

AGENDA  
COMMITTEE OF THE WHOLE  
March 15, 2022  
2200 Harnish Drive  
Village Board Room  
7:45 P.M.

Trustee Auger- Chairperson  
Trustee Spella  
Trustee Glogowski  
Trustee Dianis  
Trustee Smith  
Trustee Brehmer  
President Sosine

- AGENDA -

1. **Roll Call – Establish Quorum**
2. **Public Comment – Audience Participation**  
*(Persons wishing to address the Committee must register with the Chair prior to roll call.)*
3. **Community Development**
  - A. Kensington Commercial Development Presentation of Concept
4. **General Administration**
  - A. Consider a Resolution Accepting the Documentation Review Covering the Receipt and Disbursement of MFT Funds for the Period January 1, 2021 through December 31, 2021 Performed by the Illinois Department of Transportation
  - B. Review Proposed 2022-2023 General Fund Budget
  - C. Review Proposed 2022-2023 Other Fund Budget
5. **Public Works & Safety**
6. **Executive Session** (If needed)
7. **Other Business**
8. **Adjournment**



**VILLAGE OF ALGONQUIN**  
**COMMUNITY DEVELOPMENT DEPARTMENT**

**-MEMORANDUM-**

Date: March 15, 2022

TO: Committee of the Whole

FROM: Jason C. Shallcross, AICP, Community Development Director  
Natalie Zine, Community Development Deputy Director

RE: Kensington Commercial Development Presentation of Concept

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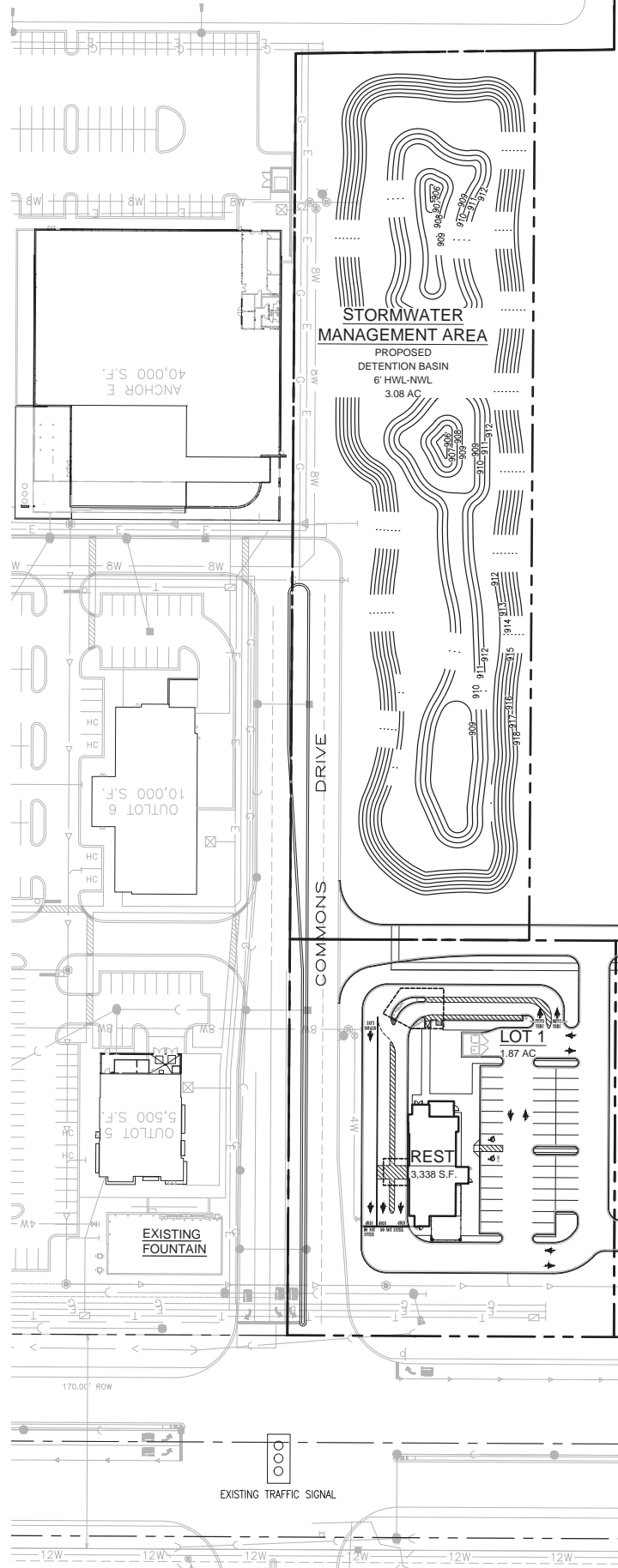
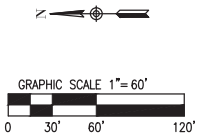
Kensington Development Partners is proposing to develop a 12.93-acre parcel at the southeast corner of Randall Road and Commons Drive to allow for five new commercial outlots on Randall Road. This will likely be Phase I of a multi-phase project; the development group has indicated that they plan to develop five additional outlots to the south in the future and are contemplating development opportunities for the property to the east.

Project Overview

- The total site acreage is 12.93 acres with five proposed outlots ranging from approximately 1.5 acres to 3 acres.
- Kensington has preliminary agreements with tenants for four out of the five lots including: Raising Cane's (fast casual), Belle Tire (retail), BJ's Brewhouse (brewery/restaurant), and Cooper's Hawk (winery/restaurant).
- The project is proposed immediately east of the Algonquin Commons and just south of the Galleria commercial development.
- The project will also include an approximately 3-acre naturalized stormwater management area.
- Access to the outlets is proposed at the existing intersections of Randall Road & Commons Drive and Randall Road & Corporate Parkway, and will be connected by a frontage road along the outlots' eastern property lines. The frontage road will be dedicated to the Village.

Kensington Development Partners will provide additional detail and renderings at the Committee of the Whole Meeting on March 15, 2022.

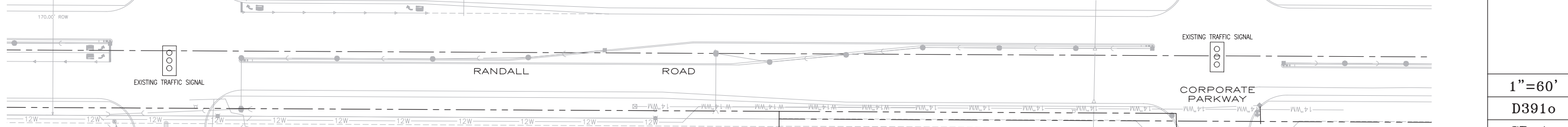
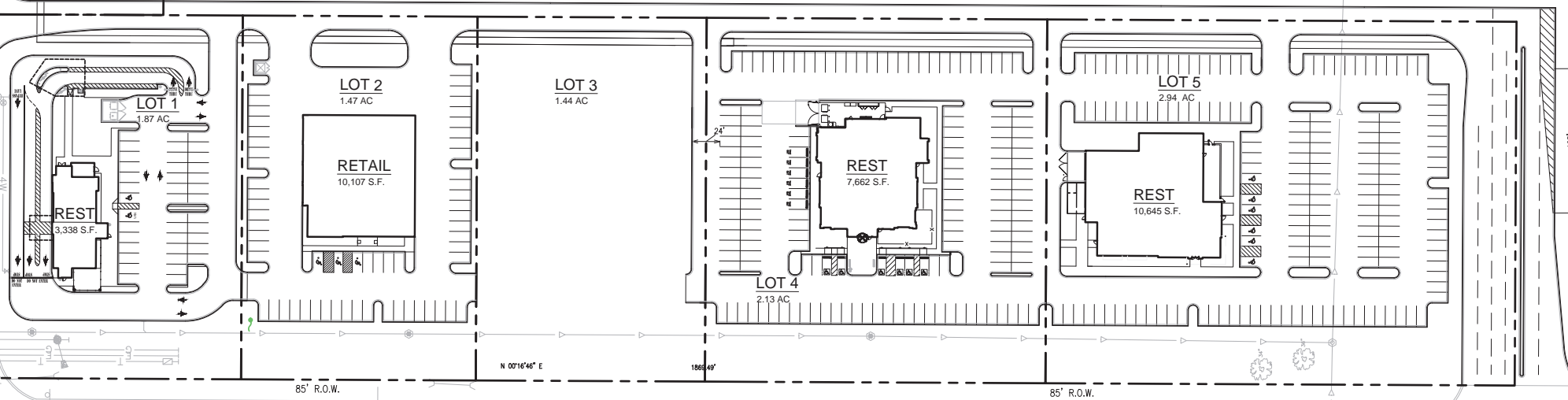
DETENTION POND B  
 HWL=914.89  
 NWL=904.50  
 VOL=10.04 AC-FT  
 TRIB=19.95



**SITE DATA TABLE:**

TOTAL DEVELOPMENT AREA:	12.93 ACRES
LOT 1:	1.87 ACRES
TOTAL PARKING:	40 STALLS
STANDARD STALLS:	38 STALLS
HANDICAP ACCESSIBLE:	2 STALLS
LOT 2:	1.47 ACRES
TOTAL PARKING:	60 STALLS
STANDARD STALLS:	57 STALLS
HANDICAP ACCESSIBLE:	3 STALLS
LOT 3:	1.44 ACRES
LOT 4:	2.13 ACRES
TOTAL PARKING:	159 STALLS
STANDARD STALLS:	153 STALLS
HANDICAP ACCESSIBLE:	6 STALLS
LOT 5:	2.94 ACRES
TOTAL PARKING:	171 STALLS
STANDARD STALLS:	165 STALLS
HANDICAP ACCESSIBLE:	6 STALLS
STORMWATER MANAGEMENT AREA:	3.08 ACRES

FUTURE DEVELOPMENT BY OTHERS



				3/6/22	1/12/22	1/12/22	1/12/22	12/22/21	Date
				4 PER CLIENT	3 PER CLIENT	2 PER CLIENT	1 PER CLIENT	No.	Description
<b>PHASE 1 SITE PLAN - OPTION 3</b>									
<b>CENTRAL PARK COMMONS</b>									
<b>KENSINGTON DEVELOPMENT PARTNERS</b>									
<b>ALGONQUIN, ILLINOIS</b>									
<b>JACOB &amp; HEFNER ASSOCIATES</b> 1333 Butterfield Rd, Suite 300, Downers Grove, IL 60515 PHONE: (630) 652-4600, FAX: (630) 652-4601 www.jacobandhefner.com									
<b>1"=60'</b>									
<b>D391o</b>									
<b>SP-1c</b>									



**VILLAGE OF ALGONQUIN**  
*GENERAL SERVICES ADMINISTRATION*

**- M E M O R A N D U M -**

DATE: March 9, 2022

TO: Tim Schloneger, Village Manager

FROM: Susan Skillman, Comptroller

SUBJECT: *Motor Fuel Tax Documentation Review for Calendar Year 2021*

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Attached is a copy of the Village's Motor Fuel Tax (MFT) Documentation Review for the period of January 1, 2021 to December 31, 2021 performed by the Illinois Department of Transportation (IDOT). The Village's MFT records reconcile with those maintained by IDOT for the period. IDOT guidelines require that this document be presented to the Village Board and filed as permanent record.

Special thanks to Accountant Amanda Lichtenberger and Assistant Public Works Director Michele Zimmerman for their assistance on this review.

**Recommendation**

Staff recommends that the Committee of the Whole forward this item to the Village Board for acceptance by Resolution at their meeting on April 5, 2022.

C: Michael Kumbera, Assistant Village Manager



# Illinois Department of Transportation

Office of Highways Project Implementation / Region 1 / District 1  
201 West Center Court / Schaumburg, Illinois 60196-1096

LOCAL ROADS AND STREETS  
Motor Fuel Tax – Documentation Review  
Village of Algonquin  
McHenry County

March 7, 2022

Mr. Fred Martin  
Village Clerk  
Village of Algonquin  
2200 Harnish Drive  
Algonquin, IL 60102

Dear Mr. Martin:

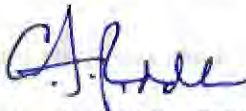
Enclosed is a copy of Documentation Review No. 81 covering the receipt and disbursement of Motor Fuel Tax (MFT) Funds by the Village for the period beginning January 1, 2021 and ending December 31, 2021.

This report should be presented to the Village President and Board of Trustees at the first regular meeting after receipt of this letter and filed as a permanent record.

If you have any questions or need additional information, please contact Alex Househ, at (847) 705-4210 or via email at [Alex.Househ@illinois.gov](mailto:Alex.Househ@illinois.gov).

Very truly yours,

Jose Rios, P.E.  
Region One Engineer

By:   
Charles F. Riddle, P.E.  
Bureau Chief of Local Roads and Streets

Attachments



Agency: VILLAGE OF ALGONQUIN	
Documentation Review for: <input checked="" type="checkbox"/> Motor Fuel Tax <input type="checkbox"/> Township Bridge <input type="checkbox"/> Special Assessment <input type="checkbox"/> G.O. Bond Issue <input type="checkbox"/> MFT Fund Bond Issue	Documentation Review Year(s): 2021
	Documentation Review Number: 81
	Date: March 7, 2022




**VILLAGE OF ALGONQUIN**

Documentation Review No. 81

We hereby certify that we have reviewed the books and records in so far as they pertain to the receipt and disbursement of the Motor Fuel Tax Fund of the Village of ALGONQUIN for the period beginning Jan. 1, 2021 and ending Dec. 31, 2021, and that entries for receipts in these books and records are true and correct and are in agreement with the records maintained by the Department of Transportation and that entries for disbursements are supported by cancelled warrants or checks with exceptions noted in the documentation review findings.

  
\_\_\_\_\_  
Reviewer

REVIEWED AND APPROVED BY

  
\_\_\_\_\_  
District Local Roads and Streets Engineer

Date: 3-8-2022

VILLAGE OF ALGONQUIN

Documentation Review Report No. 81

Documentation Review Period: Jan. 1, 2021 to Dec. 31, 2021

<b>Purpose of Documentation Review:</b> To determine the status of Motor Fuel Tax Funds as of Dec. 31, 2021
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The other receipts to the Motor Fuel Tax Fund were \$1,113.59 received as follows:

FY2021 Interest 1,113.59

**Total received: \$1,113.59**

SIGNED

  
\_\_\_\_\_  
Reviewer





**Fund Balance and Bank Reconciliation**

VILLAGE OF ALGONQUIN

Documentation Review Report No. 81

Documentation Review Period Jan. 1, 2021 - Dec. 31, 2021

Date: March 7, 2022

Fund Balance	Unobligated	Obligated	Total	Outstanding Warrants		
Balance Previous Documentation Review	3,712,320.14	(1,159,309.94)	2,553,010.20			
Allotments	1,886,888.20	0.00	1,886,888.20			
Total MFT Funds	5,599,208.34	(1,159,309.94)	4,439,898.40			
Approved Authorizations	0.00	0.00	0.00			
Other Receipts		1,113.59	1,113.59			
Total	5,599,208.34	(1,158,196.35)	4,441,011.99			
Disbursements		1,908,008.09	1,908,008.09			
Surplus (Credits)	61,379.37	(61,379.37)	0.00			
Unexpended Balance	5,660,587.71	(3,127,583.81)	2,533,003.90			
<b>Bank Reconciliation</b>						
Balance in Fund per Bank Certificate Dec. 31, 2021			2,533,003.90			
Deduct Outstanding Warrants						
Add Outstanding investments			0.00			
Additions						
Subtraction's						
Net Balance in Account Dec. 31, 2021			2,533,003.90			

Certified Correct

*Amie R. Kelly*  
 Reviewer



Summary of Motor Fuel Tax Fund Transactions  
By Sections and Categories

VILLAGE OF ALGONQUIN

Documentation Review Period: January 1, 2021 - December 31, 2021

Documentation Review Report No. 81

Section	Balance Prev. Review	Total Amount Authorized	Adjustments	Other Receipts	Total Funds Available	Total Disbursements	Surplus to Unobligated Balance (Credits)	Unexpended Balance	Prev. Accumulated Disbursements	Total Accumulated Disbursements
<b>CONSTRUCTION PROJECTS</b>										
<b>14-00087-00-BT</b>										
CONSTRUCTION	(92,931.70)				(92,931.70)			(92,931.70)	205,057.32	205,057.32
ENGINEERING	27,905.58				27,905.58			27,905.58	44,968.80	44,968.80
<b>15-00089-00-BT</b>										
CONSTRUCTION	0.00				0.00			0.00	0.00	0.00
ENGINEERING	42,341.69				42,341.69		42,341.69	0.00	207,658.31	207,658.31
<b>MAINTENANCE PROGRAMS</b>										
<b>19-00000-00-GM</b>										
MAINTENANCE	(93,914.11)				(93,914.11)			(93,914.11)	1,393,183.05	1,393,183.05
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
<b>20-00000-00-GM</b>										
MAINTENANCE	(1,063,748.14)				(1,063,748.14)	322,242.07		(1,385,990.21)	1,063,748.14	1,385,990.21
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
<b>21-00000-00-GM</b>										
MAINTENANCE	0.00				0.00	1,585,766.02		(1,585,766.02)	0.00	1,585,766.02
MAINT. ENG	0.00				0.00			0.00	0.00	0.00
<b>EARNED INTEREST</b>										
20-00000-00-AC	12,918.25				12,918.25		12,918.25	0.00		
21-00000-00-AC	0.00			1,113.59	1,113.59			1,113.59		
<b>OTHER CATEGORY</b>										
20-00000-01-AC	8,118.49				8,118.49		6,119.43	1,999.06		
<b>TOTALS</b>	<b>(1,159,309.94)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,113.59</b>	<b>(1,158,196.35)</b>	<b>1,908,008.09</b>	<b>61,379.37</b>	<b>(3,127,583.81)</b>	<b>2,914,615.62</b>	<b>4,822,623.71</b>

EFF DATE	CHECK #	SECTION #	VENDOR NAME	AMOUNT	
01/19/2021	103942	20-00000-00-GM	CHICAGOLAND PAVING	251,413.20	
01/19/2021	103945	20-00000-00-GM	COMPASS MINERALS	15,837.24	
02/02/2021	104055	20-00000-00-GM	COMPASS MINERALS	6,402.77	
03/02/2021	104240	20-00000-00-GM	COMPASS MINERALS	9,585.68	
03/02/2021	104240	20-00000-00-GM	COMPASS MINERALS	14,378.13	
03/02/2021	104240	20-00000-00-GM	COMPASS MINERALS	14,526.85	
01/05/2021	103873	20-00000-00-GM	LRS HOLDINGS LLC	10,098.20	322,242.07
06/15/2021	105073	21-00000-00-GM	GESKE AND SONS INC	344.17	
07/06/2021	105147	21-00000-00-GM	ARROW ROAD CONSTRUCT	95.06	
07/06/2021	105147	21-00000-00-GM	ARROW ROAD CONSTRUCT	203.94	
07/06/2021	105147	21-00000-00-GM	ARROW ROAD CONSTRUCT	1,101.46	
07/20/2021	105271	21-00000-00-GM	ARROW ROAD CONSTRUCT	99.91	
07/20/2021	105271	21-00000-00-GM	ARROW ROAD CONSTRUCT	142.59	
07/20/2021	105271	21-00000-00-GM	ARROW ROAD CONSTRUCT	144.53	
07/20/2021	105271	21-00000-00-GM	ARROW ROAD CONSTRUCT	287.61	
10/05/2021	105836	21-00000-00-GM	ARROW ROAD CONSTRUCT	151.81	
10/05/2021	105836	21-00000-00-GM	ARROW ROAD CONSTRUCT	792.01	
11/16/2021	106132	21-00000-00-GM	ARROW ROAD CONSTRUCT	141.62	
11/16/2021	106132	21-00000-00-GM	ARROW ROAD CONSTRUCT	437.47	
08/03/2021	105375	21-00000-00-GM	ARROW ROAD CONSTRUCT	98.46	
08/03/2021	105375	21-00000-00-GM	ARROW ROAD CONSTRUCT	101.37	
08/17/2021	105481	21-00000-00-GM	ARROW ROAD CONSTRUCT	97.00	
08/17/2021	105481	21-00000-00-GM	ARROW ROAD CONSTRUCT	144.05	
08/17/2021	105481	21-00000-00-GM	ARROW ROAD CONSTRUCT	191.58	
08/17/2021	105481	21-00000-00-GM	ARROW ROAD CONSTRUCT	226.01	
08/17/2021	105481	21-00000-00-GM	ARROW ROAD CONSTRUCT	245.90	
09/07/2021	105594	21-00000-00-GM	ARROW ROAD CONSTRUCT	150.84	
09/07/2021	105594	21-00000-00-GM	ARROW ROAD CONSTRUCT	190.12	
09/07/2021	105594	21-00000-00-GM	ARROW ROAD CONSTRUCT	394.31	
09/07/2021	105594	21-00000-00-GM	ARROW ROAD CONSTRUCT	5,052.75	
09/21/2021	105711	21-00000-00-GM	ARROW ROAD CONSTRUCT	96.03	
09/21/2021	105711	21-00000-00-GM	ARROW ROAD CONSTRUCT	144.53	
09/21/2021	105711	21-00000-00-GM	ARROW ROAD CONSTRUCT	145.02	
10/05/2021	105836	21-00000-00-GM	ARROW ROAD CONSTRUCT	147.93	
10/05/2021	105836	21-00000-00-GM	ARROW ROAD CONSTRUCT	770.18	
10/19/2021	105928	21-00000-00-GM	ARROW ROAD CONSTRUCT	51.90	
10/19/2021	105928	21-00000-00-GM	ARROW ROAD CONSTRUCT	98.46	
10/19/2021	105928	21-00000-00-GM	ARROW ROAD CONSTRUCT	98.46	
11/02/2021	106033	21-00000-00-GM	ARROW ROAD CONSTRUCT	437.96	
11/02/2021	106033	21-00000-00-GM	ARROW ROAD CONSTRUCT	5,243.84	
11/02/2021	106033	21-00000-00-GM	ARROW ROAD CONSTRUCT	96.52	
11/02/2021	106033	21-00000-00-GM	ARROW ROAD CONSTRUCT	320.11	
12/07/2021	106252	21-00000-00-GM	ARROW ROAD CONSTRUCT	125.13	
12/07/2021	106252	21-00000-00-GM	ARROW ROAD CONSTRUCT	314.28	
12/07/2021	106252	21-00000-00-GM	ARROW ROAD CONSTRUCT	129.01	
12/07/2021	106252	21-00000-00-GM	ARROW ROAD CONSTRUCT	339.99	
12/21/2021	106372	21-00000-00-GM	ARROW ROAD CONSTRUCT	99.91	
11/16/2021	106138	21-00000-00-GM	CHICAGOLAND PAVING	40,172.00	
10/19/2021	105938	21-00000-00-GM	CHICAGOLAND PAVING	156,854.21	
11/02/2021	106097	21-00000-00-GM	SCHROEDER & SCHROEDE	140,303.50	
07/20/2021	105342	21-00000-00-GM	SCHROEDER & SCHROEDE	516,347.00	
10/19/2021	105988	21-00000-00-GM	PRECISION PAVEMENT	34,890.69	

EFF DATE	CHECK #	SECTION #	VENDOR NAME	AMOUNT
03/16/2021	104370	21-00000-00-GM	K-TECH SPECIALTY COA	6,530.34
12/07/2021	106292	21-00000-00-GM	K-TECH SPECIALTY COA	7,059.08
02/02/2021	104055	21-00000-00-GM	COMPASS MINERALS	1,558.09
03/02/2021	104262	21-00000-00-GM	K-TECH SPECIALTY COA	6,482.66
03/16/2021	104538	21-00000-00-GM	COMPASS MINERALS	11,204.59
03/16/2021	104538	21-00000-00-GM	COMPASS MINERALS	13,498.95
03/16/2021	104538	21-00000-00-GM	COMPASS MINERALS	14,852.96
03/16/2021	104538	21-00000-00-GM	COMPASS MINERALS	1,817.99
03/16/2021	104538	21-00000-00-GM	COMPASS MINERALS	3,369.51
03/16/2021	104538	21-00000-00-GM	COMPASS MINERALS	5,244.82
03/16/2021	104538	21-00000-00-GM	COMPASS MINERALS	5,354.04
03/16/2021	104538	21-00000-00-GM	COMPASS MINERALS	6,884.64
03/16/2021	104538	21-00000-00-GM	COMPASS MINERALS	17,523.00
02/02/2021	104055	21-00000-00-GM	COMPASS MINERALS	18,805.76
04/06/2021	104451	21-00000-00-GM	COMPASS MINERALS	6,644.52
04/06/2021	104451	21-00000-00-GM	COMPASS MINERALS	8,635.24
04/06/2021	104451	21-00000-00-GM	COMPASS MINERALS	10,531.46
04/06/2021	104451	21-00000-00-GM	COMPASS MINERALS	13,609.72
12/07/2021	106267	21-00000-00-GM	COMPASS MINERALS	3,572.46
12/07/2021	106267	21-00000-00-GM	COMPASS MINERALS	1,714.19
12/07/2021	106267	21-00000-00-GM	COMPASS MINERALS	5,124.75
12/07/2021	106267	21-00000-00-GM	COMPASS MINERALS	8,288.99
12/07/2021	106267	21-00000-00-GM	COMPASS MINERALS	14,126.38
12/07/2021	106267	21-00000-00-GM	COMPASS MINERALS	40,797.41
12/07/2021	106309	21-00000-00-GM	NATIONAL POWER RODDI	200,000.00
03/16/2021	104357	21-00000-00-GM	H & H ELECTRIC CO	328.20
03/16/2021	104357	21-00000-00-GM	H & H ELECTRIC CO	841.80
03/16/2021	104357	21-00000-00-GM	H & H ELECTRIC CO	7,012.50
04/06/2021	104471	21-00000-00-GM	H & H ELECTRIC CO	734.62
04/06/2021	104471	21-00000-00-GM	H & H ELECTRIC CO	3,643.09
04/06/2021	104471	21-00000-00-GM	H & H ELECTRIC CO	7,012.50
04/30/2021	104670	21-00000-00-GM	H & H ELECTRIC CO	2,258.67
08/03/2021	105404	21-00000-00-GM	H & H ELECTRIC CO	3,264.23
08/03/2021	105404	21-00000-00-GM	H & H ELECTRIC CO	7,573.50
08/03/2021	105404	21-00000-00-GM	H & H ELECTRIC CO	7,573.50
08/03/2021	105404	21-00000-00-GM	H & H ELECTRIC CO	7,573.50
08/17/2021	105514	21-00000-00-GM	H & H ELECTRIC CO	697.14
08/17/2021	105514	21-00000-00-GM	H & H ELECTRIC CO	1,097.00
09/07/2021	105627	21-00000-00-GM	H & H ELECTRIC CO	514.61
09/07/2021	105627	21-00000-00-GM	H & H ELECTRIC CO	2,430.90
09/21/2021	105750	21-00000-00-GM	H & H ELECTRIC CO	7,573.50
10/05/2021	105862	21-00000-00-GM	H & H ELECTRIC CO	7,573.50
11/02/2021	106052	21-00000-00-GM	H & H ELECTRIC CO	346.72
11/02/2021	106052	21-00000-00-GM	H & H ELECTRIC CO	7,573.50
12/21/2021	106413	21-00000-00-GM	H & H ELECTRIC CO	35,031.50
04/30/2021	105036	21-00000-00-GM	H & H ELECTRIC CO	820.50
04/30/2021	105036	21-00000-00-GM	H & H ELECTRIC CO	820.50
04/30/2021	105036	21-00000-00-GM	H & H ELECTRIC CO	1,874.79
04/30/2021	105036	21-00000-00-GM	H & H ELECTRIC CO	1,335.67
04/30/2021	105036	21-00000-00-GM	H & H ELECTRIC CO	7,012.50
04/30/2021	104925	21-00000-00-GM	LRS HOLDINGS LLC	10,098.20
04/30/2021	104925	21-00000-00-GM	LRS HOLDINGS LLC	10,098.20
04/30/2021	104678	21-00000-00-GM	LRS HOLDINGS LLC	10,098.20
06/15/2021	105088	21-00000-00-GM	LRS HOLDINGS LLC	475.00
07/20/2021	105318	21-00000-00-GM	LRS HOLDINGS LLC	10,098.20

<b>EFF DATE</b>	<b>CHECK #</b>	<b>SECTION #</b>	<b>VENDOR NAME</b>	<b>AMOUNT</b>	
07/20/2021	105318	21-00000-00-GM	LRS HOLDINGS LLC	11,731.40	
08/03/2021	105421	21-00000-00-GM	LRS HOLDINGS LLC	475.00	
08/17/2021	105527	21-00000-00-GM	LRS HOLDINGS LLC	13,531.40	
09/07/2021	105643	21-00000-00-GM	LRS HOLDINGS LLC	10,098.20	
09/07/2021	105643	21-00000-00-GM	LRS HOLDINGS LLC	10,098.20	
09/21/2021	105766	21-00000-00-GM	LRS HOLDINGS LLC	475.00	
10/19/2021	105971	21-00000-00-GM	LRS HOLDINGS LLC	11,731.40	
10/19/2021	105971	21-00000-00-GM	LRS HOLDINGS LLC	10,098.20	
11/02/2021	106066	21-00000-00-GM	LRS HOLDINGS LLC	2,750.00	
12/07/2021	106297	21-00000-00-GM	LRS HOLDINGS LLC	10,098.20	<b>1,585,766.02</b>

# MFT Agency Transaction List

Agency Name : Algonquin

County : McHenry

Agency Type : Municipality

District : 1

Beginning Unobligated Balance as of 12/31/2020	\$3,712,320.14 ✓	Average MFT Allotment	\$56,408.06
Unobligated Balance as of 12/30/2021	\$5,660,587.71 ✓	Average TRF Allotment	\$40,697.97
Total MFT and TRF Allotment	\$1,165,272.32	Total Authorizations	\$0.00 ✓
Total Supplemental Allotments	\$721,615.88	Total Credits	\$61,379.37 ✓
		Paid to State Debits	\$0.00
		Paid to State Credits	\$0.00

Date	Transaction Type	Category	Section No.	Memo	Amount	Balance	Section Status
12/31/2020	MFT Transportation Renewal Fund				\$38,615.25	\$3,750,935.39	
12/31/2020	Motor Fuel Tax Fund				\$61,126.03	\$3,812,061.42	
1/31/2021	MFT Transportation Renewal Fund				\$38,626.04	\$3,850,687.46	
1/31/2021	Motor Fuel Tax Fund				\$48,314.88	\$3,899,002.34	
2/26/2021	Credit	Interest		20-00000-01-AC	\$6,119.43	\$3,905,121.77	
2/26/2021	Credit	Interest		20-00000-00-AC	\$12,918.25	\$3,918,040.02	
2/28/2021	MFT Transportation Renewal Fund				\$36,809.70	\$3,954,849.72	
2/28/2021	Motor Fuel Tax Fund				\$45,294.07	\$4,000,143.79	
3/19/2021	Supplemental Allotment			FY2021 Rebuild Illinois Bond Grant Installment #3	\$330,024.94	\$4,330,168.73	
3/31/2021	MFT Transportation Renewal Fund				\$35,910.82	\$4,366,079.55	
3/31/2021	Motor Fuel Tax Fund				\$49,159.10	\$4,415,238.65	
4/2/2021	Credit	Engineering	15-00089-00-PV		\$42,341.69	\$4,457,580.34	C
4/30/2021	MFT Transportation Renewal Fund				\$40,947.59	\$4,498,527.93	
4/30/2021	Motor Fuel Tax Fund				\$58,032.77	\$4,556,560.70	
5/13/2021	Supplemental Allotment			FY2021 Rebuild Illinois Bond Grant Installment #4	\$330,024.94	\$4,886,585.64	
5/31/2021	MFT Transportation Renewal Fund				\$41,127.87	\$4,927,713.51	
5/31/2021	Motor Fuel Tax Fund				\$57,047.52	\$4,984,761.03	
6/30/2021	MFT Transportation Renewal Fund				\$41,739.69	\$5,026,500.72	
6/30/2021	Motor Fuel Tax Fund				\$59,114.87	\$5,085,615.59	
7/31/2021	MFT Transportation Renewal Fund				\$41,928.70	\$5,127,544.29	
7/31/2021	Motor Fuel Tax Fund				\$58,054.68	\$5,185,598.97	

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.

8/31/2021	MFT Transportation Renewal Fund		\$44,758.72	\$5,230,357.69
8/31/2021	Motor Fuel Tax Fund		\$63,653.16	\$5,294,010.85
9/30/2021	MFT Transportation Renewal Fund		\$44,107.42	\$5,338,118.27
9/30/2021	Motor Fuel Tax Fund		\$59,775.22	\$5,397,893.49
10/4/2021	Supplemental Allotment	FY2022 High Growth Cities	\$61,566.00	\$5,459,459.49
10/31/2021	MFT Transportation Renewal Fund		\$40,041.27	\$5,499,500.76
10/31/2021	Motor Fuel Tax Fund		\$55,646.72	\$5,555,147.48
11/30/2021	MFT Transportation Renewal Fund		\$43,762.57	\$5,598,910.05
11/30/2021	Motor Fuel Tax Fund		\$61,677.66	\$5,660,587.71

Transactions with an Asterisk indicate an unprocessed transaction at the time report was requested.



**VILLAGE OF ALGONQUIN**  
*GENERAL SERVICES ADMINISTRATION*

**– M E M O R A N D U M –**

DATE: March 7, 2022

TO: Committee of the Whole

FROM: Tim Schloneger, Village Manager

SUBJECT: *Proposed Budget – 2022/2023 General Fund*

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**GENERAL FUND BUDGET OVERVIEW**

The annual budget is a financial statement of the goals and objectives for the Village during the fiscal year. These goals and objectives have been assessed and reconfirmed over the past year regarding the delivery of basic Village services. The General Fund budget maintains conservative projections of revenues and expenditures and attempts to address the concerns for maintaining service delivery identified by elected officials, Village staff, and citizens of this community in our current economic environment. The budget for the General Fund followed a “constraint budgeting” process to ensure maintenance of existing services while enhancing budget goals by each department and division in the allocation of the limited revenues for the Village.

In other words, it is the overriding principle of the budget to deliver outstanding service to our citizens at a reasonable price without drawing down the Village’s working capital, assuming no additional tax burden on our residents. This principle is difficult to maintain long-term, but still possible because of the financial planning that the Village Board has followed over the past decade. A projected flat property tax rate is reflected in the General Fund budget; and, through strong fiscal policies and constraint, the 2022-2023 General Fund budget is balanced.







Attached is the proposed General Fund budget for Fiscal Year 2022-2023. This General Fund budget is balanced with increased revenues and expenditures as compared to the budget for the current 2021-2022 fiscal year. Income tax revenue is projected to increase based on current year-end projections and an assumption that the State of Illinois will not implement any new changes to the Local Government Distributive Fund formula. Sales tax revenue projections also show an increase given assumptions of trends in the retail marketplace, along with the reclassification of online transactions from use tax to sales tax. Real estate taxes are the second largest revenue category after sales taxes and are levied close to year 2008 levels.

The budget maintains a balanced position, allowing for the drawdown of unrestricted funds for one-time capital purchases pursuant to the Village’s reserve policy. Above all, no significant reduction in services to our residents is anticipated in the 2022-2023 fiscal year budget, and the Village’s cash position remains solid.



## **FY 2022/2023 GUIDING PRINCIPLES**

The budget's Guiding Principles are the core guidelines to ensure stability in meeting the mission of our organization, especially when our ability to provide necessary public services is challenged by unstable or declining revenue. The Village aims to focus its time and resources in accomplishing the following objectives:

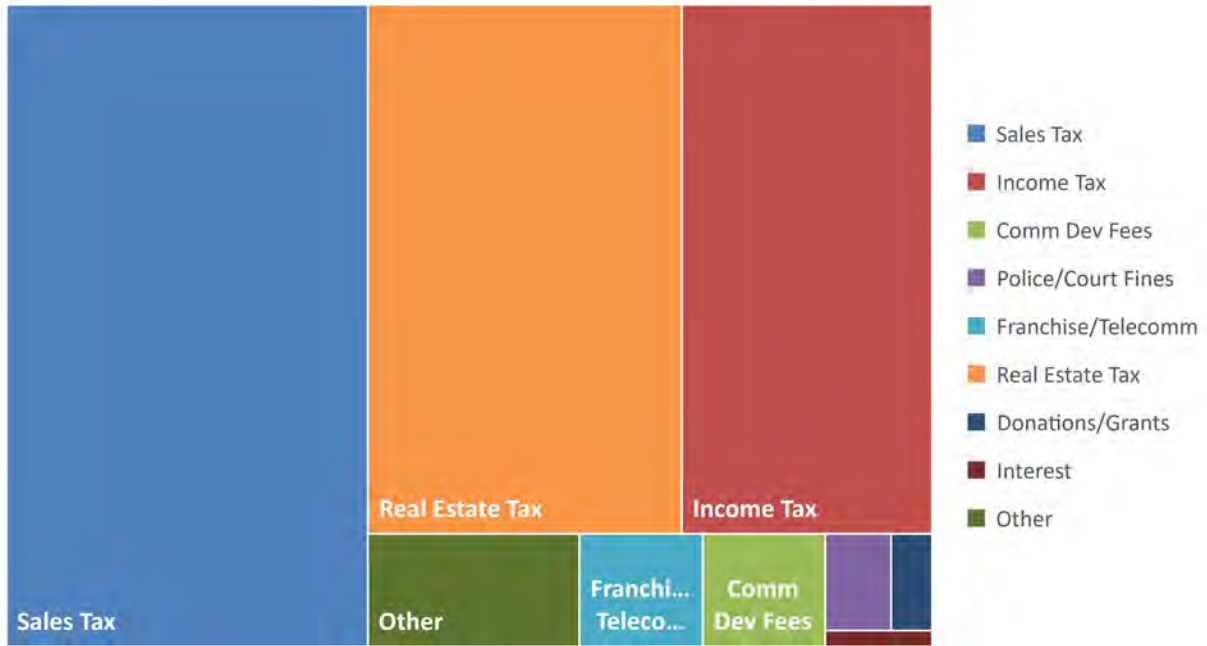
	<b>Customer Service</b>
<p>The Village will strive to provide the most efficient and effective services to residents, while creating a positive customer experience. This will be accomplished through continuous improvement of our operations, employee training and development, effective internal and external communication, innovation, and implementation of technology and automated systems.</p>	
	<b>Economic Development</b>
<p>Economic development is instrumental in offering residents a community in which they can live, work, and play; creating jobs and bringing visitors to our community; and providing revenue to fund needed capital projects and other operational programs. The Village will allocate the necessary resources to the continued development of the Village's economy, focusing on key targeted industries and geographic areas.</p>	
	<b>Infrastructure</b>
<p>Providing adequate infrastructure throughout the Village is essential in order to ensure safe roadways, functional water and sewer systems, and top-notch park facilities for our community. The Village will provide evaluation of capital assets, multi-year planning, and implementation of capital improvement projects in order to maintain the Village's infrastructure and also focus on development of our transportation network to improve accessibility and mobility of roadway and trail systems.</p>	
	<b>Fiscal Management</b>
<p>The Village will be a good steward of taxpayer dollars by implementing best financial practices in our operations, including assessing all viable options to add to and diversify the Village's tax base, exploring grants, providing dedicated revenue sources for capital projects, and by refining operations to incorporate process improvements.</p>	
	<b>Public Safety</b>
<p>The Village will allocate the necessary resources for the maintenance of the public's health, safety, and welfare, with emphasis on public safety and emergency management planning in our daily operations.</p>	
	<b>Conservation</b>
<p>Conservation is imperative in order to protect the environment and conserve natural resources such as groundwater, wetlands, and natural water bodies. The Village will promote sustainable operating policies and continue to work with other governments and agencies to address issues of water quality and quantity on a regional basis.</p>	

In addition to maintenance and advancement of services provided to our citizens, this proposed General Fund budget is on course to maintain at least a six-month cash reserve within the next fiscal year provided the state of Illinois lives up to its obligation to allocate the municipal share of the state income tax.

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**GENERAL FUND ANTICIPATED REVENUE (\$22,537,000)**

There are many sources of revenue needed to fund the General Fund budget. Some of the revenue accounts are predictable based on past trends, while many other revenues are dependent on activities that have been more difficult to predict during the financial recovery and ongoing state fiscal crisis. This section of the memo will address larger revenue categories and those revenue accounts involving various assumptions and deviations from the current fiscal year budget.



- **SALES TAX - \$8,800,000** - Projected sales tax contributes approximately 39% of the total anticipated revenue for the General Fund and is the largest revenue source in the General Fund.

Sales tax is an elastic revenue source, paid largely by nonresidents who purchase goods from businesses within the Village. These purchases can fluctuate based on the changing retail landscape and external economic forces from year to year and should not be completely relied on as the ever-increasing revenue source. The timing of new commercial uses, closing of businesses, and predicting resulting sales taxes to be generated by these new or closing businesses, and sometimes competing businesses, make sales tax less predictable as a revenue source.

- **INCOME TAX - \$5,020,000** – Income taxes received by the state are based on the census of population and overall income tax collected by the state. Recent trends show income tax increasing from last fiscal year. Income tax revenue consists of approximately 22% of the total revenue for the General Fund.

- **COMMUNITY DEVELOPMENT FEES - \$523,000** - The revenue from building permits, platting fees, and annexation may fluctuate based on the economy and the extent of building activity. Community Development Fees account for just over 2% of the General Fund revenue in this budget.
- **POLICE AND COURT FINES - \$243,000** – This series of revenue accounts makes up the payments from fines, prosecution fees, and forfeited funds related to police and court activities, plus any reimbursement for police training. Court and traffic fines account for approximately 1% of all General Fund revenues.
- **FRANCHISE & TELECOMMUNICATIONS FEES - \$530,000** – These items cover revenues provided to the Village by utility companies for use of the public rights of way through franchise agreements. This revenue accounts for approximately 2% of the revenue in the General Fund.
- **REAL ESTATE TAXES - \$6,300,000** - The real estate tax revenues include the distribution of the real estate taxes as levied. The real estate tax revenue contributes approximately 28% to the General Fund budget and is the second largest source of revenue next to sales tax. Consistent with the policy of the Board to keep Village property taxes down, the Village’s levy was near year 2008 levels.
- **GRANTS AND DONATIONS - \$150,000** - These line items account for the revenue anticipated for grant programs and developer donations and are recognized as funds are received.
- **INTEREST - \$65,000** - These revenue line items include interest received from the various investment institutions utilized by the Village. While working capital is stable, interest rates can fluctuate throughout the year and are showing a trend to be gradually increasing. Interest income accounts for less than 1% of the General Fund revenue.
- **OTHER REVENUE - \$906,000** – Fifteen (15) other smaller revenue sources account for the balance of the total revenue stream for the General Fund. A transfer from the Hotel Tax Fund helps to supplement the General Fund for advisory services provided by the McHenry County and Metro West Councils of Governments. Overall, the other revenue accounts make up approximately 4% of the General Fund revenue.

**FUND BALANCE TRANSFERS**

An additional \$1,600,000 will be transferred to the Street Improvement Fund, Park Improvement Fund, and Natural Area and Drainage Improvement Fund, consistent with the Village’s Reserve Policy, to fund capital improvements.

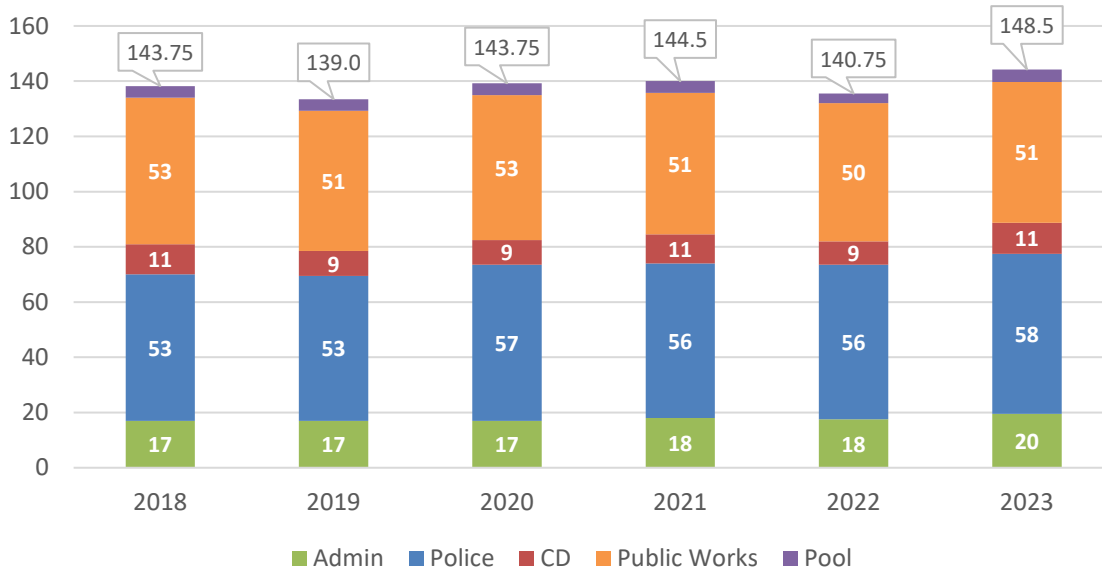
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**GENERAL FUND EXPENDITURES - PERSONNEL**

Administration, Police, Community Development, and Public Works are separate departments funded by the General Fund. Public Works has two distinct divisions of responsibility covered under the General Fund: (1) General Services (previously Streets Division and Parks and Forestry Division) and (2) Public Works Administration. Note: The

Water and Sewer Divisions are also under the Public Works Department, but these two divisions are classified under the Water and Sewer Operating Fund which is considered a separate, freestanding Enterprise Fund. The Vehicle and Building Maintenance Service Funds are administered through the Public Works Department as internal service funds and derive their revenue as an expenditure from each department based on the vehicle, equipment, and building needs of each department.

### Full-Time Equivalent Employees



The General Fund budget suggests modest salary increases for current personnel. In January, the Village Board acted on the merit compensation plan for noncontract employees, which is examined annually. The merit plan provides that the department heads, with the advice and consent of the Village Manager, review all nonunion employees for possible merit increases. Each department establishes a merit pool, so the proposed raises can reflect job performance rather than automatic, across-the-board pay increases. For budget purposes, an approximate 4.0% merit pool increase is recommended at this time. Implementation of the merit compensation plan, as established by the Committee of the Whole and the Village Board by ordinance, will serve as a guide to the appropriate merit pool increases for the employees during the 2022-2023 fiscal year.

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**GENERAL SERVICES ADMINISTRATION – PERSONNEL (\$1,903,400)** The General Services Administration Department (GSA) includes the Manager’s Office, Finance, Human Resources, Water Billing, Innovation & Technology, and Recreation. Staff within the General Services Administration Department includes 17 full-time, and 5 part-time, employees under this budget proposal.

**GENERAL SERVICES ADMINISTRATION - CONTRACTUAL SERVICES (\$321,000)**

The expenditures under the contractual services category includes management interns, legislative lobbyists, accounting & payroll services, and homeless shelter contributions.

**GENERAL SERVICES ADMINISTRATION - SUPPLIES AND MATERIALS - (\$26,600) AND MAINTENANCE (\$137,000)**

Items under Supplies and Materials includes IT equipment such as computers and printers. The line item for Building Services (44423) (as in all departments) focuses on the level of attention needed at the Ganek Municipal Center and Historic Village Hall for the purpose of maintenance, which is increasing with aging facilities. The Internal Services Fund will bill each department the labor and materials needed to maintain each department. Vehicle Maintenance (44420) and Building Services (44423) are classified through a separate Internal Service Fund, which is noted on the budget work sheets with an “S” for Service Fund.

**GENERAL SERVICES ADMINISTRATION - CAPITAL EXPENDITURES (\$0)**

No funds are allocated this year.

**GENERAL SERVICES ADMINISTRATION - OTHER CHARGES (\$334,000)**

- ACCOUNT 47701 RECREATION PROGRAMS - \$ 156,900 - The costs associated with the special event and recreation programs planned for the fiscal year are identified in this line item. The most popular events and recreational sessions remain on the schedule for the year, and some less popular events have been eliminated. Recreation programming revenue has been adjusted to reflect the related program expenditures. If all of the programs are successful, revenues generated from the events will cover most, but not all, of these proposed expenditures.
- ACCOUNT 47750 HISTORIC COMMISSION - \$2,500 – The expenditures proposed by the Historic Commission are for photographic services, duplication, copying, and reprinting, as well as other supplies and equipment for office use and seminars including membership in the McHenry County Historical Society.
- ACCOUNT 47765 SALES TAX REBATE EXPENSE - \$131,000 – This expenditure represents a proposed sales-tax sharing development agreement with Rosen Hyundai for the Ioniq electric vehicle expansion.

**GENERAL SERVICES ADMINISTRATION DEPARTMENT SUMMARY (\$2,722,000)**

The General Services Administration Department accounts for 11% of the budget. The department will continue to focus on public communication tools, technology enhancements, and streamlining Village-wide operations.

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**POLICE DEPARTMENT – PERSONNEL (\$9,590,800)**

Personnel salaries and benefits in the Police Department make up 84% of the department’s expenditures, including the Village’s significant contribution to the Police Pension Fund. Most of the sworn officers and civilian personnel are covered under collective bargaining contracts. The department has 50 sworn officers and a total of 57 full-time employees.

**POLICE DEPARTMENT - CONTRACTUAL SERVICES (\$831,300), SUPPLIES AND MATERIALS (\$290,600), AND MAINTENANCE (\$320,300)**

Dispatch Services for SEECOM is the largest line item under contractual services (\$560,000). Fuel usage (43340) for police vehicles (\$82,000) is the largest line item under

Supplies and Materials. IT Equipment (43333) includes computers and printers scheduled for replacement.

**POLICE DEPARTMENT - CAPITAL EXPENDITURES (\$292,200)**

- ACCOUNT 43335 VEHICLES AND EQUIPMENT - \$8,400 – Funds are allocated for Radar Certification and Opticom uplift and maintenance.
- ACCOUNT 45590 CAPITAL PURCHASES - \$283,800 – This line item is for capital purchases that exceed the \$40,000 threshold It includes replacements squads and the Starcom Tornado Siren Upgrade.
- ACCOUNT 45597 CAPITAL LEASE PURCHASE - \$0 – No money is allocated this year for capital improvements.

**POLICE DEPARTMENT - OTHER CHARGES (\$128,800)**

- ACCOUNT 47720 POLICE COMMISSION - \$5,000 – This line item reflects expenses for the promotion and discipline of police officers, if needed.
- ACCOUNT 47760 UNIFORMS - \$58,950 - This line item is pursuant to the current union contract for the uniform allowances and for new and replacement bulletproof vests for officers.

**POLICE DEPARTMENT SUMMARY (\$11,454,000)** As the agency responsible for providing front-line public safety services to Village residents, the Police Department is by far the largest department of the Village, making up approximately half of the General Fund budget. All expenditures are necessary to meet the public service goals identified in certain guiding principles noted earlier in this memo.

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**COMMUNITY DEVELOPMENT DEPARTMENT – PERSONNEL (\$1,282,000)**

This department of the Village includes the services of building permit review, code enforcement, property maintenance, economic development, downtown revitalization, public art, and planning and zoning coordination. The budget for the Community Development Department is based on expected implementation of various departmental program goals. The department has 9 full-time and 5 part-time employees.

**COMMUNITY DEVELOPMENT DEPARTMENT - CONTRACTUAL SERVICES, (\$351,600), SUPPLIES AND MATERIALS (\$60,300), AND MAINTENANCE (\$50,500)**

- ACCOUNT 42234 PROFESSIONAL SERVICES - \$277,500 - This item is used to pay for outside professional service contracts and the employee leasing agreements of an economic development professional through GovTemps. Other services anticipated are consultants in specialized areas of planning, elevator inspections, grass-cutting services (for violations of property maintenance codes), and other possible outside inspection services, if needed, for larger commercial projects and/or summer peak building permit review. Other expenditures in all categories are decreasing accordingly due to less building activity. Also included is \$100,000 to begin the process of updating the Village's [Comprehensive Plan](#).

- ACCOUNT 43362 PUBLIC ART - \$20,000 - This line item covers expenses for the Public Art Program. The costs will cover all-weather signs adjacent to the sculptures and other expenses necessary to set up the public art displays including the annual Art on the Fox event.

**COMMUNITY DEVELOPMENT MAINTENANCE (\$50,500)**

The Internal Services Fund will bill each department the labor and materials needed to maintain each department. Vehicle Maintenance (44420) and Building Services (44423) are classified through a separate Internal Service Fund, which is noted on the budget work sheets with an “S” for Service Fund.

**COMMUNITY DEVELOPMENT CAPITAL IMPROVEMENTS (\$0) AND OTHER CHARGES (\$72,600)**

- ACCOUNT 43335 VEHICLES & EQUIPMENT - \$0 – No money is allocated.
- ACCOUNT 47710 ECONOMIC DEVELOPMENT - \$31,400 - This item covers the continued implementation of the Downtown Planning Study, Retail Marketing, Business Park Marketing, and the Business Retention Program recommended by the Algonquin Economic Development Commission.

**COMMUNITY DEVELOPMENT DEPARTMENT SUMMARY (\$1,817,000)**

This department accounts for about 8% of the General Fund budget and is responsible for economic development programs, processing of every development plan proposed and every building permit of this growing Village, including enforcement of property maintenance codes. The revenue directly from community development-related matters consists of \$523,000, or approximately 2% of the General Fund budget revenues. The Village needs to maintain a highly professional level of service in the department since its efforts will be measured by the quality of the developments in the future of the Village.

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**PUBLIC WORKS DEPARTMENT - PUBLIC WORKS ADMINISTRATION**

The organization of the Public Works Department utilizes the division of Public Works Administration to efficiently allocate the time and responsibilities of the Public Works Department who assist all departments of the Village. The positions that are involved with building and vehicle maintenance cross over to multiple divisions within Public Works, multiple departments of the Village, and multiple funds within the budget. Public Works Administration also manages General Services (formerly Streets Division and Parks and Forestry Division), all of which are funded through the General Fund, as well as the separate Enterprise Fund of the Water and Sewer Operating Divisions.

**PUBLIC WORKS ADMINISTRATION – PERSONNEL (\$255,600)**

Three full-time positions are covered by the Public Works Administration Division.

**PUBLIC WORKS ADMINISTRATION - CONTRACTUAL SERVICES (\$33,500) SUPPLIES AND MATERIALS (\$20,000) AND MAINTENANCE (\$56,500)**

The line items for Public Works Administration under contractual services and supplies and materials reflect only those services needed for the Public Works Administration Division. Likewise, the maintenance line items are only for the Public Works Administration’s share of buildings, grounds and vehicle maintenance.

**PUBLIC WORKS ADMINISTRATION - CAPITAL EXPENDITURES (\$0)**

No funds are allocated.

**PUBLIC WORKS ADMINISTRATION – TRANSFERS (\$0) AND OTHER CHARGES (\$9,400)**

Other Charges include travel and training and uniform costs.

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**PUBLIC WORKS GENERAL SERVICES – PERSONNEL (\$2,288,000)**

The staff of General Services (formerly Streets Division and Parks and Forestry Division) is proposed with no new full-time personnel. The number of full-time employees within General Services is at 21 with additional part-time and seasonal personnel to meet service demands during peak seasons.

For winter months, snowplow routes are established for snow and ice removal on the 130 miles of streets, bike trails, and municipal parking lots. Likewise, during the spring, summer, and fall seasons, patching, maintenance, street sweeping, and striping must all be performed by the staff of General Services.

General Services covers the expenses needed for the maintenance of parks and municipal properties. Park maintenance costs are expanding greatly due to the commitment by the Village Board to acquire parkland and to enhance maintenance and improvements to community parks. The expenditures accurately represent the Village’s cost of additional parklands and increased responsibilities to maintain the tree stock within the public areas and tree loss caused by the emerald ash borer infestation. Likewise, tree preservation, tree replacement, and grounds maintenance are increasingly important to the Village and the overall quality of facilities serving the public.

**GENERAL SERVICES - CONTRACTUAL SERVICES (\$1,084,700) AND SUPPLIES AND MATERIALS (\$293,900)**

Contractual accounts cover utility costs such as power for streetlights, fuel costs, mosquito control, aquatic weed control, landscape maintenance, utility locating, downtown plants & flowers, downtown snow removal, cul-de-sac plowing and play surface mulch installation. Supplies and Materials also include those items needed for street repairs such as asphalt, stone, signs, landscape restoration, etc.

- ACCOUNT 42212 ELECTRIC - \$221,900 - This account recognizes the cost of power for all the streetlights throughout the Village for the year.
- ACCOUNT 42234 PROFESSIONAL SERVICES - \$792,500 - This line item is used to pay for subscription costs for the Automatic Vehicle Location System. In addition, it includes money to pay for tree trimming, IEPA storm water permit fees, JULIE locate service, weather command services, broadleaf weed control, mosquito control, aquatic weed control and rough turf mowing. Contractual services also include landscape maintenance, cul-de-sac plowing and downtown snow removal.

Funding for maintenance activities in the downtown area is budgeted as part of a trial period to develop and refine a maintenance program that is congruent with the recent physical improvements in that area. The program will provide a different level of service than other parts of the community. Upon conclusion of the trial period,



alternate funding mechanisms should be explored to have better alignment with the benefits received in this area.

- ACCOUNT 43309 MATERIALS - \$17,300 - This line item is for in-house projects which utilize materials such as stone, asphalt, paint, mulch and seed. In addition, drainage problems continually need to be addressed throughout the Village and require materials such as pipe, manhole parts, gravel, and various types of stone.
- ACCOUNT 43320 TOOLS, EQUIPMENT AND SUPPLIES - \$30,400– This account covers the costs for the day-to-day tools and supplies. Funds are provided for typical hand tools, concrete saw parts, tree trimming supplies, and equipment for playground repairs.
- ACCOUNT 43366 SIGN PROGRAM - \$54,000 - The expenses under this item include the purchase of posts and signs for public rights of way. With the use of the computerized sign-making equipment, Public Works staff can make and customize signs for the Village. The materials for sign blanks and the backing materials are included in this expenditure.

#### **GENERAL SERVICES - MAINTENANCE (\$767,000)**

- ACCOUNT 44402 TREE PLANTING - \$15,400 - Expenses under this item include seasonal plant displays, as well as replacement plants and trees on public properties, including parkway trees. Finally, this line item provides for the 50/50 parkway tree program. The allocated funds will not completely satisfy the current waiting list of tree replacements due to the emerald ash borer infestation. The 50/50 tree program only covers the situation where a property owner wants an additional parkway tree. Any existing parkway tree that dies will be replaced 100% by the Village.
- ACCOUNT 44420 VEHICLE MAINTENANCE - \$317,000 - This item covers maintenance of all machinery and apparatus that are driven or towed, including trucks, vans, tractors, cars, riding mowers, or anything mounted to those pieces such as snowplows or salt spreaders.
- ACCOUNT 44421 EQUIPMENT MAINTENANCE - \$184,000 - The equipment maintenance line item represents expenses that are preformed or coordinated through Internal Services.
- ACCOUNT 44423 BUILDING MAINTENANCE - \$203,000 – The building services maintenance line item represents expenses that are preformed or coordinated through Internal Services.
- ACCOUNT 44427 CURB AND SIDEWALK PROGRAM - \$10,000 - This item includes funding for sidewalk inspection, ADA compliance and repair for damaged sidewalks. Additional curb and sidewalk material costs are covered under the MFT Fund to reduce these expenditures in the General Fund.
- ACCOUNT 44428 STREET MAINTENANCE- \$0 – This work is now being funded out of the Motor Fuel Tax Fund.

- ACCOUNT 44429 STREET LIGHT MAINTENANCE - \$0 – This work is now being funded out of the Motor Fuel Tax Fund.
- ACCOUNT 44430 TRAFFIC SIGNAL MAINTENANCE - \$24,000 - These are set costs for the Village's share of existing traffic signals shared with IDOT.
- ACCOUNT 44431 STORM SEWER MAINTENANCE - \$12,000 – This provides for pipe and manhole parts for the utilities team.

**GENERAL SERVICES - CAPITAL EXPENDITURES (\$150,000)**

Expenditures include the purchase of 38 Starcom Radios to upgrade communications for the Public Works vehicles.

**GENERAL SERVICES – TRANSFERS (\$192,100) AND OTHER CHARGES (\$43,300)**

This line item is primarily used for uniform and safety items along with a modest amount budgeted for training.

- ACCOUNT 48005 TRANSFER TO POOL - \$192,100 - This item includes the funds necessary to cover the balance of expenditures for the Lions-Armstrong Memorial Pool not covered by pool revenues.
- ACCOUNT 47740 TRAVEL TRAINING & DUES - \$23,000 AND ACCOUNT 47760 UNIFORM & SAFETY - \$19,500 these items are critical to personnel for strategic planning, training, safety equipment, and procedures for the correct and safe operation of equipment.

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**PUBLIC WORKS DEPARTMENT SUMMARY (\$5,194,000)**

The divisions of the Public Works Department covered in the General Fund—

1) Public Works Administration, 2) General Services—together make up 22% of the General Fund Budget, 2% and 20%, respectively.

Unlike the Police Department where personnel costs consist of 84% of the department's budget, the expenditures for these divisions of Public Works usually require more capital investment of materials and equipment to assist in the physical improvement of streets and parks, including the upkeep and maintenance of the Village's public infrastructure, such as public buildings, grounds, and municipal vehicles. The budget for these divisions includes a decrease in the number employees and is committed to the continued increased efficiency and high quality of maintenance as performed over the past several years with the purchase of strategic equipment to assist existing personnel with efficient execution of their responsibilities.

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**MULTI-DEPARTMENTAL EXPENDITURES (\$2,950,000)**

Multi-Departmental expenses are those that cross over to all departments and divisions of the Village. The professional services for employee assistance and computer network improvements are included in the Multi-Departmental expenses. Multiple major computer software improvements (\$369,600) that cross over to all departments are covered in Account

43333. The annual insurance premium for the General Fund is in Account 42236 (\$664,000). \$9,000 is budgeted for an employee wellness and other Village-wide training. And transfers to the Cemetery Fund (\$160,000), Street Improvement Fund (\$633,000), Park Improvement Fund (\$502,000), and Natural Area Improvement Fund (\$465,000) is reflected here.

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### **GENERAL FUND BUDGET SUMMARY**

The General Fund is the major operating fund for the Village, and it has retained a sound financial base. Maintaining a sufficient cash reserve is essential to the solid financial operation of any Village will be maintained in this fiscal year by full implementation of this proposed budget and maintained revenue projections. Staff feels this proposed budget attempts to implement many of the goals established by the Village Board. The quality of the development and services in the Village is accomplished by all employees and elected officials involved with the decision-making process. The projected expenditures outlined in this General Fund not only maintain the current service delivery level to all of our residents but hopefully go further to accomplish goals of improved quality standards desired and expected in this village. The projected revenues and expenditures are conservative, yet realistic, and the implementation of the budget is results-based for effective and efficient services for our residents

Improving municipal services by budgeting for outcomes is a commitment that has been made in recent budgets, and it is hoped that elected officials and the public can recognize the progress made in serving the public interest over the past years through careful implementation of the Village's budget. This progress and momentum are being built on in this proposed budget so that the Village can provide yet a higher level of service in future years.

General Fund

Revenues

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
			Actual	Actual	Actual	Q2	Budget	Budget	Y-T-Y
<b>Sales Tax</b>									
01000500	31010	Sales Tax	\$ 7,618,629.89	\$ 7,344,888.50	\$ 7,591,523.84	\$ 4,246,466.54	\$ 7,400,000.00	\$ 8,800,000.00	
<b>Subtotal</b>			\$ 7,618,629.89	\$ 7,344,888.50	\$ 7,591,523.84	\$ 4,246,466.54	\$ 7,400,000.00	\$ 8,800,000.00	18.92%
<b>Income Tax</b>									
01000500	31020	Income Tax	\$ 3,846,671.12	\$ 4,336,426.66	\$ 4,817,157.27	\$ 2,793,915.75	\$ 4,200,000.00	\$ 4,965,000.00	
01000500	31590	State Replacement Tax - Twp.	2,231.27	13,066.72	9,843.85	4,387.38	4,000.00	5,000.00	
01000500	31591	State Replacement Tax - State	49,260.92	64,854.05	61,149.28	62,951.61	56,000.00	50,000.00	
<b>Subtotal</b>			\$ 3,898,163.31	\$ 4,414,347.43	\$ 4,888,150.40	\$ 2,861,254.74	\$ 4,260,000.00	\$ 5,020,000.00	17.84%
<b>Community Development Fees</b>									
01000100	32070	Planning/Zoning/Annex.	\$ 12,110.00	\$ 10,757.70	\$ 7,110.00	\$ 10,214.46	\$ 10,000.00	\$ 10,000.00	
01000100	32100	Building Permits	462,565.00	445,371.47	550,200.93	414,151.04	400,000.00	450,000.00	
01000100	32101	Site Development Fee	660.00	2,520.00	763.00	2,093.99	1,000.00	1,000.00	
01000100	32102	Public Art Impact Fee	2,207.00	1,000.00	2,325.00	1,475.00	2,000.00	2,000.00	
01000100	34105	Platting Fees	21,670.00	10,600.00	30,112.50	22,800.00	10,000.00	20,000.00	
01000100	32110	Outsourced Services Fees	36,710.00	19,545.00	12,517.66	4,382.47	25,000.00	20,000.00	
01000100	35012	Building Permit Fines	23,269.00	19,980.00	25,840.00	600.00	20,000.00	20,000.00	
<b>Subtotal</b>			\$ 559,191.00	\$ 509,774.17	\$ 628,869.09	\$ 455,716.96	\$ 468,000.00	\$ 523,000.00	11.75%
<b>Police/Court Fines</b>									
01000200	34020	Police Accident Reports	\$ 6,523.00	\$ 5,312.00	\$ 3,857.00	\$ 2,182.00	\$ 6,000.00	\$ 5,000.00	
01000200	34025	Police Training Reimbursement	372.36	-	4,013.03	12,040.00	-	-	
01000200	34018	Truck Weight Permit	5,550.00	16,975.00	13,700.00	5,350.00	10,000.00	10,000.00	
01000200	35050	Police Fines	1,269.98	6,598.30	728.67	250.86	6,000.00	1,000.00	
01000200	35053	Municipal Court - Police Fines	63,666.32	58,576.06	26,356.15	14,820.41	60,000.00	50,000.00	
01000200	35060	County-DUI Fines	13,650.86	21,165.24	22,761.50	10,296.91	15,000.00	20,000.00	
01000200	35062	County Court Fines	121,677.14	119,315.93	113,389.93	72,068.04	115,000.00	110,000.00	
01000200	35063	County Drug Fines	865.40	375.00	-	124.10	500.00	500.00	
01000200	35064	County Prosecution Fees	10,971.65	3,572.28	772.72	360.00	10,000.00	2,000.00	
01000200	35065	County Vehicle Fines	6,815.11	2,155.00	291.60	40.00	6,000.00	2,000.00	
01000200	35066	County Electronic Citation Fee	1,014.71	2,185.54	2,446.00	1,361.00	1,000.00	2,500.00	
01000200	35067	County Warrant Execution	980.00	840.00	350.00	490.00	1,000.00	1,000.00	
01000200	35068	County Auto Expungement	-	-	-	-	-	-	
01000200	35085	Administrative Towing & Storage	41,245.00	40,826.50	29,928.50	16,787.89	40,000.00	35,000.00	
01000200	35090	Traffic Light Enforcement	4,764.48	8,545.74	101.19	-	500.00	-	
01000100	35095	Municipal Court	17,390.00	5,231.42	3,385.00	1,180.00	5,000.00	4,000.00	
<b>Subtotal</b>			\$ 296,756.01	\$ 291,674.01	\$ 222,081.29	\$ 137,351.21	\$ 276,000.00	\$ 243,000.00	-11.96%
<b>Franchise &amp; Telecommunication Fees</b>									
01000500	31180	Cable Franchise	\$ 513,038.45	\$ 498,794.92	\$ 484,155.24	\$ 247,707.50	\$ 475,000.00	\$ 480,000.00	
01000500	31190	Telecommunications Tax	101,538.92	86,274.11	66,574.27	31,356.84	72,000.00	50,000.00	
<b>Subtotal</b>			\$ 614,577.37	\$ 585,069.03	\$ 550,729.51	\$ 279,064.34	\$ 547,000.00	\$ 530,000.00	-3.11%
<b>Real Estate Taxes</b>									
01000500	31500	Real Estate Tax - General Corporate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01000500	31510	Real Estate Tax - Police	2,403,423.23	2,412,862.63	2,415,746.80	2,403,976.47	2,420,000.00	2,420,000.00	
01000500	31520	Real Estate Tax - IMRF	300,428.82	299,732.51	299,474.11	298,009.55	300,000.00	300,000.00	
01000500	31530	Real Estate Tax - Road & Bridge	379,818.54	408,895.30	403,826.75	412,109.45	390,000.00	400,000.00	
01000500	31550	Real Estate Tax - School Crossing	15,025.85	-	-	-	-	-	
01000500	31560	Real Estate Tax - Insurance	440,623.31	449,598.72	399,302.11	397,346.13	400,000.00	400,000.00	
01000500	31570	Real Estate Tax - FICA	450,643.41	449,598.72	411,280.28	409,273.77	412,000.00	412,000.00	
01000500	31***	Real Estate Tax - Parks	-	-	-	-	-	88,000.00	
01000500	31575	Real Estate Tax - ESDA	5,005.74	-	-	-	-	-	
01000500	31580	Real Estate Tax - Police Pension	1,992,833.93	1,983,248.61	2,064,367.21	2,264,901.23	2,280,000.00	2,280,000.00	
<b>Subtotal</b>			\$ 5,987,802.83	\$ 6,003,936.49	\$ 5,993,997.26	\$ 6,185,616.60	\$ 6,202,000.00	\$ 6,300,000.00	1.58%

General Fund

Revenues

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	% Change
			Actual	Actual	Actual	Q2	Budget	Budget	Y-T-Y
<b>Donations</b>									
01001100	33025	Donations - Recreation	\$ 6,373.33	\$ 5,448.28	\$ -	\$ 185.00	\$ 3,000.00	\$ 5,000.00	
01000100	33030	Donations - Operating-General Govt.	30,669.59	57,884.26	151,821.24	52,901.20	50,000.00	50,000.00	
01000200	33031	Donations - Operating-Public Safety	23,921.08	60,355.70	65,108.68	29,053.13	30,000.00	30,000.00	
01000300	33032	Donations - Operating-Public Works	6,282.60	53,039.61	59,479.85	22,260.58	20,000.00	25,000.00	
01000300	33052	Donations - Capital-Public Works	13,853.42	-	(3,853.42)	-	-	-	
01000100	33100	Donation - Makeup Tax	47,111.43	42,703.34	35,988.67	17,046.66	40,000.00	40,000.00	
<b>Subtotal</b>			\$ 128,211.45	\$ 219,431.19	\$ 308,545.02	\$ 121,446.57	\$ 143,000.00	\$ 150,000.00	4.90%
<b>Grants</b>									
01000100	33230	Grants - Operating General Govt.	\$ -	\$ -	\$ 30,000.00	\$ 135,000.00	\$ -	\$ -	
01000200	33231	Grants - Operating Public Safety	24,940.85	20,194.33	1,453,468.90	8,982.42	-	-	
01000300	33232	Grants - Operating Public Works	-	-	-	-	-	-	
01000200	33251	Grants - Capital Public Safety	-	31,818.18	25,003.48	-	-	-	
<b>Subtotal</b>			\$ 24,940.85	\$ 52,012.51	\$ 1,508,472.38	\$ 143,982.42	\$ -	\$ -	0.00%
<b>Interest</b>									
01000500	36001	Interest	\$ 738.59	\$ 1,061.25	\$ 813.61	\$ 367.57	\$ 500.00	\$ 500.00	
01000500	36002	Interest - Insurance	39.50	61.39	73.64	19.26	-	-	
01000500	36020	Interest - LGIP	182,943.16	129,606.98	9,654.77	1,618.22	50,000.00	3,500.00	
01000500	36050	Investment Income - Fixed Income	126,930.83	449,577.15	118,867.91	41,654.06	60,500.00	61,000.00	
<b>Subtotal</b>			\$ 310,652.08	\$ 580,306.77	\$ 129,409.93	\$ 43,659.11	\$ 111,000.00	\$ 65,000.00	-41.44%
<b>Other</b>									
01000100	32080	Liquor Licenses	\$ 116,425.00	\$ 131,638.00	\$ 117,729.00	\$ 54,494.00	\$ 65,000.00	\$ 115,000.00	
01000100	32085	Licenses	72,180.75	65,855.75	58,166.22	5,877.42	65,000.00	65,000.00	
01000100	33008	Intergovernmental - General Govt.	67,399.00	49,764.00	34,800.00	18,850.00	50,000.00	40,000.00	
01000200	33010	Intergovernmental - Police	144,340.35	389,968.62	449,810.38	70,919.76	110,000.00	300,000.00	
01000300	33012	Intergovernmental - Public Works	-	-	-	-	-	-	
01000100	34010	Historical Commission	150.00	120.00	-	-	100.00	100.00	
01000100	34012	Reports/Maps/Ordinances	323.00	456.00	346.00	343.00	400.00	400.00	
01000100	34100	Rental Income	72,078.34	80,342.09	51,690.06	50,522.20	81,000.00	83,000.00	
01000100	34101	Facility Rental Fees	5,260.00	2,483.00	(304.00)	970.00	2,500.00	2,000.00	
01000300	34102	Park Rental Fees	5,891.75	5,220.00	1,800.00	9,119.75	5,000.00	10,000.00	
01000300	34230	Signage Billings	-	-	24.00	-	-	-	
01000100	34410	Recreation Programs	90,172.38	68,210.35	13,544.75	19,054.01	90,000.00	104,000.00	
01000200	34720	Administrative Fees	5.00	-	-	70.00	-	-	
01000200	35080	Forfeited Funds	-	-	-	-	-	-	
01000200	37100	Restitution - Public Safety	4,411.39	666.41	1,997.59	-	500.00	1,000.00	
01000300	37100	Restitution - Public Works	(1,874.07)	6,968.13	10,308.28	(400.00)	10,000.00	5,000.00	
01000500	37110	Insurance Claims	31,270.04	35,207.27	37,262.20	45,856.57	-	-	
01000500	37900	Miscellaneous Revenue	2,495.00	(2,444.00)	225.00	0.50	500.00	500.00	
01000500	37902	IPBC - Change in Terminal Reserve	11,483.00	30,413.00	45,185.00	-	-	-	
01000100	37905	Sale of Surplus Property	13,094.48	83,423.25	90,763.75	245,963.65	20,000.00	150,000.00	
01000500	38016	Transfer from Special Revenue - Hotel	35,000.00	35,000.00	35,000.00	-	30,000.00	30,000.00	
01900500	38099	Transfer from Debt Service	-	41,562.53	-	-	-	-	
<b>Subtotal</b>			\$ 670,105.41	\$ 1,024,854.40	\$ 948,348.23	\$ 521,640.86	\$ 530,000.00	\$ 906,000.00	70.94%
<b>General Fund Total (less Transfers from Fund Balance)</b>			\$ 20,109,030.20	\$ 21,026,294.50	\$ 22,770,126.95	\$ 14,996,199.35	\$ 19,937,000.00	\$ 22,537,000.00	13.04%
<b>Transfers from Fund Balance</b>									
							5,500,000.00	1,600,000.00	
<b>General Fund Total (including Transfers from Fund Balance)</b>			\$ 20,109,030.20	\$ 21,026,294.50	\$ 22,770,126.95	\$ 14,996,199.35	\$ 25,437,000.00	\$ 24,137,000.00	

General Services Administration Department

Expenditures

		FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Q2 YTD	FY 21/22 Budget	FY 22/23 Dept.	FY 22/23 Manager	FY 22/23 Budget	% Change Y-T-Y
<b>Personnel</b>										
01100100	41103	IMRF	\$ 99,370.98	\$ 104,049.34	\$ 123,292.93	\$ 66,770.67	\$ 143,000.00	\$ 126,000.00	\$ 136,000.00	\$ -
01100100	41104	FICA	74,225.61	79,779.48	81,762.79	42,769.00	92,500.00	102,000.00	109,500.00	-
01100100	41105	Unemployment Tax	1,347.09	1,451.06	1,413.02	149.59	2,100.00	2,100.00	1,900.00	-
01100100	41106	Health Insurance	148,963.22	135,937.79	141,748.93	74,866.04	152,000.00	162,000.00	182,000.00	-
01100100	41110	Salaries	970,167.98	1,039,675.15	1,073,598.92	558,364.53	1,134,000.00	1,254,000.00	1,411,000.00	-
01101100	41113	Salary - Recreation Instructors	4,424.51	2,194.61	-	312.08	6,000.00	3,000.00	3,000.00	-
01100100	41130	Salary - Elected Officials	57,000.00	57,000.00	51,750.00	27,000.00	57,000.00	57,000.00	57,000.00	-
01100100	41140	Overtime	1,922.16	3,666.99	3,157.23	1,746.45	3,500.00	3,000.00	3,000.00	-
<b>Subtotal</b>			\$ 1,357,421.55	\$ 1,423,754.42	\$ 1,476,723.82	\$ 771,978.36	\$ 1,590,100.00	\$ 1,709,100.00	\$ 1,903,400.00	\$ -
<b>Contractual Services</b>										
01100100	42210	Telephone	\$ 21,028.50	\$ 20,293.30	\$ 21,646.48	\$ 10,971.86	\$ 23,600.00	\$ 23,990.00	\$ 24,000.00	\$ -
01100100	42211	Natural Gas	-	255.51	-	-	-	-	-	-
01100100	42225	Bank Processing Fees	176.38	606.26	78.42	102.24	800.00	300.00	300.00	-
01100100	42228	Investment Management	4,931.00	5,447.00	5,689.00	2,852.00	6,200.00	5,000.00	5,000.00	-
01100100	42230	Legal Services	49,081.25	55,875.37	51,421.76	16,028.51	55,000.00	55,000.00	55,000.00	-
01100100	42231	Audit Services	27,057.25	29,878.97	27,597.66	28,741.56	30,000.00	30,500.00	30,500.00	-
01100100	42234	Professional Services	46,891.57	94,611.63	111,823.96	51,689.40	134,000.00	157,400.00	164,000.00	-
01100100	42242	Publications	2,480.00	1,996.78	1,667.80	330.00	2,600.00	2,600.00	2,600.00	-
01100100	42243	Printing & Advertising	4,663.85	4,861.28	5,428.01	1,556.81	5,000.00	5,000.00	5,000.00	-
01100100	42245	Village Communications	13,195.67	16,671.75	13,246.09	5,453.73	17,000.00	18,000.00	18,000.00	-
01100100	42260	Physicals & Screenings	35.00	70.00	-	-	-	-	-	-
01100100	42272	Lease Payments	5,767.63	12,386.67	10,156.30	4,559.20	10,800.00	9,600.00	9,600.00	-
01100100	42305	Municipal Court	6,080.67	4,783.35	4,631.69	2,136.34	7,000.00	7,000.00	7,000.00	-
<b>Subtotal</b>			\$ 181,388.77	\$ 247,737.87	\$ 253,387.17	\$ 124,421.65	\$ 292,000.00	\$ 314,390.00	\$ 321,000.00	\$ -
<b>Supplies &amp; Materials</b>										
01100100	43308	Office Supplies	\$ 7,031.72	\$ 5,665.34	\$ 3,671.33	\$ 3,793.43	\$ 7,500.00	\$ 7,490.00	\$ 7,500.00	\$ -
01100100	43317	Postage	7,069.63	4,698.14	6,197.59	6,374.30	9,000.00	8,000.00	8,000.00	-
01100100	43320	Tools, Equipment & Supplies	-	3,335.15	668.92	378.97	500.00	500.00	500.00	-
01100100	43332	Office Furniture & Equipment	3,722.10	-	-	1,903.67	1,000.00	-	-	-
01100100	43333	IT Equipment	22,457.49	17,001.73	14,559.51	12,620.84	9,000.00	10,200.00	10,200.00	-
01100100	43340	Fuel	789.98	293.43	243.17	1,587.88	400.00	400.00	400.00	-
<b>Subtotal</b>			\$ 41,070.92	\$ 30,993.79	\$ 25,340.52	\$ 26,659.09	\$ 27,400.00	\$ 26,590.00	\$ 26,600.00	\$ -
<b>Maintenance</b>										
01100100	44420	Vehicle Maintenance (S)	\$ 3,624.09	\$ 3,041.35	\$ 8,055.14	\$ 1,960.55	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -
01100100	44423	Building Services (S)	116,500.10	101,242.22	96,893.81	53,593.83	122,000.00	129,000.00	129,000.00	-
01100100	44426	Office Equipment Maintenance	3,598.67	3,378.68	2,204.87	2,131.55	4,000.00	3,970.00	4,000.00	-
<b>Subtotal</b>			\$ 123,722.86	\$ 107,662.25	\$ 107,153.82	\$ 57,685.93	\$ 130,000.00	\$ 136,970.00	\$ 137,000.00	\$ -
<b>Capital Expenditures</b>										
01100100	45590	Capital Purchase	\$ 56,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
<b>Subtotal</b>			\$ 56,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
<b>Transfers</b>										
01100500	48002	Transfer to Cemetery	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>			\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Charges</b>										
01101100	47701	Recreation Programs	\$ 112,714.81	\$ 100,299.33	\$ 21,465.66	\$ 37,707.44	\$ 126,000.00	\$ 156,840.00	\$ 156,900.00	\$ -
01100100	47740	Travel/Training/Dues	25,756.37	25,092.98	35,661.69	16,913.38	34,000.00	38,500.00	38,500.00	-
01100100	47741	Elected Officials - Expenses	1,228.66	601.00	-	845.00	1,500.00	1,500.00	1,500.00	-
01100100	47743	Environmental Programs	2.47	13.48	-	-	500.00	-	-	-
01100100	47745	President's Expenses	312.00	268.00	112.45	167.82	1,000.00	1,000.00	1,000.00	-
01100100	47750	Historic Commission	1,392.22	552.70	1,949.96	707.02	3,000.00	2,500.00	2,500.00	-
01100100	47760	Uniforms & Safety Items	558.50	-	-	1,303.49	500.00	500.00	600.00	-
01100100	47765	Sales Tax Rebate Expense	123,131.23	245,435.11	231,433.32	8,632.35	15,000.00	131,000.00	131,000.00	-
01100100	47769	Miscellaneous Expense	-	3.27	-	-	-	-	-	-
01100600	47790	Interest Expense	309.66	1,255.27	1,613.84	673.73	2,000.00	1,910.00	2,000.00	-
<b>Subtotal</b>			\$ 265,405.92	\$ 373,521.14	\$ 292,236.92	\$ 66,950.23	\$ 183,500.00	\$ 333,750.00	\$ 334,000.00	\$ -
<b>General Services Administration Total</b>			\$ 2,025,260.02	\$ 2,183,669.47	\$ 2,154,842.25	\$ 1,047,695.26	\$ 2,273,000.00	\$ 2,520,800.00	\$ 2,722,000.00	\$ -
(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.										

Police Department

Expenditures

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	FY 22/23	FY 22/23	% Change
			Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget	Y-T-Y
<b>Personnel</b>											
01200200	41103	IMRF	\$ 45,362.84	\$ 39,530.11	\$ 45,189.88	\$ 23,308.88	\$ 54,000.00	\$ 44,000.00	\$ 46,000.00	\$ -	
01200200	41104	FICA	376,628.99	383,331.52	373,276.41	197,114.20	419,000.00	443,000.00	461,800.00	-	
01200200	41105	Unemployment Tax	6,090.28	5,509.87	5,950.98	634.22	6,500.00	7,000.00	6,500.00	-	
01200200	41106	Health Insurance	612,076.44	594,900.92	643,847.04	335,539.96	723,000.00	753,000.00	788,000.00	-	
01200200	41110	Salaries	431,657.98	402,259.57	409,067.88	193,668.14	427,000.00	436,000.00	452,000.00	-	
01200200	41120	Salary-Sworn Officers	4,338,913.51	4,470,912.56	4,379,517.99	2,330,161.70	4,748,000.00	5,045,000.00	5,250,000.00	-	
01200200	41122	Salary - Crossing Guards	15,862.50	14,206.26	9,885.00	8,977.50	22,500.00	22,500.00	22,500.00	-	
01200200	41140	Overtime	282,817.76	294,810.95	255,897.44	137,053.26	270,000.00	283,500.00	284,000.00	-	
01200200	41102	Pension Contribution Expense	1,992,833.93	1,985,000.00	2,068,000.00	2,264,901.23	2,280,000.00	2,280,000.00	2,280,000.00	-	
<b>Subtotal</b>			\$ 8,102,244.23	\$ 8,190,461.76	\$ 8,190,632.62	\$ 5,491,359.09	\$ 8,950,000.00	\$ 9,314,000.00	\$ 9,590,800.00	\$ -	7.16%
<b>Contractual Services</b>											
01200200	42210	Telephone	\$ 31,979.17	\$ 31,534.19	\$ 31,012.33	\$ 15,581.66	\$ 41,100.00	\$ 42,110.00	\$ 42,200.00	\$ -	
01200200	42211	Natural Gas	-	-	-	-	-	-	-	-	
01200200	42212	Electric	504.92	370.53	337.54	120.57	500.00	500.00	500.00	-	
01200200	42215	Repeater Lines	52,990.37	50,929.76	68,519.02	13,079.22	30,600.00	32,349.00	41,250.00	-	
01200200	42225	Bank Processing Fees	232.39	713.44	547.01	241.45	800.00	600.00	600.00	-	
01200200	42230	Legal Services	164,453.51	104,818.68	110,868.99	32,092.57	117,000.00	117,000.00	105,000.00	-	
01200200	42234	Professional Services	38,883.43	23,006.26	76,868.40	7,725.47	33,200.00	69,100.00	67,200.00	-	
01200200	42242	Publications	317.60	344.89	145.00	-	500.00	500.00	500.00	-	
01200200	42243	Printing & Advertising	1,925.18	1,524.07	1,287.95	369.11	2,300.00	2,000.00	2,000.00	-	
01200200	42250	SEECOM	651,723.12	611,141.92	577,061.80	278,753.84	580,000.00	560,000.00	560,000.00	-	
01200200	42260	Physical Exams	270.00	345.00	280.00	590.00	1,000.00	2,480.00	2,500.00	-	
01200200	42270	Equipment Rental	9,859.16	24,087.23	14,548.01	507.20	2,600.00	1,840.00	250.00	-	
01200200	42272	Lease Payments	4,272.00	7,860.98	8,095.88	4,387.78	13,200.00	9,300.00	9,300.00	-	
<b>Subtotal</b>			\$ 957,410.85	\$ 856,676.95	\$ 889,571.93	\$ 353,448.87	\$ 822,800.00	\$ 837,779.00	\$ 831,300.00	\$ -	1.03%
<b>Supplies &amp; Materials</b>											
01200200	43308	Office Supplies	\$ 7,616.91	\$ 8,585.98	\$ 7,028.30	\$ 1,389.68	\$ 6,200.00	\$ 4,500.00	\$ 4,500.00	\$ -	
01200200	43309	Materials	25,025.79	32,106.98	18,595.05	9,115.88	27,000.00	38,000.00	38,000.00	-	
01200200	43317	Postage	3,317.03	2,684.01	2,611.54	1,230.62	3,000.00	3,000.00	3,000.00	-	
01200200	43320	Tools, Equipment & Supplies	16,852.05	20,026.32	21,779.67	401.43	38,300.00	33,600.00	43,600.00	-	
01200200	43332	Office Furniture & Equipment	27,130.32	1,822.20	141.45	610.00	1,500.00	1,600.00	1,600.00	-	
01200200	43333	IT Equipment	46,284.38	23,375.84	26,555.64	19,573.92	51,900.00	100,120.00	112,900.00	-	
01200200	43340	Fuel (S)	74,913.49	64,434.10	58,581.81	35,723.61	68,000.00	82,000.00	82,000.00	-	
01200200	43364	D.A.R.E./Community Programs	3,931.54	5,128.30	420.00	2,920.43	7,500.00	5,000.00	5,000.00	-	
<b>Subtotal</b>			\$ 205,071.51	\$ 158,163.73	\$ 135,713.46	\$ 70,965.57	\$ 203,400.00	\$ 267,820.00	\$ 290,600.00	\$ -	42.87%
<b>Maintenance</b>											
01200200	44420	Vehicle Maintenance (S)	\$ 110,425.48	\$ 104,862.78	\$ 131,869.37	\$ 63,576.08	\$ 123,000.00	\$ 135,000.00	\$ 135,000.00	\$ -	
01200200	44421	Equipment Maintenance (S)	8,388.37	11,552.42	7,994.08	5,919.43	16,000.00	12,000.00	12,000.00	-	
01200200	44422	Radio Maintenance	2,000.00	3,610.00	-	-	1,500.00	1,000.00	1,000.00	-	
01200200	44423	Building Services (S)	160,695.00	111,284.57	123,204.32	81,664.56	165,000.00	169,000.00	169,000.00	-	
01200200	44426	Office Equipment Maintenance	6,966.75	6,624.46	7,865.68	1,859.82	3,300.00	3,300.00	3,300.00	-	
<b>Subtotal</b>			\$ 288,475.60	\$ 237,934.23	\$ 270,933.45	\$ 153,019.89	\$ 308,800.00	\$ 320,300.00	\$ 320,300.00	\$ -	3.72%
<b>Capital Expenditures</b>											
01200200	43335	Vehicles & Equipment	\$ 150,256.27	\$ 25,243.61	\$ 24,801.85	\$ -	\$ -	\$ 4,500.00	\$ 8,400.00	\$ -	
01200200	45590	Capital Purchase	67,261.30	101,911.98	241,714.49	43,882.16	-	8,325.70	283,800.00	-	
01200200	45597	Capital Lease Payments	5,977.34	-	-	-	-	-	-	-	
<b>Subtotal</b>			\$ 223,494.91	\$ 127,155.59	\$ 266,516.34	\$ 43,882.16	\$ -	\$ 12,825.70	\$ 292,200.00	\$ -	0.00%
<b>Other Charges</b>											
01200200	47720	Board of Police Commissioners	\$ 7,687.31	\$ 2,204.00	\$ 15,285.51	\$ 300.00	\$ 5,700.00	\$ 5,000.00	\$ 5,000.00	\$ -	
01200200	47730	Emergency Service Disaster	7,828.21	-	-	-	1,100.00	-	-	-	
01200200	47740	Travel/Training/Dues	40,270.25	51,315.08	41,612.87	32,499.87	49,000.00	62,000.00	62,000.00	-	
01200200	47760	Uniforms & Safety Items	49,407.87	52,360.20	64,613.36	21,070.36	65,000.00	58,950.00	58,950.00	-	
01200200	47770	Investigations	536.09	492.00	-	-	2,000.00	1,000.00	1,000.00	-	
01200600	47790	Interest Expense	52.66	940.38	2,234.27	1,053.14	2,200.00	1,850.00	1,850.00	-	
<b>Subtotal</b>			\$ 105,782.39	\$ 107,311.66	\$ 123,746.01	\$ 54,923.37	\$ 125,000.00	\$ 128,800.00	\$ 128,800.00	\$ -	3.04%
<b>Police Total</b>			\$ 9,882,479.49	\$ 9,677,703.92	\$ 9,877,113.81	\$ 6,167,598.95	\$ 10,410,000.00	\$ 10,881,524.70	\$ 11,454,000.00	\$ -	10.03%

(S) indicates those line items that reimburse the Internal Service Funds.

Community Development Department

Expenditures

		FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	FY 22/23	FY 22/23	% Change
		Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget	Y-T-Y
<b>Personnel</b>										
01300100	41103	IMRF	\$ 71,277.51	\$ 68,737.65	\$ 69,144.33	\$ 42,347.50	\$ 90,000.00	\$ 95,000.00	\$ 96,000.00	\$ -
01300100	41104	FICA	51,320.84	53,609.29	46,408.31	28,124.73	57,000.00	74,000.00	76,600.00	-
01300100	41105	Unemployment Tax	899.62	1,038.14	1,062.14	451.69	1,400.00	1,800.00	1,600.00	-
01300100	41106	Health Insurance	80,403.41	80,654.21	66,110.21	38,984.34	88,000.00	101,000.00	115,000.00	-
01300100	41110	Salaries	683,529.85	706,536.49	617,670.42	368,460.29	726,000.00	942,000.00	986,800.00	-
01300100	41132	Salary - Planning/Zoning	1,715.00	1,840.00	1,075.00	1,110.00	2,000.00	2,000.00	2,000.00	-
01300100	41140	Overtime	791.03	6,604.67	2,033.32	1,166.55	8,000.00	4,000.00	4,000.00	-
<b>Subtotal</b>			\$ 889,937.26	\$ 919,020.45	\$ 803,503.73	\$ 480,645.10	\$ 972,400.00	\$ 1,219,800.00	\$ 1,282,000.00	\$ -
<b>Contractual Services</b>										
01300100	42210	Telephone	\$ 14,906.63	\$ 14,717.44	\$ 15,400.71	\$ 10,056.03	\$ 19,300.00	\$ 20,830.00	\$ 20,900.00	\$ -
01300100	42225	Bank Processing Fees	84.44	1,937.26	4,042.24	1,540.04	7,000.00	5,000.00	5,000.00	-
01300100	42230	Legal Services	18,175.49	23,471.79	12,963.54	12,875.25	25,000.00	25,000.00	25,000.00	-
01300100	42234	Professional Services	132,570.14	200,559.96	203,634.87	179,174.11	136,900.00	171,000.00	277,500.00	-
01300100	42242	Publications	1,278.22	-	-	46.00	1,000.00	500.00	500.00	-
01300100	42243	Printing & Advertising	493.10	5,052.32	5,879.41	2,173.81	15,800.00	12,500.00	2,500.00	-
01300100	42260	Physicals & Screenings	-	35.00	-	-	200.00	200.00	200.00	-
01300100	42272	Lease Payments	606.71	21,323.67	19,598.59	9,640.70	19,800.00	20,000.00	20,000.00	-
<b>Subtotal</b>			\$ 168,114.73	\$ 267,097.44	\$ 261,519.36	\$ 215,505.94	\$ 225,000.00	\$ 255,030.00	\$ 351,600.00	\$ -
<b>Supplies &amp; Materials</b>										
01300100	43308	Office Supplies	\$ 2,493.49	\$ 2,091.96	\$ 1,525.54	\$ 909.15	\$ 5,200.00	\$ 3,190.00	\$ 3,200.00	\$ -
01300100	43317	Postage	795.41	2,217.76	2,900.25	791.88	4,500.00	2,750.00	2,800.00	-
01300100	43320	Tools, Equipment & Supplies	16.96	118.76	796.62	-	1,000.00	500.00	500.00	-
01300100	43332	Office Furniture & Equipment	-	360.88	-	-	500.00	2,000.00	2,700.00	-
01300100	43333	IT Equipment	8,072.43	4,540.66	1,248.78	10,197.85	9,000.00	24,100.00	24,100.00	-
01300100	43340	Fuel (S)	7,157.38	6,256.58	4,454.22	2,756.09	6,000.00	7,000.00	7,000.00	-
01300100	43362	Public Art	8,637.11	11,688.14	1,692.00	12,335.00	8,900.00	19,925.00	20,000.00	-
<b>Subtotal</b>			\$ 27,172.78	\$ 27,274.74	\$ 12,617.41	\$ 26,989.97	\$ 35,100.00	\$ 59,465.00	\$ 60,300.00	\$ -
<b>Maintenance</b>										
01300100	44420	Vehicle Maintenance (S)	\$ 15,366.84	\$ 4,626.01	\$ 6,837.06	\$ 1,623.02	\$ 14,000.00	\$ 8,000.00	\$ 8,000.00	\$ -
01300100	44423	Building Services (S)	39,563.71	24,044.68	27,407.19	17,033.64	38,000.00	39,000.00	39,000.00	-
01300100	44426	Office Equipment Maintenance	3,533.07	3,115.70	1,773.31	1,086.71	3,400.00	3,400.00	3,500.00	-
<b>Subtotal</b>			\$ 58,463.62	\$ 31,786.39	\$ 36,017.56	\$ 19,743.37	\$ 55,400.00	\$ 50,400.00	\$ 50,500.00	\$ -
<b>Capital Expenditure</b>										
01300100	43335	Vehicles & Equipment	\$ 19,494.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>			\$ 19,494.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Charges</b>										
01300100	47710	Economic Development	\$ 26,537.60	\$ 15,437.30	\$ 38,025.76	\$ 144,114.76	\$ 22,300.00	\$ 31,400.00	\$ 31,400.00	\$ -
01300100	47740	Travel/Training/Dues	6,222.63	9,292.00	4,845.36	3,101.98	15,600.00	35,960.00	36,000.00	-
01300100	47760	Uniforms & Safety Items	169.20	674.56	1,548.08	75.54	2,000.00	1,750.00	1,800.00	-
01300600	47790	Interest Expense	5.02	2,629.87	4,402.41	1,741.55	3,600.00	3,380.00	3,400.00	-
<b>Subtotal</b>			\$ 32,934.45	\$ 28,033.73	\$ 48,821.61	\$ 149,033.83	\$ 43,500.00	\$ 72,490.00	\$ 72,600.00	\$ -
<b>Community Development Total</b>			\$ 1,196,116.84	\$ 1,273,212.75	\$ 1,162,479.67	\$ 891,918.21	\$ 1,331,400.00	\$ 1,657,185.00	\$ 1,817,000.00	\$ -
<b>Non Budgeted Expenses</b>										
01300100	47779	A/R Write-Off Expense	\$ -	\$ -	\$ 2,807.63	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>			\$ -	\$ -	\$ 2,807.63	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Community Development Total</b>			\$ 1,196,116.84	\$ 1,273,212.75	\$ 1,165,287.30	\$ 891,918.21	\$ 1,331,400.00	\$ 1,657,185.00	\$ 1,817,000.00	\$ -

(S) indicates those line items that reimburse the Internal Service Funds.



Public Works Administration

Expenditures

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	FY 22/23	FY 22/23	% Change
			Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget	Y-T-Y
<b>Personnel</b>											
01400300	41103	IMRF	\$ 23,221.13	\$ 20,479.54	\$ 21,049.27	\$ 11,402.45	\$ 25,000.00	\$ 21,000.00	\$ 21,000.00	\$ -	
01400300	41104	FICA	15,886.82	15,312.71	12,948.21	7,099.23	16,000.00	16,000.00	16,000.00	-	
01400300	41105	Unemployment Tax	200.82	201.22	170.08	-	200.00	300.00	300.00	-	
01400300	41106	Health Insurance	12,963.66	11,387.18	10,622.41	6,190.58	13,000.00	15,000.00	15,000.00	-	
01400300	41110	Salaries	220,340.13	212,488.72	181,294.83	94,660.27	190,000.00	203,000.00	203,000.00	-	
01400300	41140	Overtime	56.86	208.77	89.82	24.11	300.00	300.00	300.00	-	
<b>Subtotal</b>			\$ 272,669.42	\$ 260,078.14	\$ 226,174.62	\$ 119,376.64	\$ 244,500.00	\$ 255,600.00	\$ 255,600.00	\$ -	4.54%
<b>Contractual Services</b>											
01400300	42210	Telephone	\$ 6,652.27	\$ 7,022.95	\$ 5,706.93	\$ 2,634.78	\$ 6,500.00	\$ 6,725.00	\$ 6,800.00	\$ -	
01400300	42211	Natural Gas	-	207.61	-	-	-	-	-	-	
01400300	42215	Repeater Lines	-	-	1,846.84	3,985.30	8,800.00	9,188.00	18,100.00	-	
01400300	42230	Legal Services	4,156.25	332.42	2,143.75	666.25	5,000.00	1,500.00	1,500.00	-	
01400300	42234	Professional Services	-	258.00	66.00	160.88	-	-	-	-	
01400300	42242	Publications	297.40	459.00	385.80	-	600.00	600.00	600.00	-	
01400300	42243	Printing & Advertising	-	50.00	-	27.00	50.00	50.00	100.00	-	
01400300	42260	Physicals & Screenings	-	35.00	-	2.34	300.00	300.00	300.00	-	
01400300	42270	Equipment Rental	202.49	202.36	202.44	104.40	700.00	700.00	700.00	-	
01400300	42272	Lease Payments	606.68	3,385.56	4,619.24	2,430.51	5,000.00	5,400.00	5,400.00	-	
<b>Subtotal</b>			\$ 11,915.09	\$ 11,952.90	\$ 14,971.00	\$ 10,011.46	\$ 26,950.00	\$ 24,463.00	\$ 33,500.00	\$ -	24.30%
<b>Supplies &amp; Materials</b>											
01400300	43308	Office Supplies	\$ 1,079.57	\$ 1,079.90	\$ 1,123.05	\$ 427.26	\$ 1,500.00	\$ 1,200.00	\$ 1,200.00	\$ -	
01400300	43317	Postage	1,405.32	880.97	1,903.34	561.33	1,000.00	1,000.00	1,000.00	-	
01400300	43320	Tools, Equipment & Supplies	-	-	-	120.00	-	-	-	-	
01400300	43332	Office Furniture & Equipment	980.00	-	-	-	-	4,000.00	4,000.00	-	
01400300	43333	IT Equipment	7,168.62	8,664.71	11,480.26	13,810.08	11,800.00	11,252.00	12,200.00	-	
01400300	43340	Fuel (S)	1,422.50	1,422.95	541.55	236.45	1,600.00	1,600.00	1,600.00	-	
<b>Subtotal</b>			\$ 12,056.01	\$ 12,048.53	\$ 15,048.20	\$ 15,155.12	\$ 15,900.00	\$ 19,052.00	\$ 20,000.00	\$ -	25.79%
<b>Maintenance</b>											
01400300	44420	Vehicle Maintenance (S)	\$ 6,654.82	\$ 3,948.54	\$ 741.99	\$ 486.81	\$ 6,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	
01400300	44423	Building Services (S)	39,782.31	35,390.61	44,521.27	15,225.79	50,000.00	52,000.00	52,000.00	-	
01400300	44426	Office Equipment Maintenance	323.49	282.27	115.44	65.22	450.00	429.00	500.00	-	
<b>Subtotal</b>			\$ 46,760.62	\$ 39,621.42	\$ 45,378.70	\$ 15,777.82	\$ 56,450.00	\$ 56,429.00	\$ 56,500.00	\$ -	0.09%
<b>Capital Expenditures</b>											
01400300	43335	Vehicles & Equipment	\$ 35,160.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>			\$ 35,160.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Transfers</b>											
01400500	48099	Transfer/Debt Service Fund	\$ 622,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Subtotal</b>			\$ 622,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Other Charges</b>											
01400300	47740	Travel, Training & Dues	\$ 10,574.30	\$ 7,648.92	\$ 2,842.59	\$ 3,478.60	\$ 8,600.00	\$ 8,200.00	\$ 8,200.00	\$ -	
01400300	47760	Uniforms & Safety Items	321.66	480.27	167.99	-	600.00	600.00	600.00	-	
01400600	47790	Interest Expense	4.99	953.23	1,160.16	459.18	1,000.00	580.00	600.00	-	
<b>Subtotal</b>			\$ 10,900.95	\$ 9,082.42	\$ 4,170.74	\$ 3,937.78	\$ 10,200.00	\$ 9,380.00	\$ 9,400.00	\$ -	-7.84%
<b>Public Works Administration Total</b>			\$ 1,011,462.98	\$ 332,783.41	\$ 305,743.26	\$ 164,258.82	\$ 354,000.00	\$ 364,924.00	\$ 375,000.00	\$ -	5.93%

(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.

Public Works - General Services Division

Expenditures

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	FY 22/23	FY 22/23	% Change
			Actual	Actual	Actual	Q2 YTD	Budget	Dept.	Manager	Budget	Y-T-Y
<b>Personnel</b>											
01500300	41103	IMRF	\$ 156,575.46	\$ 137,946.59	\$ 168,348.54	\$ 79,522.94	\$ 196,000.00	\$ 160,000.00	\$ 162,000.00	\$ -	
01500300	41104	FICA	117,526.77	108,075.69	109,547.46	56,796.26	127,000.00	129,000.00	131,000.00	-	
01500300	41105	Unemployment Tax	2,598.45	2,529.36	2,522.62	790.70	3,000.00	3,000.00	3,000.00	-	
01500300	41106	Health Insurance	256,787.94	225,076.43	264,808.97	139,812.67	294,000.00	315,000.00	303,000.00	-	
01500300	41110	Salaries	1,464,439.21	1,383,912.23	1,408,242.84	755,245.40	1,579,000.00	1,595,000.00	1,623,000.00	-	
01500300	41140	Overtime	110,087.22	59,636.21	66,364.96	16,358.99	65,000.00	66,000.00	66,000.00	-	
<b>Subtotal</b>			\$ 2,108,015.05	\$ 1,917,176.51	\$ 2,019,835.39	\$ 1,048,526.96	\$ 2,264,000.00	\$ 2,268,000.00	\$ 2,288,000.00	\$ -	1.06%
<b>Contractual Services</b>											
01500300	42210	Telephone	\$ 20,448.66	\$ 20,260.82	\$ 21,199.14	\$ 10,587.88	\$ 32,900.00	\$ 31,175.00	\$ 31,200.00	\$ -	
01500300	42211	Natural Gas	1,351.41	1,176.57	733.19	-	1,200.00	1,200.00	1,200.00	-	
01500300	42212	Electric	338,048.04	183,922.01	217,163.63	86,136.59	225,500.00	221,850.00	221,900.00	-	
01500300	42215	Repeater Lines	-	-	1,846.84	3,985.30	8,800.00	9,188.00	18,100.00	-	
01500300	42230	Legal Services	1,662.50	4,084.50	1,312.50	1,147.00	1,500.00	1,500.00	1,500.00	-	
01500300	42232	Engineering Services	1,338.68	36,223.88	10,935.36	5,368.56	7,000.00	7,300.00	7,300.00	-	
01500300	42234	Professional Services	511,486.25	721,227.65	709,377.07	318,160.29	835,700.00	744,405.00	792,500.00	-	
01500300	42243	Printing & Advertising	88.34	325.00	-	54.00	500.00	260.00	300.00	-	
01500300	42253	Community Events	968.00	-	-	-	1,500.00	1,000.00	1,000.00	-	
01500300	42260	Physicals & Screenings	1,622.80	1,776.00	826.00	172.00	1,600.00	1,600.00	1,600.00	-	
01500300	42264	Snow Removal	860.47	1,277.13	128.84	45.00	1,700.00	1,700.00	1,700.00	-	
01500300	42270	Equipment Rental	27,348.30	24,217.20	4,225.47	-	2,000.00	2,000.00	2,000.00	-	
01500300	42272	Principal Lease Payments	-	5,340.56	8,782.94	4,272.76	8,800.00	4,400.00	4,400.00	-	
<b>Subtotal</b>			\$ 905,223.45	\$ 999,831.32	\$ 976,530.98	\$ 429,929.38	\$ 1,128,700.00	\$ 1,027,578.00	\$ 1,084,700.00	\$ -	-3.90%
<b>Supplies &amp; Materials</b>											
01500300	43308	Office Supplies	\$ 85.01	\$ 358.93	\$ 51.94	\$ -	\$ 400.00	\$ 350.00	\$ 400.00	\$ -	
01500300	43309	Materials	76,380.15	13,057.93	14,815.13	5,229.47	22,750.00	17,300.00	17,300.00	-	
01500300	43317	Postage	-	219.71	306.08	-	500.00	300.00	300.00	-	
01500300	43320	Tools, Equipment & Supplies	35,092.90	32,197.90	36,058.83	19,128.58	41,150.00	30,320.00	30,400.00	-	
01500300	43332	Office Furniture & Equipment	-	22,728.14	-	-	3,000.00	-	-	-	
01500300	43333	IT Equipment	17,697.12	13,500.00	19,870.01	16,664.05	19,425.00	19,173.00	19,500.00	-	
01500300	43340	Fuel (S)	79,309.39	60,084.27	65,063.54	27,756.41	71,000.00	84,000.00	84,000.00	-	
01500300	43360	Park Upgrades	42,839.00	14,112.00	37,114.73	-	-	88,000.00	88,000.00	-	
01500300	43366	Sign Program	24,397.79	24,745.00	34,808.90	29,760.95	50,500.00	54,000.00	54,000.00	-	
01500300	43370	Infrastructure Maintenance	-	-	4,839.04	-	-	-	-	-	
<b>Subtotal</b>			\$ 275,801.36	\$ 181,003.88	\$ 212,928.20	\$ 98,539.46	\$ 208,725.00	\$ 293,443.00	\$ 293,900.00	\$ -	40.81%
<b>Maintenance</b>											
01500300	44402	Tree Planting	\$ 20,747.81	\$ 350.00	\$ 8,383.25	\$ 6,845.90	\$ 9,300.00	\$ 15,300.00	\$ 15,400.00	\$ -	
01500300	44420	Vehicle Maintenance (S)	274,579.28	241,555.48	251,765.61	117,235.44	301,000.00	317,000.00	317,000.00	-	
01500300	44421	Equipment Maintenance (S)	146,374.95	109,134.23	164,040.09	27,952.61	192,500.00	184,000.00	184,000.00	-	
01500300	44423	Building Maintenance (S)	167,013.72	159,861.27	152,387.00	56,789.31	200,000.00	203,000.00	203,000.00	-	
01500300	44426	Office Equipment Maintenance	1,012.21	968.60	596.77	502.66	1,600.00	1,589.00	1,600.00	-	
01500300	44427	Curb & Sidewalk Program	7,556.08	7,875.00	5,882.00	3,999.00	4,000.00	10,000.00	10,000.00	-	
01500300	44428	Street Maintenance	14,617.50	11,999.64	12,000.00	-	12,000.00	-	-	-	
01500300	44429	Street Light Maintenance	7,217.81	3,153.52	22,427.82	-	-	-	-	-	
01500300	44430	Traffic Signal Maintenance	24,040.77	33,703.44	16,065.21	11,221.09	26,500.00	24,000.00	24,000.00	-	
01500300	44431	Storm Sewer Maintenance	14,107.64	11,267.51	11,699.20	2,927.51	12,000.00	12,000.00	12,000.00	-	
<b>Subtotal</b>			\$ 677,267.77	\$ 579,868.69	\$ 645,246.95	\$ 227,473.52	\$ 758,900.00	\$ 766,889.00	\$ 767,000.00	\$ -	1.07%

Public Works - General Services Division

Expenditures

<b>Capital Expenditures</b>												
01500300	43335	Vehicles & Equipment	\$ 24,243.00	\$ -	\$ 24,159.00	\$ -	\$ 30,000.00	\$ -	\$ 150,000.00	\$ -		
01500300	45590	Capital Purchase	131,641.00	25,905.00	168,470.00	195,926.00	-	-	-	-		
<b>Subtotal</b>			\$ 155,884.00	\$ 25,905.00	\$ 192,629.00	\$ 195,926.00	\$ 30,000.00	\$ -	\$ 150,000.00	\$ -	400.00%	
<b>Transfers</b>												
01500500	48005	Transfer to Swimming Pool Fund	\$ 142,589.21	\$ 182,468.30	\$ 57,262.56	\$ 126,394.06	\$ 192,175.00	\$ 192,100.00	\$ 192,100.00	\$ -		
<b>Subtotal</b>			\$ 142,589.21	\$ 182,468.30	\$ 57,262.56	\$ 126,394.06	\$ 192,175.00	\$ 192,100.00	\$ 192,100.00	\$ -	-0.04%	
<b>Other Charges</b>												
01500300	47740	Travel/Training/Dues	\$ 18,357.79	\$ 15,007.61	\$ 4,155.44	\$ 4,520.33	\$ 21,400.00	\$ 22,990.00	\$ 23,000.00	\$ -		
01500300	47760	Uniforms & Safety Items	14,699.31	17,767.04	16,606.38	3,124.49	21,200.00	19,500.00	19,500.00	-		
01500600	47790	Interest Lease Expense	-	1,118.58	1,928.40	796.48	1,600.00	1,600.00	800.00	-		
<b>Subtotal</b>			\$ 33,057.10	\$ 33,893.23	\$ 22,690.22	\$ 8,441.30	\$ 44,200.00	\$ 44,090.00	\$ 43,300.00	\$ -	-2.04%	
<b>General Services Total</b>			\$ 4,297,837.94	\$ 3,920,146.93	\$ 4,127,123.30	\$ 2,135,230.68	\$ 4,626,700.00	\$ 4,592,100.00	\$ 4,819,000.00	\$ -	4.16%	
(S) indicates those line items that reimburse the Internal Service Funds. Grounds Maintenance is now covered under Building Services.												

# Multidepartmental

# Expenditures

			FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Q2	FY 21/22 Budget	FY 22/23 Dept.	FY 22/23 Manager	FY 22/23 Budget	% Change Y-T-Y
01900100	42234	Professional Services	\$ 4,669.00	\$ 5,094.75	\$ 9,821.66	\$ 13,318.97	\$ 29,400.00	\$ 29,400.00	\$ 29,400.00	\$ -	
01900100	42236	Insurance	506,331.30	496,327.30	599,341.54	623,582.12	636,000.00	664,000.00	664,000.00	-	
01900100	43333	Computer Network	214,262.33	251,470.41	223,693.72	175,881.71	266,000.00	365,530.00	369,600.00	-	
01900100	45590	Capital Purchase	-	-	70,899.90	-	-	53,000.00	118,000.00	-	
01900300	45593	Capital Improvement	-	-	-	-	-	-	-	-	
01900100	47740	Travel, Training, & Dues	16,019.71	8,221.88	520.82	400.00	10,500.00	9,000.00	9,000.00	-	
01900500	48002	Transfer to Cemetery Fund	-	-	-	-	-	-	160,000.00	-	
01900500	48004	Transfer to Street Imp. Fund	600,000.00	3,470,000.00	3,000,000.00	3,000,000.00	5,500,000.00	633,000.00	633,000.00	-	
01900500	48006	Transfer to Park Imp. Fund	400,000.00	142,500.00	-	-	-	502,000.00	502,000.00	-	
01900500	48026	Transfer to Nat. Area Imp. Fund	-	-	-	-	-	465,000.00	465,000.00	-	
<b>Multidepartmental Total</b>			<b>\$ 1,741,282.34</b>	<b>\$ 4,373,614.34</b>	<b>\$ 3,904,277.64</b>	<b>\$ 3,813,182.80</b>	<b>\$ 6,441,900.00</b>	<b>\$ 2,720,930.00</b>	<b>\$ 2,950,000.00</b>	<b>\$ -</b>	<b>-54.21%</b>
<b>Non Budgeted Expense</b>											
01900100	47768	Write-Off Expense	\$ 18,655.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Multidepartmental Total (Audited)</b>			<b>\$ 1,759,937.40</b>	<b>\$ 4,373,614.34</b>	<b>\$ 3,904,277.64</b>	<b>\$ 3,813,182.80</b>	<b>\$ 6,441,900.00</b>	<b>\$ 2,720,930.00</b>	<b>\$ 2,950,000.00</b>	<b>\$ -</b>	

<sup>1</sup> - Includes funding for EAP program and for Hepatitis & Flu Shots. The remaining amounts are budgeted in Fund 07.



**VILLAGE OF ALGONQUIN**  
*GENERAL SERVICES ADMINISTRATION*

**- MEMORANDUM -**

DATE: March 7, 2022  
TO: Committee of the Whole  
FROM: Michael Kumbera, Assistant Village Manager  
SUBJECT: *FY 22/23 Budget: Other Funds*

Attached are the proposed budgets for the following funds which will complete the Fiscal Year 2022-2023 Budget review:

- Development Fund
- Village Construction Fund
- Downtown TIF Fund
- Police Pension Fund

**Development Fund**

This fund accommodates line items for the Hotel Tax and Cul-de-Sac categories which are described below:

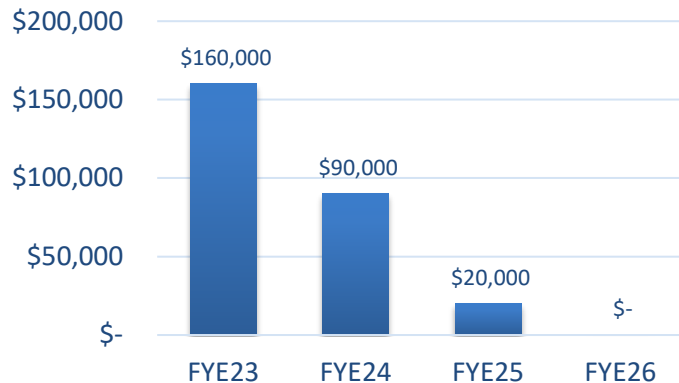
**Hotel Tax** revenues result from taxes on hotel room billings pursuant to the municipal ordinance. The budget for revenues includes hotel tax receipts of \$43,000 and investment income of \$100. Budgeted expenditures are \$43,000 and include:

- \$13,000 for regional marketing
- \$30,000 for transfer to the General Fund

Any Hotel Tax surplus will be applied to fund balance.

**Cul-de-Sac** revenues of \$200 are interest only due to the limited new subdivision development in the village. Expenditures of \$70,000 are for contract snow plowing in certain cul-de-sacs. The proposed level of expense reflects a continued level of service that includes an additional pass by the contractor during the snow event as well as after snow has ceased.

**Cul-de-Sac Fund Balance Projection**



Due to the imbalance of revenues and expenditures (sluggish development rate and increased level of service), this fund cannot be sustained over the long-term and service delivery will require a different source of revenue (new or existing) by FY 26/27. As of February 28, 2022, the Cul-de-Sac Fund has a cash balance of \$228,262.

### **Village Construction Fund**

The Village Construction Fund is used to account for construction costs of municipal buildings other than those used in the waterworks and wastewater utility. Due to some modest residential development activity, \$800 of donations are budgeted for Municipal Facility Fees.

There are no proposed expenditures for FY 22/23.

### **Downtown TIF Fund**

The Village approved a tax increment financing (TIF) district in fall of 2014 for the downtown Algonquin area. The Downtown TIF Fund accounts for the revenues and expenditures related to this redevelopment project area. Revenues are budgeted conservatively and include real estate tax receipts of \$809,000 and interest income of \$1,000. Proposed expenditures are budgeted at \$810,000.

Detailed expenditures for redevelopment activities are reflected in the appropriate fund that is advancing the funding. A year-end journal entry is performed to present these expenses in the Downtown TIF Fund.

### **Police Pension Fund**

Budgeted revenues for the Police Pension Fund total \$5,920,000 including employee contributions of \$500,000, investment income of \$3,140,000 and employer contributions of \$2,280,000, which is \$144,516 higher than recommended by an independent actuarial valuation.

Expenditures for retiree benefits/employee contribution refunds are \$1,670,000 and administration expenses of \$178,000 for total expenditures of \$1,848,000. Currently, there are four (4) annuitants on disability and seventeen (17) on retirement.

### **Inactive Funds**

The Village maintains the following funds; however, they do not have any financial activity for the current fiscal year:

- Longmeadow & Randall TIF Fund
- Special Service Area #1 Fund (Riverside Plaza)
- Special Service Area #2 Fund (Coves III)
- Special Service Area #3 Fund (Spectrum Senior Living)
- Debt Service Fund

C: Tim Schloneger, Village Manager

# Development Fund

# Revenues

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23
			Actual	Actual	Actual	Q2	Budget	Budget
<b>Taxes</b>								
16000500	31496	Hotel Tax Receipts	\$ 48,233.75	\$ 44,820.07	\$ 17,907.73	\$ 15,690.92	\$ 43,000.00	\$ 43,000.00
<b>Subtotal</b>			\$ 48,233.75	\$ 44,820.07	\$ 17,907.73	\$ 15,690.92	\$ 43,000.00	\$ 43,000.00
<b>Charges for Services</b>								
16000300	34106	Cul de Sac Fees	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	\$ -
<b>Subtotal</b>			\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	\$ -
<b>Investment Income</b>								
16000500	36015	Interest - Cul de Sac	\$ 10,894.12	\$ 8,517.35	\$ 961.08	\$ 149.61	\$ 1,000.00	\$ 200.00
16000500	36016	Interest - Hotel Tax	3,441.81	3,012.29	514.85	106.72	500.00	100.00
<b>Subtotal</b>			\$ 14,335.93	\$ 11,529.64	\$ 1,475.93	\$ 256.33	\$ 1,500.00	\$ 300.00
<b>Development Fund Total</b>			\$ 62,569.68	\$ 62,349.71	\$ 25,383.66	\$ 15,947.25	\$ 44,500.00	\$ 43,300.00





Village Construction Fund

Revenues

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23
			Actual	Actual	Actual	Q2	Budget	Budget
24000500	36001	Interest	\$ 38.58	\$ 22.72	\$ 8.24	\$ 2.79	\$ 25.00	\$ -
24000500	36020	Interest - Investment Pools	485.48	431.04	194.72	43.73	175.00	-
24000100	33050	Donations - Capital - Gen. Gov.	400.00	400.00	83,800.00	600.00	4,000.00	800.00
<b>Village Construction Fund Total</b>			<b>\$ 924.06</b>	<b>\$ 853.76</b>	<b>\$ 84,002.96</b>	<b>\$ 646.52</b>	<b>\$ 4,200.00</b>	<b>\$ 800.00</b>

# Village Construction Fund

# Expenditures

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	FY 22/23	FY 22/23
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
24900100	43332	Office Furniture & Equipment	\$ -	\$ 3,482.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24900100	43335	Vehicles & Equipment	-	-	-	-	-	-	-	-
24900300	44445	Outsourced Building Maint.	7,575.00	103,980.06	16,536.00	-	4,500.00	-	-	-
24900300	45593	Capital Improvements	-	-	-	-	100,000.00	-	-	-
<b>Village Construction Fund Total</b>			<b>\$ 7,575.00</b>	<b>\$ 107,462.12</b>	<b>\$ 16,536.00</b>	<b>\$ -</b>	<b>\$ 104,500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Note: Restricted reserves are used for budgeted expenditures.										

# Downtown TIF Fund

# Revenues

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23
			Actual	Actual	Actual	Q2	Budget	Budget
32000300	33050	Donations-Capital-General Govt.	\$ 31,527.05	\$ -	\$ -	\$ -	\$ -	\$ -
32000500	31565	Real Estate Tax Downtown TIF	491,194.12	561,559.03	716,558.52	761,060.08	805,000.00	809,000.00
32000500	36001	Interest	374.10	729.67	3,063.32	1,356.34	1,000.00	1,000.00
32000500	38001	Transfer From General Fund	-	-	-	-	-	-
<b>Downtown TIF Fund Total</b>			<b>\$ 523,095.27</b>	<b>\$ 562,288.70</b>	<b>\$ 719,621.84</b>	<b>\$ 762,416.42</b>	<b>\$ 806,000.00</b>	<b>\$ 810,000.00</b>

# Downtown TIF Fund

# Expenditures

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	FY 22/23	FY 22/23
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
32900100	42230	Legal Services	\$ 577.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32900100	42232	Engineering/Design Services	888,940.28	493,194.08	41,209.59	-	106,000.00	10,000.00	10,000.00	
32900100	42234	Professional Services	-	-	175.00	-	-	-	-	
32900100	43317	Postage	-	-	-	-	-	-	-	
32900100	43370	Infrastructure Maintenance	-	-	89,206.13	-	-	-	-	
32900100	45595	Land Acquisition	320,450.52	-	246,877.11	-	-	-	-	
32900100	45593	Capital Improvements	1,841,801.89	5,915,580.09	1,995,949.36	-	700,000.00	800,000.00	800,000.00	
32900100	47710	Economic Development	-	-	-	-	-	-	-	
32900100	48001	Transfer to General Fund	-	-	-	-	-	-	-	
<b>Downtown TIF Fund Total</b>			<b>\$ 3,051,769.85</b>	<b>\$ 6,408,774.17</b>	<b>\$ 2,373,417.19</b>	<b>\$ -</b>	<b>\$ 806,000.00</b>	<b>\$ 810,000.00</b>	<b>\$ 810,000.00</b>	<b>\$ -</b>
<b>Balance Sheet Adjustment</b>										
32	25400	Advance From Street Impr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000.00	\$ 3,150,000.00	
<b>Downtown TIF Fund Total</b>			<b>\$ 3,051,769.85</b>	<b>\$ 6,408,774.17</b>	<b>\$ 2,373,417.19</b>	<b>\$ -</b>	<b>\$ 806,000.00</b>	<b>\$ 3,960,000.00</b>	<b>\$ 3,960,000.00</b>	<b>\$ -</b>

# Police Pension Fund

# Revenues

			FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Q2	FY 21/22 Budget	FY 22/23 Budget
53	37010	Employee Contributions	\$ 403,584.31	\$ 457,421.80	\$ 424,549.23	\$ 190,124.65	\$ 467,000.00	\$ 500,000.00
53	36000	Investment Income Total	2,231,605.90	661,373.98	718,116.74	424,316.69	2,416,500.00	3,140,000.00
53	37020	Employer Contributions	1,992,833.93	1,985,000.00	2,068,000.00	2,204,792.35	2,280,000.00	2,280,000.00
53	37030	Prior Year Contributions	10,225.07	10,856.56	4,537.28	10,841.91	-	
53	37031	Other Member Revenue	-	-	-	-	-	
53	37032	Interest from Members	1,246.21	614.72	63.38	25,861.52	-	
53	37900	Miscellaneous Revenue	454.13	1,136.78	14.89	-	-	
<b>Police Pension Fund Total</b>			<b>\$ 4,639,949.55</b>	<b>\$ 3,116,403.84</b>	<b>\$ 3,215,281.52</b>	<b>\$ 2,855,937.12</b>	<b>\$ 5,163,500.00</b>	<b>\$ 5,920,000.00</b>

# Police Pension Fund

# Expenses

			FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 21/22	FY 22/23	FY 22/23	FY 22/23
			Actual	Actual	Actual	Q2	Budget	Dept.	Manager	Budget
53900000	41195	Benefits & Refunds	\$ 1,175,987.50	\$ 1,378,453.30	\$ 1,555,055.40	\$ 757,929.34	\$1,747,000.00	\$1,670,000.00	\$1,670,000.00	
53900000	42200	Administration	150,377.10	123,287.26	181,007.37	51,234.73	177,100.00	178,000.00	178,000.00	
<b>Police Pension Fund Total</b>			<b>\$ 1,326,364.60</b>	<b>\$ 1,501,740.56</b>	<b>\$ 1,736,062.77</b>	<b>\$ 809,164.07</b>	<b>\$ 1,924,100.00</b>	<b>\$ 1,848,000.00</b>	<b>\$ 1,848,000.00</b>	<b>\$ -</b>