16,000.00	13,000.00
60.08.22.219	Utility - Electric	463,131.60	455,938.22	534,767.13	532,050.18	535,000.00	535,000.00	536,000.00	536,000.00
60.08.22.220	Utility - Gas	6,164.41	6,984.89	10,387.39	6,851.57	7,000.00	11,500.00	11,500.00	11,500.00
60.08.22.264	Well Maintenance	39,711.71	153,749.50	37,150.00	19,985.00	90,000.00	150,000.00	300,000.00	300,000.00
60.08.22.265	Maint. of Mobile Equipment	55,133.90	20,267.32	16,786.53	17,748.42	25,000.00	15,000.00	25,000.00	25,000.00
60.08.22.266	Maintenance Equipment	152,831.16	180,480.19	106,520.87	181,104.13	200,000.00	200,000.00	200,000.00	175,000.00
60.08.22.277	Building Maintenance Serv.	1,047.83	3,982.46	7,441.83	6,040.27	7,500.00	7,500.00	7,500.00	7,500.00
60.08.22.282	Rental/Lease	.00	.00	.00	.00	500.00	.00	500.00	500.00
60.08.22.292	Engineering Services	102,982.11	141,444.29	319,079.55	88,910.54	150,000.00	150,000.00	150,000.00	150,000.00
60.08.22.299	Other Contractual Services	171,074.07	97,434.30	86,272.23	130,042.01	275,000.00	275,000.00	275,000.00	200,000.00
	<i>Contractual Totals</i>	\$1,012,219.81	\$1,083,814.96	\$1,163,336.40	\$1,020,171.24	\$1,346,000.00	\$1,400,000.00	\$1,562,700.00	\$1,459,700.00
Commodities									
60.08.22.301	Dues	845.00	250.00	4,453.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
60.08.22.308	Gasoline/Oil	50,307.61	71,858.97	97,898.37	72,421.51	80,000.00	80,000.00	90,000.00	90,000.00
60.08.22.317	Office Supplies	1,093.36	722.35	570.27	2,910.18	3,500.00	3,500.00	3,500.00	3,500.00
60.08.22.322	Hand Tools	6,407.00	5,118.57	6,478.65	5,409.19	7,000.00	7,000.00	7,000.00	7,000.00
60.08.22.324	Restoration	33,916.40	22,472.52	15,732.93	13,070.89	30,000.00	30,000.00	30,000.00	30,000.00
60.08.22.330	Miscellaneous Charges	6,398.17	3,041.89	1,975.39	1,912.36	3,000.00	3,000.00	3,000.00	3,000.00
60.08.22.354	Water Meters	496,147.02	215,375.83	47,998.36	325,646.98	450,000.00	450,000.00	450,000.00	450,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 60 - Water and Sewer Fund									
Department 08 - Public Works									
Cost Center 22 - Water Distribution									
Commodities									
60.08.22.399	Operating/Other Supplies	518,341.87	497,796.36	515,065.76	638,346.80	760,000.00	550,000.00	550,000.00	750,000.00
	<i>Commodities Totals</i>	\$1,113,456.43	\$816,636.49	\$690,172.73	\$1,064,717.91	\$1,338,500.00	\$1,128,500.00	\$1,138,500.00	\$1,338,500.00
	<i>Capital Outlay</i>								
60.08.22.401	Capital Outlay	.00	4,951.61	189,282.94	3,663,664.24	3,850,000.00	4,639,000.00	1,521,295.00	1,521,295.00
60.08.22.402	Non-Capital Outlay	.00	64,710.00	61,320.00	73,703.97	240,000.00	233,600.00	40,000.00	40,000.00
60.08.22.406	Buildings & Systems	.00	.00	.00	166,539.96	.00	166,500.00	.00	.00
60.08.22.408	Furniture, Fixtures & Equipment	15,825.00	.00	(.42)	.00	.00	.00	20,000.00	.00
60.08.22.409	Infrastructure	.28	202,634.02	377,047.81	218,286.74	4,045,000.00	337,800.00	8,116,019.00	7,641,005.00
60.08.22.410	Vehicles	18,824.58	157.55	41,137.42	290,629.24	359,100.00	243,100.00	110,000.00	110,000.00
	<i>Capital Outlay Totals</i>	\$34,649.86	\$272,453.18	\$668,787.75	\$4,412,824.15	\$8,494,100.00	\$5,620,000.00	\$9,807,314.00	\$9,312,300.00
	Cost Center 22 - Water Distribution Totals	\$3,814,035.81	\$3,621,867.78	\$4,301,945.29	\$7,947,689.80	\$12,872,900.00	\$9,711,400.00	\$14,276,814.00	\$13,878,800.00
Cost Center 23 - Sewage Treatment									
Salaries									
60.08.23.101	Salaries Full Time	638,771.56	614,919.90	563,119.01	598,068.75	606,000.00	606,000.00	666,700.00	644,700.00
60.08.23.106	Salaries - Overtime	112,504.64	94,934.10	93,341.21	79,251.36	180,000.00	100,000.00	180,000.00	180,000.00
60.08.23.108	Salaries - Temporary	.00	6,281.25	.00	.00	10,000.00	.00	10,000.00	10,000.00
60.08.23.111	Group Insurance	128,279.39	138,902.39	128,745.92	101,517.38	112,600.00	112,600.00	101,800.00	101,800.00
60.08.23.121	IMRF	81,628.42	92,837.41	77,896.00	68,113.37	82,900.00	82,900.00	78,200.00	76,200.00
60.08.23.122	Social Security	46,911.71	49,398.74	43,009.19	41,996.03	49,700.00	49,700.00	53,500.00	52,100.00
60.08.23.123	Medicare	10,971.32	11,552.92	10,058.62	9,821.63	11,700.00	11,700.00	12,500.00	12,200.00
60.08.23.127	Longevity	4,400.00	6,000.00	4,500.00	4,100.00	4,100.00	4,100.00	4,600.00	4,600.00
60.08.23.133	Health Insurance Incentive	.00	1,000.08	2,000.16	2,541.87	2,000.00	2,000.00	3,000.00	3,000.00
60.08.23.140	OPEB	7,005.00	9,460.00	3,572.00	.00	.00	.00	.00	.00
	<i>Salaries Totals</i>	\$1,030,472.04	\$1,025,286.79	\$926,242.11	\$905,410.39	\$1,059,000.00	\$969,000.00	\$1,110,300.00	\$1,084,600.00
	<i>Contractual</i>								
60.08.23.202	Training and Conferences	725.00	(12.00)	3,912.12	2,222.80	4,000.00	4,000.00	4,000.00	4,000.00
60.08.23.208	NYPDES Permit Fee	32,500.00	32,500.00	35,000.00	32,500.00	35,000.00	32,500.00	35,000.00	35,000.00
60.08.23.210	Communications	11,502.08	14,185.58	10,195.79	11,296.69	15,000.00	15,000.00	15,000.00	15,000.00
60.08.23.215	Uniforms	7,685.48	6,458.45	4,703.71	4,543.08	8,000.00	8,000.00	8,000.00	8,000.00
60.08.23.219	Utility - Electric	456,258.33	451,338.96	504,302.52	471,067.05	480,000.00	505,000.00	505,000.00	505,000.00
60.08.23.220	Utility - Gas	11,126.94	17,227.95	27,000.00	23,411.32	25,000.00	30,000.00	30,000.00	30,000.00
60.08.23.265	Maint. of Mobile Equipment	3,652.83	9,792.81	4,897.92	135.81	7,500.00	7,500.00	7,500.00	7,500.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 60 - Water and Sewer Fund									
Department 08 - Public Works									
Cost Center 23 - Sewage Treatment									
Contractual									
60.08.23.266	Maintenance Equipment	305,420.22	221,265.39	258,541.40	262,920.36	232,000.00	250,000.00	250,000.00	250,000.00
60.08.23.277	Building Maintenance Serv.	2,026.56	6,794.99	3,344.70	2,361.00	7,500.00	7,500.00	7,500.00	7,500.00
60.08.23.292	Engineering Services	400,056.50	294,000.25	231,543.00	126,915.00	300,000.00	150,000.00	300,000.00	300,000.00
60.08.23.293	Laboratory Testing	13,311.51	9,705.70	8,292.50	14,287.64	30,000.00	15,000.00	30,000.00	20,000.00
60.08.23.299	Other Contractual Services	281,492.29	233,982.07	235,886.57	235,356.13	300,000.00	276,500.00	300,000.00	270,000.00
	<i>Contractual Totals</i>	\$1,525,757.74	\$1,297,240.15	\$1,327,620.23	\$1,187,016.88	\$1,444,000.00	\$1,301,000.00	\$1,492,000.00	\$1,452,000.00
Commodities									
60.08.23.301	Dues	.00	.00	.00	.00	.00	.00	.00	30,000.00
60.08.23.317	Office Supplies	655.93	1,930.10	852.53	2,290.03	2,500.00	2,500.00	2,500.00	2,500.00
60.08.23.322	Hand Tools	264.06	1,785.64	615.74	589.09	3,000.00	3,000.00	3,000.00	3,000.00
60.08.23.330	Miscellaneous Charges	570.01	974.80	362.51	250.00	1,000.00	1,000.00	1,000.00	1,000.00
60.08.23.399	Operating/Other Supplies	222,116.95	184,772.43	181,025.24	154,416.44	250,000.00	250,000.00	250,000.00	250,000.00
	<i>Commodities Totals</i>	\$223,606.95	\$189,462.97	\$182,856.02	\$157,545.56	\$256,500.00	\$256,500.00	\$256,500.00	\$286,500.00
Capital Outlay									
60.08.23.402	Non-Capital Outlay	91,550.00	537.50	.00	84,959.31	85,000.00	80,000.00	.00	.00
60.08.23.408	Furniture, Fixtures & Equipment	50,549.00	.00	.00	.00	.00	.00	25,000.00	.00
60.08.23.409	Infrastructure	.00	.00	1,628.65	.00	132,000.00	10,000.00	122,000.00	122,000.00
	<i>Capital Outlay Totals</i>	\$142,099.00	\$537.50	\$1,628.65	\$84,959.31	\$217,000.00	\$90,000.00	\$147,000.00	\$122,000.00
	Cost Center 23 - Sewage Treatment Totals	\$2,921,935.73	\$2,512,527.41	\$2,438,347.01	\$2,334,932.14	\$2,976,500.00	\$2,616,500.00	\$3,005,800.00	\$2,945,100.00
Cost Center 24 - Utilities Maintenance									
Salaries									
60.08.24.101	Salaries Full Time	508,780.92	413,294.70	473,825.32	585,824.76	590,400.00	590,400.00	630,600.00	625,000.00
60.08.24.106	Salaries - Overtime	78,149.50	55,502.87	32,515.64	67,412.20	120,000.00	100,000.00	120,000.00	120,000.00
60.08.24.111	Group Insurance	112,255.56	124,032.18	123,008.33	128,134.30	145,000.00	128,000.00	140,000.00	140,000.00
60.08.24.121	IMRF	54,611.92	62,906.56	53,893.29	65,581.72	74,900.00	70,000.00	69,300.00	68,800.00
60.08.24.122	Social Security	31,327.67	33,086.72	29,654.70	40,066.42	44,300.00	40,000.00	46,800.00	46,500.00
60.08.24.123	Medicare	7,326.62	7,738.06	6,935.38	9,370.36	10,400.00	9,500.00	11,000.00	10,900.00
60.08.24.127	Longevity	2,600.00	2,400.00	2,400.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
60.08.24.128	Stipends	.00	.00	1,000.00	.00	.00	.00	.00	.00
60.08.24.133	Health Insurance Incentive	508.35	300.00	300.00	200.00	300.00	300.00	.00	.00
60.08.24.140	OPEB	6,622.00	8,941.00	3,377.00	.00	.00	.00	.00	.00
	<i>Salaries Totals</i>	\$802,182.54	\$708,202.09	\$726,909.66	\$900,189.76	\$988,900.00	\$941,800.00	\$1,021,300.00	\$1,014,800.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 60 - Water and Sewer Fund									
Department 08 - Public Works									
Cost Center 24 - Utilities Maintenance									
Contractual									
60.08.24.202	Training and Conferences	813.61	148.00	1,489.00	375.00	3,000.00	2,000.00	3,000.00	3,000.00
60.08.24.210	Communications	4,692.22	9,582.31	14,790.81	12,732.00	15,000.00	15,000.00	15,000.00	15,000.00
60.08.24.215	Uniforms	6,643.18	5,315.66	3,638.83	3,732.10	7,000.00	7,000.00	7,000.00	7,000.00
60.08.24.219	Utility - Electric	107,509.73	99,975.32	115,652.38	101,387.88	112,000.00	116,000.00	112,000.00	112,000.00
60.08.24.220	Utility - Gas	.00	.00	.00	1,611.70	5,000.00	.00	5,000.00	5,000.00
60.08.24.265	Maint. of Mobile Equipment	6,420.82	5,401.90	7,775.48	4,186.95	10,000.00	6,000.00	10,000.00	10,000.00
60.08.24.266	Maintenance Equipment	137,454.39	119,501.94	135,759.92	82,673.94	140,000.00	140,000.00	140,000.00	140,000.00
60.08.24.277	Building Maintenance Serv.	.00	307.38	114.86	177.17	1,000.00	1,000.00	1,000.00	1,000.00
60.08.24.292	Engineering Services	18,075.25	19,193.74	43,131.50	.00	50,000.00	50,000.00	50,000.00	50,000.00
60.08.24.299	Other Contractual Services	33,943.19	45,267.19	16,962.13	38,397.22	50,000.00	50,000.00	50,000.00	40,000.00
	Contractual Totals	\$315,552.39	\$304,693.44	\$339,314.91	\$245,273.96	\$393,000.00	\$387,000.00	\$393,000.00	\$383,000.00
Commodities									
60.08.24.317	Office Supplies	842.33	2,316.96	455.74	370.33	1,500.00	1,500.00	1,500.00	1,500.00
60.08.24.322	Hand Tools	.00	1,254.00	.00	345.41	2,000.00	2,000.00	2,000.00	2,000.00
60.08.24.324	Restoration	1,040.00	.00	.00	.00	2,000.00	.00	2,000.00	2,000.00
60.08.24.330	Miscellaneous Charges	.00	1,976.62	2,000.00	2,391.41	3,000.00	3,000.00	3,000.00	3,000.00
60.08.24.399	Operating/Other Supplies	29,017.47	23,850.95	24,908.18	26,375.12	30,000.00	30,000.00	30,000.00	30,000.00
	Commodities Totals	\$30,899.80	\$29,398.53	\$27,363.92	\$29,482.27	\$38,500.00	\$36,500.00	\$38,500.00	\$38,500.00
Capital Outlay									
60.08.24.405	Land	.00	5,000.00	.00	.00	.00	.00	.00	.00
60.08.24.408	Furniture, Fixtures & Equipment	.00	159,895.00	12,523.00	.00	200,000.00	100,000.00	50,000.00	50,000.00
60.08.24.409	Infrastructure	255,160.50	437,061.56	57,888.23	66,012.94	4,200,000.00	245,000.00	4,700,000.00	4,200,000.00
60.08.24.410	Vehicles	158.03	.00	.00	.00	.00	.00	.00	.00
	Capital Outlay Totals	\$255,318.53	\$601,956.56	\$70,411.23	\$66,012.94	\$4,400,000.00	\$345,000.00	\$4,750,000.00	\$4,250,000.00
	Cost Center 24 - Utilities Maintenance Totals	\$1,403,953.26	\$1,644,250.62	\$1,163,999.72	\$1,240,958.93	\$5,820,400.00	\$1,710,300.00	\$6,202,800.00	\$5,686,300.00
Cost Center 25 - Engineering									
Salaries									
60.08.25.101	Salaries Full Time	.00	424,292.24	.00	.00	.00	.00	.00	.00
60.08.25.111	Group Insurance	.00	53,700.43	.00	.00	.00	.00	.00	.00
60.08.25.121	IMRF	.00	34,115.57	.00	.00	.00	.00	.00	.00
60.08.25.122	Social Security	.00	17,177.22	.00	.00	.00	.00	.00	.00
60.08.25.123	Medicare	.00	4,107.12	.00	.00	.00	.00	.00	.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 60 - Water and Sewer Fund									
Department 08 - Public Works									
Cost Center 25 - Engineering									
Salaries									
60.08.25.128	Stipends	.00	500.00	.00	.00	.00	.00	.00	.00
	Salaries Totals	\$0.00	\$533,892.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 25 - Engineering Totals	\$0.00	\$533,892.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cost Center 40 - Series 2019 Bonds									
Capital Outlay									
60.08.40.406	Buildings & Systems	(.20)	.18	.30	.00	.00	.00	.00	.00
60.08.40.409	Infrastructure	1,669,574.80	1,858,120.90	527,880.62	.00	.00	.00	.00	.00
	Capital Outlay Totals	\$1,669,574.60	\$1,858,121.08	\$527,880.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 40 - Series 2019 Bonds Totals	\$1,669,574.60	\$1,858,121.08	\$527,880.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department 08 - Public Works Totals	\$14,527,752.47	\$15,210,546.81	\$13,746,429.61	\$12,266,209.84	\$22,729,300.00	\$15,097,700.00	\$24,575,714.00	\$23,524,500.00
	Fund 60 - Water and Sewer Fund Totals	\$19,932,811.10	\$20,591,713.89	\$14,435,463.36	\$15,610,789.98	\$26,231,550.00	\$18,582,650.00	\$28,250,314.00	\$27,625,850.00
Fund 64 - Lake Michigan Fund									
Department 08 - Public Works									
Cost Center 22 - Water Distribution									
Contractual									
64.08.22.292	Engineering Services	.00	.00	.00	28,597.68	80,000.00	87,000.00	382,000.00	382,000.00
64.08.22.299	Other Contractual Services	.00	.00	.00	110,000.00	117,000.00	110,000.00	124,000.00	124,000.00
	Contractual Totals	\$0.00	\$0.00	\$0.00	\$138,597.68	\$197,000.00	\$197,000.00	\$506,000.00	\$506,000.00
Capital Outlay									
64.08.22.409	Infrastructure	.00	.00	.00	.00	.00	.00	284,750.00	284,750.00
	Capital Outlay Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$284,750.00	\$284,750.00
	Cost Center 22 - Water Distribution Totals	\$0.00	\$0.00	\$0.00	\$138,597.68	\$197,000.00	\$197,000.00	\$790,750.00	\$790,750.00
	Department 08 - Public Works Totals	\$0.00	\$0.00	\$0.00	\$138,597.68	\$197,000.00	\$197,000.00	\$790,750.00	\$790,750.00
	Fund 64 - Lake Michigan Fund Totals	\$0.00	\$0.00	\$0.00	\$138,597.68	\$197,000.00	\$197,000.00	\$790,750.00	\$790,750.00
Fund 70 - Police Pension Fund									
Department 02 - Administration									
Cost Center 02 - Operations									
Salaries									
70.02.02.120	Pension Payment	2,011,768.24	2,509,763.78	2,624,725.85	2,925,874.09	2,650,000.00	2,862,700.00	3,000,000.00	3,000,000.00
70.02.02.125	Refunds	.00	3,057.54	.00	.00	.00	.00	.00	.00
	Salaries Totals	\$2,011,768.24	\$2,512,821.32	\$2,624,725.85	\$2,925,874.09	\$2,650,000.00	\$2,862,700.00	\$3,000,000.00	\$3,000,000.00
Contractual									
70.02.02.233	Investment Expense	314,565.63	443,489.44	719.33	15,575.45	450,000.00	100,000.00	450,000.00	450,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 70 - Police Pension Fund									
Department 02 - Administration									
Cost Center 02 - Operations									
Contractual									
70.02.02.299	Other Contractual Services	74,653.14	50,047.05	47,964.12	69,429.22	75,000.00	75,000.00	75,000.00	75,000.00
	Contractual Totals	\$389,218.77	\$493,536.49	\$48,683.45	\$85,004.67	\$525,000.00	\$175,000.00	\$525,000.00	\$525,000.00
Other									
70.02.02.673	Reserve for Benefits	.00	.00	.00	.00	2,632,000.00	.00	2,122,000.00	2,122,200.00
	Other Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,632,000.00	\$0.00	\$2,122,000.00	\$2,122,200.00
	Cost Center 02 - Operations Totals	\$2,400,987.01	\$3,006,357.81	\$2,673,409.30	\$3,010,878.76	\$5,807,000.00	\$3,037,700.00	\$5,647,000.00	\$5,647,200.00
	Department 02 - Administration Totals	\$2,400,987.01	\$3,006,357.81	\$2,673,409.30	\$3,010,878.76	\$5,807,000.00	\$3,037,700.00	\$5,647,000.00	\$5,647,200.00
	Fund 70 - Police Pension Fund Totals	\$2,400,987.01	\$3,006,357.81	\$2,673,409.30	\$3,010,878.76	\$5,807,000.00	\$3,037,700.00	\$5,647,000.00	\$5,647,200.00
Fund 71 - Fire Pension Fund									
Department 02 - Administration									
Cost Center 02 - Operations									
Salaries									
71.02.02.120	Pension Payment	311,161.77	324,045.83	377,701.38	407,650.16	500,000.00	425,000.00	500,000.00	500,000.00
71.02.02.125	Refunds	.00	.00	.00	12,501.57	.00	.00	.00	.00
	Salaries Totals	\$311,161.77	\$324,045.83	\$377,701.38	\$420,151.73	\$500,000.00	\$425,000.00	\$500,000.00	\$500,000.00
Contractual									
71.02.02.211	Legal Services	23,689.13	18,499.50	15,697.78	17,532.04	25,000.00	25,000.00	25,000.00	25,000.00
71.02.02.233	Investment Expense	42,320.00	50,063.00	29,646.01	10,143.58	60,000.00	60,000.00	60,000.00	60,000.00
	Contractual Totals	\$66,009.13	\$68,562.50	\$45,343.79	\$27,675.62	\$85,000.00	\$85,000.00	\$85,000.00	\$85,000.00
Commodities									
71.02.02.330	Miscellaneous Charges	11,732.29	7,258.14	7,395.92	5,495.00	25,000.00	25,000.00	25,000.00	25,000.00
	Commodities Totals	\$11,732.29	\$7,258.14	\$7,395.92	\$5,495.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
Other									
71.02.02.673	Reserve for Benefits	.00	.00	.00	.00	807,500.00	.00	820,900.00	820,900.00
	Other Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$807,500.00	\$0.00	\$820,900.00	\$820,900.00
	Cost Center 02 - Operations Totals	\$388,903.19	\$399,866.47	\$430,441.09	\$453,322.35	\$1,417,500.00	\$535,000.00	\$1,430,900.00	\$1,430,900.00
	Department 02 - Administration Totals	\$388,903.19	\$399,866.47	\$430,441.09	\$453,322.35	\$1,417,500.00	\$535,000.00	\$1,430,900.00	\$1,430,900.00
	Fund 71 - Fire Pension Fund Totals	\$388,903.19	\$399,866.47	\$430,441.09	\$453,322.35	\$1,417,500.00	\$535,000.00	\$1,430,900.00	\$1,430,900.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 74 - Romeo Road - TIF 3									
Department 07 - CSD									
Cost Center 02 - Operations									
<i>Contractual</i>									
74.07.02.276	Audit Expenses	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
74.07.02.292	Engineering Services	.00	.00	.00	.00	18,500.00	.00	.00	.00
74.07.02.299	Other Contractual Services	.00	.00	.00	.00	16,000.00	.00	.00	.00
	<i>Contractual Totals</i>	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$36,000.00	\$1,500.00	\$1,500.00	\$1,500.00
	Cost Center 02 - Operations Totals	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$36,000.00	\$1,500.00	\$1,500.00	\$1,500.00
	Department 07 - CSD Totals	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$36,000.00	\$1,500.00	\$1,500.00	\$1,500.00
	Fund 74 - Romeo Road - TIF 3 Totals	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$36,000.00	\$1,500.00	\$1,500.00	\$1,500.00
Fund 75 - Upper Gateway North - TIF 4									
Department 06 - Finance									
Cost Center 31 - Debt Service									
<i>Other</i>									
75.06.31.691	Interest Payments	1,937.49	90,601.24	162,182.16	177,870.24	180,000.00	178,800.00	186,800.00	186,800.00
75.06.31.695	Agent Fees	775.00	775.00	775.00	775.00	800.00	800.00	800.00	800.00
	<i>Other Totals</i>	\$2,712.49	\$91,376.24	\$162,957.16	\$178,645.24	\$180,800.00	\$179,600.00	\$187,600.00	\$187,600.00
	Cost Center 31 - Debt Service Totals	\$2,712.49	\$91,376.24	\$162,957.16	\$178,645.24	\$180,800.00	\$179,600.00	\$187,600.00	\$187,600.00
	Department 06 - Finance Totals	\$2,712.49	\$91,376.24	\$162,957.16	\$178,645.24	\$180,800.00	\$179,600.00	\$187,600.00	\$187,600.00
	Fund 75 - Upper Gateway North - TIF 4 Totals	\$2,712.49	\$91,376.24	\$162,957.16	\$178,645.24	\$180,800.00	\$179,600.00	\$187,600.00	\$187,600.00
Fund 77 - Lower Gateway South - TIF 5									
Department 08 - Public Works									
Cost Center 02 - Operations									
<i>Contractual</i>									
77.08.02.299	Other Contractual Services	1,183.43	1,173.05	75,869.46	119,203.36	120,500.00	119,200.00	125,100.00	125,100.00
	<i>Contractual Totals</i>	\$1,183.43	\$1,173.05	\$75,869.46	\$119,203.36	\$120,500.00	\$119,200.00	\$125,100.00	\$125,100.00
	Cost Center 02 - Operations Totals	\$1,183.43	\$1,173.05	\$75,869.46	\$119,203.36	\$120,500.00	\$119,200.00	\$125,100.00	\$125,100.00
	Department 08 - Public Works Totals	\$1,183.43	\$1,173.05	\$75,869.46	\$119,203.36	\$120,500.00	\$119,200.00	\$125,100.00	\$125,100.00
	Fund 77 - Lower Gateway South - TIF 5 Totals	\$1,183.43	\$1,173.05	\$75,869.46	\$119,203.36	\$120,500.00	\$119,200.00	\$125,100.00	\$125,100.00
Fund 78 - Independence Road - TIF 7									
Department 02 - Administration									
Cost Center 02 - Operations									
<i>Contractual</i>									
78.02.02.299	Other Contractual Services	1,691.00	.00	17,776.75	42,223.25	100,000.00	50,000.00	50,000.00	50,000.00
	<i>Contractual Totals</i>	\$1,691.00	\$0.00	\$17,776.75	\$42,223.25	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 78 - Independence Road - TIF 7									
Department 02 - Administration									
Cost Center 02 - Operations									
Capital Outlay									
78.02.02.405	Land	476,935.00	233,606.03	401,700.62	.00	.00	.00	.00	.00
	Capital Outlay Totals	\$476,935.00	\$233,606.03	\$401,700.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Cost Center 02 - Operations Totals	\$478,626.00	\$233,606.03	\$419,477.37	\$42,223.25	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00
	Department 02 - Administration Totals	\$478,626.00	\$233,606.03	\$419,477.37	\$42,223.25	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Fund 78 - Independence Road - TIF 7 Totals		\$478,626.00	\$233,606.03	\$419,477.37	\$42,223.25	\$100,000.00	\$50,000.00	\$50,000.00	\$50,000.00
Fund 79 - Bluff Road - TIF 6									
Department 02 - Administration									
Cost Center 02 - Operations									
Contractual									
79.02.02.299	Other Contractual Services	84,779.03	.00	778,023.63	724,593.11	1,600,000.00	740,000.00	774,900.00	774,900.00
	Contractual Totals	\$84,779.03	\$0.00	\$778,023.63	\$724,593.11	\$1,600,000.00	\$740,000.00	\$774,900.00	\$774,900.00
	Transfers								
79.02.02.753	Transfer to Downtown TIF Construction Fund	.00	.00	.00	2,000,000.00	2,000,000.00	2,000,000.00	779,900.00	779,900.00
	Transfers Totals	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$779,900.00	\$779,900.00
	Cost Center 02 - Operations Totals	\$84,779.03	\$0.00	\$778,023.63	\$2,724,593.11	\$3,600,000.00	\$2,740,000.00	\$1,554,800.00	\$1,554,800.00
	Department 02 - Administration Totals	\$84,779.03	\$0.00	\$778,023.63	\$2,724,593.11	\$3,600,000.00	\$2,740,000.00	\$1,554,800.00	\$1,554,800.00
Fund 79 - Bluff Road - TIF 6 Totals		\$84,779.03	\$0.00	\$778,023.63	\$2,724,593.11	\$3,600,000.00	\$2,740,000.00	\$1,554,800.00	\$1,554,800.00
Fund 80 - Normantown Road - TIF 8									
Department 02 - Administration									
Cost Center 02 - Operations									
Contractual									
80.02.02.299	Other Contractual Services	.00	.00	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
	Contractual Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	Cost Center 02 - Operations Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	Department 02 - Administration Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Fund 80 - Normantown Road - TIF 8 Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Fund 81 - Normantown Rd Business District									
Department 02 - Administration									
Cost Center 02 - Operations									
Contractual									
81.02.02.299	Other Contractual Services	.00	.00	.00	.00	25,000.00	25,000.00	25,000.00	25,000.00
	Contractual Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00



Expense Budget Worksheet Report

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Amended Budget	2023 Estimated Amount	2024 Department Requests	2024 Village Manager
Fund 81 - Normantown Rd Business District									
Department 02 - Administration									
Cost Center 02 - Operations									
Capital Outlay									
81.02.02.402	Non-Capital Outlay	.00	32,400.00	.00	.00	150,000.00	.00	.00	.00
81.02.02.409	Infrastructure	.00	.00	.00	.00	.00	.00	200,000.00	200,000.00
	Capital Outlay Totals	\$0.00	\$32,400.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$200,000.00	\$200,000.00
	Cost Center 02 - Operations Totals	\$0.00	\$32,400.00	\$0.00	\$0.00	\$175,000.00	\$25,000.00	\$225,000.00	\$225,000.00
	Department 02 - Administration Totals	\$0.00	\$32,400.00	\$0.00	\$0.00	\$175,000.00	\$25,000.00	\$225,000.00	\$225,000.00
Fund 81 - Normantown Rd Business District Totals		\$0.00	\$32,400.00	\$0.00	\$0.00	\$175,000.00	\$25,000.00	\$225,000.00	\$225,000.00
Fund 82 - Airport Road - TIF 9									
Department 02 - Administration									
Cost Center 02 - Operations									
Contractual									
82.02.02.299	Other Contractual Services	.00	.00	.00	.00	15,000.00	.00	.00	.00
	Contractual Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00
Capital Outlay									
82.02.02.409	Infrastructure	.00	.00	.00	22,157.96	400,000.00	22,158.00	.00	.00
	Capital Outlay Totals	\$0.00	\$0.00	\$0.00	\$22,157.96	\$400,000.00	\$22,158.00	\$0.00	\$0.00
	Cost Center 02 - Operations Totals	\$0.00	\$0.00	\$0.00	\$22,157.96	\$415,000.00	\$22,158.00	\$0.00	\$0.00
	Department 02 - Administration Totals	\$0.00	\$0.00	\$0.00	\$22,157.96	\$415,000.00	\$22,158.00	\$0.00	\$0.00
Fund 82 - Airport Road - TIF 9 Totals		\$0.00	\$0.00	\$0.00	\$22,157.96	\$415,000.00	\$22,158.00	\$0.00	\$0.00
Net Grand Totals		\$109,350,961.24	\$117,936,609.77	\$109,550,154.16	\$111,349,129.21	\$148,239,782.00	\$131,085,648.00	\$145,930,558.00	\$148,356,000.00