VILLAGE OF WEST DUNDEE **FY 2023/24 BUDGET** TABLE OF CONTENTS

FY 2023/24 Budget Overview FY 2023/24 Detailed Budget Report – All Funds

Fund 1: General Fund	
Revenues	
Legislative Division	
Administration & Finance Departments	
Legal Division	
Police Department	
Fire Department	1-15
Community & Economic Development Department	1-16
Streets & Bridge Department	. 1-17
Buildings & Grounds Division	1-18
Fund 2: Sewer and Water Fund	2 00
Overview / Revenues.	
Water Division	
Wastewater Division	2-22
Fund 3: Motor Fuel Tax Fund	3-00
Fund 4: Capital Projects Fund	4-00
Fund 5: Community & Economic Development Fund	5-00
Fund 6: Debt Service Fund	6-00
Fund 7: TIF #2 – SpringHill Gateway	7-00
Fund 9: TIF #3 – SpringHill Mall	9-00
Fund C: Special Service Area #4 – Carrington Reserve	C-00
Fund E: Special Service Area #6 – Spring Hill Gateway	E-00
Fund F: Special Service Area #9 – Downtown	F-00
Fund G: TIF #4 – Main Street/31 Corridor	G-00
Fund H: TIF #5 – Spring Hill Redevelopment Area	H-00
Exhibits: Personnel Organizational Chart Budgeted Full-Time Personnel	

Budgeted Part-Time Personnel 2023/24 Proposed Salary Step Plan



FISCAL YEAR 2023-2024 BUDGET OVERVIEW

We are pleased to submit for the President's and Board of Trustees' review and consideration a budget document for the period of May 1, 2023 through April 30, 2024.

The budget continues to be conservative in its projections, providing funding for minimum levels needed for services, and providing for foresight and planning of the community's future needs and increased staffing needs to meet the growing needs of the community.

This budget as proposed is balanced and continues to implement the policies and guidelines that have been established by the Village Board in previous years.

The budget as proposed does provide the necessary funding to maintain the high quality of services and continues to fund the increasing maintenance, staffing, operations, and approve upon the service obligations of the Village in the current fiscal environment. It also continues to manage and undertake deferred maintenance, equipment replacements, and capital improvements needed by the Village.

The Village has done an excellent job of guiding and managing its way through these difficult and unprecedented times for the last three years. In doing so, the Village has been able to bring in operating revenues and operating expenditures in the General Fund for the last two years to the positive, which has allowed us to only use one-half of the CARES Act money received, as provided by the Federal Government, and none of the American Rescue Plan receipts. Within the 2022/23 budget, we also received our second installment of the American Rescue Plan proceeds in the amount of \$552,027. All of these funds have been added to the fund balance and are available for Village prioritization for any projects, priorities, or programs that the Village deems appropriate.

As included within the 3rd Quarter financial report, the projections are that the General Fund's revenues over expenses would be in excess of \$900,000 not including the second payment of American Rescue Plan's funding. The Village staff recommended, and the Board authorized, \$500,000 to be transferred to the Capital Projects Fund, along with the one-time development revenues for this year.

Based on the above, the Village of West Dundee financially had a very strong performance of its 2022/23 fiscal budget. This success continues to build on the strong financial foundation and our fund balances even under these uncertain economic conditions. This is a significant accomplishment for the organization and the West Dundee community.

It should be recognized that the success of this year's budget is based on an increase of \$861,000 in increased operational revenue over the budget amounts, but also a decrease of approximately \$58,000 in departmental expenses. The combination of these two factors effected the very strong performance of last year's General Fund Budget.

The 2023/24 budget is presented under the adopted Budget Officer Act and meets all statutory guidelines of this Act.

BUDGET FORMAT

The format implemented several years ago continues this year and provides for a general description of the individual departmental programs and the services which are provided under each area of departmental responsibility. An overview and accomplishments section for what was achieved and provided through last year's funding, as well as statements regarding this year's proposed goals and objectives and any significant changes this year within the budget itself are included for each of the Village's departments.

The individual budget line items are then broken down in more detail specifically noting the actual expenditures for the last two years, the budget amount for last year, a projected amount for this year's expenses and the highlighted area which shows this year's budget request.

Below each line item's financial information is a specific and much more detailed explanation of what is included within the actual line-item costs.

Lastly, included is the detailed budget report as produced by the Village's budgeting planning system which is the familiar line-item format broken down by line items and expense groups, with each individual total department budget.

FUND ACCOUNTING

In past years the Village's financial management system has used six distinct account groups, or funds, to classify both revenues and expenditures.

- 1. **Operations:** These funds include both the **General Fund and Sewer and Water Fund** which accounts for nearly all the Village's revenues and expenditures necessary to provide the vast majority of services to the community.
- 2. **Special Revenue Funds:** These funds include the Village's **Motor Fuel Tax.** This fund continues to receive or contain monies for which their specific purpose or availability is legally restricted to a specific purpose, project or area of expenditure.
- 3. Capital Projects Fund: The Capital Projects Fund account group includes the Village Facility Capital Projects Fund.

This fund is used to account for the financial resources used in the acquisition or construction of major capital projects, facilities or property improvements.

Based on previous Board action, the fund now includes equipment purchases and capital expenditures pursuant to the reprioritized Capital Projects Program, as well as funding for the Village's debt service program, and annual allocations toward department capital expenses and equipment replacement, as well as ongoing street and infrastructure maintenance, repairs and replacement.

Revenue sources for these projects include previous bond proceeds, excess tap-on fees, home rule sales taxes, and interest income on these monies.

This year's budget, as in past years, continues to reflect the Village Board's desire to restrict the status of the initial 1% of home rule sales tax funds for Capital Projects, Capital Purchases and Debt Service Transfers.

4. **Debt Service Fund:** The Debt Service Fund is used to account for the financing of interest and retirement of long-term debt of the Village. Long term debt obligations currently include the IEPA Wastewater Loan, the 2010 General Obligation Bonds and the 2015 General Obligation Bonds which refunded a prior issue and included new debt issuance of \$4,000,000.

The Debt Service Fund shows revenues derived from a single source; interfund transfers. The **Village Facilities Capital Projects Fund,** which contains the home rule sales tax monies, specifically earmarks monies for the repayment of the reissued debt obligations and transfers monies to this fund on an imprest basis.

5. **Community Development Fund:** The Community Development Fund account group is used for the revenues associated with the additional 0.5% home rule sales tax adopted in 2004.

This Fund is used to account for the financial resources which may be used for operational expenditures within the Village Board policy guidelines. Secondly, it is used for the acquisition or construction of major capital project facilities or property improvements. Thirdly, it is used to finance community economic development activities including providing incentives, grants, or loans to existing or future businesses within our Village outside of TIF incentives.

The Community Development Fund shows revenues derived from the ½% home rule sales tax, as well as grant, revenues generated from Village-sponsored activities, and interest income.

This year's budget reflects the Village Board's continued desire to restrict the use of these monies pursuant to the above established guidelines.

6. **TIFs and SSAs:** This year's budget also includes accounting for three Special Service Areas (SSAs) as well as three Tax Increment Financing Districts (TIFs).

Fund 7 is for TIF #2 (Spring Hill Gateway) and is tracking the TIF contributions related to the economic incentive and the recoupment of those funds over a 23-year period. This fund became effective in 2007.

Fund 9 is for TIF #3 (Spring Hill Mall), which was established in 2016. This year's property tax cycle will reflect the third collection of any generated revenues from this TIF. It will be its last based on the Village Board action to terminate this TIF.

Fund C is for the Carrington Reserve SSA, Fund E is for the Spring Hill Gateway SSA and Fund F is for the Downtown SSA, which generates approximately \$40,000 to assist in the repayment of the General Obligation Bonds which were issued for improvements and economic incentives for the Downtown area.

Fund G is for TIF #4 (Main St/Route 31), which was established by the Village in 2018. This year's property tax cycle will be the fourth year that TIF proceeds will be reflected in this Fund and based on an estimated new value of the increment of \$21,500,000, we anticipate receiving approximately \$1,960,000 in this Fund in FY 2022/23.

Fund H is for TIF #5 (SpringHill Mall TIF). Newly created in 2023, this TIF will not be receiving any revenues until FY 25. However, we are creating this Fund in FY 24 to track expenditures pertaining to the creation of this TIF in order that these expenditures can be properly accounted for and any funds which may have paid for expenses for this TIF up to this point may be reimbursed as is allowed by the TIF Statute.

REVENUES

Revenues as projected for this year are sufficient to meet the operating expenses and funding as an effort to maintain the current service levels for the community.

The Village's budget estimates, as always, are conservative in nature and should ensure that the Village meets the financial revenue forecasts as projected in this document.

This year's General Fund budget does not include the use of fund balance, previous CARES Act, or American Rescue funds to balance revenues over expenses.

The anticipated **Property Tax** levy reflects the increase to \$5,913,600 pursuant to the Village Board's discussion. The increased revenues of \$376,000 are specifically maintaining the Village's full funding of Police and Fire Pension obligations as discussed in December 2022 and a small increase to provide additional funding for operating expenses in the General Fund.

We are projecting an increase in the Village's EAV of 7%, and therefore we expect the property tax rate that will be reflected on the upcoming real estate tax bills will remain at \$1.92 per \$100 of Equalized Assessed Valuation.

For the 2022 property tax levy, it is expected that the homeowner in West Dundee owning a home (average market value of \$275,000) will pay virtually the same in real estate taxes paid to the Village this year as last year.

Attached is a copy of our current **Municipal Cost Comparison**. This attempts to provide a comparison of the average cost per household for municipal services, on an apples-to-apples comparison, for the six area communities. On a total basis, including property taxes, refuse, utility taxes and vehicle stickers, the Village of West Dundee remains one of the lowest total costs per household of the six communities.

The comparison also includes sewer and water rates on an average household usage. With this addition, the cost per household for municipal services for the Village of West Dundee is nearly the lowest versus the neighboring six communities surveyed at a total of \$2,720 or \$7.45/day.

An increase is projected in the **Sales Tax** revenue numbers included within this budget document, as a conservative approach to the Village's financial budget, and reflective of the continued growth in the economy post COVID.

We are projecting actual Sales Tax revenues within the General Fund to be \$1.6 Million for next year. This year's Sales Tax projection is expected to exceed last year's budgeted line item by \$110,000. The actual Sales Tax revenue numbers for the last several fiscal years have been as follows.

					1			Projected	Budget
FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024
\$1,403,658	\$1,863,109	\$1,540,081	\$1,576,706	\$1,565,199	\$1,573,438	\$1,193,723	\$1,476,889	\$1,550,000	\$1,600,000

Based on the revenue in the **Motor Fuel Tax Fund** a transfer to the General Fund continues to be shown for the seventeenth year. This year's transfer of Motor Fuel Tax funds is in the amount of \$225,000. This is the same as last year and consistent with the policy of transferring all revenues received in the calendar year toward the General Fund for road maintenance.

The transfer to the General Fund is to offset certain roadway obligations as it relates to Public Works responsibilities such as salaries, snow removal and road salt for which these special revenues may be used. The balance in this fund continues to grow and can be used to offset recurring authorized expenses or fund street improvements.

As in previous years, the Village is transferring a certain portion of the **Community Development Fund** monies received back to the General Fund to assist in funding operations. Below is an overview of this transfer amount over the past several years:

1	:						1								P	rojected		Budget	-
:	FYE 2015		FYE 2016	F	YE 2017	F	YE 2018	YE 2019	F	YE 2020	F	YE 2021	F	YE 2022	F	YE 2023	F	YE 2024	
ç	545,000	Ş	\$ 545,000	\$	545,000	\$	500,000	\$ 500,000	\$	450,000	\$	425,000	\$	400,000	\$	400,000	\$	350,000	

This year has been reduced to \$350,000, which places more of a financial burden on the General Fund and leaves more funding in the Community Development Fund for its needs. The Village has elected to annually discuss this transfer amount and make it part of the Village's budgetary process.

The Sales Tax collections within this fund for the past several years are as follows:

		· · · ·				Projected	Budget
FYE 2015	FYE 2016	FYE 2017	FYE 2018 FYE 201	FYE 2020 FYE 2021	FYE 2022	FYE 2023	FYE 2024
\$ 673,969	\$ 620,135	\$ 593,452	\$ 597,297 \$ 605,0	20 \$ 604,639 \$ 452,361	\$ 538,666	\$ 557,000	\$ 575,000

For FY 2023/24, projected Sales Tax receipts for Fund 5 are increased by \$18,000.

Projected expenditures within this fund, including the annual transfer back to the General Fund for operations, are nearly the entirety of the annual Sales Tax revenues for just that obligation.

As discussed with the Finance Working Group, the utilization and transfer to the General Fund for both Administrative and Community Development personnel is allowable pursuant to the TIF statute is and provides for reimbursement of administrative salaries for this 3rd year, as it relates to administrative and economic development costs associated with the TIF. This year, the General Fund budget shows a transfer from the TIF Fund to the General Fund with a slight increase to adjust for costs to cover these expenses at \$195,000.

As is the case every year, the State of Illinois' financial situation is fluid at this point. Some of the revenue estimates, such as the Income Tax distribution, are being lowered to reflect a weakening economy from the current FY 23 projection of \$206.85 per capita to \$200.97 per capita. These estimates do not include the distribution of the Motor Fuel Tax which is reflected in Fund 3. The per capita distribution for MFT funds is expected to increase slightly from \$22.87 to \$23.37. This represents an increase of 2%.

We continue to keep a close eye on the State of Illinois fiscal decisions and discussions, and any substantial changes in the State's formula could result in necessary recommendations to amend the Village of West Dundee's budget due to a loss in State revenues.

Based on the Board policy which was discussed 13 years ago and implemented in the 2009 budget, nonrecurring **one-time development revenues** are not included within these General Fund revenue projections.

As with last year, any one-time revenues which are received will be accounted for in specific line items and the Village staff may come forward with individual recommendations to the Village Board for use of these monies for one-time capital purchases or transfers during the course of the budget year or they may be used as surplus in either the General Fund or transferred Capital Projects Fund, if any such revenues are received.

We continue to break out building permits for new construction and municipal donations also as separate line items and will continue to not count those specific revenues towards operating revenues or expenditures. This will ensure that these non-recurring revenues will not be commingled. No revenues are shown in those line items at this point in time again for this year.

The Village staff has provided again an exhibit that shows the breakout for both operating capital and one-time revenues and expense for both the General Fund and Sewer and Water Fund.

This exhibit intends to provide the Board with a clear vision and understanding of the (1) revenues that are committed to funding operating expenses, (2) revenues received and committed for capital expenses, and (3) one-time development revenues. The exhibit intends to illustrate how these monies are being utilized to ensure that these three areas are funded accordingly and that there is no comingling of dollars that allows for the utilization of one-time revenues to fund operating revenues and allow us to track one-time revenue receipts and where they are being transferred or how they are being utilized.

This exhibit illustrates monies that were received within the General Fund for one-time development revenues or municipal contributions, and details how those funds are being utilized and the recommended transfers of the remaining funds.

During the last fiscal year, the Village received significant funds in these line items, specifically \$755,000 in new development permits. Based on the recommendation of the 3rd Quarter final report, the \$755,000 in Development Revenue funds along with the projected General Fund surplus of \$500,000 are being transferred to Fund 4, Capital Projects at the end of FY 2022/23.

The Court Fines line item is shown with an increase over last year's budget, to \$170,000.

Pursuant to the Village's implementation decision in 2009, there are three revenue line items noted within the General Fund to accommodate the 5% **Utility Taxes** that were enacted and went into effect as of January 1, 2010. Specifically, these are telecommunications, gas, and electricity. These three-line items collectively generate approximately \$685,000 for the Village, with the electrical energy tax and natural gas tax being weather-related to a great extent.

The Village implemented the Local Motor Fuel Tax and Food & Beverage Tax for the 2014/15 budget year to assist in funding basic General Fund operations due to declining Sales Tax revenues within that year's budget. A combined \$525,000 is budgeted for this year for these line items, representing an increase of \$15,000 over last year, based on the expected improvements within the economy and new businesses.

Attached immediately following this budget transmittal letter is a complete budget with a breakdown of both the General Fund revenues and expenses denoting the following:

1. Overall, this year's budget projects an increase in General Fund operating revenues over last year's budgeted amount of \$1,158,000. The property tax levy increase of \$376,000 represents a significant portion of this revenue increase. As previously discussed, this increase is to be used to primarily fund the police and fire pension levies to the minimum statutorily required amount. The vast majority of this increase is based on expected improvements in the overall economy and economic development benefits without any increase in service costs to the community.

- 2. This upcoming year's budgeted operational expenditures are approximately \$1,142,000 greater than last year's. This represents an overall increase of 10%.
- 3. The Village staff has increased the transfer from the General Fund to Capital Projects by \$100,000 to \$1,250,000.
- 4. As of April 30, 2023, we are projecting a beginning cash/investment balance in the General Fund of \$3.8 million. This number assumes an additional year-end transfer of \$500,000 to the Capital Projects Fund to fund future capital needs of the Village. This \$3.8 million dollar represents approximately 105 days of operational expenses of the Village. The minimum recommended amount established by the GFOA is 90 days of operational expenses.
- 5. For the next fiscal year, the recommended transfer from the Community Development Fund to the General Fund for operating expenses is budgeted to decrease to \$350,000.
- 6. The balance of the General Fund operating revenues over expenditures within this proposed budget shows a surplus at this time of \$22,593.
- 7. A portion of the operational expenditure increase is attributed to the increased staffing as previously noted within the Administration, Police, Fire, Community Development, and Public Works Departments, with new full-time positions and expanded part-time hours within the personnel costs of the General Fund budget.
- 8. The General Fund's operational budget reflects **no increases in user fees or surcharges** to either the residential or business communities.
- 9. As adopted in October of 2021, the Village facilitated the implementation of a video gaming push tax, which was to go into effect on May 1, 2022. Based on the ongoing issues surrounding the implementation of the push tax by other Home Rule communities throughout the Chicagoland area and issues with video gaming terminal operators, consistent with the Village Attorney and the Illinois Municipal League's recommendation, the Village continues to
 - monitor the legal issues and appeals surrounding this issue. This tax remains in place by the
- Village but is deferred for implementation and therefore no monies have been included in this budget from that approved source.

EXPENDITURES

The 2022/23 General Fund budget shows an increase in the overall operational expense (excluding the transfer for capital expenditures) over last year's budget by \$1,142,000.

The proposed budget provides for an increase in **personnel costs** in the form of an economic adjustment of 3.5% to the salary ranges for all non-union employees due to inflationary pressures. The Police Union contract is up for negotiation and the Fire Union contract is agreed upon 2% for this year.

Employe Group	o FY	E 2015	FYE	2016	FYE 2017	'; F	FYE 2018	B F	YE 2019	FYE 20)20	FYE 20	21	FYE 2022	FYE 2023	FYE 2024
Police Union		2%	25	%	2.25%		2.50%		3%	2%		2%		2%	2%	TBD
Fire Union	,	2%	2.5	0%	2%		2%		3%	2%		2%		3%	2.50%	2%
Non-Union		2%	25	%	2%	÷	2.50%		3%	2%		2%		2%	3%	3.50%

The 23/24 budget proposes to fund a total of 58 full-time authorized positions, which represents an increase of 3 full-time positions for the upcoming year. These positions include a Management Analyst position in Administration, a full-time Firefighter, and a Senior Water Operator.

We have continued to budget for increased part-time hours for the Administrative and Community Development Departments.

The **Police Department** budget includes increased staff to facilitate the hiring of the 21st patrol officer within the department's budget which will allow for increased staffing and manpower on the street.

The **Fire Department's** part-time position budget is expanded by approximately \$120,000 to accommodate increased staff to three employees at Station 32 and approximately 12 hours per day for the entire year. This will allow the creation of Station 32 as a jump company to improve fire service delivery, particularly to the west side of the community based on the expected ever-growing and increasing service demands and call volume.

Included within the **Public Works Department** is an additional Water Operator position included within this budget to cover the additional and growing responsibilities in the Sewer and Water Department.

As the Board is well aware, we have moved from our traditional BlueCross BlueShield coverage to the Village's direct involvement and membership in the Intergovernmental Personnel Benefit Cooperative (IPBC) pool in an effort to stabilize and reduce our overall operating increases as it relates to employee health insurance coverage.

A 5% increase in group health insurance coverage is included within this budget document. Last year's increase came in at 2% and the most recent estimates received from IPBC indicate that the upcoming 2023/24 renewal will be 4.5%.

Based on our renewal premiums received from IPBC, we believe that the renewal numbers will be well within this 5% parameter or lower, resulting in much more stable employee contribution rates for this fiscal year, as well as meeting the anticipated financial parameters for health insurance increases as planned for within past fiscal years.

Capital equipment or replacement purchases included with this year's General Fund budget is \$46,500 in the Administration budget to reflect necessary annual computer replacements or upgrades for the entire organization.

The **Sewer and Water Fund** shows a balanced budget operationally for this year and a surplus of \$67,560. Capital expenses are shown to exceed revenues based on previously agreed upon and funded projects.

As detailed within the Sewer and Water Fund section of this budget document, the increase in the rate structure for this year is the 3rd of the 3-year increase approved last year to aid in funding Sewer and Water capital needs and the significant increase in debt service payment obligations to FRWRD.

As proposed, the rate structure and the budget of the Sewer and Water Fund attempts to continue to pay for the operational and capital costs of providing utility services to the community. Most notably, we continue to see a reduction on a per-household basis community wide for water usage, but due to development, we are showing an increase in water usage and billing overall.

Operational:

FYE	FYE	FYE	FYE	FYE	FYE	FYE	FYE	FYE	FYE
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
2%	2%	0%	2.5%	7%	2%	2.5%*	2%	7.5%	7%
					\$15.45 to	\$15.45 to	\$15.45 to	\$15.45 to	\$15.45 to
			\$15.00	\$15.00	\$20.45	\$20.45	\$20.45	\$20.45	\$20.45
							\$6.09 to	\$8.74 to	\$8.74 to
							\$8.00	\$11.57	\$11.57
			5%	0%	3%	2.5%*	7.5%	2%	2.5%
	2015	2015 2016	2015 2016 2017	2015 2016 2017 2018 2% 2% 0% 2.5% \$15.00	2015 2016 2017 2018 2019 2% 2% 0% 2.5% 7% \$15.00 \$15.00	2015 2016 2017 2018 2019 2020 2% 2% 0% 2.5% 7% 2% \$15.45 to \$15.00 \$15.00 \$20.45	2015 2016 2017 2018 2019 2020 2021 2% 2% 0% 2.5% 7% 2% 2.5%* \$15.45 to \$15.45 to \$15.45 to \$15.45 to \$15.45 to \$15.00 \$15.00 \$20.45 \$20.45	2015 2016 2017 2018 2019 2020 2021 2022 2% 2% 0% 2.5% 7% 2% 2.5%* 2% 2% 2% 0% 2.5% 7% 2% 2.5%* 2% \$15.45 to \$15.45 to \$15.45 to \$15.45 to \$20.45 \$20.45 \$20.45 \$6.09 to \$8.00 \$15.00 \$15.00 \$15.00 \$8.00	2015 2016 2017 2018 2019 2020 2021 2022 2023 2% 2% 0% 2.5% 7% 2% 2.5%* 2% 7.5% \$15.45 to \$15.00 \$15.00 \$20.45 \$20.45 \$20.45 \$20.45 \$20.45 \$6.09 to \$8.74 to \$8.00 \$11.57 \$10.57 \$10.57 \$10.57

As presented to and discussed by the Board in previous budget years, the goal is to now ensure that the Sewer and Water Fund becomes more self-sustaining from both revenue and expenditure standpoints and includes funding for capital needs within the rate structure.

The Village staff prepared a 5-year capital plan for the past two years, which now provides \$1,134,000 in available capital and debt service revenues.

As with last year's budget, we have included line items specifically in the sewer and water revenues to account for capital expenditure revenues in order to ensure that they are segregated and earmarked for capital improvements.

The effort continues to specifically fund long-term capital and maintenance needs within the sewer and water facilities into the existing budget, and the utility rates, so that deferred maintenance obligations and increasing debt service obligations of the respective systems can be addressed and a dedicated funding source be maintained.

In addition, the Sewer and Water Fund also shows that water and sewer tap-on fees assist in paying for any unexpected costs or capital replacement needs and are only shown in the Capital Funding Budget.

CLOSING SUMMARY

It is the Village staff's collective opinion that this budget document remains the most important document that the Village creates, reviews, and approves in order to indicate to the community and our businesses the staffing needs and priorities in order to continue to improve upon our core municipal services and future capital projects.

It is staff's opinion that this budget continues to focus resources on capital needs, and deferred maintenance throughout the community.

In addition, it is an indication to the employees within this organization, particularly within these difficult societal times, of the commitment, dedication, and community service exhibited by all of our employees that it is valued, particularly those within our Police, Fire, and Public Works Departments. As an organization, they continue to be supported and acknowledged with the appropriate level of resources to be successful in meeting the community's needs. The community's infrastructure, equipment, and maintenance needs continued to be prioritized and as an organization, we continue to find ways to appropriately balance the funding to maintain our high municipal services and increased maintenance obligations to the community.

As a Village organization, we should be extremely proud of how our employees go about their responsibilities, and their positive interactions with the community and businesses which makes the job of running this West Dundee community much easier for us, both at the Board level and as Department Managers.

This approach makes West Dundee a very strong community based on our financials and our employees and staff to be able to deliver the quality municipal services that the community has grown to expect and rely upon.

This budget continues to support and maintain a prosperous, safe, and well-serviced community and works to create a positive business climate for our existing and future businesses in our historic downtown, along our major state and county routes, and within our redevelopment areas.

BUDGET PREPARATION

Both Director Danielson and I would like to acknowledge the efforts of the entire Village Hall staff and the Department Managers for their direct contributions to the Village in preparation of this, the most important annual Village document.

It's through their efforts over the last several years that we have been able to continue to provide and meet the high level of services that the community has grown to expect, while continuing to improve and prioritize funding for capital needs and ensure that our budget targets are met and operational expenses are below budgets.

The uncertainty over the last several years through the public health crisis and current worldwide impacts does have significant consequences on how the Village conducts its business and impacts all areas and aspects of our local government. It is through the efforts of all of our municipal employees that the continued challenges of providing services, completing daily obligations, prioritizing the safety of the community, and maintaining necessary infrastructure, that West Dundee continues to thrive, grow and be a wonderful place to work and raise a family.

Very truly yours,

Joseph Á. Cavallaro Village Manager

Juid W Harm

David Danielson Finance Director

JAC:mjp

Municipal Cost Comparison - Annual Costs Per Household

Updated 3/6/2023

•	Basis	of Comparison (Average	Household)
Single Family Home EAV:	\$91,667	Home Value	\$275,000
Bags of Refuse per Week:	2	or monthly fee plus 1 bag	of yard waste per week April to November
Annual Utility Expenses:	\$2,500		
Gallons of Water Used:	10,000	Billings	6
Number of Vehicles:	2		

PROPERTY TAXES	2018	Rate	2019	Rate	2020	Rate	2021	Rate	2022	Rate
Algonquin Village of Algonquin Algonquin-LITH FPD	\$1,069	1.358 0.622 0.736	\$1,043	1.324 0.588 0.736	\$1,083	1.375 0.570 0.805	\$1,083	1.375 0.570 0.805	\$1,381	1.506 0.565 0.941
Carpentersville (Includes FPD)	\$1,878	2.385	\$1,793	2.277	\$1,663	2.112	\$1,663	2.112	\$1,780	1.942
East Dundee Village of East Dundee East Dundee FPD	\$1,296	1.646 0.659 0.987	\$1,330	1.689 0.635 1.054	\$1,342	1.704 0.615 1.089	\$1,342	1.704 0.615 1.089	\$1,504	1.641 0.600 1.041
Elgin (Includes FPD)	\$1,693	2.149	\$1,594	2.024	\$1,479	1.878	\$1,479	1.878	\$1,563	1.705
Sleepy Hollow Village of Sleepy Hollow Rutland-Dundee FPD	\$1,132	1.437 0.775 0.662	\$1,091	1.385 0.740 0.645	\$1,085	1.378 0.745 0.633	\$1,085	1.378 0.745 0.633	\$1,218	1.329 0.723 0.606
West Dundee (Includes FPD)	\$1,483	1.883	\$1,489	1.890	\$1,532	1.946	\$1,532	1.946	\$1,759	1.919

REFUSE	2018	Rate	2019	Rate	2020	Rate	2021	Rate	2022	Rate
Algonquin	\$470	\$3.30/sticker or \$22 toter thru 5/1/18. \$3.50/sticker or \$24 toter as of 5/1/19.	\$456	\$3.50/sticker or \$24 toter thru 5/1/19. Rates decreased to \$3/sticker or \$18.80/toter 9/1/19.	\$416	\$3.08/sticker or \$19.27/ toter as of 9/1/20. \$3.00/sticker or \$18.80/ toter as of 9/1/19.	\$463	\$3.16/sticker or \$19.75/ toter as of 9/1/21. \$3.08/sticker or \$19.27/ toter as of 9/1/20.	\$475	\$3.24/sticker or \$20.24/toter as of 9/1/22. \$3.16/sticker or \$19.75/toter as of 9/1/21.
Carpentersville	\$72	\$12 every other month billed with water/sewer	\$78	\$13 every other month billed with water/sewer	\$78	\$13 every other month billed with water/sewer	\$78	\$13 every other month billed with water/sewer	\$78	\$13 every other month billed with water/sewer
East Dundee	\$240	\$19.90/mo 9/1/17-9/30/18; \$20.20/mo 10/1/18-present; \$2/mo-95 gal	\$243	\$20.20/mo thru 9/30/19; \$20.30/mo 10/1/19-present, add'l \$2/mo for 95 gal tote	\$245	\$20.90/mo 10/1/20-present, \$20.30/mo thru 9/30/20, add'l \$2/mo for 95 gal tote	\$232	\$19.31/mo 10/1/21-present, \$20.90/mo thru 10/1/20, add'l \$2/mo for 95 gal tote	\$203	\$17.25/mo 1/1/22-present, \$16.75/mo thru 2021, add'l \$2/mo for 95 gal tote
Elgin	\$299	\$16.76 per month \$3.05 per bag excess	\$315	\$18.11 per month \$3.05 per bag excess	\$322	\$18.70 per month \$3.05 per bag excess	\$336	\$19.30 per month \$3.25 per bag excess	\$336	\$19.30 per month \$3.25 per bag excess
Sleepy Hollow	\$260	\$21.63/month	\$267	\$22.28/month	\$275	\$22.95/month	\$284	\$23.64/mo \$70.92/qtr	\$267	\$22.25/mo \$66.75qtr
West Dundee	\$0		\$0		\$0		\$0		\$0	

UTILITY TAXES	2018	% Gas / Electricity / Telecomm	2019	% Gas / Electricity / Telecomm	2020	% Gas / Electricity / Telecomm	2021	% Gas / Electricity / Telecomm	2022	% Gas / Electricity / Telecomm
Algonquin	\$92	\$.0103/therm (1%) / \$.00459/kWh (4%) / 6%	\$92	\$.0103/therm (1%) / \$.00459/kWh (4%) / 6%	\$92	\$.0103/therm (1%) / \$.00459/kWh (4%) / 6%	\$92	\$.0103/therm (1%) / \$.00459/kWh (4%) / 6%	\$92	\$.0103/therm (1%) / \$.00459/kWh (4%) / 6%
Carpentersville	\$132	\$.045/therm (5%) / \$.00588/kWh (4.8%) / 6%	\$132	\$.045/therm (5%) / \$.00588/kWh (4.8%) / 6%	\$132	\$.045/therm (5%) / \$.00588/kWh (4.8%) / 6%	\$132	\$.045/therm (5%) / \$.00588/kWh (4.8%) / 6%	\$132	\$.045/therm (5%) / \$.00588/kWh (4.8%) / 6%
East Dundee	\$133	\$.04/therm (5%) / \$.0061/kWh (5%) / 6%	\$133	\$.04/therm (5%) / \$.0061/kWh (5%) / 6%	\$133	\$.04/therm (5%) / \$.0061/kWh (5%) / 6%	\$133	\$.04/therm (5%) / \$.0061/kWh (5%) / 6%	\$133	\$.04/therm (5%) / \$.0061/kWh (5%) / 6%
Elgin	\$133	5% / 5% / 6%	\$133	5% / 5% / 6%	\$133	5% / 5% / 6%	\$133	5% / 5% / 6%	\$133	5% / 5% / 6%
Sleepy Hollow	\$133	5% / \$.0061/kWh (5%) / 6%	\$133	5% / \$.0061/kWh (5%) / 6%	\$133	5% / \$.0061/kWh (5%) / 6%	\$133	5% / \$.0061/kWh (5%) / 6%	\$133	5% / \$.0061/kWh (5%) / 6%
West Dundee	\$125	\$.04/therm (5%) / \$.0061/kWh (5%) / 5%	\$125	\$.04/therm (5%) / \$.0061/kWh (5%) / 5%	\$125	\$.04/therm (5%) / \$.0061/kWh (5%) / 5%	\$125	\$.04/therm (5%) / \$.0061/kWh (5%) / 5%	\$125	\$.04/therm (5%) / \$.0063/kWh (5%) / 5%

Municipal Cost Comparison - Annual Costs Per Household

Updated 3/6/2023

VEHICLE STICKER	2018	Notes	2019	Notes	2020	Notes	2021	Notes	2022	Notes
Algonquin	\$0		\$0		\$0		\$0		\$0	
Carpentersville	\$0		\$0		\$0		\$0		\$0	
East Dundee	\$0		\$0		\$0		\$0		\$0	
Elgin	\$0		\$0		\$0		\$0		\$0	
Sleepy Hollow	\$60	\$30 per vehicle	\$70	\$35 per vehicle	\$70	\$35 per vehicle	\$80	\$40 per vehicle	\$80	\$40 per vehicle
West Dundee	\$0		\$0		\$0		\$0		\$0	
	anterfériei autorioano									and the second
	anterfériei autorioano	Cost Per Day		Cost Per Day		Cost Per Day		Cost Per Day		Cost Per Dav
TOTALS EXCLUDING WATER	2018	Cost Per Day	2019	Cost Per Day	2020	Cost Per Day	2021	Cost Per Day	2022	Cost Per Day
TOTALS EXCLUDING WATER Algonquin	2018 \$1,631	\$4.47	2019 \$1,591	Cost Per Day \$4.36	2020 \$1,591	\$4.36	2021 \$1,638	Cost Per Day \$4.49	2022 \$1,947	Cost Per Day \$5.33
TOTALS EXCLUDING WATER	2018		2019		2020		2021		2022	
TOTALS EXCLUDING WATER Algonquin	2018 \$1,631	\$4.47	2019 \$1,591	\$4.36	2020 \$1,591	\$4.36	2021 \$1,638	\$4.49	2022 \$1,947	\$5.33
TOTALS EXCLUDING WATER Algonquin Carpentersville	2018 \$1,631 \$2,082	\$4.47 \$5.70	2019 \$1,591 \$2,003	\$4.36 \$5.49	2020 \$1,591 \$210	\$4.36 \$0.58	2021 \$1,638 \$1,873	\$4.49 \$5.13	2022 \$1,947 \$1,990	\$5.33 \$5.45
TOTALS EXCLUDING WATER Algonquin Carpentersville East Dundee	2018 \$1,631 \$2,082 \$1,670	\$4.47 \$5.70 \$4.57	2019 \$1,591 \$2,003 \$1,706	\$4.36 \$5.49 \$4.68	2020 \$1,591 \$210 \$1,720	\$4.36 \$0.58 \$4.71	2021 \$1,638 \$1,873 \$1,707	\$4.49 \$5.13 \$4.68	2022 \$1,947 \$1,990 \$1,840	\$5.33 \$5.45 \$5.04

WATER & SEWER	2018	Notes	2019	Notes	2020	Notes	2021	Notes	2022	Notes
Algonquin	\$801	2018-19 rates	\$921	2019-20 rates	\$921	2020-21 rates (no changes to rates)	\$1,136	2021-22 rates	\$1,136	2022-23 rates (no changes to rates)
Carpentersville	\$743	2018-19 rates	\$743	2019-20 rates	\$743	2020-21 rates (no changes to rates)	\$743	2021-22 rates (no changes to rates)	\$762	2022-23 rates
East Dundee	\$986	2018-19 rates	\$988	2019-20 rates	\$988	2020-21 rates (no changes to rates)	\$1,056	2021-22 rates	\$1,100	2022-23 rates
Elgin	\$1,401	2018-19 rates	\$1,534	2019-20 rates	\$1,581	2020-21 rates	\$1,638	2021-22 rates	\$1,702	2022-23 rates
Sleepy Hollow	\$1,334	2018-19 rates	\$1,334	2019-20 rates	\$1,334	2020-21 rates (no changes to rates)	\$1,705	2021-22 rates	\$1,789	2022-23 rates
West Dundee	\$717	2018-19 rates	\$745	2019-20 rates	\$745	2020-21 rates (no changes to rates)	\$804	2021-22 rates	\$836	2022-23 rates

TOTALS INCLUDING WATER	2018	Cost Per Day	2019	Cost Per Day	2020	Cost Per Day	2021	Cost Per Day	2022	Cost Per Day
Algonquin	\$2,432	\$6.66	\$2,512	\$6.88	\$2,512	\$6.88	\$2,774	\$7.60	\$3,083	\$8.45
Carpentersville	\$2,825	\$7.74	\$2,746	\$7.52	\$2,616	\$7.17	\$2,616	\$7.17	\$2,752	\$7.54
East Dundee	\$2,656	\$7.28	\$2,695	\$7.38	\$2,708	\$7.42	\$2,762	\$7.57	\$2,940	\$8.06
Elgin	\$3,526	\$9.66	\$3,576	\$9.80	\$3,515	\$9.63	\$3,585	\$9.82	\$3,733	\$10.23
Sleepy Hollow	\$2,919	\$8.00	\$2,896	\$7.93	\$2,897	\$7.94	\$3,287	\$9.01	\$3,487	\$9.55
West Dundee	\$2,325	\$6.37	\$2,359	\$6.46	\$2,402	\$6.58	\$2,461	\$6.74	\$2,720	\$7.45

General Fund - Fund 1

Breakout of Operating, Capital, and One Time Revenues and Expenses

		Operating				Capit	al				Total	s	
	FY 2023	FY 2023	FY 2024		FY 2023	FY 2023	FY 2	2024		FY 2023	FY 2023	FY 2024	
				Budget				Budg	et				Budget
	Budget	Projected	Budget	Variance	Budget	Projected	Buc	dget Variar	ce	Budget	Projected	Budget	Variance
Fund Balance Usage					\$ 261,255	\$ 261,255			ţ	261,255	\$ 261,255		
Revenues	\$ 12,232,872	\$ 14,400,325 \$	13,490,300						\$	12,232,872	\$ 14,400,325	\$ 13,490,300	
Property Tax Capital Projects Fund	\$ (1,150,000)	\$ (1,150,000) \$	(1,250,000)		\$ 1,150,000	\$ 1,150,000	\$ 1,2	250,000	\$	-	\$-	\$ -	
Development Permits		\$ (755,000)				\$ 755,000	1				\$-		
American Reserve Plan - 2nd Payment		\$ (552,027)											
Operating Surplus						\$ 500,000	1						
Total Revenues Including Fund Balance Usage	\$ 11,082,872	\$ 11,943,298 \$	12,240,300	10.4%	\$ 1,411,255	\$ 2,666,255	\$ 1,2	250,000 -11	4% \$	12,494,127	\$ 14,661,580	\$ 13,490,300	8.0%
Expenses													
Department:													
Legislation	\$ 69,325	\$ 63,000 \$	71,950						5	69,325	\$ 63,000	\$ 71,950	
Administration and Finance	\$ 1,064,400	\$ 1,027,500 \$	1,180,400						Ś		•	•	
Legal	\$ 93,900	\$ 112,900 \$	117,900						Ś	93,900			
Police	\$ 4,348,784	\$ 4,444,040 \$	4,824,532						Ś	4,348,784	\$ 4,444,040	•	
Fire	\$ 2,855,921	\$ 2,891,921 \$	3,259,320						\$	2,855,921	\$ 2,891,921	\$ 3,259,320	
Community Development	\$ 630,450	\$ 550,100 \$	676,025						Ś	630,450	\$ 550,100		
Streets and Bridges	\$ 1,299,660	\$ 1,254,550 \$	1,349,310						Ś	1,299,660	\$ 1,254,550	\$ 1,349,310	
Buildings and Grounds	\$ 713,067	\$ 673,045 \$	738,270						\$	713,067	\$ 673,045	\$ 738,270	
Transfers To Capital Fund 4					\$ 1,353,824	\$ 2,608,824	\$ 1,2	250,000	\$	1,353,824	\$ 2,608,824	\$ 1,250,000	
Transfers To Capital Fund 5					\$ 57,431	\$ 57,433			\$	57,431	\$ 57,431		
Total Expenses	\$ 11,075,507	\$ 11,017,056 \$	12,217,707	10.3%	\$ 1,411,255	\$ 2,666,255	\$ 1,2	250,000 -11	4% \$	12,486,762	\$ 13,683,311	\$ 13,467,707	7.9%
Fund Surplus (Deficit)	\$ 7,365	\$ 926,242 \$	22,593	:	\$ -	\$ -	\$	-	Ş	7,365	\$ 978,269	\$ 22,593	=
Operating Surplus		\$ (500,000)											_
Fund Surplus (Deficit) After Surplus Transfer	\$ 7,365	\$ 426,242 \$	22,593	_	\$ -	\$-	\$		Ş	7,365	\$ 978,269	\$ 22,593	-

					2023		2024	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC (DEC
BEGINNING BALANCE							 0	
REVENUES AND INTE							c c	
REVENUES								
PROPERTY TAXES								
1-00-1-1490	GENERAL CORPORATE	1,500,566	1,599,984	1,953,202	1,950,252	1,953,202	2,011,198	2%
1-00-1-1491	CAPITAL PROJECTS & EQUIP FUND	1,147,374	1,149,980	1,150,000	1,148,263	1,150,000	1,250,000	8%
1-00-1-1500	LIABILITY INSURANCE	573,689	574,993	575,000	574,135	575,000	575,000	0%
1-00-1-1600	POLICE PENSION	771,115	860,491	860,499	859,201	860,499	1,074,332	24%
1-00-1-1700	SOCIAL SECURITY	382,824	383,695	383,700		383,700	383 700	0%
1-00-1-1800	IMRF	197,796	383,695 198,249	383,700 198,250	383,123 197,950	198,250	198,250	08
1-00-1-1900	FIRE PENSION	373,771	416,415	416,421	415,793	416,421	421,120	18
			-	-			•	
TOTAL PROPERTY TA	AXES	4,947,135	5,183,807	5,537,072	5,528,717	5,537,072	5,913,600	6%
INTERGOVERNMENT	AL REVENUE							
1-00-2-0000	STATE SALES TAX	1,193,723	1,476,889	1,555,000	1,008,253	1,550,000	1,600,000	2%
1-00-2-0500	STATE INCOME TAX	953,200	1,077,714	1,016,000	840,621	1,243,000	1,194,000	17%
1-00-2-1000	PERS. PROPERTY REPLACEMENT TAX	11,802	26,999	10,000	19,612	27,000	21,900	119%
1-00-2-1100	TOWNSHIP ROAD FUND	100,851	103,653	103,000	111,219	111,200	113,000	9%
1-00-2-1200	LOCAL STATE USE TAX	329,187	288,054	288,000	196,342		315,000	9%
1-00-2-1300	CANNABIS USE TAX	7,806	11,739	15,000	8,104	12,400	13,800	(8%)
1-00-2-3700	STATE GRANT PROCEEDS	0	,	0	0	,	0	(8응)
1-00-2-3710	FEDERAL GRANT PROCEEDS	521	0	0	0	0	0	(8%)
1-00-2-3720	AMERICAN RESERVE PLAN PROCEEDS	0	552,027	0	552,027	552,027	0	(8%)
1-00-2-3730	IRMA RESERVE DRAW DOWN	0	0	0 0 0	0	0	0	(8%)
	· · · · · · · · · · · · · · · · · · ·							
TOTAL INTERGOVERN	JMENTAL REVENUE	2,597,090	3,537,075	2,987,000	2,736,178	3,803,027	3,257,700	98
	SFERS - REVENUES							
1-00-3-0200	XFER FROM SEWER & WATER FUND 2	70,000	70,000	85,000	42,500	85,000	90,000	5%
1-00-3-0300	XFER FROM MOTOR FUEL TAX FND 3	210,000	210,000	225,000	112,500	225,000	225,000	0 %
1-00-3-0400	XFER FROM COMM DEV FUND 5	425,000	400,000	400,000	200,000	400,000	350,000	(12%)
1-00-3-0500	TRANSFER FROM TIF #4 FUND G	270,960	182,500	•	94,000	188,000	195,000	3%
TOTAL INTERFUND I	RANSFERS - REVENUES	975,960	862,500	898,000	449,000	898,000	860,000	(4%)
LICENSES								
1-00-4-0000	BUSINESS LICENSES	83,643	71,080	80,000	49,005	95,000	95,000	18%
1-00-4-0500	LIQUOR AND BARTENDERS LICENSES	41,925	64,785	75,000	56,300	65,000	82,000	9%
1-00-4-1500	ANIMAL LICENSES	2,012	2,461	2,000	1,230	2,100	2,500	25%
1-00-4-5000	VIDEO GAMING LICENSE	16,500	16,900	20,000	18,200	18,200	20,000	08
1-00-4-5100	VIDEO GAMING TAX	23,405	64,705	60,000	42,268	65,000	70,000	16%

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

					2023		2024	
ACCOUNT		2021			8 MO.		REQUESTED	0
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC(DEC)
REVENUES AND INTER	FUND XFERS							
REVENUES								
LICENSES								
1-00-4-5105	GAMING PUSH TAX	0	0	0	0	0	0	16%
TOTAL LICENSES		167,485	219,931	237,000	167,003	245,300	269,500	13%
DEVELOPMENT REVE	NUE							
1-00-5-0000		103,974	94,377	125,000	149,217	225,000	125,000	08
1-00-5-0100	DEVELOPMENT PERMITS BLDG PERMITS/ NEW CONSTRUCTION	44,028	468,658	40,000 5,000	739,896	755,000	0	0 응
		0	120,098	0	0	0	0	08
1-00-5-0120	MUNICIPAL DONATION	0	120,098	0	0	0	0	08
1-00-5-0500	PLAN REVIEW INSPECTIONS		34,312	40,000	91,147	100,000	50,000	25%
1-00-5-1000	INSPECTIONS	1,235	2,820	5,000	1,300	1,500	2,500	(50욱)
1-00-5-1500	PETITION FEES-ARC-P&Z ETC	4,125	6,132	5,000	4,753	5,000	5,000	0%
TOTAL DEVELOPMENT	REVENUE	194,816		175,000		1,086,500	182,500	4%
FINANCE REVENUE								
1-00-6-0000	INTEREST INCOME	58,984	24,682	30,000	60,261	85,000	200,000	566%
	UNREALIZED MARKET GAIN/LOSS	(40,823)	0	0	0	0	0	566%
TOTAL FINANCE REVE	NUE		24,682	30,000	60,261	85,000	200,000	566%
OTHER LIABILITIE	S/FORFEITURES							
1-00-7-0500		154,578	163,545	170,000	108,897	160,000	170,000	0%
1-00-7-0600	ADMINISTRATIVE PROCESSING FEE	1,355	1,380	1,800	1,310	2,000	2,000	11%
1-00-7-0700	AUTO IMPOUND FEE	4,000	5,500	7,500	7,500	10,000	7,500	0%
1-00-7-1000	AUTO IMPOUND FEE ALARM SERVICE CHARGE	8,350	12,400	1,800 7,500 7,500	3,550	5,500	7,500	0%
TOTAL OTHER LIABIL		168,283		186,800		177,500		0%
OTHER REVENUES								
1-00-8-0500	HOTEL/MOTEL REVENUE	95,677	173,299	215,000		190,000	200,000	(6%)
1-00-8-1000	AMBULANCE FEE	223,700	412,435	475,000 42,000	642,620	950,000	950,000	100%
1-00-8-2000	RENTAL PROPERTY	38,766	41,261	42,000	25,992	40,000	40,000	(4응)
1-00-8-2100	LICENSE AGREEMENT	0	0	0	0	0 5,500	0	(4%)
1-00-8-2200	TICKET SURCHARGE	226	5,140	7,500	3,866	5,500	7,500	08
1-00-8-2500	COMCAST QUARTERLY FRANCHSE FEE		112,967	110,000	83,976	125,000	125,000	13%
1-00-8-2550	COMCAST MONTHLY TAX PROCEEDS		102,036	110,000	58,807	90,000	100,000	(9%)
1-00-8-2700	COMCAST MONTHLY TAX PROCEEDS UTILITY TAX - NATURAL GAS	160,308	102,036 162,753	170,000	58,807 60,783	140,000	170,000	0%
1-00-8-2800	UTILITY TAX - ELECTRICITY		281,980		177,897		290,000	0%

							2024	
ACCOUNT			2022		8 MO.		REQUESTED	%
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAI	PROJECTED	BUDGET	INC (DEC)
REVENUES AND INTI	ERFUND XFERS							
REVENUES								
OTHER REVENUES								
1-00-8-2810	GASOLINE TAX	114,520	121,870		84,450	125,000	125,000	(7응)
1-00-8-2820	FOOD AND BEVERAGE TAX	281,364	370,027	375,000	261,520	390,000	400,000	6%
1-00-8-3000	SALE OF ASSETS	0	0	0	30,426	30,426 25,000	0	6%
1-00-8-3712	REIMBURSED REVENUE - ADMIN	481,481	14,255		21,292		25,000	66%
1-00-8-3714	REIMBURSED REVENUE - POLICE	94,641	94,989		48,500	100,000	105,000	5%
1-00-8-3715	REIMBURSED REVENUE - FIRE	7,930	5,915	•	6,500	10,000	0	(100%)
1-00-8-3716	REIMBURSED REVENUE - COMM DEV	0	0	0	0	0	0	(100%)
1-00-8-3718	REIMBURSED REVENUE - PW	375	0	0	600	600	0	(100%)
1-00-8-3720	REIMBURSED REVENUE - PENSION	0	0	0	0	0	0	(100%)
1-00-8-3800	REIMBURSED REVENUE - GENERAL	0	0		0	0	0	(100%)
1-00-8-4000	MISCELLANEOUS	33,426	21,792	25,000			25,000	0%
1-00-8-4100	POLICE REPORT MONEY	5,820	6,295	7,500	1,256	2,000	2,500	(66%)
1-00-8-4200	INSURANCE SUBROGATION PROCEEDS	0	0	0	0	0	0	(66%)
1-00-8-4300	50/50 TREE PROGRAM PAYMENTS	0	0	0	1,600	1,600	0	(66%)
1-00-8-4400	COMPUTER SUPPORT CONTRACTS	95,237	61,800	85,000	28,350	37,800	45,000	(47%)
1-00-8-6000	SALE OF PROMOTIONAL ITEMS	0	0	0	0	0	0	(478)
1-00-8-7100	RECYCLING REVENUE	10,000	12,000	10,000	0	10,000	10,000	08
1-00-8-8000	CASH LONG/SHORT	0	0	0	0	0	0	08
TOTAL OTHER REVE	NUES	2,135,419	2,000,814	2,182,000	1,690,946	2,567,926	2,620,000	20%
	REVENUES AND INTERFUND XFERS				11,739,675	14,400,325	13,490,300	10%
EXPENSES								
	SFERS - EXPENSES							
1-00-4-1000	TRANSFER TO VILLAGE FACILITIES	0	0	0	0	0	0	10%
	TRANSFERS - EXPENSES	0	0	0	0	0	0	 10%
IOIAL INIERIOND	INANGIERS - EXPENSES	0	Ū	0	0	Ŭ	0	100
INTERFUND TRAN	SFERS - EXPENSES							
	CAPITAL / MAINTENANCE FUND	0	-	0	0	0	0	10%
1-00-9-0200	XFER TO CAPITAL PROJECTS FND 4	1,650,000	2,138,756	1,353,824	575,000	2,608,824	1,250,000	(7%)
1-00-9-0250	XFR TO CAP PRJ FND 4 AM RSC GR	0	0	0	0	0	0	(7%)
1-00-9-0300	TRANSFER TO COMM DEV FUND 5	0	0	0	50,430	57,431	0	(7%)
TOTAL INTERFUND	TRANSFERS - EXPENSES	1,650,000	2,138,756	1,353,824	625,430	2,666,255	1,250,000	 (7%)
	ND INTERFUND XFERS	1,650,000	2,138,756	1,353,824	625,430		1,250,000	(7%)

LEGISLATION DEPARTMENT

EXPENSES

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	c _i o
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
LEGISLATION DEPAR								
PERSONNEL SERVI	ICES							
1-11-1-0100	SALARIES - ELECT OFFICIALS	21,453	26,004	25,000	16,180	23,000	25,000	0 %
TOTAL PERSONNEL S	SERVICES	21,453	26,004	25,000	16,180	23,000	25,000	0%
PERSONNEL BENEI	FITS							
1-11-2-0700	VILLAGE CONTRIBUTION - IMRF	58	273	225	264	400	350	55%
1-11-2-0800	VWD CONTR - FICA & MEDICARE	1,641	1,989	1,900	1,236	1,800	1,900	0%
1-11-2-3000	DUES AND MEMBERSHIPS	11,524	12,654	12,000	12,393	13,000	13,000	8%
TOTAL PERSONNEL H	- BENEFITS	13,223	14,916	14,125	13,893	15,200	15,250	 7%
OPERATING EXPEN	NDITURES							
1-11-3-0600	OPERATING INSURANCE & BONDS	1,778	1,827	2,000	0	1,000	2,000	0%
1-11-3-1500	TRAVEL	0	0	0	918	1,000	1,000	0%
1-11-3-1600	SUBSCRIPTIONS AND PUBLICATIONS	1,229	2,330	2,500	2,616	3,000	3,000	20%
1-11-3-2100	PRINTING	0	18	100	0	0	100	0%
1-11-3-3000	CONTRACTUAL SERVICES	0	0	10,000	750	•	10,000	0%
1-11-3-3500	VILLAGE & COMMUNITY EVENTS	0	0	0	2,300	0	0	0%
1-11-3-3600	DONATIONS	0	•	100	0	0	100	0%
1-11-3-6500	MISCELLANEOUS	414	560	1,000	213	300	1,000	0%
TOTAL OPERATING D	EXPENDITURES	3,421	6,235	15,700	6,797	6,300	17,200	9%
COMMITTEES & CO	OMMISSIONS							
1-11-7-0600	PLANNING & ZONING COMMISSION	805	2,176	2,000	75	1,700	2,000	0 %
1-11-7-1000	FIRE AND POLICE COMMISSION	6,653	10,537	10,000	9,481	15,000	10,000	0 %
1-11-7-1100	LIQUOR CONTROL	310	593	500	169	300	500	0%
1-11-7-1500	APPEARANCE REVIEW COMMISSION	2,120	1,730	2,000	0	1,500	2,000	08
TOTAL COMMITTEES	& COMMISSIONS	9,888	15,036	14,500	9,725	18,500	14,500	0%
TOTAL LEGISLATIO	N DEPARTMENT	47,985	62,191	69,325	46,595	63,000	71,950	3%

ADMINISTRATION & FINANCE DEPT. EXPENSES PERSONNEL SERVICES

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	율
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC
ADMINISTRATION &	FINANCE DEPT.							
PERSONNEL SERVI	ICES							
1-12-1-0200	SALARIES - FULL TIME	· 437,260	355,815	400,000	273,729	391,000	500,000	25%
1-12-1-1000	SALARIES - PART TIME	233,748	245,415	260,000	161,928	234,000	253,000	(2%)
1-12-1-1300	SALARIES - SEASONAL	0	0	0	0	0	8,000	(2%)
1-12-1-1600	OVERTIME	0	0	0	0	0	0	(2%)
TOTAL PERSONNEL S	SERVICES	671,008	601,230	660,000	435,657	625,000	761,000	15%
PERSONNEL BENEF	FITS							
1-12-2-0100	GROUP MEDICAL & LIFE INSURANCE	45,717	28,434	34,000	20,336	36,500	38,500	13%
1-12-2-0700	VILLAGE CONTRIBUTION ~ IMRF	72,544	64,578	65,000	43,486	51,000	55,000	(15%)
1-12-2-0800	VWD CONTR - FICA & MEDICARE	43,904	41,589	53,000	29,257	45,000	49,000	(7%)
1-12-2-2000	SAFETY EQUIPMENT & PROGRAMS	0	0	0	0	0	0	(7%)
1-12-2-2500	TRAINING	0	0	0	35	100	0	(78)
1-12-2-3000	DUES AND MEMBERSHIPS	2,161	2,091	2,200	701	2,200	2,200	0 %
1-12-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0%
TOTAL PERSONNEL E	 BENEFITS	164,326	136,692	154,200	93,815	134,800	144,700	 (6%)
OPERATING EXPEN	VDITURES							
1-12-3-0100	OFFICE SUPPLIES	2,021	2,755	2,500	1,402	2,000	2,500	08
1-12-3-0200	OPERATING SUPPLIES	279	335	500	0	0	500	0%
1-12-3-0500	TELEPHONE	11,110	18,262	15,000	7,875	14,000	15,000	0%
1-12-3-0510	DATA INTERNET/EMAIL SERVICES	11,152	11,526	14,000	3,946	10,000	14,000	0%
1-12-3-0600	OPERATING INSURANCE - BOND	8,587	7,000	8,000	50	8,000	8,000	0%
1-12-3-1500	TRAVEL	6,858	6,811	7,000	4,153	7,000	7,000	08
1-12-3-1530	GIS	0	0	0	0	0	0	08
1-12-3-1550	MARKETING ACTIVITIES	0	0	0	0	0	0	08
1-12-3-1600	SUBSCRIPTIONS & PUBLICATIONS	0	179	200	140	200	200	08
1-12-3-2000	POSTAGE	(103)	4,112	3,500	1,885	2,500	3,500	0%
1-12-3-2100	PRINTING	962	432	1,000	235	500	1,000	0 %
1-12-3-2400	AUDIT FEE	18,460	20,960	22,500	20,360	24,000	25,000	11%
1-12-3-3000	CONTRACTUAL SERVICES	6,442	5,240	12,500	7,717	20,000	15,000	20%
1-12-3-3001	CONTRACTUAL - COMPUTER SUPPORT	98,344	112,151	100,000	126,583	130,000	130,000	30%
1-12-3-3800	REIMBURSABLE	831	18,463	. 0	23,129	0	0	30%
1-12-3-4500	NEWSLETTER	3,238	265	5,000	2,979	3,000	5,000	0%
1-12-3-6500	MISCELLANEOUS	356	1,794	1,500	1,256	1,500	1,500	0%
TOTAL OPERATING F	- EXPENDITURES	168,537		193,200	201,710	222,700	228,200	 18೪

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC(DEC)
ADMINISTRATION & MAINTENANCE & H								
1-12-4-0100	DEPARTMENT EQUIPMENT	0	0	0	0	0	0	18%
TOTAL MAINTENANCH	E & REPAIRS	0	0	0	0	0	0	18%
CAPITAL EXPEND	ITURES							
1-12-5-1000	OFFICE EQUIPMENT	0	0	0	0	0	0	18%
1-12-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	0	18%
1-12-5-1510	COMPUTER EQUIPMENT	19,731	19,846	20,000	8,600	20,000	20,000	0%
1-12-5-1520	COMPUTER EQUIPMENT REPLACEMENT	36,709	2,774	37,000	1,668	25,000	25,000	(32%)
1-12-5-1530	GIS PROGRAM	200	0	0	0	0	1,500	(32%)
1-12-5-1540	FINANCE SOFTWARE UPGRADES	0	0	0	0	0	0	(32%)
TOTAL CAPITAL EXI	PENDITURES	56,640	22,620		10,268		46,500	(18%)
TOTAL ADMINISTRA	FION & FINANCE DEPT.	1,060,511	970,827	1,064,400	741,450	1,027,500	1,180,400	10%
LEGAL DEPARTMENT								
EXPENSES								
OPERATING EXPEN								
1-13-3-7000	VILLAGE ATTORNEY RETAINER	0	13,200	14,400	8,400	14,400	14,400	0%
1-13-3-7100	VILLAGE PROSECUTOR RETAINER	8,013	9,000	9,000	6,000	9,000	9,000	0%
1-13-3-7200	LITIGATION FEES	0	0	0	0	0	0	08
1-13-3-7300	ATTORNEY FEES-OTHER	44,291	90,290	60,000	•	80,000	75,000	25%
1-13-3-7310	ATTORNEY FEES-POLICE CONTRACT	0	1,687	5,000	0	5,000	10,000	100%
1-13-3-7315	ATTORNEY FEES-FIRE CONTRACT	0	0	1,000	0	0	5,000	400%
1-13-3-7330	ATTORNEY FEES-GRAND POINTE	0	0	0	0	0	0	400%
1-13-3-7350	ATTORNEY FEES-REIMBURSEABLE	0	0	0	0	0	0	400%
1-13-3-7400	LEGAL NOTICES	2,933	3,714	\$7555	2/100	3,500		0%
1-13-3-7500	RECORDING FEES	776	528	1,000	640	1,000	1,000	0%
TOTAL OPERATING 1	EXPENDITURES	56,013	118,419	93,900	76,658	112,900	117,900	25%
TOTAL LEGAL DEPAL	RTMENT	56,013	118,419	93,900	76,658	112,900	117,900	25%

POLICE DEPARTMENT EXPENSES

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	20
NUMBER	ACCOUNT DESCRIPTION		ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
NUMBER								
POLICE DEPARTMENT	1							
PERSONNEL SERVI								
1-14-1-0200		137,155	176,284	196,000	138,652	201,500	216,500	10%
1-14-1-0500	SALARIES - FULL TIME SWORN	1 799 094	1 921 199	2,000,000	1,401,226	2,085,000	2,223,000	11%
1-14-1-0600	SALARIES - PART TIME SWORN	19,567	14,150 469	60,000		25,000	20,000	(66%)
	SALARIES - PART TIME	30,410	469	60,000 1,560	,	0	2,000	28%
	OVERTIME	140,857	165,254	150,000	134.318	195.000	175,000	16%
1 14 1 1000	OV BIGITINE			150,000				
TOTAL PERSONNEL S	ERVICES	2,127,083			1,689,842			9%
PERSONNEL BENEF	TITS							
1-14-2-0100	GROUP MEDICAL/LIFE INSURANCE	357,893	381,995	400,000	267,476	395,000	415,000	3%
1-14-2-0500	VILLAGE CONTR - POLICE PENSION	771,115	860,491	860,499	859,201	860,499	1,074,332	24%
1-14-2-0700	VILLAGE CONTRIBUTION - IMRF	21,185	22,348	22,000	15,884		22,000	0%
1-14-2-0800	VWD CONTR - FICA & MEDICARE	152,914	163,668	185,500	122,318	192,000	202,000	8%
1-14-2-1500	CLOTHING ALLOWANCE	9,903	19,044	185,500 22,575	14,931	192,000 22,575	15,500	(31%)
1-14-2-2000	SAFETY EQUIPMENT & PROGRAMS		9,992	10,000	7,104	10,000	10,000	0%
1-14-2-2500	TRAINING	12,937	16,325	15,800	16,217	17,500	15,000	(5응)
1-14-2-3000	DUES AND MEMBERSHIPS	11,159	11,568	15,800 11,100	4.040	11,100	13,500	21%
1-14-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	21%
TOTAL PERSONNEL E	BENEFITS	1,341,254	1,485,431	1,527,474	1,307,171	1,529,674	1,767,332	15%
OPERATING EXPEN	IDITURES							
1-14-3-0100	OFFICE SUPPLIES	2,849	3,036	3,250	1,324	3,250	3,300	1%
1-14-3-0200	OPERATING SUBDITES	3,774	4,182	3,250 5,000	2,253	5,000	5,000	0%
1-14-3-0300	MEDICAL SUPPLIES	2,318	2,954	4,500	0	4,500	4,500	0%
1-14-3-0500	TELEPHONE	13,795	17,755	15,200	6,518 39,744	14,000	15,000	(1%)
1-14-3-0600	OPERATING INSURANCE & BONDS	35,590	21,499	40,000	39,744	40,000	40,000	0%
1-14-3-1500	TRAVEL	35	1,162	2,000	383	2,000	2,500	25%
1-14-3-1600	SUBSCRIPTIONS & PUBLICATIONS	35 80 1,142	456	800	0	0	400	(50%)
1-14-3-2000	POSTAGE	1,142	1,332	1,500	11	1,500	1,500	0%
1-14-3-2100	PRINTING	1,287	1,800	2 000	05	2,000	2,000	0%
1-14-3-2200	EOUIPMENT RENTAL	0	0	300	0	0	300	0%
1-14-3-2300	EQUIPMENT RENTAL QUADCOM CONTRACTUAL SERVICES	226,671	218,829	223,500	149,031 12,588	223,600	224,000	0%
1-14-3-3000	CONTRACTUAL SERVICES	14,465	14,358	19,500	12,588	19,516	19,500	0%
1-14-3-3500	SMALL EQUIP/TOOLS/HARDWARE		767	1,000	557	1,000	1,000	0%
1-14-3-3800	POLICE - REIMBURSEABLE EXPENSE	0		. 0	0	. 0	2,000	08
1-14-3-4000	FIREARM SUPPLIES		10,027	12.000	3,563		14,000	16%
1-14-3-6400	CRIMINAL INVESTIGATIONS	247	570	1.000	290	3,000	2,000	100%
1-14-3-6450	SCHOOL RESOURCE OFFICER/EDU	2.17	570 0	1,000 500	200	500	500	0%
1-14-3-6480	CRIMINAL INVESTIGATIONS SCHOOL RESOURCE OFFICER/EDU NEIGHBORHOOD WATCH PROGRAM	129	925	1,000	812	1,000	1,500	50%
7 74 2 0400	RETERBORIOOD WITCH LICOLARI	J. 14 J	525	1,000	025	1,000	2,000	.

~

					2023		2024	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC(DEC)
NUMBER	ACCOUNT DESCRIPTION	ACIOAL	ACIUAL		ACTUAL			
POLICE DEPARTMENT								
EXPENSES								
OPERATING EXPEN		0.20	F 153	1 000	201	1 000	2 000	0000
1-14-3-6500	MISCELLANEOUS	830	5,157	1,000		1,000	3,000	200%
TOTAL OPERATING E	XPENDITURES	309,828	304,809	334,050	217,560	333,866	340,000	1%
MAINTENANCE & R	EPAIRS							
1-14-4-0100	DEPARTMENT EQUIPMENT	4,859	6,138		2,301		7,000	7%
1-14-4-0200	VEHICLE FUEL	28,562	36,913	37,500	25,750	37,500	38,000	1%
1-14-4-0500	AUTOMOTIVE PARTS & REPAIRS	25,712	18,673	25,000	7,774	21,000	25,000	0%
1-14-4-1000	FLEET RADIO	400	2,775	10,700	5,733	9,000	10,700	08
TOTAL MAINTENANCE	& REPAIRS	59,533	64,499	79,700	41,558	74,000	80,700	1%
CAPITAL EXPENDI	TURES							
1-14-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	18
1-14-5-1000	OFFICE EQUIPMENT	0	0	0	0	0	0	18
	OPERATING EQUIPMENT	0	0	0	0	0	0	18
1-14-5-1600	FIREARMS	0	0	0	0	0	0	18
TOTAL CAPITAL EXP	ENDITURES	0	0	0	0	0	0	
TOTAL POLICE DEPA		3,837,698	4,132,095	4,348,784	3,256,131	4,444,040	4,824,532	10%
FIRE DEPARTMENT								
EXPENSES								
PERSONNEL SERVI								
1-15-1-0200	SALARIES - FULL TIME	12,409	15,341	16,250 920,000	11,544	16,800	18,000	10%
1-15-1-0500	SALARIES - FULL TIME SWORN	864,428		920,000	645,668	920,000		11%
1-15-1-0600	SALARIES - PAID ON CALL	34,329	36,537	34,500		33,000	45,000	30%
1-15-1-1000	SALARIES - PART TIME	551,686	568,066	650,000	434,740		770,000	18%
1-15-1-1500	SALARIES-PROFESSIONAL TRAINING	0	0	0	0		40,000	18%
1-15-1-1600	OVERTIME	97,817	89,190	115,000	129,268	195,000	115,000	0%
TOTAL PERSONNEL S	ERVICES	1,560,669	1,607,892	1,735,750	1,229,395	1,794,800	2,014,000	16%

PERSONNEL BENEFITS

					2023		2024	
ACCOUNT		2021			8 MO.		REQUESTED	<i>ф</i>
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC(DEC)
FIRE DEPARTMENT								
PERSONNEL BENEF	TTS							
1-15-2-0100	GROUP MEDICAL/LIFE INSURANCE	203,344	203,357	228,000	136,040	200,000	235,000	3%
1-15-2-0500	VILLAGE CONTR - F.F. PENSION	373,771	416,410	416,421	415,793	416,421	421,120	1%
1-15-2-0700	VILLAGE CONTRIBUTION - IMRF	8,652		8,100	6.424	8,200	8,500	48
1-15-2-0800	VWD CONTR - FICA & MEDICARE	113,528	8,804 118,288	132,800	91,055	138,000	158,000	18%
1-15-2-1500	CLOTHING ALLOWANCE	4,922	6,933	10,000	3,175	8,000	10,000	0%
1-15-2-2000	SAFETY EQUIPMENT & PROGRAMS	. 0	2,464	3,000	2,674	3,000	3,150	5%
1-15-2-2500	TRAINING	6,435	10,457	12,500	7,701	12,500	35,000	180%
1-15-2-3000	DUES AND MEMBERSHIPS	774	355	1,000	780	2,000	1,500	50%
1-15-2-3500	UNEMPLOYMENT INSURANCE	0	1,335	10,000 3,000 12,500 1,000 0	0	0	0	50%
TOTAL PERSONNEL B	BENEFITS	711,426		811,821			872,270	 7%
OPERATING EXPEN	IDITURES							
1-15-3-0100	OFFICE SUPPLIES	1,353	1,411	2,000	1,965 1,354	2,500 3,000	2,500	25%
1-15-3-0200	OPFICE SUPPLIES OPERATING SUPPLIES	1,094	2,688	3,500	1,354	3,000	7,000	100%
1-15-3-0300	MEDICAL SUPPLIES	9,350	13,942	16,000	12,228	17,000	20,000	25%
1-15-3-0500	TELEPHONE	11,792	12,867	12,000	5,578	17,000	12,000	0%
1-15-3-0600	OPERATING INSURANCE & BONDS	29,988	28,389	35,000	5,600	35,000	35,000	0%
1-15-3-1500	TRAVEL	0	0 0	0 1,000	0	0	3,200	0%
1-15-3-1600	SUBSCRIPTIONS & PUBLICATIONS	0	0	1,000	917	1,000	1,000	0%
1-15-3-2000	POSTAGE	164	159	300 500	428 0	500	300	0%
1-15-3-2100	PRINTING	261	0	500	0	0	500	0%
1-15-3-2200	EQUIPMENT RENTAL	0	0	200 91,000	0	0	200 98,000	0 응
1-15-3-2300	OUADCOM	85,077	87,581		60,200	91,000	98,000	7%
1-15-3-3000	CONTRACTUAL SERVICES	42,696	33,124	48,000	50,583	60,000	70,000	45%
1-15-3-3500	SMALL EQUIP/TOOLS/HARDWARE	3,442	474 0	3,500	1,330	3,500	17,000	385%
1-15-3-3800	FIRE - REIMBURSEABLE EXPENSE	(2,730)	0	0	0	0		385%
1-15-3-6500	MISCELLANEOUS	484	134	500	600	1,000	1,000	100%
TOTAL OPERATING E	EXPENDITURES	182,971	180,769	213,500	140,783	231,500	267,700	25%
MAINTENANCE & F	REPAIRS							
1-15-4-0100	DEPARTMENT EQUIPMENT	2,067	4,085	7,500	5,278	7,500	7,900	5%
1-15-4-0200	VEHICLE FUEL	10,086	19,518	18,000	17,800	25,000	27,000	50%
1-15-4-0300	GENERATOR FUEL	76	0	350	0	0	350	0%
1-15-4-0500	AUTOMOTIVE PARTS	14,677	29,698		9,134		25,000	0%
1-15-4-0600	AUTOMOTIVE MAINT. & REPAIRS AUTO BODY	14,785	38,080	35,000 5,000	8,972	20,000	35,000	0%
1-15-4-0700	AUTO BODY	.3,723			0	0	5,000	08
1-15-4-1000	FLEET RADIO	0	3,976	4,000		5,000	5,100	27%
TOTAL MAINTENANCE	E & REPAIRS	45,414	98,544	94,850	45,007		105,350	11%

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

					2023		2024	
ACCOUNT			2022		8 MO.		REQUESTED	9a
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC
FIRE DEPARTMENT								
CAPITAL EXPENDIT	URES							
1-15-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	11%
1-15-5-1000	OFFICE EQUIPMENT	0	0	0	0	0	0	11%
1-15-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	0	11%
1-15-5-1501	FEMA GRANT - POWER COTS	0	0	0	0	0	0	11%
1-15-5-1502	FEMA GRANT - TURN-OUT GEAR	0	0	0	0	0	0	11%
1-15-5-1503	EMERGENCY OPERATIONS CENTER	0	0	0	0	0	0	11%
1-15-5-1504	EMERGENCY WARNING SIREN	0	0	0	0	0	0	11%
1-15-5-1505	EMERGENCY OPERATIONS CENTER	0	0	0	0	0	0	11%
TOTAL CAPITAL EXPE	NDITURES	0	0	0		0	0	
TOTAL FIRE DEPART		2,500,480	2,655,608	2,855,921	2,078,827	2,891,921	3,259,320	14%
COMMUNITY DEVELOPM EXPENSES	ENT DEPT.							
PERSONNEL SERVIC	ES							
				296,750			-	6%
1-16-1-1000	SALARIES - PART TIME OVERTIME	28,501			78,062	112,500	177,000	40%
1-16-1-1600	OVERTIME	0	136	0	0	0	0	40%
TOTAL PERSONNEL SE	RVICES	248,243	293,866	423,050	282,077	408,500	494,000	16%
PERSONNEL BENEFI	TS							
1-16-2-0100	GROUP MEDICAL & LIFE INSURANCE	10,734	11,201	35,000	7,518	11,000	20,000	(42응)
1-16-2-0700	VILLAGE CONTRIBUTION - IMRF	31,906	36,234	45,000	32,754 21,974	42,000	46,000	2%
1-16-2-0800	VWD CONTR - FICA & MEDICARE	19,262	22,832	32,400	21,974	11,000 42,000 32,000	37,000	14%
1-16-2-1500	UNIFORMS	102	358	300	0	300	500	66%
1-16-2-2500	TRAINING	0	435	1,500	807	1,500	3,000	100%
1-16-2-3000	DUES AND MEMBERSHIPS	1,173	1,272	2,000	155	2,000	2,500	25%
1-16-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	25%
TOTAL PERSONNEL BE	NEFITS	63,177	72,332	116,200	63,208	88,800	109,000	(6%)
OPERATING EXPEND	TTURES							
	OFFICE SUPPLIES	706	1,551	1,000	732	1,000	1,500	50%
1-16-3-0100		6,907	11,390	8,000	5,347	8,025	8,500	6%
1-16-3-0100	THE DEPENDENCE			0,000	0,011	0,020	0,000	•••
1-16-3-0500	TELEPHONE OPERATING INSURANCE & BONDS	•	3.000	5,000	Û	5,000	5.000	0%
1-16-3-0500	TELEPHONE OPERATING INSURANCE & BONDS TRAVEL	4,369 4,211	3,000 5,411	5,000 8,400	0 5,815	5,000 8,725	5,000 8,725	0% 3%

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	0,0
NUMBER	ACCOUNT DESCRIPTION		ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC
COMMUNITY DEVELOP	DEPT.							
EXPENSES								
OPERATING EXPEN	DITURES							
1-16-3-1550	MARKETING ACTIVITIES	1,000	550	1,250	300	1,000	1,250	0%
1-16-3-1600	SUBSCRIPTIONS AND PUBLICATIONS	0	0	2,000	1,498	2,000	500	(75%)
1-16-3-2000	POSTAGE	2,102	1,095	1,000	570	1,000	1,000	0%
1-16-3-2100	PRINTING	286	0	300	46	300	300	0%
1-16-3-3000	CONTRACTUAL	94,930	69,222	60,000	11,069	17,000	40,000	(33%)
1-16-3-3100	PLAN REVIEW	0	0	0	0	0	0	(33%)
1-16-3-3800	COM. DEV - REIMBURSEABLE EXPEN	(21,777)	6,718	0	30,586	0	0	(33%)
1-16-3-6500	MISCELLANEOUS	53	0	250	230	250	500	100%
TOTAL OPERATING E	- XPENDITURES	92,787	98,937	87,200	56,193	44,300	67,275	(22%)
MAINTENANCE & R	EPAIRS							
1-16-4-0100	DEPARTMENT EQUIPMENT	0	0	0	0	0	0	(22号)
1-16-4-0200	VEHICLE FUEL	12	49	500	0	500	750	50%
1-16-4-0500	AUTOMOTIVE PARTS	0	0	500	0	0	0	(100%)
1-16-4-0600	AUTOMOTIVE MAIN. AND REPAIRS	4,003	509	3,000	7,811	8,000	5,000	66%
TOTAL MAINTENANCE	& REPAIRS	4,015	558	4,000	7,811	8,500	5,750	43%
CAPITAL EXPENDI	TURES							
1-16-5-0100	AUTOS AND TRUCKS	0	0	0	0	0	0	43%
1-16-5-1000	OFFICE EQUIPMENT	0	0	0	0	0	0	43%
TOTAL CAPITAL EXP		0	0	0	0	0	0	43%
TOTAL COMMUNITY D	EVELOPMENT DEPT.	408,222	465,693	630,450	409,289	550,100	676,025	7%
STREET & BRIDGE D	EPARTMENT							
EXPENSES PERSONNEL SERVI	CES							
1-17-1-0200	SALARIES - FULL TIME	286,123	313,470	355,400	228,532	330,000	380,000	6%
1-17-1-1000	SALARIES - PART TIME	15,639	5,584	0	0	0	0	6%
1-17-1-1300	SALARIES - SEASONAL	10,005	0,001	0	õ	0	0	6%
1-17-1-1600	OVERTIME	13,316	13,987	15,000	6,551	12,000	15,000	08
TOTAL PERSONNEL S	- ERVICES	315,078	333,041	370,400	235,083	342,000	395,000	 6%

ACCOUNT			2022		8 MO.		REQUESTED	÷
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
STREET & BRIDGE	department							
PERSONNEL BENE	FITS							
1-17-2-0100	GROUP MEDICAL/LIFE INSURANCE	56,258	53,105	63,300	27,162	45,000	60,000	(5왕)
1-17-2-0700	VILLAGE CONTRIBUTION - IMRF	39,774	40,803	40,700	26,873	35,000	40,000	(1%)
1-17-2-0800	VWD CONTR - FICA & MEDICARE	23,057	24,571	28,300	17,641	27,000	30,000	6%
1-17-2-1500	UNIFORMS	1,297	1,590	1,500	1,309	1,500	1,500	0%
1-17-2-2000	SAFETY EQUIPMENT & PROGRAMS	117	146	400	545	600	400	0%
1-17-2-2500	TRAINING	0	0	200	0	200	200	0%
1-17-2-3000	DUES AND MEMBERSHIPS	108	110	120	100	120	120	08
1-17-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0%
TOTAL PERSONNEL	BENEFITS	120,611	120,325	134,520	73,630	109,420	132,220	(1%)
OPERATING EXPE		0.0.5	100	222	104	200	200	0.0
1-17-3-0100	OFFICE SUPPLIES	206	136	300	184	300	300	0%
1-17-3-0200	OPERATING SUPPLIES	4,989	4,379	5,000	2,425	4,000	5,000	0%
1-17-3-0500	TELEPHONE	2,423	7,521	7,000	4,073	7,000	7,000	0%
1-17-3-0600	OPERATING INSURANCE/BONDS	20,080	9,393	18,000	(5,875)	18,000	18,000	08
1-17-3-1000	ELECTRICITY	45,594	47,862	50,000	22,338	50,000	50,000	0%
1-17-3-1500	TRAVEL	0	0	0	1,329	1,920	2,000	0%
1-17-3-1530	GIS PROGRAM	0	0	0	0	0	0	0%
1-17-3-1600	SUBSCRIPTIONS & PUBLICATIONS	0		130		500	130	0%
1-17-3-2000	POSTAGE	602	639		556	700	650	8%
1-17-3-2100	PRINTING	0	0	60	0	60	60	0%
1-17-3-2200	EQUIPMENT RENTAL	0	0	350	0	350	350	0%
1-17-3-3000	CONTRACTUAL SERVICES		7,065	6,000			7,100	18%
1-17-3-3100	LANDFILL DISPOSAL COSTS	1,158	3,050	1,500	100	500	1,500	0%
1-17-3-3500	SMALL EQUIP/TOOLS/HARDWARE	2,488	2,076	2,500	1,347	2,300	2,500	0%
1-17-3-3800	PW - REIMBURSEABLE EXPENSES	0	150	0	0	0	0	0%
1-17-3-4000	SNOW & ICE CONTROL	53,233	53,303	60,000	343	67,800	60,000	0%
1-17-3-4100	TRAFFIC & STREET SIGNS	5,707	4,583	6,000	,	6,000	6,000	0%
1-17-3-4400	LEAF COLLECTION	0	0	0	0	0	0	0%
1-17-3-5500	SCAVENGER SERVICE	379,467	390,015	400,000		390,000	402,000	0%
1-17-3-6000	RECYCLING	126,489	130,005	130,000	77,712	130,000	134,000	3%
1-17-3-6500	MISCELLANEOUS	0	17	100	38	100	100	08
TOTAL OPERATING	EXPENDITURES	647,524	660,259	687,540	346,340	686,630	696,690	1%

MAINTENANCE & REPAIRS

							2024	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	۶ INC (DEC)
STREET & BRIDGE 1	DEPARTMENT							
MAINTENANCE & 1	REPAIRS							
1-17-4-0100	DEPARTMENT EQUIPMENT	3,100	7,005	7,500	2,382	3,600	5,000	(33%)
1-17-4-0200	VEHICLE FUEL	16,039	22,956	16,000	16,369	22,000	22,000	37%
1-17-4-0500	VEHICLE REPAIRS & MAINT LABOR	0	1,975	1 000	84	1 000	1,000	0%
1-17-4-0550	VEHICLE REPAIRS & MAINT LABOR VEHICLE REPAIRS & MAINT PARTS	20,489	35,995	20.000	20,162	28,000	28,000	40%
1-17-4-0600	VEHICLE MAINT & REPAIRS	164	0	0 0 5,000	0	0	0	40%
1-17-4-0700	VEHICLE BODY MAINT & REPAIR	0	0	0	0	0	0	40%
1-17-4-1000	FLEET RADIO	0	0	0	0	0	0	40%
1-17-4-1100	CURB/SIDEWALK	1,157	80,926	5,000	29	2,500	5,000	0%
1-17-4-1200	STREETS	9,452	13,744	10,000	6,659	10,000	11,000	10%
1-17-4-1300	STREET & TRAFFIC LIGHTS	43,993	50,692	41,000	18,265	43,000	47,000	14%
1-17-4-1400	PARKWAYS	2,687	50,692 2,168	41,000 1,700	18,265 1,357	2,400	2,400	41%
1-17-4-3500	STORM SEWER	3,624	4,593	5,000	1,025	4,000		(20%)
TOTAL MAINTENANC	E & REPAIRS	100,705	220,054	107,200		116,500		16%
CAPITAL EXPEND	ITURES							
1-17-5-0100	AUTOS & TRUCKS	0	32	0	0	0	0	16%
1-17-5-0500	AUTOS & TRUCKS OFFICE FURNITURE STREET AND TRAFFIC LIGHTS	0	0	0	0 0 0 0	0	0	16%
1-17-5-1300	STREET AND TRAFFIC LIGHTS	0	0	0	0	0	0	16%
1-17-5-1500	OPERATING EQUIPMENT	0	-	0	0	0	0	
1-17-5-4020	OPERATING EQUIPMENT GIS PROGRAM STREET & ROAD/BIKEPATH CONSTR	0	0	0		0	0	16%
1-17-5-5000	STREET & ROAD/BIKEPATH CONSTR	0	0	0	0	0	0	16%
TOTAL CAPITAL EX	PENDITURES	0	32	0	0	0	0	16%
TOTAL STREET & B	RIDGE DEPARTMENT	1,183,918	1,333,711	1,299,660	721,385	1,254,550	1,349,310	3%
BUILDINGS & GROU	NDS							
EXPENSES								
PERSONNEL SERV		011 410	004 774	200 600	171 010	202 000	220 000	C 0
1-18-1-0200	SALARIES - FULL TIME		234,774		171,212			6%
	SALARIES - PART TIME	24,797	14,404	15,000	6,014	12,000	12,500	(16%)
1-18-1-1300	SALARIES - SEASONAL	19,744	9,181	30,000 11,000	29,069	30,000	40,000	33%
1-18-1-1600	OVERTIME	7,714	7,217	11,000	4,294	8,000	11,000	0%
TOTAL PERSONNEL	SERVICES	263,665	265,576	356,600	210,589	343,000	383,500	7%

					2023		2024	
ACCOUNT		2021 	2022		8 MO.		REQUESTED	\$0
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
BUILDINGS & GROUN	 NDS				· • • • • • • • • • • • • • • • • • • •			
PERSONNEL BENER								
1-18-2-0100	GROUP MEDICAL/LIFE INSURANCE	48,592	44,934	54,400	24,805	41,000	56,000	28
1-18-2-0700	VILLAGE CONTRIBUTION - IMRF	29,575	31,353	34,500	20,049	29,000	34,000	(1응)
1-18-2-0800	VWD CONTR - FICA & MEDICARE	19,399	19,694		15,837	25,000	30,000	9%
1-18-2-1500	UNIFORMS	1,032	1,220	27,300 1,200	824	1,200	1,200	0%
1-18-2-2000	SAFETY EQUIPMENT & PROGRAMS	205	141	400	494	600	600	50%
1-18-2-2500	TRAINING	6	0	500	0	250	500	0%
1-18-2-3000	DUES AND MEMBERSHIPS	167	170	167	0	170	170	18
1-18-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	1%
TOTAL PERSONNEL I	BENEFITS	98,976	97,512	118,467	62,009	97,220	122,470	3%
OPERATING EXPEN	NDITURES							
1-18-3-0100	OFFICE SUPPLIES	422	360	400	164	360	400	0%
1-18-3-0200	OPERATING SUPPLIES	8,098	15,353	8,500	8,546	12,000	12,000	41%
1-18-3-0300	JANITORIAL SUPPLIES	5,140	4,290	4,500	3,265	4,500	4,500	0%
1-18-3-0500	TELEPHONE	1,912	7,119	6,700	3,874	6,000	6,700	08
1-18-3-0600	OPERATING INSURANCE/BONDS	6,384	4,500	7,500	(1,002)	7,500	7,500	0%
1-18-3-1000	ELECTRICITY	6,294	7,607	7,000	4,279	7,000	7,000	0%
1-18-3-1100	HEATING	4,831	11,160	9,000	10,106	15,000	9,000	0%
1-18-3-1500	TRAVEL	0	0	0	1,329	1,920	2,000	0 %
1-18-3-2100	PRINTING	0 0	0	0	0	0	0	08
1-18-3-2200	EQUIPMENT RENTAL	0	0	100	0	0	0	(100%)
1-18-3-3000	CONTRACTUAL SERVICES	31,427	32,960	38,000	27,003	38,000		08
1-18-3-3200	JANITORIAL SERVICES	0	0	0	0	0	0	0%
1-18-3-3500	SMALL EQUIP/TOOLS/HARDWARE	5,011	3,532	5,000	2,318	4,200	5,000	0%
1-18-3-3800	BLDG/GRNDS - REIM EXPENSE	800	0	0	1,305	1,305	0	0%
1-18-3-4200	CHEMICALS & FERTILIZER	779	439	800	2,074	2,500	2,500	212%
1-18-3-4400	FORESTRY	23,963	12,902	55,000	10,840	55,000	55,000	0%
1-18-3-4410	TREE PLANTING	0	0 17	30,000 0	31,970 38	30,000	30,000 0	0 응 0 응
1-18-3-6500	MISCELLANEOUS		/ ⊥ 	U 		40		U8
TOTAL OPERATING	EXPENDITURES	95,061	100,239	172,500	106,109	185,325	179,600	48
MAINTENANCE &	REPAIRS							
1-18-4-0100	DEPARTMENT EQUIPMENT	5,575	1,830	4,000	1,919	3,000	3,700	(7%)
1-18-4-0200	VEHICLE FUEL	8,774	11,612	8,500	8,209	11,000	10,000	17%
1-18-4-0500	VEHICLE LABOR VEHICLE PARTS	0	105	1,000	0	500	1,000	0 %
		1,034	3,069	2,000	2,024	3,000	3,000	50%
1-18-4-2000	BUILDINGS & GROUNDS REPAIRS	33,867	36,166	50,000	8,372	30,000	35,000	(30%)
TOTAL MAINTENANC	E & REPAIRS	49,250	52,782	65,500	20,524	47,500	52,700	(19%)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL		8 MO.		REQUESTED	% INC(DEC)
BUILDINGS & GROUN								
CAPITAL EXPEND	ITURES							
1-18-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	(19%)
1-18-5-1000	OFFICE FURNISHINGS	0	0	0	0	0	0	(19%)
1-18-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	0	(19%)
1-18-5-2000	BLDGS & GROUNDS IMPROVEMENTS	0	0	0	0	0	0	(19%)
1-18-5-3000	SEASONAL DECORATIONS	0	0	0	0	0	0	(19%)
TOTAL CAPITAL EXI	PENDITURES	0	0	0	0	0	0	(19%)
TOTAL BUILDINGS 8	& GROUNDS	506,952	516,109	713,067	399,231	673,045	738,270	3%
	JES & BEG. BALANCE	11,204,349	12,738,031	12,232,872	11,739,675	14,400,325	13,490,300	10% 8%
TOTAL FUND EXPENS FUND SURPLUS (DE)		11,251,779 (47,430)	12,393,409 344,622	12,429,331 (196,459)	8,354,996 3,384,679	13,683,311 717,014	13,467,707 22,593	0% (111%)

ACCOUNT			2022		8 MO.		REQUESTED	Q0
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
BEGINNING BALANCE							1,594,318	
REVENUES								
REVENUES								
REVENUES								
2-00-0-0300	SEWER AND WATER BILLS			2,360,000		2,288,000	2,406,000	1%
2-00-0-0301		•			195,321	•	315,000	5%
2-00-0-0302	IEPA DEBT SERVICE CHARGE	0		172,000	126,615	200,000	200,000	16%
2-00-0-0303	SEWER & WATER - CAPITAL	0	371,800	468,000	433,636 35,730	487,000 55,000	619,000	32%
2-00-0-0310	SLEEPY HOLLOW BILLING	61,914	39,722		35,730	55,000	60,000	(9%)
2-00-0-0311	SLEEPY HOLLOW FRWRD DEBT RPYMT	0	0	0			20,956	(9%)
2-00-0-0400	DEVELOPER WATER SALES	810	7,240	3,000			5,000	66%
2-00-0-1000	WATER TAP ON FEES	,	360,840	0	264,645	264,465	0	66%
2-00-0-1100	SEWER TAP ON FEES	23,407	434,691	0	318,814	318,814	0	66%
2-00-0-1900	WATER METER SALES	3,433	19,254	5,000	2,128	2,500	5,000	08
2-00-0-2000	PLAN REVIEW FEE	0	0	0	0	0	0	0%
2-00-0-2200	SCAVANGER SALES - SCRAP METERS	0	0	0	0	0	0	0%
2-00-0-3000	SALE OF ASSETS	0	0	0		0	0	0%
2-00-0-3800	REIMBURSEMENT REVENUE	0	64	0	0	0	0	08
2-00-0-4000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0%
TOTAL REVENUES		2,650,233	3,888,759	3,374,000	2,835,608	3,941,068	3,630,956	7%
GRANT REVENUE								
2-00-2-3710	GRANT REVENUE	0	0	500,000	0	0	560,000	12%
TOTAL GRANT REVENU	E	0	0	500,000	0	0	560,000	12%
INTERFUND REVENU							0	100
2-00-3-0000	INTERFUND REVENUE - VFF	0	0	0		0	0	12%
TOTAL INTERFUND RE	VENUE	0	0	0	0	0	0	12%
FINANCE REVENUE 2-00-6-0000	INTEREST INCOME	301	112	100	4,004	5,500	5,500	400%
TOTAL FINANCE REVE	NUE	301	112	100	4,004	5,500	5,500	400%
TOTAL REVENUES: RE		2,650,534	3,888,871	3,874,100	2,839,612	3,946,568	4,196,456	8%

EXPENSES - WATER EXPENSES

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	ş
NUMBER	ACCOUNT DESCRIPTION	ACTUAL		BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
EXPENSES - WATER								
PERSONNEL SERVIO	CES							
2-21-1-0200	SALARIES - FULL TIME	352,293	372,278	375,000	279,032	383,000	430,000	14%
2-21-1-1000	SALARIES - PART TIME	0 0	0	0	0	0	0	14%
2-21-1-1300	SALARIES - SEASONAL	0	0	0	0	0	0	14%
2-21-1-1600	OVERTIME	33,035	41,216	35,000	31,734	42,000	40,000	14%
TOTAL PERSONNEL SP	ERVICES	385,328	413,494	410,000	310,766	425,000	470,000	 14%
PERSONNEL BENEF	ITS							
2-21-2-0100	GROUP MEDICAL/LIFE INSURANCE	76,780	76,485	81,400	49,049	99,500	83,500	2%
2-21-2-0700	VILLAGE CONTRIBUTION - IMRF	48,605	50,671	57,100	35,424 22,889	46,000	48,000	(15%)
2-21-2-0800	VWD CONTR - FICA & MEDICARE	28,032	30,242	30,600	22,889	35,000	36,000	17%
2-21-2-1500	UNIFORMS	1,409	1,592	1,200	959	1,400	1,600	33%
2-21-2-2000	SAFETY EQUIPMENT PROGRAM	2,648	409	1,500	2,656	3,000	2,400	60%
2-21-2-2500	TRAINING	2,332	409 965	1,000	744	1,000	1,000	0%
2-21-2-3000	DUES AND MEMBERSHIPS	428	520	430	768	770	430	0%
2-21-2-3500	UNEMPLOYMENT INSURANCE	0		0	0	0	0	0%
TOTAL PERSONNEL BI	ENEFITS	160,234	160,884	173,230	112,489		172,930	0%
OPERATING EXPEN	DITURES							
2-21-3-0100	OFFICE SUPPLIES	442	827	700	442	700	700	0%
2-21-3-0200	OPERATING SUPPLIES	10,705			10,248	13,000	13,000	1%
		6,452	10,701	10,500	4,626	10,500	10,500	08
2-21-3-0600	TELEPHONE OPERATING INSURANCE/BOND	8,511	7,033	10,500 10,000	0	10,000	10,000	0%
2-21-3-1000	ELECTRICITY	188,743	197,643	205,000	80,654	200,000	200,000	(2응)
2-21-3-1100	GAS	6,265	10,772	8,000	5,719	8,500	8,500	6%
2-21-3-1200	GENERATOR FUEL	1,391	1,411	1,400	1,989	2,000	2,000	42%
2-21-3-1500	TRAVEL	13	0	0	332	500	500	42%
2-21-3-1530	TRAVEL GIS PROGRAM POSTAGE	13 0	0	0	0	0	0	42%
2-21-3-2000	POSTAGE	3,168	3,449	3,100	2,502	3,300	3,300	6%
2-21-3-2100	PRINTING	470	108	200	0	200	200	08
2-21-3-2200	EQUIPMENT RENTAL	240	95	500	402	500	500	0%
2-21-3-2400	AUDIT FEE	3,500	3,500	3,800	3,800	3,800	3,800	08
2-21-3-3000	CONTRACTUAL SERVICES	45,328	43,371	44,600	50,093	60,000	45,000	0%
2-21-3-3100	IEPA WATER ANALYSIS	6,714	12,244	7,500	3,824	7,500	9,500	26%
2-21-3-3200		. 0	1,463	0	0	0	0	26%
	CROSS CONNECTION SURVEY CONTRACTUAL; SERVICES	0			0	0	0	26%
2-21-3-3300			2 7 4 9	0 500	2 175	4,000	2 600	40%
2-21-3-3300	SMALL FOUTP/TOOLS/HARDWARE	1,149	3./48	2,500	3,113	4,000	3,300	400
2-21-3-3300 2-21-3-3500 2-21-3-3600	SMALL EQUIP/TOOLS/HARDWARE WATER METERS	1,149 31,972	3,748 35,650	0 2,500 25,000	3,175 33,195	35,000	3,500 20,000	(20%)

ACCOUNT		2021	2022		2023 8 MO.		2024 REOUESTED	oʻo
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	~	INC (DEC)
EXPENSES - WATER								
EXPENSES								
OPERATING EXPEN	NDITURES							
2-21-3-3800	REIMBURSABLE	0	0	0 38,000 120,000	0	0	0	(20용)
2-21-3-4200	CHEMICALS	33,275	43,541	38,000	54,051	75,712	80,000	110%
2-21-3-4300	TREATMENT SALT	95,646	103,371	120,000	81,940	120,000	120,000	0%
2-21-3-6500	MISCELLANEOUS	400	64	1,000	6	100	1,000	0%
TOTAL OPERATING	EXPENDITURES	444,824	488,865	494,600	340,245	559,312	532,000	7%
MAINTENANCE & 1	REPAIRS							
2-21-4-0100	DEPARTMENT EQUIPMENT	2,807	2,371	4,800	6,180	7,000	3,000	(37%)
2-21-4-0200	VEHICLE FUEL	8,013	11,538	11,000	8,209		12,000	98
2-21-4-0500	VEHICLE LABOR	0	2,703	500	0	500	500	0%
2-21-4-0550	VEHICLE PARTS	1,859	4,362	2,400	1,884	5,800	3,000	25%
2-21-4-2500	WELLS	346	7,162	1,000	5,610	1,000	1,000	08
2-21-4-2550	WATER TREATMENT FACILITY	56,113	40,743	70,500	17,569	41,352	48,000	(31%)
2-21-4-2600	WELL HOUSES	3,254	1,773	3,000	147	1,500	2,500	(16%)
2-21-4-2700	WATER MAINS	3,939	1,773 1,329 8,559	5,000	1,732 1,404	2,600	2,600	(48%)
2-21-4-2750	SERVICE LINE REPAIRS	3,460	8,559				3,500	0%
2-21-4-2800	RESERVOIRS	3,488	4,882	10,500	7,992	10,000	5,000	(52응)
2-21-4-2900	METERS	0	0 0	0	0	0	0	(52%)
2-21-4-2910	METERS - RADIO REMOTE UNITS	0	0	0	0	0	0	(52%)
2-21-4-3000	HYDRANTS	381	2,647	1,000	1,684	2,000	1,500	50%
2-21-4-4000	SCADA/TECH	0	0	0	8,016	8,100	0	50%
TOTAL MAINTENANC	E & REPAIRS	83,660	88,069	113,200	60,427	94,052	82,600	(27%)
CAPITAL EXPEND	ITURES							
2-21-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	(27%)
2-21-5-0500	OFFICE FURNITURE & EQUIPMENT	0		0	0	0	0	(27%)
2-21-5-1500	OPERATING EQUIPMENT	0		0	0	0		(27%)
2-21-5-2500	LIBERTY STREET ACQUISITION	0	0	0	0	0	0	(27음)
2-21-5-2910	METERS - RADIO REMOTE	0	0	1,243,131				(68%)
2-21-5-4000	CAPITAL IMPROVEMENTS	130,981	134,997		93,371	151,311		19%
2-21-5-4020	GIS PROGRAM	0	0	0	0	0	0	19%
2-21-5-9000	DEPRECIATION EXPENSE	0	0	0	0	0	0	19%
TOTAL CAPITAL EX	PENDITURES	130,981	134,997	2,494,631	365,080	991,311	1,880,000	(24%)

ACCOUNT		2021	2022		2023 8 MO.		2024 REQUESTED	00
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
EXPENSES - WATER								
OPERATING TRANS	FERS							
2-21-9-0100	TRANSFER TO GENERAL FUND 1			42,500				5%
2-21-9-0200	XFER TO VFF CAPITAL PROJ FND 4	0	0	0	0	0	0	5%
TOTAL OPERATING I	RANSFERS	35,000	35,000	42,500	21,250	42,500	45,000	5%
TOTAL EXPENSES -	WATER	1,240,027	1,321,309	3,728,161	1,210,257	2,298,845	3,182,530	(14%)
EXPENSES - WASTEW	IATER							
EXPENSES								
PERSONNEL SERVI								
2-22-1-0200						123,000	132,000	16%
2-22-1-1000	SALARIES – PART TIME SALARIES – SEASONAL OVERTIME	0 0	0	0 0	0 0	0 0	0	16%
2-22-1-1300	SALARIES - SEASONAL		0				0	16%
2-22-1-1600	OVERTIME	8,266	10,163	10,000	7,845	11,000	10,000	۶0
TOTAL PERSONNEL S	BERVICES		117,186	123,060	88,148	134,000	142,000	15%
PERSONNEL BENER	FITS							
2-22-2-0100	GROUP MEDICAL/LIFE INSURANCE	23,070	22,888	24,400 15,600 9,400 400	14,123	28,000	24,000	(1%)
2-22-2-0700	VILLAGE CONTRIBUTION - IMRF	13,844	14,367	15,600	10,079	14,000	14,500	(7%)
2-22-2-0800	VILLAGE CONTRIBUTION - IMRF VWD CONTR - FICA & MEDICARE	7,954	8,556	9,400	6,514	10,500	11,000	17%
2-22-2-1500	CLOTHING ALLOWANCE	399	456 202	400	298	400	500	25%
2-22-2-2000	SAFETY EQUIPMENT PROGRAM	651	202	1,000		2,000	1,000	0%
2-22-2-2500	TRAINING		152	100	366	370	150	50%
2-22-2-3000	DUES-MEMBERSHIPS	25		70 0	0	70	70	08
2-22-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0%
TOTAL PERSONNEL H	BENEFITS	46,085	46,677	50,970	32,922	55,340	51,220	0%
OPERATING EXPEN	NDITURES							
2-22-3-0100	OFFICE SUPPLIES	219	95	200	37	100	200	08
2-22-3-0200	OPERATING SUPPLIES	950	775	1,200	719	1,000	1,000	(16%)
2-22-3-0500	OPERATING SUPPLIES TELEPHONE	3,133	11,086	10,000	7,363	100 1,000 11,000 10,000	11,000	10%
2-22-3-0600	OPERATING INSURANCE/BOND	9,477	7,413	10,000	0	10,000		0%
2-22-3-1000	ELECTRICITY	12,064	23,477	20,000	0 10,533	20,000	20,000	0%
2-22-3-1100	GAS	3,021	3,597	5,000	2,305	4,000	4,000	(20%)
2-22-3-1200	GENERATOR FUEL	151	733	1,000	1,458	1,500	1,500	50%
2-22-3-1500	TRAVEL	0	0	0	332	480	490	50%
2-22-3-1530	GIS PROGRAM	0	0	0	0	0	0	50%

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	<u>0</u> 0
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC
EXPENSES - WASTEW	- 							
EXPENSES								
OPERATING EXPEN	NDITURES							
2-22-3-2000	POSTAGE	3,112	3,360	3,100	2,229	3,200	3,200	3%
2-22-3-2100	PRINTING	0	0	0	0	0	0	3%
2-22-3-2200	EQUIPMENT RENTAL	2,837	1,985	0	1,712	1,720	1,000	3%
2-22-3-2400	AUDIT FEE	2,300	2,300	2,500	2,500	2,500	2,500	08
2-22-3-3000	CONTRACTUAL SERVICES	14,622	16,817	15,000	11,084	15,000	15,000	0%
2-22-3-3100	TREATMENT CHARGES	727,021	770,977	860,000	402,395	750,000	750,000	(12%)
2-22-3-3500	SMALL EQUIP/TOOLS/HARDWARE	215	1,792	1,800	726	1,100	1,500	(16%)
2-22-3-3800	REIMBURSABLE	0	0	0	0	0	0	(16응)
2-22-3-4200	CHEMICALS	0	0	0	0	0	0	(16응)
2-22-3-6500	MISCELLANEOUS	466	0	0	1	10	0	(16%)
TOTAL OPERATING	- EXPENDITURES	779,588	844,407	929,800	443,394	821,610	821,390	(11%)
MAINTENANCE & 1	REPAIRS							
2-22-4-0100	DEPARTMENT EQUIPMENT	264	96	6,400	486	700	700	(89%)
2-22-4-0200	VEHICLE FUEL	8,013	11,538	11,000	8,209	12,000	12,000	9%
2-22-4-0400	VEHICLE BODY - LABOR	0	0	0	0	0	0	98
2-22-4-0450	VEHICLE BODY - PARTS	0	0	0	0	0	0	98
2-22-4-0500	VEHICLE MAINT & REPAIRS LABOR	0	0	2,000	12	1,000	1,000	(50%)
2-22-4-0550	VEHICLE MAINT & REPAIRS PARTS	1,445	1,337	1,600	1,564	2,000	1,600	0 %
2-22-4-2910	METERS - RADIO REMOTE UNITS	0	0	0	0	0	0	0%
2-22-4-4000	SANITARY SEWER	2,977	5,970	15,000	(2,125)	13,000	13,000	(13%)
2-22-4-4500	LIFT STATIONS	10,453	25,192	32,500	14,515	18,000	18,000	(44응)
2-22-4-4600	TREATMENT PLANT	0	0	0	0	0	0	(44%)
2-22-4-4700	SEWAGE BACK-UP REIMBURSEMENTS	0	1,000	0	0	0	0	(44%)
TOTAL MAINTENANC	E & REPAIRS	23,152	45,133	68,500	22,661	46,700	46,300	(32%)
CAPITAL EXPEND	ITURES							
2-22-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	(32%)
2-22-5-0500	OFFICE FURNITURE & EQUIPMENT	0	0	0	0	0	0	(32%)
2-22-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	0	(32%)
2-22-5-2500	LIBERTY STREET LIFT STATION	0	0	0	0	0	0	(32%)
2-22-5-4000	CAPITAL IMPROVEMENTS	42,020	103,988	114,500	38,445	89,425	134,000	17%
2-22-5-4020	GIS PROGRAM	0	0	0	0	0	0	17%
2-22-5-5000	ADMIN. FEE-E. DUNDEE AGREEMENT	0	0	0	0	0	0	17%
2-22-5-9000	DEPRECIATION EXPENSE	0	0	0	0	0	0	17%
TOTAL CAPITAL EX	PENDITURES	42,020	103,988	114,500	38,445	89,425	134,000	17%

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO.	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
EXPENSES - WASTEW								
DEBT SERVICE		0	0	0	0	0	0	178
2-22-8-1000	SLUDGE MANAGEMENT DEBT SERVICE	0	0	0	U	0	0	178
2-22-8-2000	CAPACITY PURCHASE DEBT SERVICE	0	0	0	0	0	0	(100%)
2-22-8-3000	HEAT EXCHANGER REPLACEMENT	31,909	0	7,390	0	0	0	(100%)
2-22-8-4000	AMMONIA REMOVAL IEPA LOAN	40,573	10 520	6,640	9,764	19,530	19,530	(100%) 0%
2-22-8-5000	FRWRD PLANT UPGRADES/EXPANSION	17,887	19,529	19,530 50,159	36,877	50,159	26,564	(47%)
2-22-8-6000	FRWRD STRUVITE RECOVERY FACLTY	0	0	110,376	30,077	133,196	37,441	(4/%) (66%)
2-22-8-7000	FRWRD FORCEMAIN CONSTRUCTION	0	0	422,598	0	480,118	333,224	(21%)
2-22-8-8000	FRWRD PHOSPHORUS REMOVAL			422, 390		400,110		(210)
TOTAL DEBT SERVIO	CE	90,369	19,529	616,693	46,641	683,003	416,759	(32%)
OPERATING TRANS	SFERS							
2-22-9-0100	TRANSFER TO GENERAL FUND 1	35,000	35,000	42,500	21,250	42,500	45,000	5%
2-22-9-0200	XFER TO VFF CAPITAL PROJ FND 4	0	0	0	0	0	0	5%
TOTAL OPERATING	TRANSFERS	35,000	35,000	42,500	21,250	42,500	45,000	5%
TOTAL EXPENSES -	WASTEWATER	1,125,894	1,211,920	1,946,023	693,461	1,872,578	1,656,669	(14%)
			• • • • • • • • •	2 074 100	0 000 010		E 200 224	408
	JES & BEG. BALANCE	2,650,534	3,888,871	3,874,100		3,946,568	5,790,774	49%
TOTAL FUND EXPEN		2,365,921	2,533,229	5,674,184		4,171,423	4,839,199	(14%)
FUND SURPLUS (DE	FICIT)	284,613	1,355,642	(1,800,084)	935,894	(224,855)	951,575	(152%)

1

FUND: MOTOR FUEL TAX DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	% INC(DEC)
BEGINNING BALANCE REVENUES REVENUES							988,000	
REVENUES								
3-00-0-1000		262,479	168,812		116,439	176,000		0%
3-00-0-1100		241,570	161,047	0	80,523	80,524	0	0%
3-00-0-1200		23,449	16,211	15,000 136,000	0	15,000		6%
3-00-0-1300	TRANSPORTATION RENEWAL FUND	0	122,986	130,000	87,201	132,200	147,000	8%
TOTAL REVENUES		527,498		331,600	284,163	403,724	343,000	3%
FINANCE REVENUE 3-00-6-0000	INTEREST INCOME	241	278	500	4,136	6,500	7,500	400%
TOTAL FINANCE REVE		241	278	500	4,136	6,500	7,500	400%
TOTAL REVENUES: RE		527,739	469,334	332,100	288,299	410,224	350,500	5%
	ERS	210,000 0	210,000	225,000 0	112,500 0	225,000	225,000	0% 0%
TOTAL OPERATING TR	ANSFERS		•	225,000				08
TOTAL EXPENDITURES	3 - MOTOR FUEL TAX	210,000	210,000	225,000	112,500	225,000	225,000	0%
TOTAL FUND REVENUE				332,100		410,224		303% 0%
TOTAL FUND EXPENSE		•	•	225,000		225,000		0* 939%
FUND SURPLUS (DEFI	CIT)	317,739	259,334	107,100	175,799	185,224	1,113,500	9398

FUND: VILLAGE FACILTIES DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL		2023 8 MO. ACTUAL	PROJECTED	REQUESTED	% INC (DEC)
BEGINNING BALANCE							3,273,646	
REVENUES								
REVENUES								
REVENUES								
4-00-0-0100	REFERENDUM SALES TAX			• •	726,062	1,126,000	1,165,000	2%
4-00-0-0200	PROPERTY TAX REVENUE SSA#3	0	0	0	0	0	0	28
4-00-0-3210	STATE OF IL - BONCOSKY RD REIM		0	0	0	0	0	2%
4-00-0-3300	E. DUNDEE PROJECT LOAN	0	0	0	0	0	0	2%
4-00-0-3322	DOWNTOWN BUSINESS TAX	42,510	65,459	65,000				23%
4-00-0-3400	STATE OF IL-HUNTLEY RD REIM		55,783	0	0	0	0	23%
4-00-0-3450	STATE OF IL-ENERGY GRANT	0	0	0	0	0	0	23%
4-00-0-3460	STATE OF IL-DOWNTOWN IMPR GRNT		50,000	0	0	0	0	23%
4-00-0-3500	C'VILLE - HUNTLEY RD REIM	0	0	0	0	0	0	23%
4-00-0-3600	SALE OF PROPERTY PROCEEDS	0	92,258	0	0	0	0	23%
4-00-0-3700	REIMBURSEMENT REVENUE	0	0	0 0 0 0	0 	0	0	23%
TOTAL REVENUES		1,058,493			777,713	1,203,500	1,245,000	3%
INTERFUND REVENU	E							
4-00-3-0100	TRANSFER FROM GENERAL FUND 1	1,650,000	2,138,756	1,353,824	575,000	2,608,824	1,250,000	(7응)
4-00-3-0150	TRNS FRM GEN FND 1 AM RSC GRNT	0	0	0	0	0	0	(78)
4-00-3-0200	XFER OF TAP ON FEES FROM FND 2	0	0	0	0	0	0	(7응)
4-00-3-0300	INTERFUND TRANSFER - MFT	0	0	0	0	0	0	(7%)
4-00-3-0400	INTERFUND TRANSFER - MFT INTERFUND TRANSFER - COM. DEV.	2,900	0	0	0	0	0	(7号)
4-00-3-0500	TRANSFER FROM TIF #2 FUND 7	120,000	120,000	120,000 40,000	60,000	120,000	120,000	0%
4-00-3-0600	TRANSFER FROM SSA #9 FUND F	33,954	39,000	40,000	33,761	34,317	40,000	0%
4-00-3-0700	TRANSFER FROM TIF #4 FUND G	0	0	0	0	0	0	0%
TOTAL INTERFUND RE	VENUE	1,806,854	2,297,756	1,513,824	668,761	2,763,141	1,410,000	(6%)
VILLAGE DONATION	S							
4-00-5-0120	VLG DONATIONS - RIVERWLK & DWN	947	1,695	1,500	196	500	1,500	08
TOTAL VILLAGE DONA	TIONS	947	1,695	1,500	196	500	1,500	 0%
FINANCE REVENUÉ								
	INTEREST INCOME	7,774	1,232	2,500	18,150	25,000	35,000	300%
	UNREALIZED GAIN/LOSS FND 4 INV	(5,827)	0	0	0	0	0	300%
TOTAL FINANCE REVE	NUE	 1 . 947	1,232	2,500		25,000	35,000	 300%
TOTAL REVENUES: RE		2,868,241		2,717,824	1,464,820	3,992,141	2,691,500	0%
EXPENSES	. 2	_, ,	-, , , ,	_, ,	_,	, ,		

FUND: VILLAGE FACILTIES DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION		2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL		REQUESTED	% INC (DEC)
REVENUES REIMBURSABLE EXI 4-00-0-3380	PENSE REIMBURSABLE	11,034	(19,813)	0	(2,373)	0	0	0%
TOTAL REIMBURSABLE TOTAL REVENUES	E EXPENSE				(2,373)	0	0 0	0% 0%
4-20-5-7000 4-20-5-8000	FERS OPERATING TRANSFER - S & W TRANSFER TO DEBT SRV FUND 6	1,561,233 469,060 9,686	1,066,550	1,065,200	1,065,200	1,065,200	0 1,030,350 469,060 0	0% (3%) 0%
TOTAL OPERATING TH TOTAL INTERFUND TH	RANSFERS RANSFERS - EXPENSES	2,039,979	1,535,610	1,534,260 1,534,260				(2%) (2%)
REIIMBURSEABLE EX EXPENSES OPERATING EXPEN 4-21-3-3380 4-21-3-3800		0 0	0 0	0 0	0 7,829	0 0	0 0	(2%) (2%)
TOTAL OPERATING E	XPENDITURES	0	0	0	7,829	0	0	(2%)
CONSTRUCTION SU 4-21-5-1000	PERVISON CONSTRUCTION SUPERVISION	0	0	0	0	0	0	(2%)
TOTAL CONSTRUCTION TOTAL REIIMBURSEAN		0 0	0	0 0	0 7,829	0	0	(2%) (2%)

UTILITY CAPITAL EXPENDITURES EXPENSES

FUND: VILLAGE FACILTIES DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC(DEC)
UTILITY CAPITAL EX	VPENDITURES							
SEWER & WATER EX	(PENDITURES							
4-25-5-2100	WATER SYSTEM REPAIRS	0	0	0	0	0	0	(2%)
4-25-5-2200	WASTEWATER SYSTEM IMPROVEMENTS	0	0	0	0	0	0	(2%)
4-25-5-3200	UTILITY ENGINEERING DESIGN	0	0	0	0	0	0	(2%)
4-25-5-4006	OZONE PILOT STUDY	0	0	0	0	0	0	(2%)
4-25-5-5000	WATER TOWER - GENERAL CONST.	0	0	0	0	0	0	(2%)
4-25-5-5001	WATER TOWER - ENGINEERING SERV	0	0	0	0	0	0	(2응)
4-25-5-5002	WATER TOWER - OTHER CONTRACTS	0	0	0	0	0	0	(2욱)
4-25-5-5500	WELL #1 REPAIRS	0	0	0	0	0	0	(2%)
4-25-5-6500	INTERCONNECT	0	0	0	0	0	0	(2%)
4-25-5-7005	WATER TREATMENT FACILITY	0	0	0	0	0	0	(2%)
4-25-5-7100	WELL #5 CONSTRUCTION	0	0	0	0	0	0	(2%)
TOTAL SEWER & WATH	- ER EXPENDITURES	0	0	0	0	0	0	 (2응)
TOTAL UTILITY CAP	ITAL EXPENDITURES	0	0	0	0	0	0	(2%)
STREETS & INFRAST	RUCTURE							
EXPENSES	-							
CAPITAL PROJECTS	FY 19/20 STREET/INFRA PROGRAM	176 222	0	0	0	0	0	(2%)
4-31-5-2519	FY 19/20 STREET/INFRA PROGRAM		U	0	0	0	0	

CHETIND EROODOL	5							
4-31-5-2519	FY 19/20 STREET/INFRA PROGRAM	176,322	0	0	0	0	0	(2%)
4-31-5-2520	FY 20/21 STREET/INFRA PROGRAM	637,894	0	0	0	0	0	(2%)
4-31-5-2521	FY 21/22 STREET/INFRA PROGRAM	27,646	1,053,226	0	0	0	0	(2%)
4-31-5-2522	FY 22/23 STREET/INFRA PROGRAM	0	0	1,000,000	934,821	1,245,802	0	(100욱)
4-31-5-2523	FY 23/24 STREET/INFRA PROGRAM	0	0	0	0	0	1,250,000	(100%)
4-31-5-5000	HUNTLEY RD - ENGINEERING	0	5,609	0	1,341	2,000	0	(100%)
4-31-5-5100	HUNTLEY RD - LAND ACQUISITION	0	0	0	0	0	0	(100%)
4-31-5-5200	HUNTLEY RD - CONSTRUCTION	58,498	4,200	0	0	0	0	(100%)
4-31-5-5500	SLEEPY HOLLOW TRAIL PHASE I	52,169	55,449	135,000	6,880	10,000	135,000	0%
4-31-5-5600	112 S. SECOND ST. ACQUISITION	309,490	400	0	0	0	0	0%
4-31-5-5601	112 S. SECOND ST. UTILITIES	1,159	0	0	0	0	0	0%
4-31-5-8000	BINNIE CULVERT	43,384	0	0	0	0	0	0%
TOTAL CAPITAL PRO	JECTS	1,306,562	1,118,884	1,135,000	943,042	1,257,802	1,385,000	22%
TOTAL STREETS & I		1,306,562	1,118,884	1,135,000	943,042	1,257,802	1,385,000	22%

PUBLIC SAFETY CENTER EXPENSES

FUND: VILLAGE FACILTIES DEPARTMENT

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	olo
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC
PUBLIC SAFETY CE								
PUBLIC SAFETY (CENTER #2							
4-39-5-1000	PUB. SAFETY #2 - CONSTRUCTION	0	0	0	0	0	0	22%
4-39-5-1200	PUB. SAFETY #2 - ENG DESIGN	0	0	0	0	0	0 0	22%
4-39-5-1400	PUB. SAFETY #2 - OTHER CONTRTS	0	0	0	0	0	0	
4-39-5-1500	PUB. SAFETY #2 - OTHER CONTRTS PUB. SAFETY #2 - REPAIRS	0	0	0 0 0	0	0	0	22%
TOTAL PUBLIC SAF	ETY CENTER #2	 0	0	0	0	0	0	22%
TOTAL PUBLIC SAF		0	0	0	0	0	0	22%
DEPARTMENTAL OPE EXPENSES	RATING EQUIP							
DEPARTMENTAL O	PERATING EQUIP							
4-42-5-1000	ADMINISTRATION/FINANCE	25,815	31,699	25,000	13,275	24,000	86,500	246%
4-42-5-1050	AMERICAN RESCUE GRANT POLICE DEPART OPERATING EQUIP POLICE VEHICLES FIRE DEPART OPERATING EQUIP	0	0	0 78,200 55,100	0	0 79,915 59,099	0	246%
4-42-5-1100	POLICE DEPART OPERATING EQUIP	30,375	41,375	78,200	72,486	79,915	122,200	56%
4-42-5-1110	POLICE VEHICLES	49,888	95,198	55,100	89,006	59,099	111,000	101%
4-42-5-1200	FIRE DEPART OPERATING EQUIP	250,591	104,496	192,500	65,732	127,477	97,000	(49%)
4-42-5-1210	FIRE VEHICLE REPLACEMENT	0	0 0	941,000	405,830	738,752	525,000	(44응)
4-42-5-1300	FIRE DEPART OPERATING EQUIP FIRE VEHICLE REPLACEMENT STREET DEPART OPERATING EQUIP STREETS VEHICLES	0	0	0	0	0		(44응)
4-42-5-1310	STREETS VEHICLES	0	39,379	180,000	85,033	90,321	290,035	61%
4-42-5-1400	BLDG/GROUNDS OPERATING EQUIP	0	0	38,000	10,129	38,889	23,000	(39%)
4-42-5-1410	BLDG/GROUNDS VEHICLES	0 0	0	0	0	0	0	(39%)
4-42-5-1500	WATER KITTRIDGE BOOSTER STN	0	0	0	0	0 0 0 0	0	(39%)
4-42-5-1501	WATER 5TH ST ELEC SWITCH	0	0	0	0	0	0	(39%)
4-42-5-1700	ANNUAL STREET PROGRAM	0 0 0	0	0	0 0 0	0	0	(39%)
4-42-5-1701	STREETS MAINTENANCE PROGRAM	0	0	0	0	0	0	(398)
4-42-5-1800	BLDG/GROUNDS REPAIRS	0	128,560	105,000	20,060		116,000	10%
TOTAL DEPARTMENT	AL OPERATING EQUIP	356,669	440,707	1,614,800		1,263,153	1,370,735	(15%)
FOTAL DEPARTMENT	AL OPERATING EQUIP	356,669	440,707	1,614,800	761,551	1,263,153	1,370,735	(15%)
TOTAL FUND REVEN	IUES & BEG. BALANCE	2,868,241	3,641,517	2,717,824	1,464,820	3,992,141	5,965,146	119%
TOTAL FUND EXPEN	ISES	3,714,244	3,075,388	4,284,060	3,244,309	4,055,215	4,255,145	0%
FUND SURPLUS (DE	STCTT)	(846,003)	566,129	(1,566,236)	(1,779,489)	(63,074)	1,710,001	(209%)
	,	· · · · / · · · · · · · · · · · · · · ·	• •					

FUND: COMMUNITY DEVELOPMENT FUND

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	8
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
BEGINNING BALANCE							337,973	
REVENUES AND EXPEN	ISES							
REVENUES								
REVENUE							575 000	10
5-00-0-0100	REFERENDUM SALES TAX	452,361	538,666	565,000	363,031	•	575,000	18
5-00-0-0200	KANE COUNTY EDC GRANT	0	0	0	0	0	0	1%
5-00-0-3600	2015 G.O. BOND PROCEEDS	0		0	0	0	0	1%
TOTAL REVENUE		452,361	538,666	565,000	363,031	557,000	575,000	1%
INTERFUND REVENU	JE							
5-00-3-1000	RENTAL INCOME - WASHINGTON ST	0	0	0	0	0	0	1%
5-00-3-1100	RENTAL INCOME - MAIN STREET	0	0	0	0	0	0	1%
5-00-3-1500	TRANSFER FROM GENERAL FUND 1	0	0	57,431	50,430	57,431	0	(100%)
5-00-3-2000	TRANSFER FROM FUND 4	9,686	0	0	0	0	0	(100%)
5-00-3-2500	TRANSFER FROM TIF #2 FUND	0	0	0	0	0	0	(100%)
5-00-3-2600	TRANSFER FROM SSA #6 FUND	0	0	0	0	0	0	(100%)
5-00-3-2700	TRANSFER FROM TIF #4 FUND G	0	0	0	0	0	0	(100%)
5-00-3-2800	TRANSFER FROM TIF #3 FUND 9	13,156	0	0	0	0	0	(100%)
TOTAL INTERFUND RE	EVENUE	22,842	0	57,431	50,430	57,431	0	(100%)
FINANCE REVENUE								
5-00-6-0000	INTEREST INCOME	3,688	729	500	9,656	15,000	15,000	900%
5-00-6-0001	UNREALIZED GAIN/LOSS	(1,452)	0	0	0	0	0	900%
5-00-6-0002	ECON INC INTEREST INCOME	0	0	0	0	0	0	900%
TOTAL FINANCE REVI	- ENUE	2,236	729	500	9,656	15,000	15,000	900%
OTHER REVENUES		0	105,330	95,000	99,937	99,937	100,000	5%
5-00-8-1000	HERITAGE FEST REVENUES	0 0	•	95,000 500	460	460	500	0%
5-00-8-2000	DICKENS IN DUNDEE REVENUES	0	400 850	1,500	500	500	1,000	(33%)
5-00-8-5000	VILLAGE COMMUNITY EVENTS-REV		85U	1,500				(33%)
TOTAL OTHER REVEN	UES	0	106,580	97,000	100,897	100,897	101,500	48
TOTAL REVENUES: R	EVENUES AND EXPENSES	477,439	645,975	719,931	524,014	730,328	691,500	(3%)
EXPENSES								
OPERATING EXPEN	DITURES							
5-00-3-3000	CONTRACTUAL SERVICES	75	12,068	0	51	100	0	(3%)
5-00-3-3500	VILLAGE AND COMMUNITY EVENTS		12,325	8,000		8,000	49,000	512%
5-00-3-3600	VILLAGE AND COMMUNITY EVENTS HERITAGE FEST EXPENSES	0	94,733	90,000	84,584	-	100,000	11%
5-00-3-3610	DICKENS IN DUNDEE EXPENSES	3,059	3,953	5,000	3,354	3,400	5,000	0%

FUND: COMMUNITY DEVELOPMENT FUND

					2023		2024	
ACCOUNT		2021	2022 		8 MO.		REQUESTED	융
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC(DEC)
REVENUES AND EXP.	 ENSES							
EXPENSES								
OPERATING EXPE	NDITURES							
5-00-3-3620	BIKE RACE EVENT EXPENSES	600	6,890	7,000	9,545	9,600	10,000	42%
5-00-3-3800	ECONOMIC DEVELOPMENT INCENTIVE	38,659	59,402	160,000	34,815	134,000	115,000	(28응)
	ECON. DEVEL. GRANTS-AM RESCUE	0	0	0	50,430	57,431	0	(28%)
5-00-3-3810	ECONOMIC GROUP CONTRIBUTIONS	7,500	7,500	10,000	7,500	9,800	10,000	0%
5-00-3-4200	WASH ST PROJECT - LEGAL	0	0	0	0	0	0	08
5-00-3-4210	WASH ST PROJECT - PROF SERVICE	1,800	310	0	0	0	0	0%
5-00-3-4220	WASH ST PROJECT - DEMO	. 0	0	0	0	0	0	0%
5-00-3-6500	MISCELLANEOUS	(195)	300	1,000	0	0	1,000	0%
5-00-3-7300	ATTORNEY FEES	0	0	0	0	0	. 0	08
5-00-3-9500	REAL ESTATE TAX-WASHINGTON ST	22,852	(6,720)	0	0	0	0	0%
5-00-3-9501	PROPERTY MAINT-WASHINGTON ST	2,496	3,278	0	995	1,000	0	0%
5-00-3-9502	MANANGEMENT FEES-WASHINGTON ST	_, 0	0	0	0	. 0	0	0%
5-00-3-9503	BANK FEES	490	0	0	0	0	0	0%
	112 S. 2ND ST UTILITIES		1,980	0	0	0	0	0%
	TRAFFIC/PEDESTRIAN SAFETY		7,695	75,000	14,005	50,000	25,000	(66%)
	· · · · · · · · · · · · · · · · · · ·							
TOTAL OPERATING	EXPENDITURES	89,358	203,714	356,000	211,342	358,331	315,000	(11%)
TRANSFERS TO C	THER FUNDS							
5-00-4-0100	TRANSFER TO GENERAL FUND 1	425,000	400,000	400,000	200,000	400,000	350,000	(12%)
5-00-4-1000	TRANSFER TO CAPITAL PROJECTS	2,900	0	0	0	0	0	(12%)
5-00-4-2000	TRANSFER TO TIF #2	0	0	0	0	0	0	(12%)
5-00-4-5000	TRANSFER TO DEBT SERVICE	87,477	0	0	0	0	0	(12음)
TOTAL TRANSFERS	TO OTHER FUNDS	515,377	400,000	400,000	200,000	400,000	350,000	 (12응)
TOTAL REVENUES A		604,735	603,714	756,000	411,342	758,331	665,000	(12%)
TOTAL FUND REVEN	NUES & BEG. BALANCE	477,439	645,975	719,931	524,014	730,328	1,029,473	42%
TOTAL FUND EXPEN		604,735		756,000			665,000	(12%)
FUND SURPLUS (DE		•		(36,069)		(28,003)	364,473	(110%)
TOTAD 201/1102 (DE	· + • • + + /	(12,72,0)	,	(00,000)		·		,

FUND: DEBT SERVICE DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE OPERATING TRANSFERS REVENUES INTERFUND REVENUE 6-20-5-4000 6-20-5-5000		2,015,110 210,163	1,535,610 0	1,534,810 0	1,534,260 0	1,534,810 0	0 1,499,410 0	(2%) (2%)
TOTAL INTERFUND REV TOTAL REVENUES: OPH		2,225,273 2,225,273	1,535,610 1,535,610	1,534,810 1,534,810	1,534,260 1,534,260	1,534,810 1,534,810	1,499,410 1,499,410	(2%) (2%)

DEBT	SERVICE

EXPENSES

VFF DEBT SERVICE

ALE DEDI SEVAICE								
6-14-8-8000	IEPA LOAN REPAYMENT-PRINCIPAL	396,646	406,624	416,854	416,854	416,854	427,340	2%
6-14-8-8010	IEPA LOAN REPAYMENT-INTEREST	72,413	62,435	52,206	52,206	52,206	41,720	(20%)
6-14-8-8015	GOB 2015 PRINCIPAL RETIREMENT	840,000	860,000	885,000	885,000	885,000	885,000	0%
6-14-8-8016	GOB 2015 INTEREST EXPENSE	231,200	206,000	180,200	180,200	180,200	144,800	(19%)
6-14-8-8020	GOB 2010 PRINCIPAL RETIREMENT	450,000	0	0	0	0	0	(19%)
6-14-8-8030	GOB 2010 INTEREST EXPENSE	24,300	0	0	0	0	0	(19%)
6-14-8-8050	INTEREST - SSA #6 BOND	42,502	0	0	0	0	0	(19%)
6-14-8-8070	PRINCIPAL - SSA #6 BOND	65,000	0	0	0	0	0	(19%)
6-14-8-8100	CAPITAL LEASE OBL PRINC PMTS	14,966	0	0	0	0	0	(19%)
6-14-8-8110	INTEREST - CAPITAL LEASE OBL	216	0	0	0	0	0	(19%)
6-14-8-8120	FAB CHUBBY BULLFROG PRINCIPAL	10,760	0	0	0	0	0	(19%)
6-14-8-8130	FAB CHUBBY BULLFROG INTEREST	240	0	0	0	0	0	(19%)
6-14-8-8140	FAB EMMETTS PRINCIPAL	37,476	0	0	0	0	0	(19%)
6-14-8-8150	FAB EMMETTS INTEREST	(30,085)	0	0	0	0	0	(19%)
6-14-8-8160	FAB CRAFT DONUTS PRINCIPAL	9,995	0	0	0	0	0	(19%)
6-14-8-8170	FAB CRAFT DONUTS INTEREST	1,470	0	0	0	0	0	(19%)
6-14-8-8180	FAB LOAN PRIN - BLEU ROOT	10,449	0	0	0	0	0	(19%)
6-14-8-8190	FAB LOAN INT - BLEU ROOT	887	0	0	0	0	0	(19%)
6-14-8-8191	FAB LOAN PRIN - WOODFIRE	28,854	0	0	0	0	0	(19%)
6-14-8-8192	FAB LOAN INT - WOODFIRE	17,428	0	0	0	0	0	(19%)
6-14-8-9000	BOND PAYMENT FEES	550	550	550	0	550	550	0%
TOTAL VFF DEBT SERV	VICE	2,225,267	1,535,609	1,534,810	1,534,260	1,534,810	1,499,410	(2%)
TOTAL DEBT SERVICE		2,225,267	1,535,609	1,534,810	1,534,260	1,534,810	1,499,410	(2%)
TOTAL FUND REVENUES	S & BEG. BALANCE	2,225,273	1,535,610	1,534,810	1,534,260	1,534,810	1,499,410	(2%)
TOTAL FUND EXPENSE:		2,225,267	1,535,609	1,534,810	1,534,260	1,534,810	1,499,410	(2%)
FUND SURPLUS (DEFI		2,220,207 6	1	_,,0	, , 0	, , 0	,,	(2号)
LOUD DOLUTIOD (DDLT)	~ <i>i</i>	-						

FUND: TIF #2 - SPRINGHILL GATEWAY

					2023		2024	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE REVENUES AND EXPENS REVENUES	SES						670,000	
REVENUES 7-00-0-1000	TIF CONTRIBUTIONS	109,949	244,012	260,000	220,107	220,107	260,000	0%
TOTAL REVENUES	_	109,949	244,012	260,000	220,107	220,107	260,000	0%
FINANCE REVENUE 7-00-6-0000	INTEREST INCOME	2	0	0	44	0	0	0%
TOTAL FINANCE REVE	NUE	2	0	0	44	0	0	0%
OTHER REVENUES 7-00-8-4000	MISCELLANEOUS	0	0	0	0	0	0	0%
TOTAL OTHER REVENU TOTAL REVENUES: RE EXPENSES	ES VENUES AND EXPENSES	0 109,951	0 244,012	0 260,000	0 220,151	0 220,107	0 260,000	0% 0%
INTERFUND TRANSF 7-00-9-0200	ERS - EXPENSES XFER TO VFF CAPITAL PROJ FND 4	120,000	120,000	120,000	60,000	120,000	120,000	0%
TOTAL INTERFUND TR TOTAL REVENUES AND		120,000 120,000	120,000 120,000	120,000 120,000	60,000 60,000	120,000 120,000	120,000 120,000	0% 0%
ADMINISTRATIVE EXP EXPENSES ADMINISTRATIVE F 7-12-3-2400 7-12-3-7300		1,000 0	820 0	1,000 0	0 0	2,000	2,050 0	105% 105%
TOTAL ADMINISTRATI TOTAL ADMINISTRATI		1,000 1,000	820 820 820	1,000 1,000	0 0	2,000 2,000	2,050 2,050	105% 105%
TOTAL FUND REVENUE TOTAL FUND EXPENSE FUND SURPLUS (DEFI	S	109,951 121,000 (11,049)	244,012 120,820 123,192	260,000 121,000 139,000	220,151 60,000 160,151	220,107 122,000 98,107	930,000 122,050 807,950	257% 0% 481%

FUND: DEVELOPER CONTRIBUTIONS

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	ojo
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
BEGINNING BALANCE							0	
REVENUES REVENUES								
REVENUES 8-00-0-3100	DEVELOPER DONATION SCHOOL	0	0	0	0	0	0	481%
	DEVELOPER DONATION PARK	0	0	0	0	0	0	481%
8-00-0-3300	DEVELOPER DONATION LIBRARY	0	0	0	0	0	0	481%
TOTAL REVENUES		0	0	0	0	0	0	481%
FINANCE REVENUE								
8-00-6-0000	INTEREST INCOME	0	7	0	108	0	0	481%
TOTAL FINANCE REVE	NUE	0	7	0	108	0	0	481%
TOTAL REVENUES: RE	VENUES	0	7	0	108	0	0	481%
EXPENDITURES - CAP								
EXPENDITORES - CAP EXPENSES	TIAL PROJECT							
CAPITAL EXPENDIT								
	DEVELOPER SCHOOL DONATIONS	0	0	0	0	0	0	481%
	DEVELOPER PARK DONATIONS	0	0	0	0	0	0	481%
8-25-5-3300	DEVELOPER LIBRARY DONATIONS	0	0	0	0	0	0	481%
TOTAL CAPITAL EXPE	NDITURES	0	0	0	0	0	0	481%
TOTAL EXPENDITURES	- CAPITAL PROJECT	0	0	0	0	0	0	481%
TOTAL FUND REVENUE	S & BEG. BALANCE	0	7	0	108	0	0	481%
TOTAL FUND EXPENSE		0	0	0	0	0	0	481%
FUND SURPLUS (DEFI	CIT)	0	7	0	108	0	0	481%

FUND: TIF #3 - SPRING HILL MALL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL		REQUESTED	% INC (DEC)
BEGINNING BALANCE TRANSFERS TO OTHER REVENUES	FUNDS						0	
	TIF CONTRIBUTIONS PROPERTY TAX TIF#2 DIST 789	0 0	0 0	0 0	0 0	0 0	0 0	481% 481%
TOTAL REVENUES		0	0	0	0	0		481%
FINANCE REVENUE 9-00-6-0000	INTEREST INCOME	0	0	0	0	0	0	481%
EXPENSES	ANSFERS TO OTHER FUNDS	0 0	0 0	0 0	0 0	0 0	0 0	481% 481%
TRANSFERS TO OTH 9-00-9-0100	ER FUNDS TRANSFER TO COM DEV FUND 5	13,156	0	0	0	0	0	481%
TOTAL TRANSFERS TO TOTAL TRANSFERS TO		13,156 13,156	0	0 0	0 0	0 0	0 0	481% 481%
ADMINISTRATIVE EXP EXPENSES ADMINISTRATIVE F								
9-12-3-2400	AUDIT FEE CONTRACTUAL EXPENSES LEGAL FEES	0 0 0	0 0 0	0 0 0	0 0 0	2,000 0 0	2,000 0 0	481% 481% 481%
TOTAL ADMINISTRATI TOTAL ADMINISTRATI		0 0	0 0	0 0	0 0	2,000 2,000	2,000 2,000	
TOTAL FUND REVENUE TOTAL FUND EXPENSE FUND SURPLUS (DEFI	S	0 13,156 (13,156)	0 0 0	0 0 0	0 0 0	0 2,000 (2,000)	0 2,000 (2,000)	481% 481% 481%

FUND: SSA#4 - CARRINGTON

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE REVENUE AND EXPEN: REVENUES REVENUES							54,000	
C-00-0-1100	PROPERTY TAXES - SSA #4	59,988	56,222	52,500	52,391	52,400	48,750	(7응)
TOTAL REVENUES		59,988	56,222	52,500	52,391	52,400	48,750	(7%)
FINANCE REVENUE C-00-6-0000	INTEREST INCOME	0	0	0	10	0	0	(7%)
00-0-0000								
TOTAL FINANCE REV. TOTAL REVENUES: R EXPENSES EXPENSES	ENUE EVENUE AND EXPENSES	0 59,988	0 56,222	0 52,500	10 52,401	0 52,400	0 48,750	(7%) (7%)
C-00-3-3000	CONTRACTUAL SERVICES	51,375	54,300	50,000	29,970	50,000	50,000	0%
TOTAL EXPENSES TOTAL REVENUE AND	EXPENSES	51,375 51,375	54,300 54,300	50,000 50,000	29,970 29,970	50,000 50,000	50,000 50,000	0% 0%
TOTAL FUND REVENU TOTAL FUND EXPENS FUND SURPLUS (DEF	ES	59,988 51,375 8,613	56,222 54,300 1,922	52,500 50,000 2,500	52,401 29,970 22,431	52,400 50,000 2,400	102,750 50,000 52,750	95% 0% 10%

FUND: SSA #6 - SPRINGHILL GATEWAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	. % INC (DEC)
BEGINNING BALANCE SSA #6 - SPRINGHI REVENUES PROPERTY TAX REV							507,000	
	PROPERTY TAXES - SSA #6	108,229	111,323	117,638	118,814	118,814	117,230	0%
TOTAL PROPERTY TAX	X REVENUE	108,229	111,323	117,638	118,814	118,814	117,230	0%
FINANCE REVENUE E-00-6-0000	INTEREST INCOME	190	70	0	876	876	0	0%
TOTAL FINANCE REVI TOTAL REVENUES: S		190 108,419	70 111,393	0 117,638	876 119,690	876 119,690	0 117,230	0% 0%
	SSA #6 BONDS - PRINCIPAL SSA #6 BONDS - INTEREST	0 0		80,000 37,230	80,000 37,709		90,000 34,686	12% (6%)
TOTAL SSA #6 BOND TOTAL DEBT SERVIC		0 0	,	117,230 117,230		117,709 117,709	124,686 124,686	 ଟେକ ଟେକ
TOTAL FUND REVENU TOTAL FUND EXPENS FUND SURPLUS (DEF	ES	108,419 0 108,419		117,638 117,230 408	117,709	119,690 117,709 1,981	624,230 124,686 499,544	430% 6% 337%

.

FUND: SSA#9 -DOWNTOWN BUSINESS DIST

							2024	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE REVENUES REVENUES SSA REVENUES							0	
F-00-0-1100	property taxes ssa #9	35,550	34,146	40,000	34,317	34,317	40,000	08
TOTAL SSA REVENUE	S	35,550	34,146	40,000	34,317	34,317	40,000	0%
SSA REVENUES F-00-6-0000	INTEREST INCOME	0	0	0	7	7	0	0%
TOTAL SSA REVENUE TOTAL REVENUES: R EXPENSES	EVENUES	0 35,550	0 34,146	0 40,000	7 34,324	7 34,324	0 40,000	08 08
INTERFUND TRANS F-00-9-0200	FERS - EXPENSES XFER TO VFF CAP PROJ FUND 4	33,954	39,000	40,000	33,761	34,317	40,000	0%
TOTAL INTERFUND T. TOTAL REVENUES	RANSFERS - EXPENSES	33,954 33,954	39,000 39,000	40,000 40,000	33,761 33,761	34,317 34,317	40,000 40,000	0% 0%
TOTAL FUND REVENU TOTAL FUND EXPENS FUND SURPLUS (DEF	ES	35,550 33,954 1,596	34,146 39,000 (4,854)	40,000 40,000 0	34,324 33,761 563	34,324 34,317 7	40,000 40,000 0	0% 0% 0%

FUND: TIF #4 - RT 72/31 CORRIDOR

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE REVENUES REVENUES REVENUES							2,194,278	
	PROPERTY TAXES TIF #4	1,147,697	1,574,596	1,700,000	1,718,315	1,718,315	1,960,000	15%
TOTAL REVENUES		1,147,697	1,574,596	1,700,000	1,718,315	1,718,315	1,960,000	15%
FINANCE REVENUE G-00-6-0000	INTEREST INCOME	26	2	500	347	347	500	0%
TOTAL FINANCE REVE TOTAL REVENUES: RE		26 1,147,723	2	500 1,700,500	347 1,718,662	347 1,718,662	500 1,960,500	0% 15%
		270,960 0 0	182,500 0 0	188,000 0 0	94,000 0 0	188,000 0 0	195,000 0 0	3% 3% 3%
TOTAL TRANSFERS TO TOTAL TRANSFERS TO		270,960 270,960	182,500 182,500	188,000 188,000	94,000	188,000 188,000	195,000 195,000	3% 3%
ADMINISTRATIVE EXP EXPENSES ADMINISTRATIVE F G-12-3-2400 G-12-3-7300		2,500 5,798	2,500 47,375	2,500 30,000	0 4,455	3,500 30,000	3,600 50,000	44% 66%
TOTAL ADMINISTRATI TOTAL ADMINISTRATI		8,298 8,298	49,875 49,875	32,500 32,500	4,455 4,455 4,455		53,600 53,600	 64응 64응

EXPENSES EXPENSES

FUND: TIF #4 - RT 72/31 CORRIDOR

					2023		2024	
ACCOUNT			2022		8 MO.		REQUESTED	ę
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
EXPENSES								
OPERATING EXPE	NDITURES							
G-29-3-3800		45,079	1,150	75,000	0	0	0	(100%)
G-29-3-4000	ANNUAL PAYMENT TO CUSD 300	0	42,598	50,000	61,276	61,276	65,000	30%
G-29-3-4001	ANNUAL PAYMENT TO LIBRARY	0	32,451	20,000	24,177	24,177		25%
TOTAL OPERATING	- EXPENDITURES	45,079	76,199	145,000	85,453		90,000	 (37용)
TOTAL EXPENSES		45,079	76,199	145,000	85,453	85,453	90,000	(37%)
CONSTRUCTION ACT	IVITIES							
EXPENSES								
INCENTIVE PAYM G-31-4-2500	ECONOMIC INCENTIVES	0	0	0	0	50,000	100,000	(37%)
G-31-4-2500 G-31-4-2501	NELSON MEMORY CARE	0	0	50,000	102,350	102,350	208,824	317%
G-31-4-2501 G-31-4-2502	200 WASHINGTON STREET	0	0	00,000	102,550	102,000	5,314	3178
G-31-4-2502 G-31-4-2503	TRANSWESTERN	õ	õ	0	õ	ő	109,348	317%
TOTAL INCENTIVE	PAYMENTS	0	0	50,000	102,350	152,350	423,486	746%
CAPITAL PROJEC	TS							
G-31-5-2500	MAIN STREET PARKING LOT	2,221	0	0	0	0	0	746%
G-31-5-2502	DOWNTOWN REDEV PHASES II & III	227,959	151,264	0	35,980	350,000	1,900,000	746%
G-31-5-2504	PSC #1 EVAL AND IMPROVEMENTS	20,500	8,800	100,000	0	100,000	2,500,000	400%
G-31-5-2505	VILLAGE HALL IMPROVEMENTS	108,510	4,164	0	0	0	0	400%
G-31-5 - 2506	DECORATIVE LIGHT POLE RPLCMNTS	17,853	. 0	0	0	0	0	400%
G-31-5-2507	FAB PARKING LOT	4,875	0	0	0	0	0	400%
G-31-5-2508	ROUTE 31 MEDIAN	5,190	1,025	0	750	750	300,000	400%
TOTAL CAPITAL PR	OJECTS	387,108	165,253	100,000	36,730	450,750	4,700,000	600%
TOTAL CONSTRUCTI	ON ACTIVITIES	387,108	165,253	150,000	139,080	603,100	5,123,486	315%
								1.4.40
		1,147,723			1,718,662			144%
TOTAL FUND EXPEN			473,827				5,462,086	959%
FUND SURPLUS (DE	SFICIT)	436,278	1,100,771	1,185,000	1,395,674	808,609	(1,307,308)	(210%)

PAGE: 44

-

FUND: TIF #5 - SHM REDEVELOPMNT AREA

					2023		2024	
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE REVENUES REVENUES REVENUES							0	
H-00-1-1000	TIF CONTRIBUTIONS	0	0	0	0	0	0	(210%)
TOTAL REVENUES		0	0	0	0	0	0	(210%)
FINANCE REVENUE H-00-6-0000	INTEREST INCOME	0	0	0	0	0	0	(210%)
TOTAL FINANCE REVE TOTAL REVENUES: RE		0 0	0 0	0 0	0 0	0 0	0 0	(210%) (210%)
ADMINISTRATIVE EXF EXPENSES ADMINISTRATIVE F								
H-12-3-2400	AUDIT FEES	0	0	0	0	0	0	(210%)
H-12-3-3000	CONTRACTUAL SERVICES	0	0	0	0	40,000	100,000	(210%)
H-12-3-7300	LEGAL FEES	0	0 	0	0 0	50,000	50,000	(210%)
TOTAL ADMINISTRATI	VE FEES	0	0	0	0	90,000	150,000	(210%)
TOTAL ADMINISTRATI	VE EXPENSES	0	0	0	0	90,000	150,000	(210%)
TOTAL FUND REVENUE	CS & BEG. BALANCE	0	0	0	0	0	0	(210%)
TOTAL FUND EXPENSE	IS	0	0	0	0	90,000	150,000	(210%)
FUND SURPLUS (DEFI	CIT)	0	0	0	0	(90,000)	(150,000)	(210%)



FUND 1-00

GENERAL FUND REVENUES

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
REVENUES AND INTER	RFUND XFERS							
REVENUES								
PROPERTY TAXES								
1-00-1-1490	GENERAL CORPORATE	1,500,566	1,599,984	1,953,202	1,950,252	1,953,202	2,011,198	2%
1-00-1-1491	CAPITAL PROJECTS & EQUIP FUND	1,147,374	1,149,980	1,150,000	1,148,263	1,150,000	1,250,000	8%
1-00-1-1500	LIABILITY INSURANCE	573,689	574,993		574,135	575,000	575,000	0%
1-00-1-1600	POLICE PENSION	771,115	860,491	860,499	859,201	860,499	1,074,332	24%
1-00-1-1700	SOCIAL SECURITY	382,824	383,695		383,123		383,700	0%
1-00-1-1800	IMRF	197,796	198,249 416,415	198,250 416,421	197,950	198,250	198,250	0%
1-00-1-1900	FIRE PENSION		416,415	416,421	415,793	416,421	421,120	1%
TOTAL PROPERTY TA	XES	4,947,135	5,183,807	5,537,072	5,528,717	5,537,072	5,913,600	6%
INTERGOVERNMENT.	AL REVENUE							
1-00-2-0000		1,193,723	1,476,889	1,555,000	1,008,253	1,550,000	1,600,000	2%
1-00-2-0500	STATE INCOME TAX	953,200	1,077,714	1,016,000	840,621	1,243,000	1,194,000	17%
1-00-2-1000	PERS. PROPERTY REPLACEMENT TAX		26,999	10,000	19,612	27,000	21,900	119%
1-00-2-1100		100,851	103,653	103,000		111,200	113,000	9%
1-00-2-1200	TOWNSHIP ROAD FUND LOCAL STATE USE TAX CANNABIS USE TAX	329,187		288,000	196,342	307,400	315,000	9%
1-00-2-1300	CANNABIS USE TAX	7,806		15,000			13,800	(8%)
1-00-2-3700	STATE GRANT PROCEEDS	0	-		· .	· _	0	(8%)
1-00-2-3710	FEDERAL GRANT PROCEEDS	521	0	0 0	0	0	0	(8%)
1-00-2-3720	AMERICAN RESERVE PLAN PROCEEDS		552,027	0	552.027	552,027	0	(8%)
1-00-2-3730	IRMA RESERVE DRAW DOWN	0	0	0 0 0 0	, 0	0	0	(8%)
TOTAL INTERGOVERN	MENTAL REVENUE	2,597,090	3,537,075		2,736,178		3,257,700	9%
INTERFUND TRANS		70.000	70 000	05 000	40 500	95 000	00 000	5%
1-00-3-0200		70,000	70,000	85,000		85,000	90,000	
1-00-3-0300	XFER FROM MOTOR FUEL TAX FND 3 XFER FROM COMM DEV FUND 5	210,000	210,000		112,500	225,000	225,000	0%
		425,000	400,000	400,000	200,000	400,000	350,000	(12%)
1-00-3-0500	TRANSFER FROM TIF #4 FUND G	270,960	182,500	188,000	94,000	188,000	195,000	3%
TOTAL INTERFUND T	RANSFERS - REVENUES	975,960	862,500	898,000	449,000	898,000	860,000	(4%)
LICENSES								
1-00-4-0000	BUSINESS LICENSES	83,643	71,080	80,000	49,005	95,000	95,000	18%
1-00-4-0500	LIQUOR AND BARTENDERS LICENSES	41,925	64,785	75,000	56,300	65,000	82,000	9%
1-00-4-1500	ANIMAL LICENSES	2,012	2,461	2,000	1,230	2,100	2,500	25%
1-00-4-5000	VIDEO GAMING LICENSE	16,500	16,900	20,000	18,200	18,200	20,000	0%
1-00-4-5100	VIDEO GAMING TAX	23,405	64,705	60,000	42,268	65,000	70,000	16%

1.84

.

FUND: GENERAL OPERATIONS DEPARTMENT

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	ç
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
REVENUES AND INTE	RFUND XFERS							
REVENUES								
LICENSES								
1-00-4-5105	GAMING PUSH TAX	0	0	0	0	0	0	16%
TOTAL LICENSES	_	167,485		237,000	167,003	245,300	269,500	13%
DEVELOPMENT REV	ENUE							
1-00-5-0000	BUILDING PERMITS	103,974	94,377	125,000	149,217		125,000	0%
1-00-5-0100	DEVELOPMENT PERMITS		468,658	0	739,896		0	0%
1-00-5-0110	BLDG PERMITS/ NEW CONSTRUCTION MUNICIPAL DONATION	0	0	0	0	0	0	0%
1-00-5-0120	MUNICIPAL DONATION	0	120,098	0 0 40,000 5,000	0	0	0	0%
1-00-5-0500	PLAN REVIEW INSPECTIONS	41,454	34.312	40,000	91,147	100,000	50,000	25%
1-00-5-1000		1,235	2,820	5,000	1,300	1,500	2,500	(50%)
1-00-5-1500	PETITION FEES-ARC-P&Z ETC	4,125	6,132	5,000	4,753	5,000	5,000	0%
TOTAL DEVELOPMENT	REVENUE	194,816		175,000	986,313	1,086,500	182,500	4%
FINANCE REVENUE								
1-00-6-0000	INTEREST INCOME	58,984	24,682	30,000	60,261	85,000	200,000	566%
	UNREALIZED MARKET GAIN/LOSS	(40,823)	0	0	0	0	. 0	566%
TOTAL FINANCE REV.		18,161	24,682	30,000	60,261	85,000	200,000	566%
OTHER LIABILITI	ES/FORFEITURES							
1-00-7-0500		154,578		170,000			170,000	0%
1-00-7-0600		1,355	1,380	1,800	1,310	2,000	2,000	11%
1-00-7-0700	AUTO IMPOUND FEE ALARM SERVICE CHARGE	4,000	5,500	7.500	7.500	10.000	7,500	0 %
1-00-7-1000	ALARM SERVICE CHARGE	8,350	12,400	7,500	3,550	5,500	7,500	0%
TOTAL OTHER LIABI		168,283	182,825	186,800		177,500	187,000	0%
OTHER REVENUES								
1-00-8-0500	HOTEL/MOTEL REVENUE		173,299	215,000	134,982		200,000	(6%)
1-00-8-1000	AMBULANCE FEE	223,700	412,435	475,000	642,620 25,992	950,000	950,000	100%
1-00-8-2000	RENTAL PROPERTY	38,766	41,261	42,000		40,000	40,000	(4%)
1-00-8-2100	LICENSE AGREEMENT	0	0	0	0	0 5,500	0	(48)
1-00-8-2200	TICKET SURCHARGE	226	5,140	7,500	3,866	5,500	7,500	08
1-00-8-2500	COMCAST QUARTERLY FRANCHSE FEE	104,031	112,967	110,000	83,976	125,000	125,000	13%
1-00-8-2550	COMCAST MONTHLY TAX PROCEEDS	112,527	102,036	110,000	58,807 60,783	90,000	100,000	(9%)
1-00-8-2700	UTILITY TAX - NATURAL GAS	160,308	162,753		60,783	140,000	170,000	08
1-00-8-2800	UTILITY TAX - ELECTRICITY	275,390	281,980	290,000	177,897	270,000	290,000	0%

900-1

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL		8 MO.		REQUESTED	% INC(DEC)
REVENUES AND INTER	FUND XFERS							
REVENUES								
OTHER REVENUES								
1-00-8-2810	GASOLINE TAX	114,520	121,870	135,000	84,450	125,000	125,000	(7%)
1-00-8-2820	FOOD AND BEVERAGE TAX	281,364	370,027	375,000	261,520	390,000	400,000	6%
1-00-8-3000	SALE OF ASSETS	0	0	0	30,426	30,426	0	6%
1-00-8-3712	REIMBURSED REVENUE - ADMIN		14,255	15,000	21,292	25,000	25,000	66%
1-00-8-3714	REIMBURSED REVENUE - POLICE	94,641	94,989	100,000	48,500	100,000	105,000	5%
1-00-8-3715	REIMBURSED REVENUE - FIRE	7,930 0	5,915 0	10,000	6,500 0	10,000	0	(100%)
1-00-8-3716	REIMBURSED REVENUE - COMM DEV REIMBURSED REVENUE - PW	375	0	0	600	*	0	(100%)
1-00-8-3718 1-00-8-3720	REIMBURSED REVENUE - PW REIMBURSED REVENUE - PENSION		0		000	600 0	0	(100%)
1-00-8-3800	REIMBURSED REVENUE - PENSION REIMBURSED REVENUE - GENERAL	0 0	0	0	0	0	0	(100%) (100%)
1-00-8-4000	MISCELLANEOUS	33,426	21,792			25,000	25,000	(1003) 0%
1-00-8-4100	POLICE REPORT MONEY	5,820	6,295	7,500	17,529 1,256	2,000	2,500	(66%)
1-00-8-4200	INSURANCE SUBROGATION PROCEEDS	0	0,255	,,500	1,200	2,000	2,500	(66%)
1-00-8-4300	50/50 TREE PROGRAM PAYMENTS	0 0	0	ů ů	1,600	1,600	0	(66%)
1-00-8-4400	COMPUTER SUPPORT CONTRACTS	95,237	61,800		28,350	37,800	45,000	(47%)
1-00-8-6000	SALE OF PROMOTIONAL ITEMS	0	01,000	0	20,000	0	10,000	(47%)
1-00-8-7100	RECYCLING REVENUE	10.000	12,000	10,000	õ	10,000	10,000	0%
1-00-8-8000	CASH LONG/SHORT	10,000	12,000	10,000	0	10,000	10,000	0%
TOTAL OTHER REVENU	ES .	2,135,419	2,000,814	2.182.000	1,690,946	2,567,926	2,620,000	20%
TOTAL REVENUES: RE	ES . VENUES AND INTERFUND XFERS	11,204,349	12,738,031	12,232,872	11,739,675	14,400,325	13,490,300	10%
EXPENSES		,,	, ,	,,,	,,	,,	,,	
INTERFUND TRANSF	ERS - EXPENSES							
1-00-4-1000	TRANSFER TO VILLAGE FACILITIES	0	0	0	0	0	0	10%
TOTAL INTERFUND TR	ANSFERS - EXPENSES	0	0	0	0	0	0	10%
INTERFUND TRANSF	FDS - FYDENSES							
	CAPITAL / MAINTENANCE FUND	0	0	0	0	0	0	10%
1-00-9-0200	XFER TO CAPITAL PROJECTS FND 4			1,353,824		=	1,250,000	(7%)
1-00-9-0250	XFER TO CAPITAL PROJECTS FND 4 XFR TO CAP PRJ FND 4 AM RSC GR	1,000,000	2,130,730	1,000,024	0	2,000,024	1,230,000	(78)
1-00-9-0300	TRANSFER TO COMM DEV FUND 5	õ	õ	-	50,430	57,431	0 0	(78)
TOTAL INTERFUND TR	ANSFERS - EXPENSES	1,650,000	2,138,756	1,353,824	625,430	2,666,255	1,250,000	
TOTAL REVENUES AND		1,650,000	2,138,756		625,430	2,666,255	1,250,000	(7%)
TOTAL REVENUES		11,204,349	12,738,031	10 030 870	11,739,675	14,400,325	13,490,300	10%
TOTAL EXPENSES		1,650,000	2,138,756		625,430		1,250,000	(7%)
SURPLUS (DEFICIT)		_,,			1 245	2,000,200		12%

1000

GENERAL OPERATIONS FUND REVENUES PROPERTY TAXES

1-00-1-1490	General Corporate
-------------	-------------------

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,500,566	\$1,599,985	\$1,953,202	\$1,953,202	\$2,011,198

Based on the Tax Levy Ordinance approved by the Village Board in December 2022, \$1,953,202 is anticipated to be received in General Corporate property taxes for FY 2022/23. These funds will offset the Village's refuse/recycling collection services provided to the residents free of charge and provide for operational services within the General Fund. The total budgeted cost for the refuse/recycling program for the 2023/24 fiscal year is anticipated to be \$536,000.

1-00-1-1491 General Corporate (Capital)

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 1,147,375	\$1,149,980	\$1,150,000	\$1,150,000	\$1,250,000

Based on the Tax Levy Ordinance approved by the Village Board in December 2022, \$1,250,000 is anticipated to be received in General Corporate Capital property taxes for FY 2023/24 for the purpose of funding capital projects and equipment within the General Fund. Once received, these funds will be transferred to the Capital Projects and Equipment Fund (Fund 4) and the expenditures will be reflected in that Fund.

1-00-1-1500 Liability Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$573,690	\$574,994	\$575,000	\$575,000	\$575,000

Based on the Tax Levy Ordinance approved by the Village Board in December 2022, \$575,000 is anticipated to be received in Liability Insurance property taxes for FY 2023/24. These funds will help offset the Village's cost of its Comprehensive Insurance Business Package through the Intergovernmental Risk Management Agency (IRMA). The contribution rate for calendar year 2023 is \$2.25 per \$100 of Revenue Base which equates to a base premium of \$314,576. Due to the Village's claim history, a credit of \$117,408 was received in 2023. In addition, due to the fact that the Village has a \$25,000 deductible amount, a credit in the amount of \$45,777 was also applied to this year's premium.

1-00-1-1600 Police Pension

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$771,115	\$860,492	\$860,499	\$860,499	\$1,074,332

Based on the Tax Levy Ordinance approved by the Village Board in December 2022, \$1,074,332 is anticipated to be received in Police Pension property taxes for FY 2023/24. This amount is the recommended funded level as established by the Village's actuary and is based upon achieving a 100% funding level by 2040.

1-00-1-1700 Social Security

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$382,824	\$383,695	\$383,700	\$383,700	\$383,700

Based on the Tax Levy Ordinance approved by the Village Board in December 2022, \$383,700 is again anticipated to be received in Social Security property taxes for FY 2023/24. This levy amount is based on the federal mandated requirement to fund the Social Security / Medicare Programs. The levy of \$383,700 will fund the majority, but not all of the anticipated expenditures for the upcoming 2023/24 budget year.

1-00-1-1800 IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 197,796	\$198,250	\$198,250	\$198,250	\$198,250

Based on the Tax Levy Ordinance approved by the Village Board in December 2022, \$198,250 is again anticipated to be received in IMRF property taxes for FY 2023/24.. This levy amount is based on the State mandated requirement to fund the IMRF Program. The Village's required contribution for participating employees for calendar year 2023 is 10.14% of gross payroll which represents a 11% decrease from last year's rate of 11.39%. Total Village contribution for calendar year 2023 is estimated to be \$240,000.

1-00-1-1900 Fire Pension

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budaet	FY 22/23 Projected	FY 23/24 Request	
\$373,771	\$416,416	\$416,421	\$416,421	\$421,120	

Based on the Tax Levy Ordinance approved by the Village Board in December 2022, \$421,120 is anticipated to be received in Fire Pension property taxes for FY 2023/24. This amount is the recommended funded level as established by the Village's actuary and is based upon achieving a 100% funding level by 2040

INTERGOVERNMENTAL REVENUE

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,193,723	\$1,476,890	\$1,555,000	\$1,550,000	\$1,600,000

This line item represents the collections received from the Village's portion of the State sales tax. Sales tax is imposed on a seller's receipts from sales of tangible personal property for use or consumption. The Illinois base rate is 6.25% for general merchandise and 1.75% for food, drugs and medical appliances. Local governments receive 20% of the base rate from the sale of general merchandise and 100% of the qualifying food, drugs, and medical appliances. The amount included in the FY 2023/24 budget represents an approximate increase of 3% from last year's budgeted number. Our review of the past several months receipts indicate an estimated amount to be received during the upcoming fiscal year of \$1,600,000.

1-00-2-0500 State Income Tax

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$953,200	\$1,077,714	\$1,016,000	\$1,243,000	\$1,194,000

The budgeted per capita amount for the upcoming fiscal year is \$155.35. This is an increase from last year's \$145.00 amount.

1-00-2-1000 Personal Property Replacement Tax

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$11,802	\$27,000	\$10,000	\$27,000	\$21,900

The 1970 Illinois Constitution directed the legislature to abolish personal property taxes and replace the revenue lost by local governments and school districts. As a result, the Personal Property Tax Replacement Income Tax was imposed on the income of corporations at the maximum rate of 2.5%. 48.35% of the income collected at the State level is distributed to local governments outside of Cook County on a per capita basis. The State is projecting a decline in PPRT revenues of 28% in the upcoming year.

1-00-2-1100 Township Road Fund

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$100,852	\$103,653	\$103,000	\$111,200	\$113,000

Dundee Township levies and receives taxes for a Road and Bridge Fund. The Township, in turn, distributes 50% of the monies it collects from this revenue source back to the municipalities.

1-00-2-1200 Local Use Tax

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$329,187	\$288,054	\$288,000	\$307,400	\$315,000

Municipalities receive a 20% share of titled or registered items of tangible personal property from the State's Use Tax. Municipalities also receive the equivalent of 16% of the total use tax on out-of-state purchases or registered general merchandise for which the title or registration address of record is within their boundaries. Effective January 1, 2021, significant changes to the taxation of online sales were instituted in Illinois. Under this legislation, online sales require the purchaser to pay the 6.25% Retailer's Occupation Tax and any local imposed taxes. Current per capita estimate for the upcoming fiscal year is \$41.00.

1-00-2-1300 Cannabis Use Tax

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$7,807	\$11,739	\$15,000	\$12,400	\$13,800

Municipalities receive a percentage share of Cannabis Use Tax from the State's Use Tax. The 202/24 estimate on a per capita basis is \$1.80 which translates to \$13,800. Last year, the per capita amount was \$1.53.

1-00-2-3720	American Rescue Plan Proceeds
-------------	-------------------------------

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$552,027	\$0	\$552,027	\$0

All funds that were allocated to the Village from the American Rescue Plan Act have been received. In total, \$1,104.054 was received over the past two fiscal years. According to the Federal guidelines pertaining to this program, these funds are to be committed by the end of calendar year 2024 and expended by 2026.

1-0061

INTERFUND TRANSFERS

1-00-3-0200 Sewer and Water Fund

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$70,000	\$70,000	\$ 85,000	\$85,000	\$90,000

\$90,000 is budgeted to be received from Fund 2 (Water and Sewer Utility Fund) as a reimbursement to Fund 1 (General Operations) for services such as billing, collection, accounts payable and management oversight. Based on an analysis performed in 2022, the sum of \$90,000 is an accurate reflection of the actual services provided.

1-00-3-0300 Motor Fuel Tax

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 210,000	\$210,000	\$225,000	\$225,000	\$225,000

Included in the FY 23/24 budget is a transfer of \$225,000 from Fund 3 (Motor Fuel Tax) to Fund 1 (General Operations Fund). The anticipated amount of Motor Fuel Tax revenues that the Village will receive this coming fiscal year (all sources) is \$403,724 due to the additional tax on motor fuel that the State imposed effective July 2019. The FY 23/24 estimate of Motor Fuel Taxes is based on a per capita amount of \$23.37 plus an additional \$19.12 per capita for the newly implement Transportation Renewal Fund.

1-00-3-0400 Community Development Fund

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 425,000	\$400,000	\$400,000	\$400,000	\$350,000

Included in the FY 23/24 budget is a requested operating transfer of \$350,000 to be received from the Community Development Fund. As evidenced by the above, this transfer has been declining in recent years due to decreased sales tax collection and the overall strength of the General Corporate Fund. Proceeds from this Fund (derived from the additional ½ of 1% sales tax that was implemented in 2004) are to be reviewed on an annual basis and approved by the Village Board.

1-00-3-0500 Transfer from TIF #4

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 270,960	\$182,500	\$188,000	\$188,000	\$195,000

- 5 -

Included in the FY 23/24 budget is a requested operating transfer of \$195,000 to be received from the TIF #4 Fund as a reimbursement of eligible administrative/management/professional services relating to TIF #4 for Downtown/Route 31. These expenses have been reviewed by the Village's TIF attorney and will be adjusted on an annual basis as is warranted.

LICENSES

1-00-4-0000 Business Licenses

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 83,644	\$71,080	\$ 80,000	\$95,000	\$95,000

Due to a restructuring of the business licensing fees that was approved by the Village Board in FY 17/18, the projected annual revenue from this line has increased to \$95,000. These fees, which were implemented with the January 1, 2018 renewals, included changes in the rental registration process. The Village is now charging on a "number of units" basis as well as calculating business license fees on a square footage basis. It is estimated that 520 licenses will be issued for the 23/24 fiscal year.

1-00-4-0500 Liquor and Bartenders Licenses

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$41,926	\$64,785	\$ 75,000	\$65,000	\$82,000

Anticipated Liquor Licenses for FY 22/23 include:

#1 #2 #3 #4 #5	Olive Garden VFW Red Lobster Bond Drug (Walgreens) Not Issued	A D A C	\$1,900 \$ 900 \$1,900 \$1,500
#6	Not Issued		
#7	Route 31 Wine and Spirits	С	\$1,500
#8	Cinemark	K	\$2,500
#9	Not Issued		
#10	Bleuroot	A/E	\$2,900
#11	Village Squire	A/E	\$2,300
#12	RocHaus	AA	\$2,500
#13	Randall Oaks Golf Club	G	\$ 900
#14	Dundee Sports Bar	А	\$1,900
#15	Chunky Dog	А	\$1,900
#16	Osco	С	\$1,500
#17	Not Issued		
#18	Taqueria El Tio Ramos	А	\$1,900
#19	Bikini Bottom	AAA	\$2,300
#20	Thornton Oil	CCC	\$1,100
#21	Emmett's Tavern	F/E	\$3,500
#22	Sonesta	CC	\$1,800

1-00 I

#23	Dominick's Pizzeria	В	\$1,300
#24	Woodfire	А	\$1,900
#25	Blue Line Bar & Grill	A/E	\$2,800
#26	Not Issued		
#27	Not Issued		
#28	Casey's General Store	CCC	\$1,100
#29	Speedway SuperAmerica	CCC	\$1,100
#30	Not Issued		
#31	John's Mobil	CCC	\$1,100
#32	Bamboozel's	А	\$2,500
#34	Cali BBQ	А	\$1,900

Licenses Anticipated but not yet Issued: Maple and Hash The Assemby

1-00-4-1500 Animal Licenses

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,012	\$2,462	\$2,000	\$2,100	\$2,500

By Village Ordinance, dogs over four months of age must be licensed by the Village. Licenses are issued on either a 1-year basis for \$10 or a 3-year basis for \$20. Proof of a valid rabies inoculation is required at time of issuance.

1-00-4-5000 Video Gaming License

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$16,500	\$16,900	\$20,000	\$18,200	\$20,000

An annual fee is assessed to those business establishments that offer video gaming. An annual fee of \$1,000 per establishment and a \$250 annual fee per device are charged by the Village. Current license holders include:

Bikini Bottom	Village Squire	VFW Post 2298
Blue Line Bar and Grill	Bamboozels	Dominicks Pizzeria
Chunky Dog	Cali BBQ	

1-00-4-5100 Video Gaming Tax

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$23,405	\$64,705	\$60,000	\$65,000	\$70,000

The State of Illinois assesses a 30% tax on video gaming and of this 30% collected, 1/6th is distributed to the municipalities in which the machines are located.

1-00 J

DEVELOPMENT REVENUE

1-00-5-0000 Building Permits

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$103,974	\$94,377	\$ 125,000	\$225,000	\$125,000

All fees generated by the Building Inspections Department for existing construction (commercial and residential) are deposited into this account. These fees consist of building permits for remodeling/additions to existing structures within the Village.

1-00-5-0100 Development Permits

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$44,029	\$468,658	\$0	\$755,000	\$0

This line item is used to track all building permits for NEW commercial construction within the Village. Because this dollar amount fluctuates from year to year, no dollar figure has been included in the budget. Finance Staff does not consider this source of revenue as an operating revenue source for the General Fund, and as anticipated funds become available, we will report this amount to the Village Board as part of the Quarterly Financial Report. At that point in time, Village staff will make recommendations for the use of these one-time revenue sources.

1-00-5-0110 Building Permits/New Construction

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$0	\$0	\$0	\$0

This line item is used to track all building permit revenue for NEW residential construction in the Village. Because this dollar amount fluctuates from years to year, no dollar figure has been included in the budget. Finance Staff does not consider this source of revenue as an operating revenue source for the General Fund and as anticipated funds become available, we will report this amount to the Village Board as part of the Quarterly Financial Report. At that point in time, we will make recommendations for the use of these one-time revenue sources.

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request	
\$0	\$120,098	\$0	\$0	\$0	

1-00 K

This line item is used to track all revenue received for Municipal Donations for residential construction in the Village. Because this dollar amount fluctuates from years to year, no dollar figure has been included in the budget. Finance Staff does not consider this source of revenue as an operating revenue source for the General Fund and as anticipated funds become available, we will report this amount to the Village Board as part of the Quarterly Financial Report. At that point in time, we will make recommendations for the use of these one-time revenue sources.

1-00-5-0500 Plan Review

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$41,454	\$34,313	\$40,000	\$100,000	\$50,000

Development occurring within the Village is assessed a plan review fee based on its type and size. Depending upon the submittal, review is performed either in-house or by an outside firm. The costs associated with an outside agency performing a plan review are charged to 1-16-3-3100.

1-00-5-1000 Inspections

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,235	\$2,820	\$ 5,000	\$1,500	\$2,500

By Ordinance, all elevators within the Village must be inspected annually and certified as to their safety. Inspections and certifications are performed by an outside contractor. Currently, the Village charges \$65 for each elevator.

1-00-5-1500 Petition Fees

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,125	\$6,132	\$ 5,000	\$5,000	\$5,000

This line item is comprised of fees associated with projects requiring Appearance Review (\$25) or zoning changes (\$250).

FINANCE REVENUE

1-00-6-0000 Interest Income

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$58,985	\$24,682	\$30,000	\$85,000	\$200,000

1-00 L

Excess cash available in Fund 1 is invested in various money market accounts or Certificates of Deposits (up to 24 months) in order to maximize interest income. This line item is estimated to receive \$85,000 within the 2023/24 fiscal year. Current short-term interest rates, including money market funds, have sharply increased over the past several months and are now approaching 5% for a 24 month CD. Under the Village's Investment Policy, CDs can be purchased with a maturity of two years or less. The Finance Department will continue to invest all available funds within the 23/24 calendar year to maximize interest income due to the recent increase in rates.

FINES

1-00-7-0500 Court Fines

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$154,578	\$163,546	\$170,000	\$160,000	\$170,000

Parking and traffic tickets issued by the West Dundee Police Department as well as fines assessed for local Ordinance violations are deposited into this line item.

1-00-7-0600 Administrative Processing Fee

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,356	\$1,380	\$ 1,800	\$2,000	\$2,000

A \$30.00 Administrative Processing Fee is charged for arrests/charges made by the West Dundee Police Department. Approximately 60 arrests are made in the Village on an annual basis.

1-00-7-0700 Auto Impound Fee

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,000	\$5,500	\$7,500	\$10,000	\$7,500

This line item includes the fee for automobile impounds. A \$500 fee per impounded vehicle is charged.

1-00-7-1000 Alarm Service Charge

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$8,350	\$12,400	\$7,500	\$5,500	\$7,500

Businesses with security alarms are allowed three 'false alarms' per year. After that, a \$50 fee is assessed for the 4th and 5th false alarms and a \$100 fee for every false alarm in excess of 5 per year.

OTHER REVENUES

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$95,677	\$173,300	\$ 215,000	\$190,000	\$200,000

The Village Board has a 6% short-term rental tax. The total amount to be received by the Village for FY 22/23 is estimated to be \$190,000. Recent receipts have increased and we are projecting that the upcoming year's receipts will be \$200,000.

1-00-8-1000 Ambulance Fee

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$223,700	\$412,435	\$475,000	\$950,000	\$950,000

The West Dundee Fire Department responds to all medical emergencies occurring within the Village. The most recent fee structure adopted by the Village Board was in FY 22 and is as follows:

ALS/BLS base rate	\$2,521
Mileage	\$ 16 per mile
Treatment Non-Transport	\$ 400

1-00-8-2000 Rental Property

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$38,766	\$41,262	\$42,000	\$40,000	\$40,000

This line item consists of the rental of space on the Village's water towers to telecommunications companies. Current contracts are with AT&T, Fox Valley Internet, and Verizon Communications.

1-00-8-2200 Ticket Surcharge

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$226	\$5,140	\$7,500	\$5,500	\$7,500

The Village assesses a \$1.00 per ticket surcharge for live entertainment. Currently, funds are collected by RocHaus on Main Street and remitted to the Village on a quarterly basis.

1-00 N

1-00-8-2500 Comcast Quarterly Franchise Fee

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$104,031	\$112,967	\$110,000	\$125,000	\$125,000

Included in this line item is the exclusive franchise fee the Village has negotiated with Comcast. Fees are distributed on a quarterly basis.

1-00-8-2550 Comcast Monthly Tax Proceeds

(Telecommunications Infrastructure Maintenance Fee)

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$112,528	\$102,036	\$110,000	\$90,000	\$100,000

This line item includes the estimated revenues to be received from the 5% telecommunications tax that went into effect as of July 1, 2010.

1-00-8-2700 Utility Tax – Natural Gas

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$160,308	\$162,753	\$170,000	\$140,000	\$170,000

This line item includes the \$0.04/therm charge for natural gas consumed within the Village. This tax went into effect on January 1, 2010. It is currently estimated that the budgeted amount of \$170,000 will fall short by approximately 30,000 due to the mild weather that we experienced in the FY22/23 heating season.

1-00-8-2800 Utility Tax - Electricity

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$275,391	\$281,981	\$290,000	\$270,000	\$290,000

This line item represents the proceeds derived from the electrical energy tax that went into effect on January 1, 2010.

1-00-8-2810 Gasoline Tax

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$114,521	\$121,870	\$135,000	\$125,000	\$125,000

This line item represents the revenues collected from the \$0.02/gallon tax on fuel purchased within Village Corporate limits that was instituted in June of 2014. We are projecting receipts to slightly fall this upcoming fiscal year due to the current gasoline price levels.

1-00-8-2820 Food and Beverage Tax

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$281,364	\$370,027	\$375,000	\$390,000	\$400,000

This line item represents the revenues collected from the 1% tax on prepared food and beverage items purchased within Village corporate limits. The tax was instituted in June of 2014 and current receipts are averaging in excess of \$32,000 per month.

1-00-8-3000 Sale of Assets

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$0	\$0	\$30,426	\$0

Sales of used vehicles and other surplus equipment are reported on this line item.

1-00-8-3712 Reimbursed Revenue – Administration

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$481,481	\$14,255	\$15,000	\$25,000	\$25,000

This line item is used to record receipts, typically for supplies used for those municipalities for which we perform computer support.

1-00-8-3714 Reimbursed Revenue - Police

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$94,641	\$94,989	\$100,000	\$100,000	\$105,000

This line item represents revenues received from performing special police details that are invoiced on a per hour basis. The significant consistent contract is with Community Unit School District 300 for approximately \$97,000 per year.

1-00-8-3715 Reimbursed Revenue - Fire

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$7,930	\$5,915	\$10,000	\$10,000	\$0

1-00 P

In the past, the Village of West Dundee Fire Department's mechanic performed services for area fire service agencies and these revenues reflected our billings for those services performed. As of the 23/24 fiscal year, these services will no longer be performed.

1-00-8-3716 Reimbursed Revenue – Community Development

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

This line item is used to account for any contractual expenses incurred by the Department for outside development projects that are charged to the Developer as a reimbursable expense.

1-00-8-3717 Reimbursed Revenue – Public Works

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23 Projected	FY 23/24 Request
¢0	\$0	Budget \$0	\$600	\$0
\$0	50	Ф О	\$000	Φ Ο

1-00-8-4000 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$33,427	\$21,793	\$ 25,000	\$25,000	\$25,000

Copy fees, sale of ordinances and zoning maps and other non-budgeted items are credited to this account.

1-00-8-4100 Police Report Money

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$5,820	\$6,295	\$7,500	\$2,000	\$2,500

A fee of \$5.00 per report is charged to insurance companies and individuals requesting a copy of a police report pertaining to a motor vehicle accident.

1-00-8-4300 50/50 Tree Payments

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$1,600	\$0

This line item represents revenue received from residents and homeowner associations in order to participate in the Village's annual tree planting program that takes place in the fall of

1-00 Q

each year. Due to active participation in past years, the demand for replacement trees has decreased and no program is anticipated for the upcoming year.

1-00-8-4400 Computer Support Contracts

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$95,238	\$61,800	\$ 85,000	\$37,800	\$45,000

This line item represents funds received from the Rutland Dundee Fire Protection District, the Village of Sleepy Hollow, and the East Dundee Fire Protection District for computer support services provided by the Village of West Dundee.

1-00-8-7100 Recycling Revenue

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$10,000	\$12,000	\$ 10,000	\$10,000	\$10,000

As part of the Village's contract with Groot Waste Systems, the Village is to receive 50% of the revenue received from the collection of the curbside recycling program in West Dundee. In addition, the Village receives funds annually for our participation with the County for the Electronics Recycling Program located at Public Works.



FUND 1-11 GENERAL FU**N**D LEGISLATIVE DIVISION

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL		BUDGETED	2023 8 MO. ACTUAL		REQUESTED	ू INC (DEC)
LEGISLATION DEPA	RTMENT							
EXPENSES	T 0 10 0							
PERSONNEL SERV	SALARIES - ELECT OFFICIALS	21,453	26.004	25 000	1 0 100	22 000	05 000	0.0
T-TT-T-0100	SALARIES - ELECI OFFICIALS	21,400	26,004	25,000	10,180	23,000	25,000	0%
TOTAL PERSONNEL	SERVICES	21,453			16,180		25,000	0%
PERSONNEL BENE	FITS							
1-11-2-0700	VILLAGE CONTRIBUTION - IMRF	58	273	225	264	400	350	55%
1-11-2-0800	VWD CONTR - FICA & MEDICARE	1,641	1,989	1,900	1,236	1,800	1,900	0%
1-11-2-3000	DUES AND MEMBERSHIPS	11,524	12,654	12,000	12,393	13,000	13,000	8%
TOTAL PERSONNEL	- BENEFITS	13,223	14,916	14,125	13,893	15,200	15,250	 7%
OPERATING EXPE	NDITURES							
1-11-3-0600 1-11-3-1500 1-11-3-1600	OPERATING INSURANCE & BONDS	1,778	1,827	2,000	0	1,000	2,000	0%
1-11-3-1500	TRAVEL	0	0	Ō	918	1,000	1,000	0%
1-11-3-1600	SUBSCRIPTIONS AND PUBLICATIONS	1,229	2,330	2,500	2,616	3,000	3,000	20%
1-11-3-2100	PRINTING	0	18	100	0	0	100	0 %
1-11-3-3000	CONTRACTUAL SERVICES	0	0	10,000	750	1,000	10,000	0%
1-11-3-3500	VILLAGE & COMMUNITY EVENTS	0	0	0	2,300	0	0	0%
1-11-3-3600	DONATIONS	0	1,500		0	Ő	100	0%
1-11-3-6500	MISCELLANEOUS	414	560	1,000	213	300		0%
TOTAL OPERATING	EXPENDITURES	3,421	6,235	15,700			17,200	98
COMMITTEES & C	OMMISSIONS							
1-11-7-0600	PLANNING & ZONING COMMISSION	805	2,176	2,000	75	1,700	2,000	0%
1-11-7-1000	PLANNING & ZONING COMMISSION FIRE AND POLICE COMMISSION LIQUOR CONTROL	6,653	10,537	10,000	9,481		10,000	08
1-11-7-1100	LIQUOR CONTROL	310	593	500	169	300	500	0%
1-11-7-1500	APPEARANCE REVIEW COMMISSION	2,120	1,730	2,000	0	1,500	2,000	0%
TOTAL COMMITTEES	& COMMISSIONS	9,888	15,036	14,500	9,725	18,500	14,500	 0%
TOTAL LEGISLATIO	N DEPARTMENT	47,985	62,191	69,325	46,595	63,000	71,950	3%

LEGISLATION DEPARTMENT EXPENSES

PERSONNEL SERVICES

1-11-1-0100 Salaries-Elected Officials

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$21,453	\$26,004	\$ 25,000	\$23,000	\$25,000

This line item includes the stipends paid to the Village President, the Village Board, and the Village Clerk. The current per meeting stipend is as follows:

Village President	\$150
Village Trustee	\$125
Village Clerk	\$ 75

PERSONNEL BENEFITS

1-11-2-0700 Village Contribution-IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$59	\$273	\$ 225	\$400	\$350

By State Statute, all employees working for the Village in excess of 1,000 hours per year on a regular basis and not covered by the Police or Fire Pension must participate in the Illinois Municipal Retirement Program. The current contribution rate is 10.14%.

1-11-2-0800 VWD Contr-FICA & Medicare

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,641	\$1,990	\$1,900	\$1,800	\$1,900

This line item is comprised of the Village's portion of the federally mandated Social Security and Medicare (FICA) programs. The employer rates for these two programs are 6.2% and 1.45% of gross payroll respectively.

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$11,525	\$12,655	\$12,000	\$13,000	\$13,000

|-||

Included in this line item are membership dues for professional associations. Some of these include:

Metro West COG	\$3	,500
Sister Cities	\$	300
Metropolitan Mayors	\$	350
IL Municipal League	\$	900
Chicago Metro Planning	\$	300
National League of Cities	\$1	,200

OPERATING EXPENDITURES

1-11-3-0600 Operating Insurance & Bonds

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,778	\$1,828	\$2,000	\$1,000	\$2,000

Included in this line item is the proportionate cost of the Village's insurance through IRMA including public official's liability coverage.

1-11-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$1,000	\$1,000

Incidental travel/mileage reimbursement for elected officials would be charged to this line item.

1-11-3-1600 Subscriptions and Publications

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,230	\$2,331	\$2,500	\$3,000	\$3,000

This line item is primarily comprised of the Village's subscriptions for the Chicago Tribune and the Daily Herald.

1-11-3-2100 Printing

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$18	\$100	\$0	\$100

1-11-3-3000 Contractual Services

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$10,000	\$1,000	\$10,000

At the request of President Nelson, \$10,000 is again requested for costs associated with marketing and branding as it relates to West Dundee's image and economic activities.

1-11-3-3600 Donations

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$100	\$0	\$100

Included in this line item are donations approved by the Village Board to various groups/organizations as well as any approved memorial donations made on behalf of the Village.

1-11-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$414	\$560	\$1,000	\$300	\$1,000

This line item is comprised of such miscellaneous items as flowers for deceased area officials, specialized demographic/census reports, hosted meetings for area municipalities, candy for parades, etc.

COMMITTEES AND COMMISSIONS

1-11-7-0600 Planning & Zoning Commission

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$805	\$2,177	\$2,000	\$1,700	\$2,000

Meeting stipends paid to the members of the Village's Planning and Zoning Commission are included in this line item, as are any costs directly attributable to this Commission.

1-11-7-1000 Fire & Police Commission	1-11-7-1000	Fire & Police Commission
--------------------------------------	-------------	--------------------------

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,653	\$10,538	\$10,000	\$15,000	\$10,000

1-11 D

Meeting stipends paid to the members of the Village's Fire and Police Commission are included in this line item, as are any costs directly attributable to this Commission. Testing materials for exams such as the Sergeant's Exam as well as costs associated with developing the eligibility lists for both the Fire and Police Department are included in this line item. In addition, the cost associated with medical/psychological testing for new recruits is included.

1-11-7-1100 Liquor Control

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$311	\$593	\$500	\$300	\$500

Expenses incurred relating to liquor/bartender licenses are charged to this line item, such as fingerprinting fees paid to the Illinois State Police for the performance of background checks on applicants.

1-11-7-1500 Appearance Review Commission

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,120	\$1,730	\$2,000	\$1,500	\$2,000

Meeting stipends paid to the members of the Village's Appearance Review Commission are included in this line item as are any costs directly attributable to this Commission.



GENERAL FUND 1-12

ADMINISTRATION & FINANCE DEPARTMENTS



TO: Village President and Board of Trustees

FROM: Joseph A. Cavallaro, Village Manager David W. Danielson, Finance Director

DATE: March 08, 2023

SUBJECT: FY 2023-24 Budget Recommendation Fund 1-12 - Administration/Finance

Attached is the FY 2023-24 budget request for the Administration/Finance Department of the Village of West Dundee.

The major areas of responsibilities of this Department include the following programs and services.

GENERAL ADMINISTRATION

This program is responsible for the overall management of all Village Departments, maintenance of official records and files of the Village, and dissemination of information to the Village Board, employees, and the residents. Examples of services provided are:

- Preparation of Village Newsletter, e-mail blasts, social media communications and website updates.
- Providing correspondence of necessary information between the administrative staff and the Village Board.
- Administration of Voter Registration for Kane County residents.
- Maintaining records and documentation for all liquor licenses and permits, video gaming licenses and raffle licenses issued by the Village. Additional responsibilities include the overseeing of the collection of the local 1% Food and Beverage Tax imposed by the Village.
- Providing supervision over and coordination between all Departments and activities of the Village. Group weekly meetings with all of the Village Department Directors and assist in the accomplishment of this coordination by providing on-going communication and input from all Departments of the Village.
- Maintaining official records of the Village, including Minutes of the Boards and Commissions meetings, Resolutions, Ordinances, contracts, etc. Posting of these minutes are made to the Village's website.
- Providing general assistance to the public and if necessary, directing them to the various Department or Agency which will best serve them.
- Coordination of the Village's comprehensive business insurance program including the active participation in the Intergovernmental Risk management Association (IRMA).

1-12

2023-24 Budget Recommendation **Fund 1-12 - Administration & Finance Departments** March 10, 2023 Page 2 of 7

- Coordination of the Village's various employee benefits programs including the active participation in the Intergovernmental Personnel Benefits Collaborative (IPBC)
- Overseeing all computer hardware/software requirements for all Departments
- Coordination of Village community events and volunteer efforts.

FISCAL SERVICES

This program provides for all budgeting and accounting related functions for all financial aspects of the Village.

Examples of services provided include:

- Working with the various Departments in the preparation of the annual operating budget for the Village of West Dundee.
- Maintaining the Village's general ledger accounting system in accordance with Generally Accepted Accounting Principles (GAAP)
- Processing and maintaining all payroll functions for the Village including the processing of Police and Fire Pension payments and the required disbursement of all payroll/pension liabilities within the established time requirements. All payroll functions including direct deposit of payroll remittances, tax liability payments, W-2 processing, maintenance of employee records, and other related functions are preformed in-house by the Finance Department.
- The preparation of the total compensation report which delineates all forms of compensation for all Village employees is done on an annual basis and is posted on the Village's website.
- Reconciliation of all Village bank accounts on a monthly basis including the Police and Fire Pension accounts.
- The administration of the accounts payable/receivable processes for all Departments. Biweekly warrant reports are prepared for and approved by the Village Board before any funds are disbursed by the Village. In addition, the Finance Departments prepares and distributes the federally required 1099 statements to all qualified vendors.
- Pension fund accounting and monthly payment of pension obligations, including the appropriate tax liabilities. The Village's Finance Director serves as the Treasurer of both the Fire and Police Pension Funds and is an active participant in the administration of these Funds.
- Assisting an independent auditing firm in the preparation of the Annual Comprehensive Financial Report (ACFR). Examples of additional statutorily required reports include annual reports for each of the Villages Tax Increment Financing Districts, the Illinois Department of Insurance (IDOI) reports for each of the pension funds, the Annual Treasurer's Report, and the Annual State of Illinois Comptroller's Report.

- Preparation of the numerous Tax Levy Ordinances in accordance with all Statutes pertaining to the levying and collection of property taxes. In addition, Abatement Resolutions pertaining to the Village's debt service schedules are filed with the County on an annual basis.
- Investment of available cash in accordance with Village's investment policy and the maintenance of records pertaining to the various investments held in the Village's name. At any given time, the Village's investment portfolio, excluding Police and Fire investments, exceed \$10 million.
- Preparation of monthly revenue/expenditure reports for all Departments and the preparation of a detailed quarterly financial report for Village Board which includes analysis and financial projections.
- Long-term financial planning for the Village including coordination of long-term debt needs of the Village for capital projects and maintaining current outstanding debt schedules.

UTILITY BILLING

This program is responsible for maintaining in excess of 2,300 water/sewer accounts within the Village of West Dundee. The Department is currently in the process of switching our meter reading equipment to Neptune readers. Within the upcoming 2023/24 fiscal year, the Village will replace all meters within the Village with Neptune equipment, allowing for remote meter reading. For billing purposes, the Village is divided into two areas, with each area being billed on a bi-monthly basis. Examples of services provided include:

- Maintaining all required information for billing purposes including property ownership, consumption history, payment history, etc.
- Downloading meter readings into the Village's computer software program and generating water/sewer bills for all users on a bi-monthly basis.
- Receipt of water/sewer payments and proper posting to customers' accounts.
- Encouraging the usage of the direct debit program for existing and new customers.
- Adhering to policies established by the Village Board pertaining to late payment, delinquent accounts, and shut-off procedures.
- Assisting customers with questions concerning their water/sewer bills. Very often, a new resident's first contact with our organization is for the establishment of water services. Efforts are made to ensure that this initial experience provides a thorough explanation of the Village's operations and that this experience is a pleasant as well as valuable one.

1-12 C

2023-24 Budget Recommendation **Fund 1-12 - Administration & Finance Departments** March 10, 2023 Page 4 of 7

PERSONNEL SERVICES

This program is responsible for the on-going review and implementation of established personnel policies of the Village in a uniform and consistent manner. Files of current and past employees are maintained in a confidential and legal manner. This program also includes the processing of the Village's payroll, which is performed on a bi-weekly basis. Examples of services include:

- Maintaining all required employee records pertaining to employee history, evaluations, benefits, wages, etc.
- Processing the bi-weekly payroll for Village employees and the reporting of wages and salary information to the federal and state government.
- Withholding of wages for the various applicable pension programs (Police Pension, Fire Pension, IMRF).
- Implementation of the voluntary deferred compensation plans for all employees. Employees are allowed to participate in a 457 Deferred Compensation Plan as well as a Roth IRA.
- Administration of the employee health, dental and life insurance programs. Of note, as of the 2018/19 fiscal year, the Village joined the Intergovernmental Personnel Benefit Collaborative which requires active participation in the design and administration of employee benefits. To date, this has been a very successful transition and has been instrumental in controlling our health and dental costs. As of 2021. all of the policy renewal dates were changed to July 1st which has proven to be a benefit to the Finance Department.
- New employee orientation. At the time of hiring, the Finance Director meets with each new employee to review the Village's Personnel Policies and Procedures Manual as well as to review key components of employment matters.
- Conducting training programs for Village employees and supervisors on such topics as sexual harassment, drug policies, employee assistance, performance appraisals, and other related topics.
- Union negotiations for the Police and Fire Departments as required.

FY 2022/23 OVERVIEW/ACCOMPLISHMENTS

During the past fiscal year, the Administrative/Finance Department achieved the following objectives:

- Applied for the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for the 2022/23 annual financial report. As of this date, the review results pertaining to this report have not been released.
- Continued maintenance of the GASB 34 reporting requirements which includes detailed inventory records and depreciation schedules.
- Continue coordination of the Village's hardware/software needs for all Departments plus maintaining IT Services Agreements with the, Rutland-Dundee Fire Protection District,

1-12 1

Village of Sleepy Hollow, and East Dundee Fire Protection District. Services for the Village of South Barrington were terminated effective at the close of the 2021/22 fiscal year. These outside contracts results in annual revenue to the Village of West Dundee of approximately \$45,000. Additional opportunities for providing services to other communities are regularly examined and will be pursued if a mutual benefit exists.

- Adhered to the adopted Investment Policy of the Village. Maintained an aggressive investment portfolio with the goal of maximizing interest income. With interest rates on the increase, every opportunity to invest available cash is pursued in order to maximum the overall investment income. The projected income within the General Fund for interest income is \$25,000 for the period ending April 30, 2023. This amount is being increased to \$200,000 for the 2023/24 fiscal year.
- Continuation of the Illinois E- Pay system, which allows for the payment of various Village services by credit/debit cards. Payments can be made on-line or at Village Hall, the Police Department, and the Community Development/Fire Department for a variety of Village services.
- Continued updates to the Village's payroll system that allow the Finance Department to process "paperless" payrolls saving time and resources. All employees are emailed their bi-weekly payroll check remittances and no "paper checks" are being prepared.
- All pension payments made to Police and Fire retirees have been incorporated into the Village's payroll system enabling the monthly process to be all performed electronically.
- Maintaining financial records pertaining to the 1% Downtown Business District Tax as well as a Special Service Area established to assist in the economic development efforts within the Village's Downtown area.
- Creating and maintaining financial records pertaining to the creation of TIF #4 which encompasses the Route 72 and Route 31 corridor for future enhancement and development purposes.
- Maintaining records pertaining to 1% Food and Beverage tax that is collected locally. Comprised of 50 accounts, efforts are made to ensure that all food and beverage locations within our Village pay on a timely manner and that their returns reflect the proper remittance amount. Currently, this tax provides approximately \$390,000 to the Village's General Fund. The sum of \$400,000 is budgeted to be received in the 2023/24 fiscal year.
- Tracy Julitz was transferred to the Community Development Department to serve as a parttime Clerical Assistant for that Department
- Fire Chief Lance Harris resigned in June, 2022. After a national search, the Village selected Michael Spiro as the ire Chief. Chief Spiro has been part of the West Dundee organization for the past 20 plus years and brings to this position extensive knowledge regarding fire services plus he is continuing to oversee the responsibilities of our IT Department.
- Emphasis on employee safety issues continues to be of paramount importance. Our rmost recent insurance contribution to IRMA reflected a premium reduction in excess of 37% due

1-12 E

to our loss history. In real dollars, our premium was reduced by \$117,408 due to our claims history.

• Continued coordination of the Village's hardware/software needs for all Departments . The implementation of Office 365 occurred during the past fiscal year as well as the change to a SQL based operating system which has proven to be more powerful, flexible, and responsive than the previous DOS system.

FY 2023.24 GOALS/OBJECTIVES

During the upcoming 2023/24 fiscal year, the Administration/Finance Department's goals and objectives include:

- Submitting the Village's 2023/24 Annual Comprehensive Financial Report to the Government Finance Officers Association for their Certificate of Excellence Program. It should be noted that the Village has participated in this program since 1990.
- Continued adherence to the GASB 34 reporting requirements and properly maintaining and updating the Village's fixed assets schedules.
- Adhering to the adopted Investment Policy of the Village, maintaining an aggressive investment portfolio in order to maximize interest income. The examination of other investment vehicles (such as US Agencies or Treasuries) will be done and if appropriate, a change in the Investment Policy will be recommended.
- Continued management and oversight of the Villages capital/infrastructure projects.
- Continued implementation of a village-wide GIS system and Village-wide computer system.
- Planning for a complete water meter replacement program within the Village.
- Continue discussions with property owners of key developments parcels and finalize the annexation and/or development plans. Major projects for the future include, but are not limited to:
 - o Galvin Property (270 acres)
 - o Regan Parcel (34 acres)
 - Heuser Property (35 acres)
 - o Haeger Property
- Continue to improve communications between the residents and businesses of West Dundee in an effort to better define goals and objectives for the overall organization, whether it be through the Village's website its news blasts, or newsletter
- Finalization of a new website for the Village.

1-12 F

- Continue to plan for future needs of the West Dundee organization and attempt to maximize our resources and deliver services to our residents in the most efficient and cost-effective methods possible.
- Continue to proactively work with each Department and the Employee Safety Committee to continue to maintain a positive claims record.
- Continue to be an active participant in the Village's health insurance cooperative with the goals of maintaining strong coverage levels and stabilization of rates. Overall, we are attempting to achieve renewal rates at a level of 5% or less.
- Given the recent change in Sprig Hill Mall's ownership, options to acquire the former Macy's and Sears sites are being investigated. The Village Board adopted the appropriate Ordinances to establish a new TIF for the area at the beginning of 2023.
- With the Economic Development Department, continue to work with Developers for the planning and approval of major developments within the community. It should be noted that new development in the Village has had a construction value of approximately \$60 million within the past two years.

1-12 6

1-12 H

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT20212022 8 MO. NUMBER ACCOUNT DESCRIPTION ACTUAL ACTUAL BUDGETED ACTUAL PROJ ADMINISTRATION & FINANCE DEPT. EXPENSES PERSONNEL SERVICES 1-12-1-0200 SALARIES - FULL TIME 437,260 355,815 400,000 273,729 391,	REQUESTED CCTED BUDGET	INC (DEC) 25% (2%)
NUMBER ACCOUNT DESCRIPTION ACTUAL ACTUAL BUDGETED ACTUAL PROJ ADMINISTRATION & FINANCE DEPT. EXPENSES PERSONNEL SERVICES	000 500,000 000 253,000 0 8,000	25% (2%)
EXPENSES PERSONNEL SERVICES	000 253,000 0 8,000	(2%)
PERSONNEL SERVICES	000 253,000 0 8,000	(2%)
	000 253,000 0 8,000	(2%)
1-12-1-0200 SALARIES - FULL TIME 437,260 355,815 400,000 273,729 391,	000 253,000 0 8,000	(2%)
	0 8,000	
1-12-1-1000 SALARIES - PART TIME 233,748 245,415 260,000 161,928 234,	0 8,000 0 0	(28)
1-12-1-1300 SALARIES - SEASONAL 0 0 0 0	0 0	
1-12-1-1600 OVERTIME 0 0 0 0		(2%)
TOTAL PERSONNEL SERVICES 671,008 601,230 660,000 435,657 625,	761,000	15%
PERSONNEL BENEFITS		
1-12-2-0100 GROUP MEDICAL & LIFE INSURANCE 45,717 28,434 34,000 20,336 36,	500	13%
1-12-2-0700 VILLAGE CONTRIBUTION - IMRF 72,544 64,578 65,000 43,486 51,	000 55,000	(15%)
1-12-2-0800 VWD CONTR - FICA & MEDICARE 43,904 41,589 53,000 29,257 45,		(7%)
1-12-2-2000 SAFETY FOULDMENT & PROGRAMS 0 0 0 0 0	0 0	(7%)
1-12-2-2500 TRAINING 0 0 35	LOO 0	(7%)
1-12-2-3000 DUES AND MEMBERSHIPS 2,161 2,091 2,200 701 2, 0 2, 1-12-2-3500 UNEMPLOYMENT INSURANCE 0	200 2,200	0%
1-12-2-3500 UNEMPLOYMENT INSURANCE 0 0 0 0	0 0	0%
TOTAL PERSONNEL BENEFITS 164,326 136,692 154,200 93,815 134,	300 144,700	(6%)
OPERATING EXPENDITURES		
	2,500	
1-12-3-0200 OPERATING SUPPLIES 279 335 500 0	0 500	0%
1-12-3-0500 TELEPHONE 11,110 18,262 15,000 7,875 14,	0 500 000 15,000 000 14,000	0%
1-12-3-0500 DATA INTERNET/EMAIL SERVICES 11,152 11,526 14,000 3,946 10,	14,000	0%
1-12-3-0600 OPERATING INSURANCE - BOND 8,587 7,000 8,000 50 8,	000 8,000	0%
1-12-3-1500 TRAVEL 6,858 6,811 7,000 4,153 7,		
1-12-3-1530 GIS 0 0 0 0	0 0	
1-12-3-1550 MARKETING ACTIVITIES 0 0 0 0 0 1-12-3-1600 SUBSCRIPTIONS & PUBLICATIONS 0 179 200 140	0 0 200 200	
1-12-3-2000 POSTAGE (103) 4,112 3,500 1,885 2,		
	500 1,000	
	25,000	
	000 15,000	
1-12-3-3001 CONTRACTUAL - COMPUTER SUPPORT 98,344 112,151 100,000 126,583 130,		
1-12-3-3800 REIMBURSABLE 831 18,463 0 23,129		
1-12-3-4500 NEWSLETTER 3,238 265 5,000 2,979 3,	500 5,000 500 1,500	
1-12-3-6500 MISCELLANEOUS 356 1,794 1,500 1,256 1,	500 1,500	0%
TOTAL OPERATING EXPENDITURES 168,537 210,285 193,200 201,710 222,	700 228,200	18%

1-12 I

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 - 8 MO. ACTUAL		2024 REQUESTED BUDGET	% INC (DEC)
ADMINISTRATION &								
MAINTENANCE & 1 1-12-4-0100	REPAIRS DEPARTMENT EOUIPMENT	0	0	0	0	0	0	18%
	_							
TOTAL MAINTENANC	E & REPAIRS	0	0	0	0	U	0	18%
CAPITAL EXPEND	ITURES							
1-12-5-1000	OFFICE EQUIPMENT	0	0	0	0	0	0	18%
1-12-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	0	18%
1-12-5-1510	COMPUTER EQUIPMENT		19,846	20,000	8,600	20,000	20,000	0%
1-12-5-1520	COMPUTER EQUIPMENT REPLACEMENT	36,709	2,774	37,000	1,668	25,000	25,000	(32%)
1-12-5-1530	GIS PROGRAM	200	0	0	0	0	1,500	(32%)
1-12-5-1540	FINANCE SOFTWARE UPGRADES	0	0	0	0	0	0	(32%)
TOTAL CAPITAL EX	PENDITURES	56,640	22,620	57,000	10,268	45,000	46,500	(18%)
TOTAL ADMINISTRA	FION & FINANCE DEPT.	1,060,511	970,827	1,064,400	741,450	1,027,500	1,180,400	10%
TOTAL REVENUES		0	0	0	0	0	0	10%
TOTAL EXPENSES		1,060,511		1,064,400				10%
SURPLUS (DEFICIT)	(1,060,511)	(970,827)	(1,064,400)	(741,450)	(1,027,500)	(1,180,400)	10%

ADMINISTRATION & FINANCE DEPARTMENT EXPENSES

PERSONNEL SERVICES

1-12-1-0200 Salaries – Full Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$437,260	\$355,816	\$400,000	\$391,000	\$500,000

Included in this line item are salaries for the following positions: Village Manager Executive Secretary Finance Assistant II (2) Management Analyst (?)

1-12-1-1000 Salaries – Part Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$223,748	\$245,416	\$260,000	\$234,000	\$253,000

Included in this line item are salaries for the following part-time positions:

Finance Director Clerical Assistants (1) (?) IT Assistants (3)

1-12-2-1300 Salaries – Seasonal

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$8,000

Funds are included in he FY 23/24 budget to hire a summer intern for the Village Manager's Office to assist in the coordination and management of various festivals and marketing activities within the Village.

PERSONNEL BENEFITS

1-12-2-0100 Group Medical & Life Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$45,717	\$28,435	\$34,000	\$36,500	\$38,500

This line item is comprised of the Village's employee health/life/dental programs that are provided to full-time employees within Village Hall. Currently, the Village has a contract with

1-12 J

BlueCross BlueShield of Illinois for its employee health insurance, Standard for its life insurance and Delta Dental of Illinois for its dental program.

1-12-2-0700 Village Contribution-IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$72,544	\$64,579	\$65,000	\$51,000	\$55,000

By State Statute, all employees working for the Village in excess of 1,000 hours per year on a regular basis, and not covered by the Police or Fire Pension, must participate in the Illinois Municipal Retirement Program. Under this program, employees contribute 4.5% of their gross wages. Current contribution rate for the Village is 10.14%.

1-12-2-0800 VWD Contribution - FICA & Medicare

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$44,431	\$41,589	\$53,000	\$45,000	\$49,000

This line item is comprised of the Village's portion of the federally mandated Social Security and Medicare (FICA) programs. The employer rates for these two programs are 6.2% and 1.45% of gross payroll respectively.

1-12-2-2000 Safety Equipment & Programs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Included in this line item are funds associated with any safety programs specifically for Village Hall employees as well as any costs associated with the Village-wide safety suggestion program.

1-12-2-2500 Training

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24	
		Budget	Projected	Request	
\$0	\$0	\$0	\$100	\$0	

1-12-2-3000 Dues and Memberships

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,162	\$2,091	\$2,200	\$2,200	\$2,200

1-12 K

Included in this line item are membership dues for such professional associations as the International City Management Association, the Illinois City Management Association, the Government Finance Officers Association, etc.

1-12-2-3500 Unemployment Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

The Village of West Dundee does not carry private unemployment insurance. Any eligible unemployment benefits owed to terminated Village Hall employees would be charged to this line item.

OPERATING EXPENDITURES

1-12-3-0100 Office Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,022	\$2,755	\$2,500	\$2,000	\$2,500

The purchase of office supplies such as paper and toner for the copier, fax and printers are included in this line item.

1-12-3-0200 Operating Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$280	\$336	\$500	\$0	\$500

This line item tracks the purchases of tools and testing equipment needed for the Village's computer network.

1-12-3-0500 Telephone

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$11,111	\$18,263	\$15,000	\$14,000	\$15,000

This line item is comprised of the Village's monthly phone bill from First Communications and Verizon as well as any technical and professional assistance associated with the telephone system servicing Village Hall.

1-12 L

1-12-3-0510 Data Internet/Email Services

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$11,153	\$11,526	\$14,000	\$10,000	\$14,000

Included in this line item are the costs associated with providing T-1 / Internet lines servicing all Village facilities, including Village Hall, the Public Works Center, and the Police and Fire Departments.

1-12-3-0600 Operating Insurance-Bond

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$8,588	\$7,000	\$8,000	\$8,000	\$8,000

Included in this line item is the proportionate cost of the Village's insurance through IRMA as well as required deductible expenses for Village Hall insurance claims and other insurance related matters.

1-12-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,859	\$6,811	\$7,000	\$7,000	\$7,000

Included in this line item are vehicle expenses for the Village Manager as well as travel costs and related expenses for attendance at national and state conferences for Village Hall employees.

1-12-3-1600 Subscriptions & Publications

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$179	\$200	\$200	\$200

1-12-3-2000 Postage

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
(\$103)	\$4,113	\$3,500	\$2,500	\$3,500

1-12 M

Included in this line item are all mailing fees, including USPS and alternative providers, for Village Hall. In addition, the costs associated with the certified mailings required for public hearings pertaining to annexations and/or zoning changes are included in this line item.

1-12-3-2100 Printing

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$963	\$432	\$1,000	\$500	\$1,000

This line item includes printing for Village Hall stationary, envelopes, payroll and accounts payable checks, and other specialized printing needs.

1-12-3-2400 Audit Fee

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$18,460	\$20,960	\$22,500	\$24,000	\$25,000

Included in this line item is a portion of the costs associated with the performance of the annual audit as well as the costs associated with the Village's participation in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.

1-12-3-3000 Contractual Services

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,442	\$5,240	\$12,500	\$20,000	\$15,000

Service agreements for the Village Hall copier, computer system, systems printer, cabling, land surveys, etc, are included in this line item. In addition, annual support for the Lexipol personnel updates will be charged to this line item.

1-12-3-3001 Contractual – Computer Support

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$98,344	\$112,152	\$100,000	\$130,000	\$130,000

This line includes annual support contracts to maintain the Village's computer hardware and software systems as well as for outside services needed to maintain our system that are not able to be performed in-house. The additional expenses we incurred in FY 20/21 are related to the licensing agreements for switching to Microsoft Office 365. Harris Computer Systems maintains the Village's accounting software (including General Ledger, Payroll, Accounts Payable and Utility Billing) for an annual cost of approximately \$15,000.

1-12 N

1-12-3-3800 Admin-Reimbursable Expenses

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$831	\$18,464	\$0	\$0	\$0

This line item is used to track expenses that the Village incurs and bills the responsible party. Any invoice charged to this account will result in the Finance Department generating an invoice for collection and therefore, the net impact to this line item should be \$0.

1-12-3-4500 Newsletter

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,239	\$265	\$5,000	\$3,000	\$5,000

The Village has been electronically distributing the quarterly newsletter to save on printing costs.

1-12-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$356	\$1,795	\$1,500	\$1,500	\$1,500

Examples of expenditures charged to this line item include photo processing, ICMA Retirement Corporation's plan fees, batteries, and other miscellaneous expenses.

MAINTENANCE & REPAIRS

1-12-4-0100 Department Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Repairs to Village Hall computers, printers, copiers, etc. that are not included under an annual service contract are included in this line item.

CAPITAL EXPENDITURES

1-12 0

1-12-5-1000 Office Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Capital items such as furniture, file cabinets, chairs, etc. for Village Hall are included in this line item.

1-12-5-1500 Operating Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

No operating equipment needs are anticipated in FY 20/21.

1-12-5-1510 Computer Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$19,731	\$19,847	\$20,000	\$20,000	\$20,000

Major anticipated purchases for the upcoming year include additional computer equipment as needed.

1-12-5-1520 Computer Equipment Replacement

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$36,709	\$2,774	\$37,000	\$25,000	\$25,000

Major anticipated purchases include computer replacements throughout the Village in accordance with the rotation schedule that has been in place for several years. Replacement of 26 workstations is scheduled to occur in the FY 21/22 budget year.

1-12-5-1530 GIS Program

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$200	\$0	\$0	\$0	\$1,500

Village-wide expenses for services pertaining to Geographic Information System Mapping (GIS) have been transferred to line item 1-12-3-3001 (Contractual Services – Computer Support).

1-12 P



FUND 1-13 GENERAL FUND LEGAL DIVISION



TO: Village President and Board of Trustees

FROM: Joseph A. Cavallaro, Village Manager David W. Danielson, Finance Director

DATE: March 8, 2023

SUBJECT: FY 2023/24 - Legal Division

Attached for your review and consideration is the FY 2023/24 recommended budget for legal service for the Village.

Through the hiring of outside legal counsel, this Department provides legal services to the Village Board, the various Boards and Commissions, as well as the professional staff of the Village. Examples of on-going services include:

- Attendance at the Village Board meetings.
- Prosecution of Municipal Code violations.
- Review of agreements and contracts for the Village of West Dundee.
- Preparation of Ordinances and Resolutions as requested.
- Litigation.
- Legal counsel as required.

The following legal firms are currently providing services to the Village:

Village Attorney	Kathleen Field Orr & Associates
	Ottosen, Dinolfo, Hasenbalg & Castaldo, Ltd.
Village Prosecutor	Attorney Steven Tousey
Red-Light Administrative Processing	Storino, Ramello and Durkin
Labor Attorney	Attorney Jill O'Brien

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT		2021	2022		2023 8 MO.		2024 REQUESTED	2
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
LEGAL DEPARTMENT								
EXPENSES								
OPERATING EXPEND	ITURES							
1-13-3-7000	VILLAGE ATTORNEY RETAINER	0	13,200	14,400	8,400	14,400	14,400	0%
1-13-3-7100	VILLAGE PROSECUTOR RETAINER	8,013	9,000	9,000	6,000	9,000	9,000	0 %
1-13-3-7200	LITIGATION FEES	0	0	0	0	. 0	0	0%
1-13-3-7300	ATTORNEY FEES-OTHER	44,291	90,290	60,000	59,458	80,000	75,000	25%
1-13-3-7310	ATTORNEY FEES-POLICE CONTRACT	0	1,687	5,000	0	5,000	10,000	100%
1-13-3-7315	ATTORNEY FEES-FIRE CONTRACT	0	0	1,000	0	0	5,000	400%
1-13-3-7330	ATTORNEY FEES-GRAND POINTE	0	0	0	0	0	0	400%
1-13-3-7350	ATTORNEY FEES-REIMBURSEABLE	0	0	0	0	0	0	400%
1-13-3-7400	LEGAL NOTICES	2,933	3,714	3,500	2,160	3,500	3,500	0%
1-13-3-7500	RECORDING FEES	776	528	1,000	640	1,000	1,000	0%
TOTAL OPERATING EX	YPENDITURES	56,013	118,419	93,900	76,658	112,900	117,900	25%
TOTAL LEGAL DEPART		56,013	118,419	93,900	76,658	112,900	117,900	25%

1-13 B

LEGAL DEPARTMENT EXPENSES

OPERATING EXPENDITURES

1-13-3-7000 Village Attorney - Retainer

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$13,200	\$14,400	\$14,400	\$14,400

This line item includes the fees paid to the Village Attorney for Board Meeting attendance. Due to COVID-19, Attorney Orr chose not to invoice the Village for retainer fees for the 20/21 fiscal year hence the \$0 expenditure that fiscal year.

1-13-3-7100 Village Prosecutor Retainer

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$8,014	\$9,000	\$ 9,000	\$9,000	\$9,000

This line item includes the monthly retainer fee paid to our current attorney, Steven Tousey.

1-13-3-7200 Litigation Fees

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

This line item includes litigation (prosecution and defense) fees pertaining to lawsuits to which the Village is a party. The Village is not part of any on-going litigation at this time.

1-13-3-7300 Attorney Fees – Other

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$44,291	\$90,290	\$60,000	\$80,000	\$75,000

This line item generally consists of services received for providing legal assistance to the Board and professional staff on matters such as planning and zoning, economic development, property acquisition, water and sewer matters, preparation of Ordinances, etc.

1-13-3-7310 Attorn	ey Fees-Police Contract
--------------------	-------------------------

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$1,688	\$ 5,000	\$5,000	\$10,000

1-13 C

This line item has been established to track the legal expenses being incurred by the Village of West Dundee as a result of the Police collective bargaining contract. The current MAP contract was effective May 1, 2019 and expires on April 30, 2023.

1-13-3-7315 Attorney Fees – Fire Contract

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$ 1,000	\$0	\$5,000

This line item has been established to track the legal expenses that will be incurred by the Village of West Dundee as a result of the Firefighters collective bargaining unit. The current contract expires April 30, 2024.

1-13-3-7350 Attorney Fees-Reimbursable

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24	
		Budget	Projected	Request	
\$0	\$0	\$0	\$0	\$0	

This line item has been established to track the reimbursable legal expenses incurred as a result of development matters, liquor license violations, annexations, etc. Any matter being charged to this account should result in an invoice being generated by the Finance Department to the responsible third party and the net impact to the Village should be \$0.

1-13-3-7400 Legal Notices

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,933	\$3,715	\$ 3,500	\$3,500	\$3,500

This line item has been established to track the legal expenses relating to the publishing of legal notices that the Village is, by law, required to comply with. Examples of these notices are annexation notices, zoning changes, and the publishing of the Finance Department's annual Treasurer's Report.

1-13-3-7500 Recording Fees

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24	
		Budget	Projected	Request	
\$776	\$528	\$ 1,000	\$1,000	\$1,000	

This line item has been established to track the legal expenses associated with recording fees associated with Village documents and/or Ordinances.



FUND 1-14

GENERAL FUND POLICE DEPARTMENT

Village of West Dundee

TO: Village President and Board of Trustees

FROM: Anthony M. Gorski, Chief of Police

DATE: February 14, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund 1-14 - Police Department

Attached is the FY 2023/24 budget report for the West Dundee Police Department. The major areas of responsibilities of the Police Department include the following programs and services:

POLICE ADMINISTRATION

Police Administration, consisting of the Chief of Police and Deputy Chief of Police, is responsible for the overall supervision and direction of all Police Department operations, including but not limited to:

- Overall supervision, direction, and monitoring of all Police Department activities.
- Release of appropriate information to the media or public, as well as reporting on Department activities to the Village Manager and Village Board.
- Deployment of Department resources, and adjusting that deployment when needed, to address both short-term and long term needs, remaining cognizant of the overall strategies for maintaining or enhancing Police Department services by remaining current with latest statutes, technologies, trends, mandates, and equipment available.
- Supporting all other Police Department divisions and programs by efficiently processing, maintaining, and analyzing police reports, records, and other statistics regarding Department activities.
- Collaboration with other Village Departments and other county agencies including the offices of Kane County State's Attorney, Circuit Clerk and Sheriff, other municipal agencies, and local, state, and national law enforcement agencies and other entities.
- Review of liquor license and liquor server license applications, initiating complaints to the Local Liquor Control Commission when appropriate, directing alcohol compliance checks on a periodic basis, and providing training resources to liquor license employees in an attempt reduce violations.
- Review of business license applications and property development plans, from a crime prevention through environmental design perspective.
- Coordinate traffic, pedestrian, and school bus/student pedestrian safety programs to enhance overall traffic and pedestrian safety through planning, education, and enforcement.

1-14

- Coordinate assistance programs & efforts to assist the elderly, vulnerable, disabled & those in need of basic human services.
- Coordinate all training and employee development efforts including compliance with all Federal, State, and local mandates.
- Provide overall Department leadership through the adoption of and adherence to the six pillars of dedication, accountability, respect, integrity, courage, and honor.
- Promote and advocate for improved equitable, non-biased and non-violent interactions with the public by means of training and effective policies which incorporate the values and principles of the "8 Can't Wait" and "Ten Shared Principals" doctrines.

CRIMINAL INVESTIGATIONS DIVISION

The Investigations Division conducts follow-up investigations of felony, misdemeanor, and complex crimes, conducts background investigations on potential sworn Police Department employees, Fire Department employees, and Quad Com employees. Conducts background investigations on liquor license applicants, WDPD employee applicants and QuadCom 911 Dispatch applicants, on a rotated basis with other QuadCom Police Departments. Provides intelligence information to the Patrol Division including arrest warrant intelligence, officer safety intelligence, crime trend patterns and overall crime prevention alerts. Two Detectives are assigned full time to the Investigations and other major crimes investigations, sexual assault investigations, homicide investigations and other major crimes investigations. They are members of the Kane County Major Crimes Task Force and receive specialized training pertinent to the task force. They are also the WDPD hub for all complex financial crime's investigations. Services provided include but are not limited to:

- Interview and interrogation of victims, witnesses, and suspects during investigations of major crimes and/or assists to the Patrol Division.
- Obtaining criminal complaints and warrants, locating offenders, and serving warrants.
- Crime scene supervision, evidence collection and investigation.
- Liaison with other law enforcement agencies, State's Attorney and Judiciary.
- Active membership in the Kane County Major Crimes Task Force aiding with multijurisdictional investigations.
- Collecting, analyzing, and disseminating relevant criminal intelligence information to appropriate personnel.
- Designated liaison with Spring Hill Mall administrative and security staff.

POLICE PATROL DIVISION

The Patrol Division provides uniform patrol 24 hours-per-day, primarily in fully marked police vehicles, throughout the entire community to ensure a safe and secure environment for residents, visitors, and persons traveling through the Village. Patrol is the largest division of the Police Department, deploying four Sergeants, twelve full-time front-line Patrol Officers (one planned retirement 5/4/2023 & two currently in Field Training Phase, one currently in the police academy), two Dedicated Traffic Unit Officers (DTO's), one full-time School Resource Officer (SRO) and one part-time Patrol Officer. Front-line patrol and DTO's work on 12 hour patrol shifts (84 hour pay periods) while the SRO work 8 hour shifts (84 hour pay periods). The SRO position remains reimbursable by CUSD300.

Services provided by the Patrol Division include but are not limited to:

- Crime suppression, through routine and targeted patrol deployment, with the objective of deterring, reducing, or eliminating criminal acts and disturbance of the peace.
- Crime investigation, through self-initiated detection of criminal acts or in response to calls for service, obtaining and reporting information on criminal incidents, analysis of crime trends and patterns and apprehending and processing of offenders.
- Conducting surveillance of potential crime targets and detecting and apprehending offenders in crime sprees or other crimes in progress.
- Community service, responding to all non-criminal incidents, ensuring the maintenance of order, and assisting the public on service calls.
- Jail operations, holding prisoners arrested on our charges or on warrants, who are unable to post bond and must appear before a judge.
- Monitoring student ingress and egress at the beginning and end of each school day at Dundee Highland Elementary School, St. Catherine's of Sienna Elementary School, Dundee Middle School, and pre-schools located within the West Dundee jurisdiction.
- The certified full-time SRO who is permanently assigned to Dundee Middle School, remains available to assist schools with student-related issues at the other West Dundee Schools, which include Dundee Highlands Elementary School, and St. Catherine's of Sienna Elementary School.
- Traffic control, including neighborhood traffic safety, pedestrian safety, school bus safety, investigation of traffic crashes, directing traffic when necessary to minimize disruption, and enforcement of moving and parking violations.
- The DTO's concentrate activities on residential traffic related safety concerns, trends, issues, and complaints. The DTO's are the first to respond to traffic crashes while being the last to respond for non-traffic related calls.

2023/24 Budget Recommendation **Fund 1-14 - Police Department** February 14, 2023 Page 4 of 7

The nationwide trend of officer staffing shortages continues and has created an extremely competitive recruitment & retention environment, making sign on bonuses common place. It is common to have applicants on numerous eligibility lists and it truly is a "buyer's market" when it comes to recruitment. Candidates are being attracted towards Departments that offer benefits including newer facilities, modern exercise facilities, modern locker rooms, and officer wellness programs, to name but a few. WDPD requested some facility updates, which are currently being addressed in the Fund 4 Capital Budget document, due to the above stated recruitment & retention issues.

Additional demands and stressors have been placed on all Illinois police agencies, with the passing of NIBRS (National Incident-Based Reporting System), the SAFE-T Act (currently under review by the IL Supreme Court) and CESSA (Community Emergency Services and Supports Act). Some of these demands and stressors include but are not limited to, additional training mandates, body worn camera mandates, additional crime reporting requirements, accepting frivolous investigations from anonymous complaints, use of force reporting mandates, transportation of mental health patients to appropriate treatment facilities and other additional time consuming protocols with which to accomplish most everyday tasks.

These mandated changes have created an environment in which higher time demands on each call for service have been routinely experienced. Compliance previously achieved by the public's recognition of police authority are now routinely met with resistance and result in reduced officer safety. Extended negotiations with non-compliant person(s) are experienced while resistance to police requests for compliance are increasing. These situations are all taking a toll on police officer wellness across the nation, as a whole, as is recognized in the SAFE-T act where mandates of officer wellness programs are present. Detailed requirements and benchmarks of these programs are not clearly defined leading to many police departments entering into contractual agreements with social worker services, for their officers, along with optional situations services for mental health related calls for service.

RECORDS DIVISION

Often times providing "first point of contact" services to the general public, this division is responsible for the following services including but not limited to:

- Providing accessibility for the public to Police Department services, for reporting of incidents, obtaining police reports and Village licenses, paying water bills, and obtaining other services.
- Maintenance of official police reports and other records in compliance with NIBRS requirements.
- Processing Freedom of Information Act (FOIA) requests in compliance with FOIA mandates.
- Compiling, maintaining, and reporting statistical information of reported offenses and other police activities.

1-14

• Providing administrative support to the Police Department in general.

2023/24 Budget Recommendation Fund 1-14 - Police Department February 14, 2023 Page 5 of 7

• Compliance with new SAFE-T Act mandates.

The Records Division is currently staffed by 3 full time civilian employees and is open to the public 50 hour-per-week. Records Division employees work four (4) - ten-hour-long shifts which increased the hours of the Records Division from 45 hours-per-week, in previous years, to 50 hours-per-week, currently.

COMMUNITY RELATIONS

This program includes those community service and outreach activities which are distinctly different from regular enforcement activities but are nevertheless performed by personnel in all divisions of the Department. Services provided include:

- Providing Police Department support of other outreach programs, including Shop with a Cop, National Night Out, Law Enforcement Special Olympics, Coffee with a Cop and Neighborhood Watch activities.
- Ring Neighbors App for Law Enforcement membership which allows interaction between Community members and WDPD.
- Providing a liaison officer services to senior citizens, church, and other community organizations.
- Provides public education efforts, including crime prevention training for residents and employees of local businesses, BASSET training referrals for liquor license establishment employees, school safety initiatives, and senior/elder crimes initiatives.
- Provides identity theft support and prevention techniques through collaborative efforts with State Agencies.

TRAINING

This program provides formal and in-service training of all Department personnel, sworn or civilian. Services provided include but are not limited to:

- Basic recruit training for all new Police Officers who do not possess certification as a Police Officer prior to hire.
- Advanced on-the-job "Field Training" for all new officers, through the Department's Field Training and Evaluation Program.
- Continued Education training for all members of the Department, through membership in the Northeast Multi-Regional Training association, Northwest Police Academy, Kane County Chiefs of Police Association, IRMA, ILEAS, ITOA, ILETSB, Fred Pryor Learning and "In-Service" instructor based training.
- Advanced management training for supervisory personnel.

2023/24 Budget Recommendation *Fund* 1-14 - *Police Department February* 14, 2023 *Page* 6 of 7

- Mandatory training required in order to maintain memberships in Kane County SWAT, KCART and Kane County Major Crimes Task Force.
- Increased frequency of all Use of Force training to include Gracie Brazilian Jiu Jitsu to teach officers de-escalation strategies, sound decision making, mission specific tactics, injury reduction mentality and Community trust building.

2022/23 OVERVIEW / ACCOMPLISHMENTS

- <u>Electronic Ticketing & Squad Car Printers:</u> Due to the COVID 19 Pandemic, staffing issues with the Brazos software company has continued to caused extensive delays with the implementation of the Electronic Ticketing. After working with three separate Brazos Project Managers, electronic ticketing software & hardware was successfully implemented and has been up and running since March of 2022.
- <u>Residential Traffic Safety Program:</u> The Police Department has continued enforcement and educational efforts with residential traffic and pedestrian safety throughout the Community during the FY 2022-23. All Patrol Officers continue to dedicate 1 hour-pershift to traffic enforcement. WDPD has deployed two (2) DTO's, one on each shift key, allowing for seven day-per-week coverage, which started on January 9, 2023.
- <u>SAFE-T Act Compliance</u>: The Police Department is compliant with all Body Worn Camera and Training mandates in the SAFE-T Act. Note: The Illinois Supreme Court Pretrial Implementation Task Force was created in 2020 to prioritize and implement the recommendations of the portion of the SAFE-T Act known as the Pretrial Fairness Act, which was scheduled to take effect on January 1, 2023. On Dec. 31, 2022, the Illinois Supreme Court issued an order staying the Pretrial Fairness Act until further order of the Court. This is being done to maintain consistent pretrial procedures in Illinois until the Court can hear the appeal, which will be heard on an expedited basis.

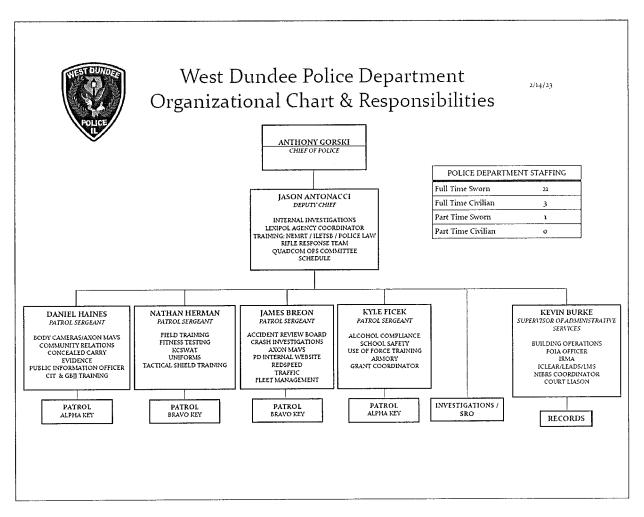
2023/24 GOALS / OBJECTIVES

<u>Goal #1: Public Safety Center #1 Renovation:</u> The building itself opened in 1989 and has served the Village as a shared Fire and Police Department since that time. Over the years there have been numerous renovations to accommodate the evolving needs of both Departments. A 2020 conceptual planning study identified the need for an additional 3,400 square feet of space to meet the requirements of both departments along with numerous required updates to remain compliant with current Fire and Police standards along with several ADA compliance issues. The overall facility aging, advancements in technology & energy efficiency along with employee & building security & safety are additional factors supporting the necessity of a renovation of the facility. During 2023, the Police Department intends on working with the Fire Department to assist with the renovation of the facility, which will also improve the recruitment and retention of personnel.

2023/24 Budget Recommendation *Fund 1-14 - Police Department February 14, 2023 Page 7 of 7*

- <u>Goal #2: Police Department Strategic Planning Session:</u> With the assistance of Fire Chief Spiro, conduct a Strategic Planning Session for the Police Department. The strategic planning process culminates in developing a document that serves as the department's roadmap. The essential elements of a strategic plan include:
 - o Clear mission and vision statements.
 - o Clear timelines for strategy implementation and progress monitoring.
 - Quarterly benchmarks or objectives that will inform progress toward annual goals.
 - o Identification of the data sources used to track progress.
 - o Indication of the individuals responsible for each strategy.
- <u>Goal #3: Establish Police Department Recognition & Award Program With Ceremony:</u> Special recognition may be in order whenever a member of the Police Department performs his/her duties in an exemplary manner. This program provides general guidelines for the commending of exceptional member performance or meritorious acts. Actual awards and certificates of recognition will be presented to nominated members at an annual ceremony event that can be attended by the recipient's spouse/life partner and Village Officials.

CURRENT ORGANIZATIONAL CHART



1-14 G

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT		2021	2022		2023 8 MO.		2024 REOUESTED	Q2
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
POLICE DEPARTMENT								
EXPENSES								
PERSONNEL SERVI	CES							
1-14-1-0200	SALARIES - FULL TIME	137,155	176,284	,	138,652	201,500		10%
1-14-1-0500	SALARIES - FULL TIME SWORN	1,799,094	1,921,199	2,000,000	1,401,226	2,085,000		11%
1-14-1-0600	SALARIES - PART TIME SWORN	19,567	14,150	60,000	15,646	25,000	20,000	(66%)
1-14-1-1000	SALARIES - PART TIME	30,410	469	1,560	0	0	2,000	28%
1-14-1-1600	OVERTIME	140,857	165,254	150,000	134,318		175,000	16%
TOTAL PERSONNEL SERVICES		2,127,083	2,277,356	2,407,560		2,506,500	2,636,500	9%
PERSONNEL BENEF	ITS							
1-14-2-0100	GROUP MEDICAL/LIFE INSURANCE	357,893	381,995	400,000	267,476	395,000	415,000	3%
1-14-2-0500	VILLAGE CONTR - POLICE PENSION	771,115	860,491	860,499	859,201	860,499	1,074,332	24%
1-14-2-0700	VILLAGE CONTRIBUTION - IMRF	21,185	22,348	22,000	15,884	21,000	22,000	0%
1-14-2-0800	VWD CONTR - FICA & MEDICARE	152,914	163,668	185,500	122,318	192,000	202,000	8%
1-14-2-1500	CLOTHING ALLOWANCE	9,903	19,044	22,575	14,931	22,575	15,500	(31%)
1-14-2-2000	SAFETY EQUIPMENT & PROGRAMS	4,148	9,992	10,000	7,104	10 000	10,000	08
1-14-2-2500	TRAINING	12,937	16,325	15,800	16,217	17,500	15,000	(5%)
1-14-2-3000	DUES AND MEMBERSHIPS	11,159	11,568	11,100	4,040	11,100	13,500	21%
1-14-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	21%
TOTAL PERSONNEL B	TOTAL PERSONNEL BENEFITS		1,485,431	1,527,474	1,307,171	1,529,674		15% .
OPERATING EXPEN	DITURES							
1-14-3-0100	OFFICE SUPPLIES	2,849	3,036	3,250	1,324	3,250	3,300	1%
1-14-3-0200	OPERATING SUPPLIES	3,774	4,182	5,000	2,253	5,000	5,000	0%
1-14-3-0300	MEDICAL SUPPLIES	2,318	2,954	4,500	0	4,500	4,500	0%
1-14-3-0500	TELEPHONE	13,795	17,755	15,200	6,518	14,000	15,000	(1%)
1-14-3-0600	OPERATING INSURANCE & BONDS	35,590	21,499	40,000	39,744	40,000	40,000	0%
1-14-3-1500	TRAVEL	35	1,162	2,000	383	2,000	2,500	25%
1-14-3-1600	SUBSCRIPTIONS & PUBLICATIONS	80	456	800	0	0	400	(50%)
1-14-3-2000	POSTAGE	1,142	1,332 1,800	1,500	11 95	1,500	1,500	0%
1-14-3-2100	PRINTING	1,287	1,800	2,000	95	2,000	2,000	0%
1-14-3-2200	EQUIPMENT RENTAL	0	. 0	300	0	0	300	0%
1-14-3-2300	QUADCOM	226,671	218,829	223,500	149,031	223,600	224,000	0%
1-14-3-3000	CONTRACTUAL SERVICES	14,465	14,358	19,500	12,588	19,516	19,500	0%
1-14-3-3500	SMALL EQUIP/TOOLS/HARDWARE	204	767	1,000	557	1,000	1,000	0%
1-14-3-3800	POLICE - REIMBURSEABLE EXPENSE	0	0	_,	0	_, 0	_, 0	0%
1-14-3-4000	FIREARM SUPPLIES	6,412			3,563	12,000	14,000	16%
1-14-3-6400	CRIMINAL INVESTIGATIONS	247	570	1,000	290	3,000	2,000	100%
1-14-3-6450		0	0	500	0	500	500	0%

I F H

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO.	PROJECTED	REQUESTED	န INC (DEC)
POLICE DEPARTMEN	T							· • • • • • • • • • • • • • • • • • • •
EXPENSES								
OPERATING EXPE								
1-14-3-6480	NEIGHBORHOOD WATCH PROGRAM	129	925	1,000	812	1,000	1,500	50%
1-14-3-6500	MISCELLANEOUS	830	5,157	1,000	391	1,000	3,000	200%
TOTAL OPERATING	EXPENDITURES	309,828	304,809	334,050	217,560	333,866	340,000	1%
MAINTENANCE &	REPAIRS							
1-14-4-0100	DEPARTMENT EQUIPMENT	4,859	6,138	6,500	2,301	6,500	7,000	78
1-14-4-0200	VEHICLE FUEL	28,562	36,913	37,500	25,750	37,500	38,000	1%
1-14-4-0500	AUTOMOTIVE PARTS & REPAIRS	25,712	18,673	25,000	7,774	21,000	25,000	0%
1-14-4-1000	FLEET RADIO	400	2,775	10,700	5,733	9,000	10,700	0%
TOTAL MAINTENANC	E & REPAIRS	59,533	64,499	79,700	41,558	74,000	80,700	 1%
CAPITAL EXPEND	ITURES							
1-14-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	18
1-14-5-1000	OFFICE EQUIPMENT	0	0	0	0	0	0	1%
1-14-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	0	1%
1-14-5-1600	FIREARMS	0	0	0	0	0	0	18
TOTAL CAPITAL EX	PENDITURES	0	0	0	0	0	0	1%
TOTAL POLICE DEP.	ARTMENT	3,837,698	4,132,095	4,348,784	3,256,131	4,444,040	4,824,532	10%

POLICE DEPARTMENT EXPENSES

PERSONNEL SERVICES

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$137,155	\$176,285	\$196,000	\$201,500	\$216,500

Included in this line item are salaries for the following full-time positions:

- 1 Supervisor/Manager Support Services
- 2 Records Clerk

1-14-1-0500 Salaries-Sworn Officers

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,799,094	\$1,921,200	\$2,000,000	\$2,085,000	\$2,223,000

Included in this line item are salaries for 21 full-time Sworn Officers:

- 1 Chief of Police
- 1 Deputy Chief
- 4 Sergeants
- 15 Police Officers, including the following specialty positions:
 - o 2 Detectives
 - 1 School Resource Officer (SRO)
 - o 2 Dedicated Traffic Officers (DTO)

This line item reflects 21 full-time sworn officers, previously approved by the Board, along with an increase to the DTO cadre from 1 officer to 2. Thus addressing residential traffic safety concerns, potentially 7 days-per-week, 12 hours-per-day. The SRO position remains reimbursable by CUSD300.

1-14-1-0600 Salaries-Part Time Sworn

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$19,568	\$14,151	\$ 60,000	\$25,000	\$20,000

1 – Part-time Sworn Patrol Officer, a Firefighter/Paramedic remains working patrol. Parttime assistance is helpful with reducing over-time costs particularly during high workload periods, Community events and full-time absences. The part-time police labor market is limited and difficult to hire qualified candidates.

1-14-1-1000	Salaries-Part Time
-------------	--------------------

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$30,410	\$470	\$1,560	\$0	\$2,000

1-14 J

Included in this line item is salary for 1 – Jailer \$1,550 (120 hours \$13/hour)

1-14-1-1600 Overtime

1 1 1 1 000 010					
FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24	
		Budget	Projected	Request	
\$140,858	\$165,254	\$150,000	\$195,000	\$175,000	

This line item represents overtime salaries paid to police personnel. Overtime is required to maintain minimum street patrol staffing levels when deficient due to sick time off, injury time off, family leave, COVID 19 related illness, vacations, holidays, training, major incidents/investigations, special details, Kane County SWAT activations, Kane County Major Crimes activations, Village Events and other Special Events. During FY 22/23, WDPD had a major on-duty injury and several off-duty injuries, incurring unexpected staffing coverage. FY 23/24 brings mandatory training required by the SAFE-T Act which will require additional staffing coverage.

PERSONNEL BENEFITS

1-14-2-0100 Group Medical / Life Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$357,893	\$381,996	\$400,000	\$395,000	\$415,000

This line item is comprised of the Village's employee health/life/dental programs that are provided to full-time employees within the Police Department. Currently, the Village has a contract with BlueCross BlueShield of Illinois for its employee health insurance, Standard for its life insurance and Delta Dental of Illinois for its dental program.

1-14-2-0500 Village Contribution-Police Pension

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$771,115	\$860,492	\$860,499	\$860,499	\$1,074,332

1-14-2-0700 Village Contribution-IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$21,186	\$22,348	\$ 22,000	\$21,000	\$22,000

This line item reflects 10.14% of the gross wages of two (3) full-time civilian employees.

1-14-2-0800 VWD Contr-FICA & Medicare

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 152,914	\$163,669	\$185,500	\$192,000	\$202,000

The employer's portion of the federally mandated Social Security and Medicare (FICA) programs comprise this line item. The employer rates for these two programs are 6.2% and 1.45% of gross payroll respectively.

1-14-2-1500 Clothing Allowance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$9,903	\$19,044	\$22,575	\$22,575	\$15,500

This line item is used to purchase replacement uniforms and approved equipment & accessories for all department personnel. Uniform allowances are a contractual obligation for CBA members. The current CBA allows annual expenditures per officer of \$525 (uniforms & approved equipment), \$100 (dry cleaning expenses) and \$50 (gun range fee reimbursement). In addition, the two Detectives assigned to Investigations receive a \$525 stipend for plain clothing purchases.

1-14-2-2000 Safety Equipment & Programs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,148	\$9,993	\$10,000	\$10,000	\$10,000

This line item covers replacement of traffic safety vests (greater than five years of continuous use per CBA), replacement ballistic vest covers (as needed), and safety & first aid related items such as tourniquets, pressure bandages, personal protection equipment (N95 masks, Nitril gloves, Tyvek protective suits, etc.) traffic cones, barricade signage, crime scene marking tape, etc. The proposed FY 23/24 request includes ballistic vest replacement for 3 officers and new ballistic vest purchased for 4 full time officers. The Bulletproof Vest Partnership Grant administered by the U.S. Department of Justice has historically provided 50% reimbursement. Additional 2 vest reserve is requested to only be used if necessary.

1-14-2-2500 Training

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$12,937	\$16,326	\$15,800	\$17,500	\$15,000

This line item covers Basic Training for new officers as well as State mandated continuing education for all officers:

0	Northeast Multi-Regional Training membership for 21 members @\$95	\$ 1,995
0	NEMRT (21 classes) @ \$75	\$ 1,575
	International Association for Identification (E.T.) Conference	\$ 250
0	TASER Instructor Recertification Training	\$ 700
	Suburban Law Enforcement Academy (5 classes at \$185)	\$ 925
0	Fred Pryor Learning Solutions Training for Records Staff	\$ 1,500
6	AFCI Annual Fraud Conference (2 Detectives)	\$ 450
¢	Gracie Brazilian Jiu Jitsu Instructor (2 officers)	\$ 2,000
•	IATAI Illinois Association of Technical Accident Investigators Conference	\$ 1,000
0	IL Homicide Investigators Association Conference	\$ 825
0	Court Smart – Anderson Law	\$ 1,150
٠	Arrest Search & Seizure Training	\$ 400
•	Illinois Association of Chiefs of Police Conference	\$ 598
۲	Midwest Fraud Investigator's Conference	\$ 200

1-14-2-3000 Dues and Memberships

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$11,159	\$11,568	\$11,100	\$11,100	\$13,500

This line item is for memberships in police related organizations which include certifications as well as mutual aid assistance, online policy manual and informational alerts:

0	International Association of Chiefs of Police, 2 @ \$190	\$	380
0	Illinois Association of Chiefs of Police, 1 @ \$265, 1 @ \$115	\$	380
0	Kane County Chiefs of Police Association, \$50 per Meeting	\$	600
0	Critical Reach	\$	285
0	Law Enforcement Support Organization	\$	400
0	LEXIPOL	\$7	7,850
6	Illinois Tactical Officers Association, 2 @ \$40.00	\$	80
0	National Association of School Resource Officers	\$	40
0	Leads On-line	\$ 2	2,128
0	IL Association of Technical Investigators	\$	50
0	Kane County Major Crimes Task Force	\$	500
0	Northwest Police Academy	\$	600
0	Law Enforcement Records Managers of IL (LERMI)	\$	40
	IL Law Enforcement Administrative Professionals (ILEAP)	\$	50

1-14-2-3500 Unemployment Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

The Village of West Dundee does not carry private unemployment insurance. Any eligible unemployment benefits owed to terminated Village Hall employees would be charged to this line item.

OPERATING EXPENDITURES

1-14-3-0100 Office Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$2,850	\$3,037	\$3,250	\$3,250	\$3,300

This line item includes office supplies such as paper and toner for the copier and printers, envelopes, file folders, writing utensils, binders, E-ticket printer paper, etc. for use within the Department.

1-14-3-0200 Operating Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,774	\$4,182	\$5,000	\$5,000	\$5,000

A wide variety of items comprise this line item, including notary fees, cleaning of cell blankets, license plate and title fees, memory sticks, CD-R's, squad supplies, building cleaning supplies, flares and animal and prisoner food.

1-14-3-0300 Medical Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,319	\$2,955	\$4,500	\$4,500	\$4,500

This line item includes psychological, polygraph and physical exams for new employees (\$900 per new hire), testing for lead exposure, COVID 19 testing, first aid supplies for the station and the squad cars, AED supplies, Narcan, quick clots and tourniquets.

1-14-3-0500 Telephone

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$13,796	\$17,756	\$15,200	\$14,000	\$15,000

Reflects the police department's share of the monthly Comcast (landline) & Verizon (cell) costs within the Village.

1-14-3-0600 Operating Insurance & Bonds

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$35,590	\$21,500	\$40,00	\$40,000	\$40,000

Included in this line item is the proportionate cost of the Village's insurance through IRMA as well as required deductible expenses for Police Department insurance claims and other insurance-related matters.

1-14-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$36	\$1,162	\$2,000	\$2,000	\$2,500

Reflects travel, lodging, mileage, and meal expenses including but not limited to; officers attending school; the Illinois Police Chief's Conference; Kane County Chief's Monthly Meetings; Illinois Tactical Officers Conference; IL Technical Investigators Conference and the Midwest Police Expo and Conference.

1-14-3-1600 Subscriptions & Publications

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$81	\$457	\$800	\$0	\$400

This line item is for professional journals, publications, newspaper ads as well as criminal procedure updates, the prosecutors guide, driver's license ID books and the drug manual.

1-14 N

1-14-3-2000 Postage

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,142	\$1,333	\$1,500	\$1,500	\$1,500

Included in this line item are all mailing fees, including USPS and alternative providers. In addition, the costs associated with necessary certified and registered mail are included.

1-14-3-2100 Printing

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,288	\$1,800	\$2,000	\$2,000	\$2,000

This line item is for paper goods which must be obtained from outside sources:

- Stationery and Envelopes
- Business Cards
- Case File Envelopes and Police Department Forms
- Illinois Citation and Complaint Tickets
- Ordinance Violation and Warning Tickets
- Impound Notices
- Informational Brochures (Traffic Safety & Fraud Related)

1-14-3-2200 Equipment Rental

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$300	\$0	\$300

Equipment rentals (generators, emergency scene lighting, incident command tents, etc.), as needed, are included in this line item.

1-14-3-2300 QuadCom

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$226,672	\$218,829	\$223,500	\$223,600	\$224,000

This line item is for dispatch service from the QuadCom 9-1-1 Communications Center, our regional dispatch cooperative, based on total costs for the entity, allocated proportionately by usage.

1-14-3-3000 Contractual Services

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$14,465	\$14,358	\$19,500	\$19,516	\$19,500

This line item includes the following Contractual Services:

٠	Traffic Cloud Speed Sign Storage Annual
•	ID Networks Livescan Maintenance
0	Tyler Technologies Livescan Interface

• Pitney Bowes Postage Meter

\$ 3,000 \$ 3,495 \$ 1,665 \$ 727

0	US Bank Copier Lease	\$ 2,099
0	Stan's Copier Maintenance	\$ 2,400
0	Frontline Training Tracker	\$ 1,155
0	Police Chaplain	\$ 300
0	Brazos E-Citation (\$1675 start-up; then \$60 annual)	\$ 1,675
0	QMS Scan Pro (Microfiche Digital Conversion)	\$ 3,000

1-14-3-3500 Small Equip/Tools/Hardware

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$205	\$767	\$1,000	\$1,000	\$1,000

This line item is for purchase of small equipment, tools, and hardware. Due to the reduction in staffing in Public Works, the Police Department attempts to complete some of its own routine maintenance and repairs requiring additional funding for tools/equipment.

1-14-3-3800 Police-Reimbursable Expense

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

All reimbursable expenses should be received from outside parties resulting in a zero balance at year-end.

1-14-3-4000 Firearm and Less Lethal Weapons Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,413	\$10,028	\$12,000	\$12,000	\$14,000

Funds from this line item are used to purchase ammunition for training and duty use, steel targets, range equipment such as safety shooting glasses and hearing protectors, force-onforce equipment & ammunition, weapon cleaning equipment, less lethal munitions (Taser cartridges, OC spray, ASP batons, etc.), defensive tactics equipment, firearm training supplies and other use of force training supplies. Training mandates have increased significantly, in the SAFE-T Act, requiring scenario based training aids and supplies. The cost of ammunition continues to rise as demand exceeds supply with new state mandated qualification requirements.

1-14-3-6400 Criminal Investigations

FY 20/21 Actual	FY 21/22	FY 22/23	FY 22/23	FY 23/24
	Actual	Budget	Projected	Request
\$247	\$570	\$1,000	\$3,000	\$2,000

Investigation, translation, and transcription costs are included in this line item. Most financial, social media and phone services now charge for subpoena (up to \$50), warrants (up to \$250), and mandated data searches as authorized under Federal mandate. Cell phone search service costs have increased with advanced technology/

1-14-3-6450 School Resource Officer / School Public Education

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$500	\$500	\$500

1-14-3-6480	Neighborhood Watch Program / Community Service Programs
-------------	---

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$129	\$926	\$1,000	\$1,000	\$1,500

This line item is for Neighborhood Watch supplies and various Community Service Programs including Public Education, Senior Safety, Halloween Events, Coffee with a Cop, Shop with a Cop and National Night Out.

1-14-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$831	\$5,157	\$1,000	\$1,000	\$3,000

Examples of expenditures charged to this line-item include supplies for training classes held at the Public Safety Center, kitchen supplies, Annual Employee Awards Banquet, Employee Awards, and other miscellaneous expenditures.

MAINTENANCE & REPAIRS

1-14-4-0100 Department Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,860	\$6,139	\$6,500	\$6,500	\$7,000

Repairs & replacement of equipment such as special use tools for evidence collection, SWAT, surveillance cameras, computer monitors, etc., that are not included under an annual service contract are included in this line item. Due to fewer replacements, department equipment has aged, making this line item more challenging to control. This year's items include:

0	Miscellaneous	\$1,000
0	Evidence Equipment and Supplies	\$2,000
0	General Equipment Maintenance/Repairs (Radar Certifications/Repairs,	Shredder
	Maintenance, Video System Repairs, Audio/Visual Repairs, etc.)	

\$ 4,000

1-14-4-0200 Vehicle Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$28,563	\$36,913	\$37,500	\$37,500	\$38,000

This line item is for gasoline for Police Department vehicles, including marked patrol vehicles, investigation vehicles, administrative vehicles and an unmarked vehicle used for court and school transportation. Fuel costs fluctuate with the market; request is based on current rates.

1-14-4-0500 Automotive Parts & Repairs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$25,713	\$18,673	\$ 25,000	\$21,000	\$25,000

This line-item covers all maintenance, repairs, and parts for all Police Department vehicles. The average age of the front-line fleet is 3.6 years, with average mileage of 37,700 and the average age of administrative vehicles (Chief, Lt. Investigations & Training) is 7 years, with an average mileage of 73,100. The overall average age of the fleet (including front-line and administrative) is 6 years. Front-line vehicles are replaced at an average mileage of 100,000 (previously 60,000 miles) or in excess of 10 years (administrative vehicles).

1-14-4-1000 Fleet Radio

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$400	\$2,775	\$10,700	\$9,000	\$10,700

This line item covers Starcom 21 airtime, radio accessories and conversion replacement equipment (from VHF to Starcom 21) for department issued radios. Squad car tablets & accessories would also be included in this line item.

CAPITAL EXPENDITURES

1-14-5-0100 Autos & Trucks

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

1-14-5-1000 Office Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

1-14-5-1500 Operating Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

1-14-5-1600 Firearms

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0



FUND 1-15

GENERAL FUND FIRE DEPARTMENT

TO: Village President and Board of Trustees
FROM: Michael Spiro, Fire Chief
DATE: February 22, 2023
Re: FY 2023//24 Budget Recommendation
Fund 1-15 - Fire Department

The FY 2023/2024 budget report for the Village of West Dundee Fire Department is attached. The major areas of responsibilities of the Department include the following programs and services:

ADMINISTRATION

This program is responsible for the overall management of the fire department. Responsibility includes preparing and coordinating the department budget, reporting payroll, record keeping, and personnel management. Examples of services provided are:

- Prepare and administer a department budget.
- Provide oversight of purchasing requirements and expenditures.
- Prepare and administer personnel policies, procedures, and practices.
- Maintain official personnel records, including training & certification, fire prevention inspections, apparatus inspections & maintenance, equipment testing & evaluation, fire hydrant flows, and address files.
- Provide recommendations to the Village Administration about the efficiency and effectiveness of department operations.

EMERGENCY MEDICAL SERVICES

This program is responsible for and responds to emergencies within the Village. Such responses include medical emergencies, personal injuries, motor vehicle accidents, and providing emergency medical assessment, treatment, and transportation of patients. Examples of services provided are:

- Provide a roster of properly trained and certified personnel and applicable records per the Illinois Department of Public Health Standards.
- Coordination of personnel to maintain adequate apparatus and station staffing.
- Maintain apparatus and medical equipment in a constant state of readiness.
- Provide a timely response to emergency medical requests within the Village.

FIRE SUPPRESSION

This program is responsible for the proper and safe mitigation of traditional fire suppression emergencies, which includes structure fires, vehicle fires, odor investigations, motor vehicle accidents, hazard spills, technical rescue, water rescue & recovery, fire alarm activations, smoke detector & carbon monoxide detector activations, and residential lockouts. Examples of services provided are:

- Provide a roster of properly trained and certified personnel and applicable records per the Office of the State Fire Marshal Standards.
- Coordination of personnel to maintain adequate apparatus and station staffing.
- Maintain apparatus and fire suppression equipment in a constant state of readiness.
- Provide a timely response to fire suppression emergency requests within the Village.

INSPECTIONAL SERVICES

This program manages and operates the fire prevention and inspection bureau. Responsibility includes plan review, daily inspections, and assisting the residents and business community with life safety and property conservation questions. Examples of services provided are:

- Provide technical assistance to the public concerning life, property, or public welfare in the occupancy of structures.
- Provide technical assistance on maintenance, construction, extension, repair, alteration, and modification of fire suppression and alarm systems.
- Coordinate the physical inspections to protect the safety and welfare of the public through fire suppression system inspections, fire alarm system inspections, and life safety & property inspections.
- Provide ordinance compliance through correspondence, violation notices, and court appearances.
- Review current State and National codes and make recommendations for adoption.

TRAINING

This program is responsible for training all department personnel in essential services. The training includes entry-level – Firefighter Level II, in-service – Firefighter Level III, specialized, technical rescue, hazardous materials, dive rescue & recovery, emergency medical care, Emergency Medical Technician & Paramedic.

All required records are maintained, and appropriate reports are submitted to the Fire Chief, Office of the State Fire Marshal, Greater Elgin Area Mobile Intensive Care Program, and the Illinois Department of Public Health. Examples of services provided are:

- Maintain current department personnel with qualifications and training requirements.
- Provide training opportunities for the sworn officers (full-time) and part-time-shift personnel to meet established department requirements and legislative mandates; Department of Labor,

1-15 B

OSHA / NIOSH, Office of the State Fire Marshal, MABAS, NFPA, Department of Public Health, Department of Homeland Security / National Incident Management System, Insurance Service Organization, and Intergovernmental Risk Management Agency.

• To meet the established standards and certification requirements, coordinate essential services training; entry-level, in-service, and specialized for fire suppression, emergency medical care training, technical rescue, hazardous materials, and dive rescue & recovery.

PUBLIC EDUCATION

This program is responsible for coordinating and conducting public education programs provided by the department. Responsibilities include training educators, distributing public safety materials & pamphlets, and teaching public education programs and classes. Examples of services provided are:

- Coordinating fire safety education programs and classes conducted at elementary grade schools.
- Coordination of CPR and AED instruction conducted for Village Staff and associate public service agencies, including the Dundee Township Park District.
- Coordination of blood pressure screening for Village residents, associate public service agencies, and civic organizations upon request.
- Coordination of the birthday party program conducted for Village residents upon request.
- Coordination of station tours conducted for the elementary grade schools, daycare facilities, youth organizations, Dundee Township Park District, and Village residents upon request.

EMERGENCY MANAGEMENT AGENCY

This program is responsible for the communication, emergency notification, and warning systems for the Village as well as disaster planning and coordination of all Village departments in the event of a natural disaster or a major emergency. Examples of services provided are:

- Provide for the continued development and applicable revisions to the Disaster Preparedness Plan - Emergency Operations Plan.
- Coordination of local services with the Kane County Office of Emergency Management & the Kane County Office of Public Health, and the State of Illinois Office of Emergency Management.
- Provide for continued planning for maintaining and expanding the Village's emergency notification and siren warning systems.

1-15 C

FY 2022.23 OVERVIEW / ACCOMPLISHMENTS

2022 brought a change in leadership to the Fire Department. In August, Chief Spiro replaced Chief Harris upon his departure for the Arlington Heights Fire Department. Chief Harris worked closely with Chief Spiro to ensure initiatives continued through the change resulting in a seamless transition. The Fire Department also marked another successful year in delivering emergency services. The Fire Department is progressing in many areas, and we continue to work closely with our neighboring departments. Many people have stepped up to improve us in many ways. The dedication to service, both emergent and non-emergent, is high. We continue to train to become even more efficient and prepared to handle any emergency call dispatched.

- The department responded to 1871 requests for emergency services in 2022 as compared to 1619 in 2021. Ambulance requests increased from 804 in 2021 to 1079 in 2022.
- Purchased a new Mini-Pumper/Squad and placed the vehicle in service. The department created new response plans allowing the mini pumper to respond to an average of 70-75 calls per month, resulting in the full-size pumper responding to only approximately 15 calls per month. This is an approximate 80% reduction in responses overall for the fullsize pumper.
- Paramedic Billing Service administers the collection program, and service fees were maintained at 5% in 2022. The department collected \$562,132 in ambulance user fees for the calendar year 2022 compared to \$427,576 for 2021.
- The department saw a tremendous improvement in morale this year and a workforce that continues to excel.

ACCOMPLISHMENTS FOR 2022

West Dundee Fire Department had another successful year and accomplished significant goals identified at the beginning of 2022. Below are some of the Fire Department's goals and objectives met in 2022.

- Chief Spiro evaluated all aspects of the fire department while continuing to communicate his expectations.
- We have developed a comprehensive recruitment program for part-time and full-time firefighters. The Police and Fire Commission hosted a full-time eligibility test, resulting in a solid list of candidates for future hiring. We continued to interview and hire additional new part-time firefighters to help our department Staffing.
- Developed the Department's first strategic plan that serves as the foundation for the next three years of planning within the department.
- Increased staffing at PSC #2 with one additional part-time member from 7:00 P.M. to 7:00 A.M. to have a crew of three that will function as an Engine/Ambulance jump company.
- Developed an overall vehicle replacement plan that fits within the Village's budget parameters but still meets the department's needs in replacing an aging apparatus fleet.

1-15 D

- We have implemented a web-based pre-planning software that enables our firefighters to respond to emergencies more efficiently. This software will be available to the firefighters upon dispatch providing critical building information to them as they respond.
- Continue to update and revise all SOP and policy manuals for the department, including Fire, QuadCom, Hospital EMS, DICO, and Village.
- Continue to streamline Target Solutions for training, scheduling, and vehicle checks.
- Continued and improved the new CAD (Computer-Aided Dispatching) at QuadCom, utilizing AVL for closest vehicle emergent response while ensuring all district 31 ambulance calls get an engine and ambulance response.
- QuadCom Combined Training continues to be very successful and helps all four departments to work closer together.
- Continued to work with the National Fire Safety Council Campaign to support the grade school fire safety education program. This program received a record number of donations from community businesses this year to purchase public education materials.
- Inspected 100% of all commercial businesses within the Village.

There were many more goals and objectives that needed to be listed that were completed this past year. We will continue to raise expectations to make the West Dundee Fire Department a professional organization that delivers the highest level of service to the Village and its residents.

2023/24 GOALS / OBJECTIVES

During the upcoming 2023/2024 fiscal year, the Fire Department's goals and objectives include:

- Chief Spiro will continue to evaluate all aspects of the fire department while continuing to communicate his expectations.
- Increase staffing at PSC #2 with one additional part-time member 24 hours per day to have a crew of three that will function as a jump company. This staffing increase will also include evaluating the placement of apparatus located at each station and restructuring personnel deployment.
- Focus on training our full-time members to industry standards of certification and credentialing.
- Implement an automated scheduling system to allow staff to spend less time manually filling shifts so they can work on other projects.
- Implement an online policy and procedure manual for the Fire Department.
- Implement a coaching and recognition program to be used with the employee evaluation program. The program will provide members with continuous and constant feedback on their performance.
- Offer CPR and first aid classes to families of Village employees.

- Inspect all commercial businesses within the Village.
- Continue to streamline Target Solutions for training, scheduling, and vehicle checks.

Many more goals and objectives should be listed that will be worked on throughout the year. We will continue to raise the bar to make the West Dundee Fire Department a professional organization that delivers the highest level of service to the Village and its stakeholders.

1-15 F

.

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT		2021	2022		2023 8 MO.			0
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	8 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	응 INC(DEC)
FIRE DEPARTMENT								
EXPENSES								
PERSONNEL SERVI	ICES							
1-15-1-0200	SALARIES - FULL TIME	12,409	15,341	16,250 920,000	11,544	16,800	18,000	10%
1-15-1-0500	SALARIES - FULL TIME SWORN	864,428	898,758	920,000	645,668	920,000	1,026,000	11%
1-15-1-0600	SALARIES - PAID ON CALL SALARIES - PART TIME	34,329	36,537	34,500	8,175	33,000	45,000	30%
1-15-1-1000	SALARIES - PART TIME	551,686	568,066	650,000	434,740	630,000	770,000	18%
1-15-1-1500	SALARIES-PROFESSIONAL TRAINING	0	0	34,500 650,000 0	0	0	40,000	18%
1-15-1-1600	OVERTIME	97,817	89,190	115,000	129,268	195,000	115,000	0%
TOTAL PERSONNEL S		1,560,669		1,735,750	1,229,395	1,794,800	2,014,000	 16%
PERSONNEL BENER	FITS							
1-15-2-0100	GROUP MEDICAL/LIFE INSURANCE	203,344	203,357	228,000	136,040	200,000	235,000	3%
1-15-2-0500	VILLAGE CONTR - F.F. PENSION	373,771	416,410	416,421	415,793	416,421	421,120	18
1-15-2-0700	VILLAGE CONTRIBUTION - IMRF	8,652	8,804	8,100	6,424	8,200	8,500	48
1-15-2-0800	VILLAGE CONTRIBUTION - IMAF VWD CONTR - FICA & MEDICARE	113,528	118,288	132,800	6,424 91,055	138,000	158,000	18%
1-15-2-1500	CLOTHING ALLOWANCE	4,922	6,933	10,000	3,175	8,000	10,000	08
1-15-2-2000	SAFETY EQUIPMENT & PROGRAMS	0	2,464	3,000	2,674	3,000	3,150	5%
1-15-2-2500	TRAINING	6,435	10,457	12,500	7,701	12,500	35,000	180%
1-15-2-3000	DUES AND MEMBERSHIPS	774	355	1,000	780	2,000	1,500	50%
1-15-2-3500	UNEMPLOYMENT INSURANCE	0	1,335	10,000 3,000 12,500 1,000 0	0	0	0	
TOTAL PERSONNEL E	BENEFITS	711,426	768,403	811,821				 7%
OPERATING EXPEN								
1-15-3-0100	OFFICE SUPPLIES OPERATING SUPPLIES	1,353	1,411	2,000	1,965	2,500	2,500	25%
1-15-3-0200	OPERATING SUPPLIES	1,094	2,688	3,500	1,354 12,228	3,000	7,000	100%
1-15-3-0300	MEDICAL SUPPLIES TELEPHONE		13,942	16,000	12,228	17,000	20,000	25%
1-15-3-0500	TELEPHONE	11.792	12.867	12,000	5,578	17,000	12,000	0%
1-15-3-0600	OPERATING INSURANCE & BONDS	29,988	28,389	35,000	5,600	35,000	35,000	08
1-15-3-1500	TRAVEL	. 0	. 0	. 0	0 917 428	0	3,200	08
1-15-3-1600	SUBSCRIPTIONS & PUBLICATIONS	0 0	0	1,000	917	1,000	1,000	0%
1-15-3-2000	POSTAGE	164	159	300	428	500	300	08
1-15-3-2100	PRINTING	261	0 0 159 0	500 200 91,000 48,000 3,500	0	0	500	0%
1-15-3-2200	EOUIPMENT RENTAL		ũ	200	õ	n	200	0%
1-15-3-2300	OUADCOM	85.077	87.581	91.000	60.200	91.000	98,000	78
1-15-3-3000	EQUIPMENT RENTAL QUADCOM CONTRACTUAL SERVICES	42,696	33,124	48,000	50,583	60,000	70,000	45%
1-15-3-3500	SMALL EQUIP/TOOLS/HARDWARE	3,442	474	3,500	1,330	3,500	17,000	385%
1-15-3-3800	FIRE - REIMBURSEABLE EXPENSE	(2, 730)	474 0	3,500 0	1,350	3,500 0	17,000	385%
1-15-3-6500	MISCELLANEOUS	484	134	500	600			
TOTAL OPERATING E	EXPENDITURES	182,971	180,769	213,500	140,783		267,700	25%

H5 G

-15 H

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO.	PROJECTED	2024 REQUESTED BUDGET	욱 INC (DEC)
FIRE DEPARTMENT								
MAINTENANCE & RE	PAIRS							
EXPENSES								
1-15-4-0100	DEPARTMENT EQUIPMENT	2,067	4,085	7,500	5,278	7,500	7,900	5%
1-15-4-0200	VEHICLE FUEL	10,086	19,518	18,000	17,800	25,000	27,000	50%
1-15-4-0300	GENERATOR FUEL	76	0	350	0	0	350	0%
1-15-4-0500	AUTOMOTIVE PARTS	14,677	29,698	25,000	9,134	20,000	25,000	08
1-15-4-0600	AUTOMOTIVE MAINT. & REPAIRS	14,785	38,080	35,000	8,972	20,000	35,000	0%
1-15-4-0700	AUTO BODY	3,723	3,187	5,000	0	0	5,000	0%
1-15-4-1000	FLEET RADIO	0	3,976	4,000	3,823	5,000	5,100	27%
TOTAL MAINTENANCE	& REPAIRS	45,414	98,544	94,850	45,007	77,500	105,350	11%
CAPITAL EXPENDII	URES							
1-15-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	11%
1-15-5-1000	OFFICE EQUIPMENT	0	0	0	0	0	0	11%
1-15-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	0	11%
1-15-5-1501	FEMA GRANT - POWER COTS	0	0	0	0	0	. 0	11%
1-15-5-1502	FEMA GRANT - TURN-OUT GEAR	0	0	0	0	0	0	11%
1-15-5-1503	EMERGENCY OPERATIONS CENTER	0	0	0	0	0	0	11%
1-15-5-1504	EMERGENCY WARNING SIREN	0	0	0	0	0	0	11%
1-15-5-1505	EMERGENCY OPERATIONS CENTER	0	0	0	0	0	0	11%
TOTAL CAPITAL EXPE	NDITURES	0	0	0	0		0	 11%
TOTAL FIRE DEPART	MENT	2,500,480	2,655,608	2,855,921	2,078,827	2,891,921	3,259,320	14%

1-15

FIRE DEPARTMENT

EXPENSES

PERSONNEL SERVICES

1-15-1-0200 Salaries-Full Time

FY 20/21 Actual	FY 20/21 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$12,409	\$15,341	\$16,250	\$16,800	\$18,000

This line item represents 25% of the salary for the Fire & Community Development Departments Executive Secretary.

1-15-1-0500 Salaries – Sworn Fire Personnel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$864,429	\$898,758	\$920,000	\$920,000	\$1,026,000

Included in this line item are salaries for the following positions:

- 1 Fire Chief
- 3 Fire Lieutenants
- 6 Firefighter/Paramedics

1-15-1-0600 Salaries – Paid on Call

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$34,329	\$36,537	\$34,500	\$33,000	\$45,000

Included in this line item are holiday pay and stipends for Sworn Fire Personnel. This includes holiday pay for six union members. Union members receive a stipend for special teams and Lieutenants receive a stipend for either Fire Officer I or II certification. All 7G pay comes from this fund. Special event pay is included. New incentive pay for part-time personnel is added this year.

1-15-1-1000 Salaries – Part Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$551,687	\$568,067	\$650,000	\$630,000	\$770,000

Included in this line item are salaries for part-time-shift and paid-on-call personnel who work assigned shifts and replacement shifts in the public safety centers; salary for the

1-15 I

part-time apparatus & equipment mechanic; and salary for the part-time Fire Prevention Bureau Officer.

In 2019, there was a rescheduling and increase in the part-time pay. Added this year is the part-time salary of the new Assistant to the Chief position.

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$97,817	\$89,191	\$115,000	\$0	\$40,000

1-15-1-1500 Salaries - Professional Training

1-15-1-1600 Overtime

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$97,817	\$89,191	\$115,000	\$195,000	\$115,000

This line item represents overtime salaries paid to non-exempt full-time and sworn fire officers. Sworn fire officers are compensated overtime salaries for working recognized holidays per Village Policy, attendance at department training sessions, vocational training certification programs, and when hired back to maintain fire department staffing/service levels. The projected overage in overtime costs for FY 20/21 is primarily due to multiple retirements this past year.

PERSONNEL BENEFITS

1-15-2-0100 Group Medical/Life Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$203,345	\$203,357	\$228,000	\$200,000	\$235,000

This line item is comprised of the Village's employee health/dental/life insurance programs that are provided to full-time employees and sworn fire officers. The Village has a contract with BlueCross BlueShield of Illinois for its employee health insurance, Standard for its life insurance and Delta Dental of Illinois for its dental program. An accident and sickness insurance policy through VFIS for part-time-shift personnel is included in this line item.

1-15-2-0500 Village Contribution – Firefighters Pension

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$373,771	\$416,411	\$416,421	\$416,421	\$421,120

This line item is comprised of the Village's portion of the West Dundee Firefighters Pension Fund. The firefighter's pension fund currently covers 9 sworn fire officers, 8 retired firefighters, 1 disability and 2 surviving spouses.

- 2 -

1-15-2-0700 Village Contribution - IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$8,652	\$8,804	\$8,100	\$8,200	\$8,500

This line item is comprised of the Village's portion (10.14%) of the Illinois Municipal Retirement Fund for full-time and part-time employees not covered by the Firefighter's Pension Fund. It represents 25% of the Illinois Municipal Retirement Fund contribution for the Fire & Community Development Departments Executive Secretary and for the part-time Fire Prevention Bureau Officer.

1-15-2-0800 Village Contribution – FICA & Medicare

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$113,529	\$118,289	\$132,800	\$138,000	\$158,000

This line item is comprised of the Village's portion of the federally mandated Social Security and Medicare (FICA) programs. The employer rates for these two programs are 6.2% and 1.45% of gross payroll respectively.

1-15-2-1500 Clothing Allowance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,922	\$6,933	\$10,000	\$8,000	\$10,000

Included in this line item are funds for uniforms and station wear for full-time and parttime shift personnel established by department policy and the Union contract; approximately 40 personnel.

1-15-2-2000 Safety Equipment & Programs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$2,465	\$3,000 '	\$3,000	\$3,150

Included in this line item are funds to provide department personnel with structural firefighting bunker gear, helmets, hoods, protective gloves, and boots for fire suppression and rescue services.

1-15-2-2500 Training

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,435	\$10,457	\$12,500	\$12,500	\$35,000

Included in this line item is continued training for all department personnel on the essential services. The training includes entry level -Firefighter Level II, in-service – Firefighter Level III, specialized; Technical Rescue, Hazardous Materials, Dive Rescue & Recovery, and EMS Continuing Education (EMT- Basic & Paramedic). All training is administered per the guidelines and statues established by the Office of the State Fire Marshall, Illinois Department of Public Health and the Greater Elgin Area MIC Program. Priority is given to bring our full-time staff up to current certification standards.

1-15-2-3000 Dues & Memberships

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$774	\$355	\$1,000	\$2,000	\$1,500

Included in this line item are membership dues for professional associations such as the International Association of Fire Chiefs, Illinois Fire Chiefs Association, Metropolitan Fire Chiefs Association of Illinois, Kane County Fire Chiefs Association, Illinois Association of Fire Service Inspectors, Investigators Strike Force, Fire Apparatus Mechanics Association, and county and state emergency management associations. Included are the paramedic fees for sworn fire personnel that is renewed every four years.

OPERATING EXPENDITURES

1-15-3-0100 Office Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$1,354	\$1,411	\$2,000	\$2,500	\$2,500

The purchase of office supplies such as paper and toner for the copier, fax and printers are included in this line item. Miscellaneous administrative and clerical supplies are shared with the Community Development Department.

1-15-3-0200 Operating Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$1,094	\$2,689	\$3,500	\$3,000	\$7,000

Included in this line item are hand light batteries, radio batteries, EKG batteries, cleaning supplies, operating supplies and miscellaneous maintenance supplies.

1-15-3-0300 Medical Supplies

FY 20/21 Actual	FY21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$9,350	\$13,943	\$16,000	\$17,000	\$20,000

1-15 L

Included in this line item are pre-hospital emergency medical equipment & supplies and annual firefighter medical & physical evaluations. The annual firefighter medical & physical evaluations are administered per the established guidelines of the National Fire Protection Association, Illinois Department of Labor, Zoll cardiac arrest case review and Intergovernmental Risk Management Agency (IRMA). The increase is due to medical physicals for additional part-time firefighters hired due to turnover.

1-15-3-0500 Telephone

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$11,793	\$12,868	\$12,000	\$17,000	\$12,000

This line item is comprised of the Fire Department's monthly telephone bill from First Communications and Verizon as well as any technical and professional assistance associated with the telephone system servicing the Fire Department.

1-15-3-0600 Operating Insurance & Bonds

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$29,988	\$28,390	\$35,000	\$35,000	\$35,000

Included in this line item is the proportionate cost of the department's insurance coverage through the Intergovernmental Risk Management Agency (IRMA)

1-15-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$0	\$0	\$0	\$3,200

Included in this line item are travel and meal expenses for staff officers, line officers, and firefighters for attendance at national/state/regional conferences, and vocational training and certification programs.

1-15-3-1600 Subscriptions & Publications

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$1,000	\$1,000	\$1,000

Included in this line item are periodicals, professional journals, and publications for staff officers, line officers, and firefighters. The subscriptions and publications provide current practices and standards for fire suppression, emergency medical care, and technical rescue services.

1-15-3-2000 Postage

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$165	\$159	\$300	\$500	\$300

Included in this line item are mailing fees, including USPS and alternative providers, for the department. The expenses associated with certified mailings required for code compliance and violation notifications are included.

1-15-3-2100 Printing

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$261	\$0	\$500	\$0	\$500

Included in this line item are stationary, envelopes, business cards, and other related office printing needs for various reports, including fire inspections. The expenses for public education materials distributed during station tours, school safety programs, and fire safety presentations are included.

1-15-3-2200 Equipment Rental

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$200	\$0	\$200

Included in this line item are expenses associated with renting equipment.

1-15-3-2300 QuadCom

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request	
\$85,078	\$87,582	\$91,000	\$91,000	\$98,000	

Included in this line item are expenses of emergency dispatch services provided to the department by the QuadCom 9-1-1 Communications Center. Services include the dispatching of emergency requests for fire and medical and the recording of apparatus response times.

1-15-3-3000 Contractual Services

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$42,696	\$33,124	\$48,000	\$60,000	\$70,000

Included in this line item are the associated expenses for the copy machine, service contracts covering self-contained breathing apparatus, breathing air compressor, UL

1-15 N

ladder testing, FLOWmsp, Image Trend annual fees and the Village's weather warning siren system. This line item includes the expenses associated with the annual Illinois MABAS and MABAS Division 2 assessments and fees, the Firefighter pension actuary study, the BC Agreement monthly payments, Active 911 and Firehouse software. The increase is due to the addition of the Target Solutions Training Program and the MABAS Division II annual fee increase from \$4,000 to \$5,000.

1-15-3-3500 Small Equip/Tools/Hardware

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/23
		Budget	Projected	Request
\$3,442	\$475	\$3,500	\$3,500	\$17,000

Included in this line item are funds to provide department personnel with state-of-the-art equipment enabling personnel to provide services in fire suppression, emergency medical care, technical rescue, hazardous materials and dive rescue & recovery. Funds are used to purchase new equipment and to replace equipment no longer serviceable.

1-15-3-3800 Fire – Reimbursable Expense

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
(\$2,730)	\$0	\$0	\$0	\$0

Included in this line item are expenses incurred by the department for which a third party is ultimately responsible. Expenses charged to this account should result in an invoice issued to the responsible individual and/or party and the net impact to this line item should be \$0.

1-15-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$485	\$134	\$500	\$1,000	\$1,000

Included in this line item are miscellaneous expenses not covered by other line-item accounts. Expenditure examples include items and materials associated with Village sponsored festivals.

MAINTENANCE & REPAIRS

1-15-4-0100 Department Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24	
		Budget	Projected	Request	
\$2,068	\$4,085	\$7,500	\$7,500	\$7,900	

Included in this line item are maintenance expenses for EKG monitors & defibrillators, self-contained breathing apparatus, breathing air compressors, generators, outboard motors, power tools, vehicle extrication equipment, detection devices, etc. that are not covered by an annual service agreement.

1-15-4-0200 Vehicle Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$10,086	\$19,518	\$18,000	\$25,000	\$27,000

Included in this line item are vehicle fuel expenses for the department's ambulances, fire engines, ladder truck, and staff vehicles. Fuel is purchased from various local stations.

1-15-4-0300 Generator Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$76	\$0	\$350	\$0	\$350

Included in this line item are fuel expenses for Public Safety Center #1's emergency power generator, which supplies emergency power to the Fire and Police Departments.

1-15-4-0500 Automotive Parts

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$14,677	\$29,699	\$25,000	\$20,000	\$25,000

Included in this line item are automotive parts expenses for the department's ambulances, fire engines, ladder truck, and staff vehicles. Department mechanic purchases automotive parts for preventive maintenance and in-facility repairs.

1-15-4-0600 Automotive Maintenance & Repairs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$14,786	\$38,080	\$35,000	\$20,000	\$35,000

Included in this line item are automotive repair expenses for the department's ambulances, fire engines, ladder truck, and staff vehicles that are unable to be maintained and/or repaired by the department mechanic.

1-15-4-0700 Auto Body

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,723	\$3,187	\$5,000	\$0	\$5,000

1-15 P

Included in this line item are auto body repair expenses for the department's ambulances, fire engines, ladder truck, and staff vehicles.

1-15-4-1000 Fleet Radio

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$3,976	\$4,000	\$5,000	\$5,100

Included in this line item are fleet radio maintenance and repair expenses for mobile and portable radios assigned to the department's ambulances, fire engines, ladder truck, and staff vehicles.

CAPITAL EXPENDITURES

1-15-5-0100 Autos & Trucks

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Autos and Trucks for the Fire Department are included in the Capital Projects Fund (Fund 4) and as a result, nothing is budgeted for these expenditures in the Fire Department's operating budget.

1-15-5-1000 Office Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Included in this line item are miscellaneous office furniture expenditures; an example would be the replacement of file cabinets, desks, or chairs.

1-15-5-1500 Operating Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Included in this line item are capital purchases as prioritized by the department with an expenditure of \$5,000 or greater and upon authorization of the Village Administration and the Village President & Board of Trustees.

1-15-5-1501 FEMA Grant - Power Cots

FY 20/21 Actual FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24

1-15 N

		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Included in this line item are FEMA Grant awards. In 18/19 the department was awarded a FEMA Grant for power cots and lift systems for both ambulances. The Village's matching amount is 5%. Since 19/20 we have submitted a department grant request for bunker gear and the current request is for \$120,000 with a matching amount of \$6,000 from the Village.

1-15-5-1502 FEMA Grant – Turn-Out Gear

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Included in this line item are the expenditures for the physical components of the Village's Emergency Operations Center located at Public Safety Center II. Possible expenditures include computer and radio equipment for enhanced communications with the Kane County Office of Emergency Management and the State of Illinois Office of Emergency Management.

1-15-5-1503 Emergency Operations Center

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Included in this line item are the expenditures for the physical components of the Village's Emergency Warning Sirens.

1-15 R



FUND 1-16 GENERAL FUND COMMUNITY DEVELOPMENT DEPARTMENT

&

ECONOMIC DEVELOPMENT DEPARTMENT



- To: Village President Nelson and Board of Trustees
- From: Timothy J. Scott, AICP, CNU-A Director of Economic Development, Planning, Zoning & Urban Design

Thomas Moszczynski - Building Official/Community Development Director

Re: FY 2023/24 Budget Transmittal – Community/Economic Development Department

The attached FY 2023/24 Community/Economic Development Department budget request is respectfully submitted for review. The following content provides a brief description of the two departments responsibilities and activities as well as a review of completed and planned developments for the year.

OVERVIEW – DEPARTMENTS

Beginning with the 2022 calendar year, the Village separated the Economic Development and Community Development Departments. A new Building Official/Director was added for the latter, with both Department Directors reporting to the Village Manager. While functions were formally separated, coordination of interrelated work remains the ongoing method of operation.

With the addition of Village Building Official/Director, the Village aims to update its standards and processes with respect to updating adopted building codes, reviewing permit fees to ensure they are reflecting economic and market conditions, and resuming programs such as annual multi-family building inspections.

The Economic Development Department is responsible for economic development, planning and zoning, appearance and character/historic review while the Community Development Department is responsible for the building function and code enforcement/property maintenance. The Departments carry out the Village Board's vision for the community by reviewing, analyzing, and developing recommendations, policies, and procedures.

The Economic Development Department works to attract and facilitate economic development opportunities and development and redevelopment efforts that are aligned with the goals and objectives of the Village's downtown plan, economic development plan, strategic plan, and comprehensive plan, as well as other Village Board-expressed goals and concerns.

The Economic Development Department works proactively to target opportunities and attract and retain businesses. It shares information on available land and commercial space and guides potential parties to suitable opportunities. In support, the Economic Development Department can provide pertinent information such as demographics and traffic counts, with data bolstered by a thorough knowledge of the market, existing conditions, and ownership to assist with diligence.

The Economic Development Department communicates required codes including zoning standards, appearance criteria, and sign regulations to guide property owners, developers, and business owners through the Village's entitlement and review processes. The Community

1-16A

Development Department shares required codes to ensure building and property maintenance standards are met.

The Economic Development and Community Development Departments endeavor to provide clear direction and to foster a pro-business climate. With that in mind, recommendations are developed based on best practices and in accordance with feedback, observations, benchmarks, and comparable studies. The Community Development Department facilitates efficient development review with the goal of timely project completion.

Once a project is approved, the Community Development Department manages plan review and performance obligations to make sure that sites, buildings, and spaces are developed, remodeled, rehabilitated, and maintained to meet subdivision, engineering, and building code requirements. Once occupancy is issued (and for all existing properties), the Community Department works to protect the public welfare and maintain property value through the enforcement of nuisance abatement codes. Specifically, the Community Development Department administers a program to inspect commercial and certain multi-family properties.

The Economic Development Department assists businesses and property owners to restore stability and foster growth and does so by administering a variety of programs including commercial façade and code-compliance economic development grants and low-interest loans, residential low-interest façade loans, and special event approvals.

The Community Development Department works to help property owners rectify problems, and it maintains the Village's programs for business and rental property registrations. Staff works closely with other departments and Village consultants to provide the community with an exceptional level of customer service, while maintaining the integrity and intent of applicable adopted codes and ordinances. Staff will strive to continue to provide its services to the community to a degree the Village prides itself with to residents and stakeholders alike.

To better understand and respond to market conditions and local economic performance, the Finance and Economic Development Departments work cooperatively as needed to ensure the sales tax and TIF databases are maintained. Any necessary review is intended to identify delinquent or misapplied tax dollars; if discovered, the Departments work with administrative/ corporate offices and the Illinois Department of Revenue to rectify discrepancies.

To support the local business community and underscore the importance of shopping, dining, and patronizing services the community, the Economic Development Department Director serves on the Northern Kane County Chamber of Commerce Board of Directors and typically attends the ribbon-cuttings of the invested business partners who have chosen to set up shop in West Dundee. The Economic Development Department Director and the part-time Village Planner serve as staff liaisons to the Planning and Zoning Commission and the Village Board.

DEPARTMENT STAFFING

The Economic Development Department includes its Director and a part-time Village Planner; this structure is planned to remain intact for the new fiscal year. The Community Development Department includes its Director and part-time Code Enforcement Officer. A full-time Administrative Assistant supports the Community Development and Fire Departments. A part-time Administrative Assistant was added to the Community Development Department in Q1 of 2023 for additional support. The Community Development Department will look to hire

additional support for building inspections and potentially fire prevention with a part-time inspector.

BUILDING ACTIVITY REVIEW

With respect to permit issuance and revenue generation through the Community Development Department, calendar year 2022 was active, with the Department having issued 415 permits. This activity level is less than last year's total by 9%, with 271 permits issued for commercial projects and 144 issued for residential projects.

For the calendar year, construction value totaled \$81,874,948.00 with 95% derived from commercial projects and 5% from residential projects. Permit revenue totaled \$1,704,726.45 which is 2% of the total construction value with 96% from commercial projects and 4% from residential projects. Inspections totaled 798, with this activity level representing 89% of last year's total, with the Village (Building Official and Fire Marshal) performing 75% and third-party vendors (such as B&F Construction Code Services) performing the other 25%.

Not included, due to lacking software tracking capabilities, are numerous site visits by Village staff to active developments such as Woodlands at Canterfield, Canterfield Corporate Campus, Airport Road, and the recently completed The Reserve (formerly known as Seasons at Randall Road). Having these inspections performed in house versus third party vendor reduced the contractual budget line item by 75%, or \$52,222.

BUSINESS / DEVELOPMENT REVIEW

Highlights of the progress made in FY 2022/23 on a project basis for each district follow below. It is important to note that the Village's judicious and prudent approach to economic incentives will continue to be instrumental in the effort to attract new projects and leverage private investment in sites, buildings, and businesses.

Historic Downtown Area

Completed Building Project/New Business: 112 South Second Street was fully rehabilitated, with a dramatically-upgraded exterior aesthetic that sees the building at home in the historic district and Old Town neighborhood. The four short-term rental units of "Kildahl House" boutique lodging feature high-end finishes and convenient access to downtown's offerings distinguish the project in the area marketplace.

Work-in-Process Building Project: Rising construction-related costs prohibited the Villageapproved wholesale redevelopment of 200 Washington from advancing. In its place, the Village approved plans for adaptive reuse of the existing and addition to facilitate a similar mixed-use program of a commercial ground floor (anchored by office) with residential above. The project to date shows a noteworthy transformation.

Public Space: The Village's placemaking initiative continues, with phase completed designs for the third phase's improvements consisting of a historic recreation of the pump house, a park at Washington and Lincoln streets, and monuments marking entry into downtown. Additional planned streetscape amenities include demarcated crosswalks, a pass-through walkway from

1-16 C

the south parking lot to Main Street, and wayfinding signs. Construction is under way on the pump house and Washington-Lincoln corner park.

Route 31 Corridor

Assisted Living / Memory Care Facility: At 901 Angle Tarn, construction at Woodlands at Canterfield is nearing its completion. This \$35-plus million facility will include 129 units and offer noteworthy interior and site amenities. Its design features contextual, vernacular architecture that sees it at home next to the well-established Fairhills at Canterfield detached single-family neighborhood.

Light Industrial Development: Construction of the Canterfield Corporate Campus (CCC) has made noteworthy progress, with numerous "tilt up" pre-cast concrete walls in place on the two 250,000 square foot buildings, with one built-to-suit its end user, Reyes/Great Lakes Coca Cola Distribution, and the other speculative.

In addition to the CCC, the Village approved plans adjacent to Voyageur Landing Forest Preserve for a fueling facility with complementary retail along Airport Road with a logistics/truck parking center to its north. Construction to date has centered on significant earth work associated with this former waste dump.

New Businesses: Two new restaurants have a presence on the corridor, with Cali BBQ having opened in the former Maxwell's/Kabob Kitchen/Jimmy's Chicken & Ribs at 551 South 8th Street and with Maple and Hash slated to open in the former Bootlegger's/Stanley's/Fat Kids at 629 South 8th Street. While the building for Cali BBQ was largely turnkey, the building owner and restaurateur behind Maple and Hash have made substantial investments to give the building a fresh new look from the outside and purpose built the interior to suit the breakfast-and-lunch business model which is a break from the pub and full-service restaurants of the past.

Spring Hill Mall (SHM) Area

SHM Area New TIF District and Planning Effort 2.0: Staff worked throughout the year to establish the new TIF District that includes not only the mall but the surrounding area. The new TIF touches the existing Spring Hill Gateway TIF which in tun meets the Main Street-Route 31 TIF, and this connectivity affords the opportunity to potentially port monies. It is an understatement to say that costs associated with demolition and new infrastructure are significant. Used strategically, the TIF can hopefully help overcome this herculean challenge. Without the tool, redevelopment and development would otherwise be impeded.

Several years ago, the Village created an inspirational/aspirational framework plan to envision a multiple use future for the broader mall area that could develop over time in a manner that reflects the Village's established development patterns, in essence taking inspiration from the past including Downtown/Old Town and integrating new market-driven development to the surrounding area. The Village has just begun a new process that will go deeper into market exploration, development economics, and infrastructure cost analysis.

1-16D

New Restaurant Nearly Opened: Major construction at The Assembly in the former Chili's at 901 West Main Street has largely been completed. This significant undertaking has produced noteworthy upgrades to the building, in and out, as well as the site.

Additional Senior Housing Under Consideration: Spring Hill Senior Residences was originally envisioned as a two-phase development. MO-based Gardner Capital has again applied for federal tax credits the potential award for which is pending. The project's complementary second phase would include 50 units in a three-story building featuring a design and materials that would be compatible with the successful phase one building.

Randall Road and Route 72 Area

New Multifamily Housing Completed: WI-based Fiduciary Real Estate Development (FRED) completed its second phase of Seasons at Randall Road, with full occupancy of its four buildings and 80 additional units joining the first phase's 15 buildings and 300 units. FRED subsequently sold this full-leased luxury apartment complex to a Chicago-based real estate investment group, Redwood Capital.

New Housing Development Being Planned: MI-based SR Jacobson advanced its concept for the 75 acres at the southeast corner of Randall Road and Main Street/Route 72 which envisions a luxury rental community consisting of four-packs of ranch villas and six-packs of traditional townhomes with a clubhouse and pool, preserved historic stone cottage, and commercial pad/outlot. The project's design is currently being refined based on input from KDOT and IDOT and potential feedback from the US Army Corps of Engineers. The shared vision for the property is preservation of as much natural area as possible.

Light Industrial Development Completed: At 701 Wesemann Drive, Chicago Logistic Service (CLS) developed its 50,000 square foot facility, with 2,900 square feet dedicated to office and the remainder warehousing/distribution. The approximately 7.5-acre site can accommodate an approximately 40,000 square foot addition; similar expansion potential exists on the Helukabel site, and given the company's growth, staff remains in touch with Opus on the potential for a second phase. The CLS project marks the last light industrial lot at the Oakview Corporate Park.

CONCLUSION

The Community and Economic Development Departments will continue to implement strategies and plans for economic development, development review, and code enforcement in a manner consistent with the goals and objectives of the Village Board.

In short, the year was another robust one, with activity exceeding the past and with all areas of the Village seeing investment and interest. With projects under construction and with more planned, there is reason for continued optimism.

With that encouraging thought in mind, we are enthusiastic about: continuing parcel-by-parcel downtown revitalization; investing in additional placemaking efforts particularly via streetscape enhancements; adding new restaurants to the community's diverse collection of eateries; seeing

1-16 P.

to completion the first two buildings at the Canterfield Corporate Campus; and perhaps most importantly, planning and advocating for a mixed-use, market-driven future version of Spring Hill Mall and its surrounding area.

Your review of this summary is appreciated, and feedback and direction are certainly welcomed.

cc: Joseph A. Cavallaro – Village Manager David W. Danielson – Finance Director FUND: GENERAL OPERATIONS DEPARTMENT

			2023			2024		
ACCOUNT		2021	2022		8 MO.		REQUESTED	20
NUMBER	ACCOUNT DESCRIPTION		ACTUAL	BUDGETED	ACTUAL	PROJECTED		INC (DEC)
COMMUNITY DEVELO								
EXPENSES								
PERSONNEL SERV	ICES							
1-16-1-0200		219,742	223,232	296,750	204,015	296,000	317,000	6%
1-16-1-1000	SALARIES - PART TIME	28,501	70,498	126,300	78,062	112,500	177,000	40%
1-16-1-1600	OVERTIME	0	136	0	0	0	0	40%
TOTAL PERSONNEL :	SERVICES	248,243	293,866	423,050	282,077	408,500	494,000	 16%
PERSONNEL BENE	FITS							
1-16-2-0100	GROUP MEDICAL & LIFE INSURANCE	10,734	11,201	35,000	7,518	11,000	20,000	(42%)
1-16-2-0700	VILLAGE CONTRIBUTION - IMRF						46,000	2%
1-16-2-0800	VWD CONTR - FICA & MEDICARE	31,906 19,262	22,832	32,400	32,754 21,974 0	32,000	37,000	14%
1-16-2-1500	UNIFORMS	102	358	300	0	300	500	66%
1-16-2-2500	UNIFORMS TRAINING	0	435	300 1,500 2,000	807	1,500		100%
1-16-2-3000	DUES AND MEMBERSHIPS	1,173	1,272	2,000	155	2,000	2,500	25%
1-16-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	25%
TOTAL PERSONNEL 1	- BENEFITS	63,177	72,332	116,200		88,800	109,000	(6%)
OPERATING EXPE	NDITURES							
1-16-3-0100	OFFICE SUPPLIES	706	1,551	1,000	732	1,000	1,500	50%
1-16-3-0500	TELEPHONE OPERATING INSURANCE & BONDS	6,907	11,390	8,000	5,347	8,025	8,500	6%
1-16-3-0600	OPERATING INSURANCE & BONDS	4,369	3,000	5,000	0	5,000	5,000	0%
1-16-3-1500	TRAVEL	4,211	5,411	8,400	5,815	8,725	8,725	3%
1-16-3-1530	GIS PROGRAM	0	0	0	0	0	0	3%
1-16-3-1550	MARKETING ACTIVITIES	1,000	550 0	1,250	300	1,000	1,250	0%
1-16-3-1600	SUBSCRIPTIONS AND PUBLICATIONS	0	0	2,000	1,498	2,000	500	(75%)
1-16-3-2000	POSTAGE	2,102	1,095	1,000	570	1,000	1,000	08
1-16-3-2100	PRINTING	286	0	300	46	300	300	0%
1-16-3-3000	CONTRACTUAL	94,930	69,222	60,000	11,069	17,000	40,000	(33%)
1-16-3-3100	PLAN REVIEW	0	0	0	0	0	0	(33%)
1-16-3-3800	COM. DEV - REIMBURSEABLE EXPEN	(21,777)	6,718	0	30,586	0	0	(33%)
1-16-3-6500	MISCELLANEOUS	53	0	250	230		500	100%
TOTAL OPERATING	- EXPENDITURES	92,787	98,937		56,193		67,275	(22%)
MAINTENANCE & 1	REPAIRS					0 500 0		
1-16-4-0100	DEPARTMENT EQUIPMENT	0	0	0	0	0	0	(22%)
1-16-4-0200		12	0 49 0	500	Ō	500	750	50%
1-16-4-0500	VEHICLE FUEL AUTOMOTIVE PARTS	0	0	500 500	0 0	0	0	(100%)
1-16-4-0600	AUTOMOTIVE MAIN. AND REPAIRS		509	3,000	7,811	•	0	66%
TOTAL MAINTENANC	E & REPAIRS	4,015	558	4,000	7,811	8,500	5,750	43%

1-16 67

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
COMMUNITY DEVELO: CAPITAL EXPEND: EXPENSES 1-16-5-0100 1-16-5-1000		0 0	0 0	0 0	0 0	0 0	0 0	43% 43%
TOTAL CAPITAL EX TOTAL COMMUNITY	PENDITURES DEVELOPMENT DEPT.	0 408,222	0 465,693	0 630,450	0 409,289	0 550,100	0 676,025	43% 7%

1-16 Community Development

EXPENSES

PERSONNEL SERVICES

1-16-1-0200 Salaries-Full Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$219,742	\$223,233	\$296,750	\$296,000	\$317,000

Included in this line item are salaries for the following four (4) positions: Director of Economic Development, Planning, Zoning & Urban Design Direct of Community Development Administrative Assistant

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$28,502	\$70,499	\$126,300	\$112,500	\$167,000

Included in this line item are salaries for the following position:

Village Planner Part-time Code Enforcement Officer Part-time Administrative Assistant

1-16-1-1600 Overtime

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$137	\$0	\$0	\$0

No overtime expenditures are anticipated for the Community Development Department for FY 2022/23.

PERSONNEL BENEFITS

1-16-2-0100 Group Medical/Life Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$10,734	\$11,202	\$35,000	\$11,000	\$20,000

This line item is comprised of the Village's employee health/life/dental programs that are provided to full-time employees within the Community Development Department. Currently,

1-16 I

the Village has a contract with BlueCross BlueShield of Illinois for its employee health insurance, Standard for its life insurance and Delta Dental of Illinois for its dental program.

1-16-2-0700 Village Contribution – IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$31,906	\$36,235	\$45,000	\$42,000	\$46,000

By State Statute, all employees working for the Village in excess of 1,000 hours per year, and not covered by the Police or Fire Pension, must participate in the Illinois Municipal Retirement Program. Under this program, employees contribute 4.5% of their gross wages. Current contribution rate for the Village is 10.14%.

1-16-2-0800 Village Contribution - FICA & Medicare

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$19,262	\$22,832	\$32,400	\$32,000	\$37,000

This line-item is comprised of the employer's portion of the federally mandated Social Security and Medicare (FICA) programs. The employer rates for these two programs are 6.2% and 1.45% of gross payroll, respectively.

1-16-2-1500 Uniforms

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$102	\$359	\$300	\$300	\$500

The Code Enforcement Officer is provided pants, shirts, sweaters, jacket, and safety boots, where applicable. This Village-branded apparel assists the Code Enforcement Officer when conducting official Village business in the field.

1-16-2-2500 Training

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$435	\$1,500	\$1,500	\$3,000

Included in this line item are continuing education and professional credential maintenance for the Director of Economic Development, Planning, Zoning & Urban Design, credential maintenance and attainment for the Director of Community Development (Chief Building Official designation), ongoing training and certification maintenance for the Code Enforcement Officer and applicable training sessions for the Village Planner. 1-16-2-3000 Dues and Memberships

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,173	\$1,272	\$2,000	\$2,000	\$2,500

Included in this line item are membership dues for professional associations such as the American Planning Association, Building Officials and Code Administrators, Congress for the New Urbanism, Illinois Association of Code Enforcement, Illinois Department of Financial and Professional Regulation, International Economic Development Council, Landmarks Illinois, National Trust for Historic Preservation and Northern Kane County Chamber.

1-16-2-3500 Unemployment Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

The Village of West Dundee does not carry private unemployment insurance. Any eligible unemployment benefits owed to terminated employees would be charged to this line item.

OPERATING EXPENDITURES

1-16-3-0100 Office Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$706	\$1,552	\$1,000	\$1,000	\$1,500

The purchase of office supplies such as paper and toner for the copier, fax and printers are included in this line item.

1-16-3-0500 Telephone

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,908	\$11,390	\$8,000	\$8,025	\$8,500

This line item is comprised of the Village's monthly phone bills from Comcast and AT&T as well as any technical/professional assistance associated with the telephone system servicing Community Development.

1-16-3-0600 Operating Insurance and Bonds

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,370	\$3,000	\$5,000	\$5,000	\$5,000

1-16 K

Included in this line item is the proportionate cost of the Village's insurance through IRMA as well as required deductible expenses for any Community Development Department insurance claims and other insurance-related matters.

1-16-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,212	\$5,412	\$8,400	\$8,725	\$8,725

Included in this line item are vehicle expenses for travel of department personnel.

1-16-3-1550 Marketing and Promotional Activities

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,000	\$550	\$1,250	\$1,000	\$1,250

This line item includes economic development related presentation and advertising/promotional efforts.

1-16-3-1600 Subscription and Publications

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$2,000	\$2,000	\$500

This line item is for professional journals and publications pertaining to Planning, Zoning, Economic Development and Building and Code Enforcement.

1-16-3-2000 Postage

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,103	\$1,096	\$1,000	\$1,000	\$1,000

Included in this line item are all mailing fees, including USPS (regular and certified/registered) and alternative providers. While postage associated with administration of the business and rental property registration programs is included, electronic means for invoicing/renewals have been incorporated, thereby reducing postage costs. Costs associated with zoning and annexation legal notices are included in the Legal Division's Budget (1-13).

1-16-3-2100 Printing

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$287	\$0	\$300	\$300	\$300

1-16 L

This line item is used for paper goods which must be obtained from outside sources such as three-part inspection forms, notice stickers, letterhead, envelopes, and business cards.

1-16-3-3000 Contractual

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$94,931	\$69,223	\$60,000	\$17,000	\$40,000

This line item covers professional services for the building department not performed by the Village Community Development personnel as well as engineering, planning, and economic development services. Included are contracted services pertaining to development activities within the Village that cannot be billed to developers. In addition, this line item includes costs associated with annual elevator inspections along with the proportionate share of the existing copier and office equipment.

1-16-3-3100 Plan Review

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

This line item includes plan reviews performed by outside sources. The Village charges the permittee for such reviews and related revenues are credited to 1-00-5-0500.

1-16-3-3800 Community Development – Reimbursable

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
(\$21,778)	\$6,718	\$0	\$0	\$0

This line item is used to pay for outside professional services that are reimbursable to the Village by property owners / developers.

1-16-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$54	\$0	\$250	\$250	\$500

This line item included miscellaneous expenses not covered by any other line-item accounts.

1-16-4-0100 Department Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

1-16 M

1-16-4-0200 Vehicle Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$13	\$49	\$500	\$500	\$750

Vehicle fuel for Community Development vehicles is charged to this line item.

1-16-4-0500 Automotive Parts

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$500	\$0	\$0

Automotive parts for Community Development's inspection vehicles are charged to this line item.

1-16-4-0600 Automotive Maintenance and Repairs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
•		Budget	Projected	Request
\$4,004	\$509	\$3,000	\$8,000	\$5,000

Outside labor costs to repair Community Development's inspection vehicles are charged to this line item.

1-16-5-0100 Autos and Trucks

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

No vehicle purchases are included in the FY 23/24 budget.

1-16-5-1000 Office Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

No equipment purchases are included in the FY 23/24 budget.

1-16 N

1-16 Community Development

EXPENSES

PERSONNEL SERVICES

1-16-1-0200 Salaries-Full Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$219,742	\$223,233	\$296,750	\$296,000	\$317,000

Included in this line item are salaries for the following four (4) positions: Director of Economic Development, Planning, Zoning & Urban Design Direct of Community Development Administrative Assistant

1-16-1-1000 Salaries-Part-Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$28,502	\$70,499	\$126,300	\$112,500	\$167,000

Included in this line item are salaries for the following position:

Village Planner Part-time Code Enforcement Officer Part-time Administrative Assistant

1-16-1-1600 Overtime

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24 Request
	¢407	Budget	Projected	
\$0	\$137	\$0	\$0	\$0

No overtime expenditures are anticipated for the Community Development Department for FY 2022/23.

PERSONNEL BENEFITS

1-16-2-0100 Group Medical/Life Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$10,734	\$11,202	\$35,000	\$11,000	\$20,000

This line item is comprised of the Village's employee health/life/dental programs that are provided to full-time employees within the Community Development Department. Currently,

1-16 0

the Village has a contract with BlueCross BlueShield of Illinois for its employee health insurance, Standard for its life insurance and Delta Dental of Illinois for its dental program.

1-16-2-0700 Village Contribution -- IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$31,906	\$36,235	\$45,000	\$42,000	\$46,000

By State Statute, all employees working for the Village in excess of 1,000 hours per year, and not covered by the Police or Fire Pension, must participate in the Illinois Municipal Retirement Program. Under this program, employees contribute 4.5% of their gross wages. Current contribution rate for the Village is 10.14%.

1-16-2-0800 Village Contribution - FICA & Medicare

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$19,262	\$22,832	\$32,400	\$32,000	\$37,000

This line-item is comprised of the employer's portion of the federally mandated Social Security and Medicare (FICA) programs. The employer rates for these two programs are 6.2% and 1.45% of gross payroll, respectively.

1-16-2-1500 Uniforms

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$102	\$359	\$300	\$300	\$500

The Code Enforcement Officer is provided pants, shirts, sweaters, jacket, and safety boots, where applicable. This Village-branded apparel assists the Code Enforcement Officer when conducting official Village business in the field.

1-16-2-2500 Training

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$435	\$1,500	\$1,500	\$3,000

Included in this line item are continuing education and professional credential maintenance for the Director of Economic Development, Planning, Zoning & Urban Design, credential maintenance and attainment for the Director of Community Development (Chief Building Official designation), ongoing training and certification maintenance for the Code Enforcement Officer and applicable training sessions for the Village Planner.

1-16 P

1-16-2-3000 Dues and Memberships

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,173	\$1,272	\$2,000	\$2,000	\$2,500

Included in this line item are membership dues for professional associations such as the American Planning Association, Building Officials and Code Administrators, Congress for the New Urbanism, Illinois Association of Code Enforcement, Illinois Department of Financial and Professional Regulation, International Economic Development Council, Landmarks Illinois, National Trust for Historic Preservation and Northern Kane County Chamber.

1-16-2-3500 Unemployment Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

The Village of West Dundee does not carry private unemployment insurance. Any eligible unemployment benefits owed to terminated employees would be charged to this line item.

OPERATING EXPENDITURES

1-16-3-0100 Office Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$706	\$1,552	\$1,000	\$1,000	\$1,500

The purchase of office supplies such as paper and toner for the copier, fax and printers are included in this line item.

1-16-3-0500 Telephone

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,908	\$11,390	\$8,000	\$8,025	\$8,500

This line item is comprised of the Village's monthly phone bills from Comcast and AT&T as well as any technical/professional assistance associated with the telephone system servicing Community Development.

1-16-3-0600	Operating Insurance and Bon	ds
-------------	-----------------------------	----

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request	
\$4,370	\$3,000	\$5,000	\$5,000	\$5,000	

1-16 0

Included in this line item is the proportionate cost of the Village's insurance through IRMA as well as required deductible expenses for any Community Development Department insurance claims and other insurance-related matters.

1-16-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,212	\$5,412	\$8,400	\$8,725	\$8,725

Included in this line item are vehicle expenses for travel of department personnel.

1-16-3-1550 Marketing and Promotional Activities

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,000	\$550	\$1,250	\$1,000	\$1,250

This line item includes economic development related presentation and advertising/promotional efforts.

1-16-3-1600 Subscription and Publications

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request	
\$0	\$0	\$2,000	\$2,000	\$500	

This line item is for professional journals and publications pertaining to Planning, Zoning, Economic Development and Building and Code Enforcement.

1-16-3-2000 Postage

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,103	\$1,096	\$1,000	\$1,000	\$1,000

Included in this line item are all mailing fees, including USPS (regular and certified/registered) and alternative providers. While postage associated with administration of the business and rental property registration programs is included, electronic means for invoicing/renewals have been incorporated, thereby reducing postage costs. Costs associated with zoning and annexation legal notices are included in the Legal Division's Budget (1-13).

1-16-3-2100 Printing

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$287	\$0	\$300	\$300	\$300

1-16 R

This line item is used for paper goods which must be obtained from outside sources such as three-part inspection forms, notice stickers, letterhead, envelopes, and business cards.

1-16-3-3000 Contractual

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$94,931	\$69,223	\$60,000	\$17,000	\$40,000

This line item covers professional services for the building department not performed by the Village Community Development personnel as well as engineering, planning, and economic development services. Included are contracted services pertaining to development activities within the Village that cannot be billed to developers. In addition, this line item includes costs associated with annual elevator inspections along with the proportionate share of the existing copier and office equipment.

1-16-3-3100 Plan Review

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

This line item includes plan reviews performed by outside sources. The Village charges the permittee for such reviews and related revenues are credited to 1-00-5-0500.

1-16-3-3800 Community Development – Reimbursable

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
(\$21,778)	\$6,718	\$0	\$0	\$0

This line item is used to pay for outside professional services that are reimbursable to the Village by property owners / developers.

1-16-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$54	\$0	\$250	\$250	\$500

This line item included miscellaneous expenses not covered by any other line-item accounts.

1-16-4-0100 Department Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

1-16 5

1-16-4-0200 Vehicle Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$13	\$49	\$500	\$500	\$750

Vehicle fuel for Community Development vehicles is charged to this line item.

1-16-4-0500 Automotive Parts

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$500	\$0	\$0

Automotive parts for Community Development's inspection vehicles are charged to this line item.

1-16-4-0600 Automotive Maintenance and Repairs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,004	\$509	\$3,000	\$8,000	\$5,000

Outside labor costs to repair Community Development's inspection vehicles are charged to this line item.

1-16-5-0100 Autos and Trucks

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24 Request
<u> </u>	<u> </u>	Budget	Projected	\$0
\$0	\$0	\$0	\$0	Φ Ο

No vehicle purchases are included in the FY 23/24 budget.

1-16-5-1000 Office Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$0	\$0	\$0	\$0

No equipment purchases are included in the FY 23/24 budget.



FUND 1-17

GENERAL FUND STREET DIVISION



TO: Village President and Board of Trustees

FROM: Eric Babcock, Public Works Director

DATE: March 6, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund 1-17 - Street and Bridge Division

The Street and Bridge Fund's budget for FY23/24 is \$1,349,310, representing a 3% increase over last year's budgeted amount of \$1,299,660. The projected 22/23 expenses for this Division is \$1,254,550.

REFUSE SERVICES

The Refuse Program funds the management of the contractual agreement for the once-a-week curbside garbage, yard waste and recycling collection services for all residential customers in the Village. Groot collects refuse under contract, providing the following services:

- Provides for curbside trash removal and pick-up services consistent with health and sanitation ordinances.
- Provides curbside refuse collection via a 95-gallon tote container for household waste and allows for curbside recycling collection via 65-gallon tote containers to minimize negative impacts upon the environment and reduce the need of additional landfill space necessary to dispose of Village waste.
- Provides curbside yard waste collection services during the months of April through November free of charge to residential customers.
- > Allows for participation with the Kane County Household Hazardous Waste Collection.
- Refuse materials are removed in accordance with disposal packaging requirements except for tree stumps, sod, soil and/or construction, remodeling, concrete or motor vehicle refuse.

STREET REPAIRS

The Street Repair Program provides the funds and accounting measures documenting the costs to provide short-term repairs to street surfaces and repair road surface irregularities throughout the Village. Examples of services provided include:

- > Provides materials necessary to install permanent concrete or hot asphalt patches where street excavations have occurred as a result of routine and emergency infrastructure repairs.
- > Provides for the materials required to temporarily patch potholes or other street surface deficiencies.

2023/24 Budget Recommendation **Fund 1-17 - Street and Bridge Division** March 6, 2023 Page 2 of 5

SNOW REMOVAL

The Snow Removal Program provides the funding needed to purchase the equipment, salt, and chemicals to clear snow and ice accumulations from all Village streets, parking lots, Riverwalks, bike paths and public building sites. The snow removal program assures the safe and fluid movement of motorist and pedestrian traffic during freezing weather conditions. Examples of services include:

- Snow removal priorities are established by first clearing designated snow routes, thus assuring snow routes will remain open during the course of a major snow event. Streets designated as "snow routes" include Tartans Drive, Kittridge, Glenmoor, Sleepy Hollow Road, Huntley Road, First Street, North Second Street, South Third Street, Dunning, South Street, Edwards, Strom, Village Quarter Road, the intersection of Locust at Rte. 72, Willow, Fairhills, Carrington, Wessex, Oak, Karen, Grand Pointe, Recreation, Wesemann, and the two Public Safety Centers.
- > Provides for the purchase and storage of anti-icing materials for both pavement and sidewalk applications.
- Upon conclusion of a snow event, secondary streets, the Riverwalks, public parking lots, downtown sidewalks, Fox River footbridge, bike paths and sidewalks adjacent to public properties are cleared of snow and salted as needed.
- The Village sponsors a driveway approach snow removal program for eligible residents at a modest cost. Eligibility requirements limit the driveway approach program to residents who are senior citizens or individuals with a disability. The cost per removal event is \$15. Fiscal Year 2022/23 will be the twenty-second consecutive year of the program.

VEHICLE & EQUIPMENT MAINTENANCE

The "life blood" of the Public Works Department rests on its ability to respond with the vehicles, equipment and tools necessary to perform the multitude of services it provides. The maintenance program funds the purchase of maintenance parts, tools, and materials necessary to keep our fleet of vehicles and equipment in proper operating condition at all times. Examples of services include:

- Performing preventative maintenance on 23 vehicles, one street sweeper, backhoe, two front end loaders, jetter truck, skid loader, utility tractor, and some 70 additional pieces of equipment, including snow blowers, generators, patching equip., stripers, grinders, etc.
- > Preventative maintenance includes oil changes, tune-ups, welding, electrical repair, tire changing, and a host of related routine repairs in accordance with manufacturer specifications.

PUBLIC SIDEWALKS

The Public Sidewalk Program facilitates the repair and replacement of public sidewalks resulting from the adverse affects produced by the environment as well as sidewalk removed during excavations to repair infrastructure utilizing both staff labor and contractual assistance. Examples of services provided include:

- > Replacement or grinding of sidewalk sections having an elevation differential greater than one inch between adjoining sidewalk sections.
- > Replacement of severely cracked or spalled sidewalk sections.

2023/24 Budget Recommendation **Fund 1-17 - Street and Bridge Division** March 6, 2023 Page 3 of 5

> Provide for safe concrete walking surfaces to facilitate the unobstructed path of travel for pedestrian traffic throughout the Village.

PUBLIC RIGHT-OF-WAY MAINTENANCE

The R.O.W. Program funds the costs of maintaining the landscaping, mowing and weed control of Village public rights-of-way. Examples of services provided are as follows:

Provides for the maintenance and upkeep of over 33.3 acres of Village owned public property, including;

Village Hall/First Street and Second Street Parkways Seventh Street Island Tartans Field/Berms along Route 72 Huntley Bike Path from Tartans Drive to Hamilton Court Sleepy Hollow Road Monument at Sleepy Hollow and Huntley Roads Old World Village/Willow Road Old World Village Islands Jelke Creek North side of Huntley Road, West of Inlet Sixth and Lincoln Sleepy Hollow & Huntley Roads *(all four corners)* Boncosky by Route 31 to Bike Path Public Safety Buildings I and II Village Quarter Road Tartans Islands/Tartans Parkway Huntley Road Medians Kane Street Well Fifth St. Reservoir Public Works Facility Strom Drive Riverwalk (North & South Sides) Willow Bike Path to Locust Huntley & Westley South Water Tower Kittridge Hill

> Funds the removal and disposal of litter along roadways throughout the Village.

TRAFFIC CONTROL

The Traffic Control Program provides for the maintenance costs associated with street signs, regulatory and advisory signage, and painted traffic control indicators. Examples of services provided are as follows:

- Payment to IDOT who maintains all traffic signals within the Village's corporate limits to repair or replace traffic signal lamps, wiring and the repair, adjustment or replacement of traffic controller equipment.
- > The Village remains responsible for the repair and maintenance of Opticom lighting and applying thermoplastic and base paint pavement markings.
- > Enables Public Works staff to replace or add and install new street name signage as required.

STORM SEWER SYSTEM

The Storm Sewer System Program funds the routine maintenance and cleaning of the storm sewer collection system assuring structures will accommodate the flow of storm water run-off in a timely manner. Unobstructed storm water flow dramatically reduces the potential for street flooding or the undesired ponding of storm water enhancing the growth of the mosquito population. Examples of services provided are as follows:

- Provides for the routine cleaning and inspection of storm sewer structures, inlets, and discharge points.
- > Funds the costs for labor and parts for repair or replacement of the storm sewer collection system.

Provides funding for the annual National Pollutant Discharge Elimination System (NPDES II) permit fee to the State of Illinois as well as the annual audit required to maintain that permit.

FISCAL YEAR 2021/22 OVERVIEW AND ACCOMPLISHMENTS

The Street & Bridge Fund is responsible for maintaining and improving over fifty-two (52) miles of Village streets, fifty (50) miles of sidewalks, storm sewer collection, water distribution system, sanitary distribution system and capital projects.

Typical duties assigned to this division include ice and snow control, utility excavation and repair, utility locating, asphalt patching, sidewalk replacement, street sign maintenance, roadside trash removal, road kill removal, ROW restoration, street sweeping, sanitary sewer jetting, storm sewer/catch basin cleaning, painting of curbs, crosswalks, stop bars and lane markers, and fleet maintenance for twenty-three (23) vehicles and over seventy (70) pieces of equipment.

A number of successful projects were facilitated by the Street & Bridge Fund in Fiscal Year 2022/23.

- Coordinated the development of specifications, solicited bids and completed the 2022 Street Improvement Program.
- Developed specifications in-house, solicited bids and completed replacement of the salt dome roof.
- > Took delivery of 2022 Ford 1-ton dump truck, Bobcat Mower and vehicle lift.
- Responded to over 545 service requests from the community on a variety of issues; plus the posting 231 Grass Violation Notices
- > Conducted ice and snow removal throughout the community.
- > Installed additional speed bump on N. Sixth Street between Geneva and Kane Streets
- Conducted in-house sidewalk inspection, grinding and repair operations throughout the community.
- Coordinated with Kane County for electronic recycling program, serving as a daily drop off center. Expanded operations to include textile and book recycling.
- > Facilitated lead response to 1,173 J.U.L.I.E. locate requests.
- > Repaired eleven (11) water main breaks and service lines throughout the community.
- > Conducted turf and pavement restoration for excavations and stump removals.
- > Assisted with leaf collection including 276 loads of leaves removed from the Village roadways.
- Performed preventative maintenance on all vehicles and equipment while conducting the vast majority of repairs in house; significantly reducing overall costs.
- Conducted walkthrough inspections and verified correction of deficiencies for final acceptance of the Seasons at Randall Development.
- > Continued to input historical data into the Village's OMS database.

2023/24 Budget Recommendation **Fund 1-17 - Street and Bridge Division** March 6, 2023 Page 5 of 5

> Installed/removed street light banners, maintained the Grafelmen Park Message Board Sign, installed and removed holiday lighting and decorations at the various public facilities.

FISCAL YEAR 2023/24 GOALS AND OBJECTIVES

During the upcoming 2023/24 Fiscal Year, the Streets & Property Maintenance Division will strive to maintain high quality services and complete a wide range of projects.

The Division plans to continue sidewalk Inspection and maintenance, hydrant maintenance activities, parkway restoration, excavation site turf repairs, valve maintenance and pavement repairs. Safety related improvements and training will continue throughout the year including; trenching and shoring safety, confined space entry, use of personal protective equipment, back protection and more. Finally, staff will ensure that all Department equipment remains serviceable and ready for use to serve the residents of West Dundee.

Additional initiatives planned for Fiscal Year 2023/24 include:

- Coordinate the development of specifications, solicit bids and complete the 2023 Street Improvement Project, including the resurfacing of Carrington Drive.
- Coordinate the purchase of a new 10-yard dump truck, Boss SnowArator and a used vactor truck to replace aging and failing equipment.

SIGNIFICANT CHANGES FROM FISCAL YEAR 2022/23

Fiscal Year 2022/23 represented a return to pre-pandemic operations, including reinstitution of previously suspended projects and services. Staff expects this to remain unchanged throughout Fiscal Year 2023/24.

During Fiscal Year 2022/23, the Division filled a vacant Maintenance Worker I position and facilitated transfer of an employee from the Utilities Division. In Fiscal Year 2023/24, retirement of an existing Maintenance Worker I is expected in the first quarter, at which time recruitment efforts will commence to fill that vacancy.

1-17 E

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

					2023			
ACCOUNT		2021	2022		8 MO.		REQUESTED	8
NUMBER	ACCOUNT DESCRIPTION		ACTUAL	BUDGETED	ACTUAL	PROJECTED	~	INC (DEC)
STREET & BRIDGE I	DEPARTMENT							
EXPENSES								
PERSONNEL SERV	ICES							
1-17-1-0200	SALARIES - FULL TIME	286,123	313,470	355,400	228,532	330,000	380,000	6%
1-17-1-1000	SALARIES - PART TIME	15,639	5,584	0	0	0	. 0	6%
1-17-1-1300	SALARIES - SEASONAL	0	0	0	0	0	0	6%
1-17-1-1600	OVERTIME	13,316	13,987	15,000	6,551	12,000	15,000	0%
TOTAL PERSONNEL :	SERVICES	315,078	333,041	370,400	235,083	342,000	395,000	 6%
-		,	,	,	2007000	012,000	333,000	00
PERSONNEL BENE	FITS							
1-17-2-0100	GROUP MEDICAL/LIFE INSURANCE	56 , 258	53 , 105	63,300	27,162	45,000	60,000	(5%)
1-17-2-0700	VILLAGE CONTRIBUTION - IMRF	39,774	40,803	40,700	26,873	35,000	40,000	(1%)
1-17-2-0800	VWD CONTR - FICA & MEDICARE	23,057	24,571	28,300	17,641	27,000	30,000	6%
1-17-2-1500	UNIFORMS	1,297	1,590	1,500	1,309	1,500	1,500	0%
1-17-2-2000	SAFETY EQUIPMENT & PROGRAMS	117	146	400	545	600	400	0%
1-17-2-2500	TRAINING	0	0	200	0	200	200	0%
1-17-2-3000	DUES AND MEMBERSHIPS	108	110	120	100	120	120	0%
1-17-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0%
TOTAL PERSONNEL I	BENEFITS	120,611	120,325	134,520	73,630	109,420	132,220	 (1응)
OPERATING EXPEN								
1-17-3-0100	OFFICE SUPPLIES	206	136	300	184	300	300	0%
1-17-3-0200	OPERATING SUPPLIES	4,989	4,379	5,000	2,425	4,000	5,000	0%
1-17-3-0500	TELEPHONE	2,423	7,521	7,000	4,073	7,000	7,000	0%
1-17-3-0600	OPERATING INSURANCE/BONDS	20,080	9,393	18,000	(5,875)	18,000	18,000	08
1-17-3-1000	ELECTRICITY	45,594	47,862	50,000	22,338	50,000	50,000	0%
1-17-3-1500	TRAVEL	0	0	0	1,329	1,920	2,000	08
1-17-3-1530	GIS PROGRAM	0	0	0	0	0	0	08
1-17-3-1600	SUBSCRIPTIONS & PUBLICATIONS	0	65	130	199	500	130	0%
1-17-3-2000	POSTAGE	602	639	600	556	700	650	8%
1-17-3-2100	PRINTING	0	0	60	0	60	60	0 %
1-17-3-2200	EQUIPMENT RENTAL	0	0	350	0	· 350	350	0%
1-17-3-3000	CONTRACTUAL SERVICES	5,088	7,065	6,000	6,147	7,100	7,100	18%
1-17-3-3100	LANDFILL DISPOSAL COSTS	1,158	3,050	1,500	100	500	1,500	0%
1-17-3-3500	SMALL EQUIP/TOOLS/HARDWARE	2,488	2,076	2,500	1,347	2,300	2,500	0%
1-17-3-3800	PW - REIMBURSEABLE EXPENSES	2,100	150	2,300	1,34,	2,500	2,300	0%
1-17-3-4000	SNOW & ICE CONTROL	53,233	53,303	60,000	343	67,800	60,000	0%
1-17-3-4100	TRAFFIC & STREET SIGNS	5,707	4,583	6,000	2,288	6,000	6,000	0%
1-17-3-4400	LEAF COLLECTION	5,707	4,585	0,000	2,200	6,000	6,000 0	
1-17-3-5500	SCAVENGER SERVICE	379,467	390,015	400,000	233,136	390,000	402,000	0% 0%
				•			,0	

1-17 67

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	% INC (DEC)
STREET & BRIDGE DE	PARTMENT							 -
EXPENSES								
OPERATING EXPEND								
1-17-3-6000	RECYCLING MISCELLANEOUS	126,489	130,005	130,000	77,712	130,000	134,000	3%
1-17-3-6500	MISCELLANEOUS	0	17	100	38	100	100	0%
TOTAL OPERATING EX	PENDITURES	647,524	660,259	687,540				1%
MAINTENANCE & RE	PAIRS							
1-17-4-0100	DEPARTMENT EQUIPMENT	3,100	7,005	7,500	2,382	3,600	5,000	(33%)
1-17-4-0200	VEHICLE FUEL	16,039	22,956	16,000			22,000	37%
1-17-4-0500	VEHICLE REPAIRS & MAINT LABOR	. 0	1 975		84	22,000 1,000 28,000	1,000	0%
1-17-4-0550	VEHICLE REPAIRS & MAINT PARTS	20,489	35,995	20,000	84 20,162	28,000	28,000	40%
1-17-4-0600	VEHICLE MAINT & REPAIRS	164	0	. 0	0 0 0	0	0	40%
1-17-4-0700	VEHICLE BODY MAINT & REPAIR	0	0	0 0 0	0	Ō	0	40%
1-17-4-1000	FLEET RADIO	0	0	0	0	0 0 2,500 10,000	0	40%
1-17-4-1100	CURB/SIDEWALK	1,157	80,926	5,000	29 6,659	2,500	5,000	0%
1-17-4-1200	STREETS	9,452	13,744	IU,000	6,659	10,000	11,000	10%
1-17-4-1300	STREET & TRAFFIC LIGHTS	43,993	50,692	41,000	18,265	43,000	47,000	14%
1-17-4-1400	PARKWAYS	2,687	2,168	1,700	1,357		2,400	41%
1-17-4-3500	STORM SEWER	3,624	4,593	5,000	1,025	4,000	4,000	(20%)
TOTAL MAINTENANCE	& REPAIRS	100,705	220,054	107,200		116,500		16%
CAPITAL EXPENDIT	URES							
1-17-5-0100	AUTOS & TRUCKS	0	32	0	0	0	0	16%
1-17-5-0500	AUTOS & TRUCKS OFFICE FURNITURE	0	0	0	0	0	0	16%
1-17-5-1300	STREET AND TRAFFIC LIGHTS OPERATING EQUIPMENT	0	0	0	0	0	0	16%
1-17-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	0	16%
1-17-5-4020	GIS PROGRAM	0	0	0	Ō	0	0	16%
1-17-5-5000	STREET & ROAD/BIKEPATH CONSTR	0	0	0	0	0	0	16%
TOTAL CAPITAL EXPE	NDITURES	0	32	0		0	<u>-</u> 0	16%
TOTAL STREET & BRI	DGE DEPARTMENT	1,183,918	1,333,711	1,299,660	721,385	1,254,550	1,349,310	3%
TOTAL REVENUES		0	0	0	0	0	0	38
TOTAL EXPENSES		1,183,918	1,333,711	1,299,660	721,385	1,254,550	1,349,310	3%
SURPLUS (DEFICIT)		(1,183,918)	(1,333,711)	(1,299,660)	(721,385)	(1,254,550)	(1,349,310)	3%

PUBLIC WORKS STREET & BRIDGE DIVISION EXPENSES

PERSONNEL SERVICES

1-17-1-0200 Salaries-Full Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$286,124	\$313,470	\$355,400	\$330,000	\$380,000

Included in this line item are salaries for the following positions: Public Works Director, Public Works Secretary, Senior Crew Leader, Mechanic, Maintenance Worker II and Maintenance Worker I classifications consisting of 4.35 Full Time Employees (FTE).

1-17-1-1000 Salaries-Part Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$15,640	\$5,584	\$0	\$0	\$0

Included in this line item are salaries for part-time positions.

1-17-1-1600 Overtime

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$13,317	\$13,988	\$15,000	\$12,000	\$15,000

This line item represents overtime salaries paid to non-exempt full-time Public Works personnel called out for snow removal activities, underground repairs and other emergency responses occurring after regular business hours.

PERSONNEL BENEFITS

1-17-2-0100 Group Medical/Life Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$56,258	\$53,106	\$63,300	\$45,000	\$60,000

This line item is comprised of the Village's employee health/life/dental programs that are provided to full-time employees within the Public Works Department.

1-17 H

1-17-2-0700 Village Contribution-IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 39,775	\$40,804	\$40,700	\$35,000	\$40,000

By State Statute, all employees working for the Village on a regular basis in excess of 1,000 hours per year (and not covered by the Police or Fire Pension) must participate in the Illinois Municipal Retirement Program. Under this program, employees contribute 4.5% of their gross wages. Current contribution rate for the Village is 10.14%.

1-17-2-0800 VWD Contributions-FICA & Medicare

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$23,058	\$24,572	\$28,300	\$27,000	\$30,000

This line item is comprised of the employer's portion of the federally mandated Social Security and Medicare (FICA) programs. The employer rates for these two programs are 6.2% and 1.45% of gross payroll respectively.

1-17-2-1500 Uniforms

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,298	\$1,590	\$1,500	\$1,500	\$1,500

Costs associated with supplying 4.35 FTE personnel with standardized shirts, sweatshirts, boots, jeans, and winter work gear are charged to this line item.

1-17-2-2000 Safety Equipment & Programs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$117	\$146	\$400	\$600	\$400

This line item provides funds for personnel to participate in safety programs and to provide personal protective equipment (PPE) in compliance with Village and State safety requirements such as hard hats, work gloves, fall protection harnesses, eye goggles/protection, welding aprons, raingear, and safety vests.

1-17 I

1-17-2-2500 Training

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$200	\$200	\$200

Funds for this line item are provided for continued training of personnel on the use of Department equipment, vehicle maintenance, hazardous material awareness, confined space entry, fall protection, first aid/CPR/defibrillator and trenching/shoring training as required by the Illinois Department of Labor and IRMA.

1-17-2-3000 Dues and Memberships

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$109	\$110	\$120	\$120	\$120

Membership dues for such professional associations as the American Public Works Association and the Illinois Public Works Mutual Aid Network are included in this line item.

OPERATING EXPENDITURES

1-17-3-0100 Office Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$206	\$137	\$300	\$300	\$300

This line item includes office supplies such as paper and toner for the copier, fax and printers.

1-17-3-0200 Operating Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,989	\$4,379	\$5,000	\$4,000	\$5,000

Included in this line item are funds to purchase maintenance supplies such as oil, glass cleaner, soap, washer fluid, etc.

1-17-3-0500 Telephone

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,423	\$7,522	\$7,000	\$7,000	\$7,000

This line item is comprised of monthly phone bill expenditures, including 30% of the Public Works facility telephone system charges, cellular and data service, and occasional device replacements.

- 3 -

1-17 J

1-17-3-0600 Operating Insurance/Bonds

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$20,081	\$9,394	\$18,000	\$18,000	\$18,000

Included in this line item is the proportionate cost of the Village's insurance through IRMA as well as required deductible expenses for Public Works insurance claims and other insurance-related matters.

1-17-3-1000 Electricity

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$45,594	\$47,863	\$50,000	\$50,000	\$50,000

The cost of electricity for streetlights and warning sirens are charged to this line item. This account is not included within the Village's joint purchasing agreement.

1-17-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$1,920	\$2,000

Included in this line item is a percentage of travel expenses for the Division Superintendent.

1-17-3-1600 Subscriptions & Publications

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$66	\$130	\$500	\$130

Local newspaper subscriptions and professional/municipal journals/publications for Public Works personnel are included in this line item.

1-17-3-2000 Postage

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$602	\$640	\$600	\$700	\$650

Included in this line item are all mailing fees, including USPS and alternative providers. The costs associated with the certified mailings required for notification letters regarding weed control and other violations are included.

- 4 -

1-17-3-2100 Printing

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$60	\$60	\$60

Occasional business card printing is anticipated in FY 23/24.

1-17-3-2200 Equipment Rental

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$350	\$350	\$350

Rental of equipment such as floor saws, asphalt grinder, and other specialized equipment are included within this line item.

1-17-3-3000 Contractual Services

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$5,089	\$7,066	\$6,000	\$7,100	\$7,100

This line item includes funds for:

0	Software Maintenance	5,500
0	Copier Maintenance	1,100

- Waste Oil Disposal 200
- Safety Lane Inspections 300

1-17-3-3100 Landfill Disposal Costs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,158	\$3,050	\$1,500	\$500	\$1,500

The Department utilizes rollaway refuse containers in place of landfill disposal, which are included within the Refuse Contract. Operating costs included within this line item are disposal costs for asphalt, concrete, roadway litter and street sweeping. Additional funds are included for disposal of parkway tree material per Illinois Department of Agriculture regulations. Finally, in August 2010, the IEPA enacted new rules known as the disposal of Clean Construction and Demolition Disposal (CCDD) Act, which imposes mandatory hazardous material screening prior to disposal, which adds to the tipping fees assessed at the receiving site.

1-17 L

1-17-3-3500 Small Equip/Tools/Hardware

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,489	\$2,076	\$2,500	\$2,300	\$2,500

Included in this line item are funds to purchase hand tools such as hammers, screwdrivers, shovels and hardware such as nuts and bolts to replenish bins and to replace power tools.

1-17-3-4000 Snow & Ice Control

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$53,233	\$53,303	\$60,000	\$67,800	\$60,000

Included in this line item are the annual salt, sand, deicing liquid additives and calcium chloride expenses for snow and ice control of Village streets and parking lots. 800 tons of roadway salt is reserved with the State joint-purchasing contract for use during snow/ice control events during FY 23/24.

1-17-3-4100 Traffic & Street Signs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$5,708	\$4,583	\$6,000	\$6,000	\$6,000

This line item includes the costs associated to maintain traffic control signs such as stop signs, no parking signs and replacement street name signs.

1-17-3-4400 Leaf Collection

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Included in this line item are the costs associated with the disposal of leaves collected during the Village's annual Leaf Collection Program, which are \$0 due to our current contract with Groot, our scavenger service provider.

1-17-3-5500 Scavenger Service

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$379,468	\$390,015	\$400,000	\$390,000	\$402,000

The service agreement between the Village and Groot, the current refuse collector, is included in this line item. The FY 23/24 request reflects the associated rate structure included in the current contract.

1-17-3-6000 Recycling

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$126,489	\$130,005	\$130,000	\$130,000	\$134,000

The service agreement between the Village and Groot, the current recycling collector, is included in this line item. The FY 23/24 request reflects the associated rate structure included in the current contract.

1-17-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$18	\$100	\$100	\$100

This line item includes unbudgeted miscellaneous items not covered under other line items.

MAINTENANCE & REPAIRS

1-17-4-0100 Department Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,101	\$7,006	\$7,500	\$3,600	\$5,000

Maintenance and repairs to Division equipment such as the sewer jetter, leaf loaders, and other non-driven equipment are included in this line item.

1-17-4-0200 Vehicle Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$16,039	\$22,956	\$16,000	\$22,000	\$22,000

Included in this line item is fuel purchased from local fuel stations for Public Works vehicles and equipment.

1-17-4-0500 Vehicle Repairs & Maintenance Labor

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$1,975	\$1,000	\$1,000	\$1,000

Contractual repair of fleet vehicles beyond Division capabilities are charged to this line item.

1-17 N

1-17-4-0550 Vehicle Repairs & Maintenance Parts

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$20,490	\$35,996	\$20,000	\$28,000	\$28,000

Parts used for in-house repair and maintenance of fleet vehicles are charged to this line item.

1-17-4-1100 Curb/Sidewalk

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,158	\$80,926	\$5,000	\$2,500	\$5,000

This budget line item reflects the purchasing of tools and material to remove and replace damaged sidewalk throughout the Village.

1-17-4-1200 Streets

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 9,453	\$13,745	\$10,000	\$10,000	\$11,000

Asphalt and concrete to repair the Village's streets and pothole patching are charged to this line item.

1-17-4-1300 Street & Traffic Lights

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$43,994	\$50,693	\$41,000	\$43,000	\$47,000

This line item includes repair costs associated with Village streetlights, the current maintenance contract with Meade Electric for traffic signals and streetlight pole replacement.

- IDOT Meade Service Contract \$25,000
- Streetlight Replacements \$13,000
- Various Streetlight Repairs \$9,000

The projection and request represent an unanticipated increase in streetlight repairs due to vehicular impacts.

1-17-4-1400 Parkways

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,688	\$2,169	\$1,700	\$2,400	\$2,400

Costs associated with restoring damage to parkways resulting from snow removal activities, sidewalk repairs, stump grinding, etc. are charged to this line item.

1-17-4-3500 Storm Sewer

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,624	\$4,593	\$5,000	\$4,000	\$4,000

Included in this line item are costs associated with catch basin replacements, repair of storm sewers, NPDES Phase II annual permit fee and the annual NPDES Phase II Audit.

The FY 23/24 request is comprised of the following items:

0	NPDES Phase II Audit	\$2,000
0	System Repairs	\$1,000

NPDES Phase II Permit Fee \$1,000



FUND 1-18

GENERAL FUND BUILDING AND GROUNDS DIVISION



TO: Village President and Board of Trustees

FROM: Eric Babcock, Public Works Director

DATE: March 6, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund 1-18 - Buildings and Grounds Division

The budget for the Buildings and Grounds Division for FY 22/23 is down 5.61% (\$40,022) from \$713,067 to \$673,045. The decrease is attributed primarily to an unanticipated reduction in personnel services and facility repairs. Budgeted expenses for the FY 23/24 are \$738,270, representing a 3% increase over last year's budgeted amount of \$713,067.

BUILDINGS & GROUNDS MAINTENANCE

The Buildings & Grounds Maintenance Program funds a variety of contractual and in-house services necessary to maintain and service existing Village owned structures. Initiatives include utilizing contractors and rental equipment to conduct repairs or improvements.

Examples of services provided are as follows:

- Supervises contractual services for HVAC maintenance, irrigation services, elevator inspection services, RPZ certification and inspection, fire safety system testing and inspection.
- > Provides for routine maintenance and repairs for Village Hall, the Public Safety Buildings, the Public Works facility, the Riverwalk, the Grafelman Park Water Fountain, and the Maha Fountain.
- > Funds the labor and materials necessary to perform grounds maintenance for Village-owned properties.
- > Provides the maintenance and aesthetic upkeep of public areas, litter control and landscaping. Landscaping maintenance includes trimming shrubs, weeding, mowing, herbicide treatments, etc.

DOWNTOWN BUSINESS DISTRICT & RIVERWALK MAINTENANCE

The Downtown Business District & Riverwalk Maintenance Program funds the maintenance and repair of Downtown and Riverwalk improvements including snow removal and ice control for the brick paver sidewalks and the Riverwalk.

Examples of services are as follows:

- > Performing snow removal and ice control for the Downtown and the Riverwalk.
- Install, water and maintain plantings in planters and parkways; trim trees and bushes as necessary; mow grass areas; remove trash and conduct litter patrol, maintain street lighting, railings and landscape irrigation system.

1-18 A

Assist in the traffic control, coordination and setup of Heritage Fest, Dickens in Dundee, Memorial Day Parade, St. Patrick's Day Parade, Big Wheel Race, Dundee Highlands Fun Run, Inteslligentsia Bike Race, Halloween Party and other special events during the year.

STREET LIGHT MAINTENANCE

The Street Light Maintenance Program provides two services to the residents. First, the program provides funds for the rental of ComEd owned street lights and second, provides funding to replace lamps, poles, and other repairs for Village-owned decorative street lights.

Examples of services include:

- > Administration and supervision of the timely repair of Village owned street lights.
- > Provides for the payment of street lighting electrical energy costs.

LEAF COLLECTION PROGRAM

The Leaf Collection Program provides residents with Village-sponsored leaf removal services in lieu of bagging or burning leaves.

Examples of services provided include:

- > Provides for the removal and disposal of leaves deposited by residents onto Village streets.
- > Leaves are removed by Public Works crews from each street during the collection season, which typically begins the second week of October and ends the first week of December.

STREET SWEEPING

The Street Sweeping Program funds the cleaning of Village streets. The sweeper is used in residential, commercial, and downtown areas when weather conditions permit.

Examples of services include:

- > Provides for the bi-weekly sweeping of downtown streets.
- > Provides for the once a month cleaning of each street within the Village.
- > Street sweeping efforts improve the aesthetic value of the streets and remove undesirable materials before they can be introduced into the storm water collection system.

FORESTRY PROGRAM

The Forestry Program funds the annual trimming and removal of Village owned trees within corporate limits. Trimming and removal is performed by a combination of in-house personnel and contractors, depending on tree height and power line locations.

Examples of services provided are as follows:

1-18 B

- Public Works personnel and contractors trim or remove branches overhanging public sidewalks as required to produce acceptable clearances above finished grade.
- Staff supervises and monitors professional tree experts in the contracted trimming, removal and planting of trees for the Village.

FISCAL YEAR 2022/23 OVERVIEW AND ACCOMPLISHMENTS

The Building & Grounds Fund is responsible for maintaining and improving over fifty (50) miles of sidewalks, over five thousand (5,000) parkway trees, maintenance of publicly owned buildings and capital projects. Typical duties assigned include leaf collection, tree inspection, tree maintenance, tree removal, municipal property mowing, street light repairs, building inspection, maintenance and repairs, ice and snow control, landscape maintenance, street light banner installation and holiday decorations.

A number of successful projects were facilitated by the Buildings & Grounds Fund in Fiscal Year 2022/23.

- > Responded to over 545 service requests from the community on a variety of issues.
- > Sent over 237 Grass and Weed Violations notices to residents and businesses.
- > Conducted ice and snow removal throughout the community.
- > Conducted brick paver repairs in the Downtown and Riverwalk areas.
- > Trimmed, inspected, and removed dead and diseased parkway trees.
- > Reintroduced the Parkway Tree Replacement Program and replaced 71 Trees.
- > Reintroduced large-scale contractual tree trimming, completing North Old Town.
- > Conducted Leaf Collection including 276 loads of leaves removed from the Village roadways.
- > Conducted leaf loader repairs.
- > Maintained and replaced street lights throughout the Village.
- > Completed interior painting of the Public Works Maintenance Garage.
- Installed/removed street light banners, maintained the Grafelman Park Message Board Sign, installed and removed holiday lighting and decorations at the various public facilities.
- > Completed Phase 1 of the Downtown/Riverwalk Railing Refurbishment Project.
- > Developed specifications, solicited bids, and completed replacement of the salt dome roof.
- > Coordinated replacement of the heavy-duty vehicle lift at Public Works.
- > Completed replacement of all street signs in the Old World Subdivision.
- > Completed painting of the Kittridge Pump Station siding.

FISCAL YEAR 2023/24 GOALS AND OBJECTIVES

During the upcoming 2023/24 Fiscal Year, the Streets & Property Maintenance Division will strive to maintain high quality services and complete a wide range of projects. The Division plans to continue

1-18 C

municipal property mowing, conduct Village-wide grass height inspections, continue facility inspection & repairs, facilitate Riverwalk maintenance, continue Downtown landscaping maintenance and more. Safety related improvements and training will continue throughout the year including; trenching and shoring safety, confined space entry, use of personal protective equipment, back protection, chainsaw safety, work zone safety, confined space entry, etc. Finally, staff will ensure that all Department equipment remains serviceable and ready for use to serve the residents of West Dundee.

Additional initiatives planned for Fiscal Year 2023/24 include:

- > Continue crack filling of bike paths at Grand Pointe/Huntley Road, Tartans, Fairhills and Carrington.
- > Conduct valve exercising program and assess inventory.
- > Conduct roof replacement at the Third Street Lift Station.
- > Conduct roof replacement for the Prairie Meadow Park bathrooms.
- > Install new siding at the Third Street Lift Station.
- > Paint the Salt Dome at the Public Works Facility.

SIGNIFICANT CHANGES FROM FISCAL YEAR 2022/23

Fiscal Year 2022/23 represented a return to pre-pandemic operations, including reinstitution of previously suspended projects and services. Staff expects this to remain unchanged throughout Fiscal Year 2023/24.

During Fiscal Year 2022/23, the Division filled a vacant Maintenance Worker I position and facilitated transfer of an employee from the Utilities Division. In Fiscal Year 2023/24, retirement of an existing Maintenance Worker I is expected in the first quarter, at which time recruitment efforts will commence to fill that vacancy.

1-18 D

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT		2021	2022		2023 8 MO.		2024 REQUESTED	2
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
BUILDINGS & GROUN								
EXPENSES								
PERSONNEL SERVI	ICES							
1-18-1-0200	SALARIES - FULL TIME	211,410	234,774	300,600	171,212	293,000	320,000	6%
1-18-1-1000	SALARIES - PART TIME	24,797	14,404	15,000	6,014	12,000	12,500	(16%)
1-18-1-1300	SALARIES - SEASONAL	19,744	9,181	30,000	29,069	30,000	40,000	33%
1-18-1-1600	OVERTIME	7,714	7,217	11,000	4,294	8,000	11,000	0%
TOTAL PERSONNEL S	SERVICES	263,665	265,576	356,600	210,589	343,000	383,500	7%
PERSONNEL BENER	FITS							
1-18-2-0100	GROUP MEDICAL/LIFE INSURANCE	48,592	44,934	54,400	24,805	41,000	56,000	2%
1-18-2-0700	VILLAGE CONTRIBUTION - IMRF	29,575	31,353	,	20,049	29,000	34,000	(1%)
1-18-2-0800	VWD CONTR - FICA & MEDICARE	19,399	19,694	27,300	15,837	25,000	30,000	9%
1-18-2-1500	UNIFORMS	1,032	1,220	1,200	824	1,200	1,200	0%
1-18-2-2000	SAFETY EQUIPMENT & PROGRAMS	205	141	400	494	600	600	50%
1-18-2-2500	TRAINING	6	0	500	0	250	500	0%
1-18-2-3000	DUES AND MEMBERSHIPS	167	170	167	0	170	170	18
1-18-2-3500	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	1%
TOTAL PERSONNEL H	BENEFITS	98,976	97,512	118,467	62,009	97,220	122,470	3%
OPERATING EXPEN	NDITURES							
1-18-3-0100	OFFICE SUPPLIES	422	360	400	164	360	400	08
1-18-3-0200	OPERATING SUPPLIES	8,098	15,353	8,500	8,546	12,000	12,000	41%
1-18-3-0300	JANITORIAL SUPPLIES	5,140	4,290	4,500	3,265	4,500	4,500	0 %
1-18-3-0500	TELEPHONE	1,912	7,119	6,700	3,874	6,000	6,700	0%
1-18-3-0600	OPERATING INSURANCE/BONDS	6,384	4,500	7,500	(1,002)	7,500	7,500	0%
1-18-3-1000	ELECTRICITY	6,294	7,607	7,000	4,279	7,000	7,000	08
1-18-3-1100	HEATING	4,831	11,160	9,000	10,106	15,000	9,000	0%
1-18-3-1500	TRAVEL	0	0	0	1,329	1,920	2,000	0%
1-18-3-2100	PRINTING	0	0	0	0	0	0	08
1-18-3-2200	EQUIPMENT RENTAL	0	0	100	0	0	0	(100%)
1-18-3-3000	CONTRACTUAL SERVICES	31,427	32,960	38,000	27,003	38,000	38,000	0%
1-18-3-3200	JANITORIAL SERVICES	0	0	0	0	0	0	08
1-18-3-3500	SMALL EQUIP/TOOLS/HARDWARE	5,011	3,532	5,000	2,318	4,200	5,000	08
1-18-3-3800	BLDG/GRNDS - REIM EXPENSE	800	0	0	1,305	1,305	0	0%
1-18-3-4200	CHEMICALS & FERTILIZER	779	439	800	2,074	2,500	2,500	212%
1-18-3-4400	FORESTRY	23,963	12,902	55,000	10,840	55,000	55,000	08
1-18-3-4410	TREE PLANTING	0	0	30,000	31,970	30,000	30,000	0%
1-18-3-6500	MISCELLANEOUS	0	17	0	38	.40	0	0%
TOTAL OPERATING	EXPENDITURES	95,061	100,239	172,500	106,109	185,325	179,600	4%

1-18 E

1 81-1

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: GENERAL OPERATIONS DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETEI	8 MO.		REQUESTED	% INC (DEC)
BUILDINGS & GROUN	DS							
MAINTENANCE & R	EPAIRS							
EXPENSES								
1-18-4-0100	DEPARTMENT EQUIPMENT	5,575	1,830	4,000	1,919	3,000	3,700	(7%)
1-18-4-0200	VEHICLE FUEL	8,774	11,612	8,500	8,209	11,000	10,000	17%
1-18-4-0500	VEHICLE LABOR	0	105	1,000	0	500	1,000	0%
1-18-4-0550	VEHICLE PARTS	1,034	3,069	2,000	2,024	3,000	3,000	50%
1-18-4-2000	BUILDINGS & GROUNDS REPAIRS	33,867	36,166	50,000	8,372	30,000	35,000	(30%)
TOTAL MAINTENANCE	& REPAIRS	49,250	52,782	65,500	20,524	47,500	52,700	(19%)
CAPITAL EXPENDI	TURES							
1-18-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	(19%)
1-18-5-1000	OFFICE FURNISHINGS	0	0	0	0	0	0	(19%)
1-18-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	0	(19%)
1-18-5-2000	BLDGS & GROUNDS IMPROVEMENTS	0	0	0	0	0	0	(19%)
1-18-5-3000	SEASONAL DECORATIONS	0	0	0	0	0	0	(19%)
TOTAL CAPITAL EXP	ENDITIBES	0	0	0	0	0	0	(19%)
TOTAL BUILDINGS &		506,952	516,109	713,067	399,231	673,045	738,270	3%
	ES & BEG. BALANCE		12,738,031	12,232,872		, ,	13,490,300	10%
TOTAL FUND EXPENS FUND SURPLUS (DEF		11,251,779	12,393,409	12,429,331	8,354,996	13,183,311	13,467,707 22,593	8% (111%)

PUBLIC WORKS BUILDINGS & GROUNDS DIVISION EXPENSES

PERSONNEL SERVICES

1-18-1-0200 Salaries-Full Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$211,411	\$234,774	\$300,600	\$293,000	\$320,000

Included in this line item are salaries for the following positions: Public Works Director, Public Works Secretary, Senior Crew Leader, Mechanic, Maintenance Worker II and Maintenance Worker I classifications consisting of 3.65 Full Time Employees (FTE).

1-18-1-1000 Salaries-Part-Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$24,798	\$14,404	\$15,000	\$12,000	\$12,500

Included in this line item are salaries for the Custodian and part-time personnel that fill in for the Public Works Secretary.

1-18-1-1300 Salaries-Seasonal

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$19,745	\$9,182	\$30,000	\$30,000	\$40,000

Included in this line item are salaries for seasonal employees. Seasonal labor utilization was reduced in FY 20/21 and FY 21/22, but returned to pre-pandemic staffing levels this year. The request represents an increase in hourly compensation rates in accordance with State Law.

1-18-1-1600 Overtime

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$7,715	\$7,218	\$11,000	\$8,000	\$11,000

Overtime salaries paid in this line item represent non-exempt personnel called out for snow removal at public facilities, Downtown and Riverwalk locations, etc. and other emergency responses occurring after regular business hours.

1-18 G1

PERSONNEL BENEFITS

1-18-2-0100 Group Medical/Life Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$48,592	\$44,935	\$54,400	\$41,000	\$56,000

This line item is comprised of the Village's employee health/life/dental programs that are provided to full-time employees within the Public Works Department. Currently, the Village has a contract with BlueCross BlueShield of Illinois for its employee health insurance, Standard for its life insurance and Delta Dental of Illinois for its dental program.

1-18-2-0700 Village Contribution-IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$29,575	\$31,353	\$34,500	\$29,000	\$34,000

By State Statute, all employees working for the Village in excess of 1,000 hours per year on a regular basis, and not covered by the Police or Fire Pension, must participate in the Illinois Municipal Retirement Program. Under this program, employees contribute 4.5% of their gross wages. Current contribution rate for the Village is 10.14%.

1-18-2-0800 VWD Contributions-FICA & Medicare

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$19,400	\$19,694	\$27,300	\$25,000	\$30,000

This line-item is comprised of the employer's portion of the federally mandated Social Security and Medicare (FICA) programs. The employer rates for these two programs are 6.2% and 1.45% of gross payroll respectively.

1-18-2-1500 Uniforms

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,032	\$1,220	\$1,200	\$1,200	\$1,200

Costs associated with supplying 3.65 FTE personnel with standardized shirts, sweatshirts, boots, jeans and winter gear are charged to this line item along with t-shirts for the seasonal employees.

1-18 H

1-18-2-2000 Safety Equipment & Programs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$205	\$141	\$400	\$600	\$600

This line item provides funds for Division personnel to participate in safety programs and to provide personal protective equipment (PPE) to comply with Village and State safety requirements such as hard hats, work gloves, fall protection harnesses, eye goggles/protection, welding aprons, raingear and safety vests.

1-18-2-2500 Training

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6	\$0	\$500	\$250	\$500

Funds for this line item are provided for continued training of personnel on the use of Department equipment, vehicle maintenance, snow removal, annual flagger training, hazardous material awareness, confined space entry, fall protection, first aid/CPR/defibrillator and trenching/shoring training as required by the Illinois Department of Labor and IRMA.

1-18-2-3000 Dues and Memberships

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 167	\$ 170	\$167	\$170	\$170

Membership dues for such professional associations as the American Public Works Association and the Illinois Public Works Mutual Aid Network are included in this line item.

OPERATING EXPENDITURES

1-18-3-0100 Office Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$423	\$360	\$400	\$360	\$400

The purchase of office supplies such as paper and toner for the copier, fax and printers are included in this line item.

1-18 I

1-18-3-0200 Operating Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$8,099	\$15,353	\$8,500	\$12,000	\$12,000

Included in this line item are miscellaneous supplies for the Division such as potting soil, making duplicate keys, wasp spray, hand tools, etc.

1-18-3-0300 Janitorial Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$5,140	\$4,290	\$4,500	\$4,500	\$4,500

Janitorial supplies such as toilet paper and cleaning supplies for the Village Hall, Public Safety Centers 1 & 2 as well as the Public Works facility are charged to this line item.

1-18-3-0500 Telephone

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24	
		Budget	Projected	Request	
\$1,912	\$7,119	\$6,700	\$6,000	\$6,700	

This line item is comprised of monthly phone bill expenditures, including Public Works facility telephone system charges, cellular and data service, and occasional device replacements.

1-18-3-0600 Operating Insurance/Bonds

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$6,384	\$4,500	\$7,500	\$7,500	\$7,500

Included in this line item is the proportionate cost of the Village's insurance through IRMA as well as required deductible expenses for Public Works insurance claims and other insurance-related matters.

1-18-3-1000 Electricity

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,295	\$7,607	\$7,000	\$7,000	\$7,000

The cost of electricity for the fountains and Riverwalk lighting are charged to this account. This account is not part of the Village's joint purchasing agreement.

1-18 J

1-18-3-1100 Heating

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$4,832	\$11,160	\$9,000	\$15,000	\$9,000

The cost of gas for heating the Village Hall, Public Safety Centers 1 & 2 as well as 60% of the Public Works facility are charged to this line item.

1-18-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$1,920	\$2,000

Included in this line item is a percentage of travel expenses for the Division Superintendent.

1-18-3-2100 Printing

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

No printing expenses are anticipated in FY 23/24.

1-18-3-2200 Equipment Rental

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$100	\$0	\$0

Rental of equipment such as scaffolding, carpet cleaners, and other specialized equipment are included within this line item.

1-18 K

Contractual Services

FY 20/21 Actual	FY 20/21 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$31,427	\$32,961	\$38,000	\$38,000	\$38,000

This line item includes funds for:

0	HVAC Maintenance Contract	\$11,000
6	Service Calls	\$ 8,000
6	Elevator Service Agreement	\$ 5,000
0	Software Maintenance	\$ 3,750
0	Fire Suppression Annual Inspect	\$ 2,500
0	Fire Extinguisher Service	\$ 2,000
0	Irrigation System Turn On/Off	\$ 1,700
ø	RPZ Inspections	\$ 1,250
0	Window Cleaning	\$ 1,000
0	Pesticide Service	\$ 1,000

- Sec. of State Boiler Inspect
 \$ 500
- IDOT Random Drug Test/Screening \$ 300

1-18-3-3500 Small Equip/Tools/Hardware

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$5,011	\$3,532	\$5,000	\$4,200	\$5,000

Included in this line item are funds to purchase miscellaneous tools, equipment and hardware to maintain Village facilities and Downtown and Riverwalk areas.

1-18-3-3800 Reimbursable Expenses

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$800	\$0	\$0	\$1,305	\$0

This line-item is used to track those expenses that the Village incurs and needs to bill to the responsible party. Any invoice charged to this account will result in the generation of an invoice for collection and therefore, the net impact to this line item should be \$0.

1-18-3-4200 Chemicals & Fertilizer

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$780	\$440	\$800	\$2,500	\$2,500

Included in this line item are costs associated with weed control at Village facilities, Downtown and the Riverwalk, in addition to mosquito abatement.

1-18 L

1-18-3-4400 Forestry

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$23,964	\$12,903	\$55,000	\$55,000	\$55,000

This line item provides funding for tree removals and/or trimming that cannot be accomplished with Department staff. The request reflects continuation of pre-pandemic operations, including large-scale contractual tree trimming.

1-18-3-4410 Tree Planting

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$30,000	\$30,000	\$30,000

The Parkway Tree Replacement Program returned this fiscal year following a 2-year pandemic-related hiatus, and the request reflects its continuation.

1-18-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$18	\$0	\$40	\$0

This line item includes unbudgeted miscellaneous items not covered under other line items.

MAINTENANCE & REPAIRS

1-18-4-0100 Department Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$5,575	\$1,831	\$4,000	\$3,000	\$3,700

Maintenance/repairs to Division equipment such as mowers, tractors, snow blowers, etc. are included in this line item.

1-18-4-0200 Vehicle Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$ 8,775	\$11,612	\$8,500	\$11,000	\$10,000

Included in this line item are fuel expenses for the Department's vehicles and equipment. Fuel is purchased from various local stations.

1-18 M

1-18-4-0500 Vehicle Labor

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$105	\$1,000	\$500	\$1,000

Contractual maintenance and repair of Public Works vehicles beyond Department capabilities are charged to this line item.

1-18-4-0550 Vehicle Parts

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,035	\$3,069	\$2,000	\$3,000	\$3,000

Parts used for in-house repair and maintenance of fleet vehicles are charged to this line item.

1-18-4-2000 Buildings & Grounds Repairs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$33,868	\$36,166	\$50,000	\$30,000	\$35,000

Included in this line item are costs associated with repairs to overhead doors, electrical, plumbing, etc. at the Village Hall, Public Safety Centers and Public Works facilities. Scheduled repairs include:

•	HVAC Repairs	\$14,000
6	Various facility repairs	\$ 8,000
0	Overhead Door Repairs	\$ 2,000
•	Riverwalk	\$ 5,000
•	Fire Suppression System	\$ 4,000
0	Maha Fountain Repairs	\$ 2,000

CAPITAL EXPENDITURES

1-18-5-0100 Autos & Trucks

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

1-18 N

1-18-5-1000 Office Furnishings

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

1-18-5-1500 Operating Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

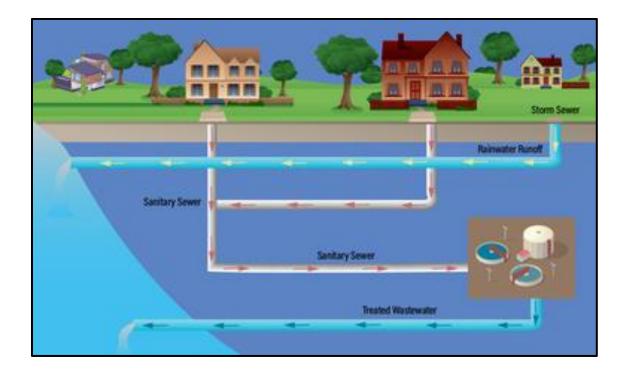
1-18-5-2000 Buildings & Grounds Improvements

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$0	\$0	\$0	\$0

1-18-5-3000 Seasonal Decorations

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

1-18 \mathcal{D}



FUND 2 WATER AND SEWER FUND

Village of West Dundee

TO: Village President and Board of Trustees
FROM: Joseph A. Cavallaro, Village Manager David W. Danielson, Finance Director
DATE: March 14, 2023
SUBJECT: FY 2023/24 Budget Recommendation Fund 2 - Sewer and Water

Attached is a copy of the Sewer and Water Fund as proposed for this upcoming year.

For many years, the Village subsidized the vast majority of the capital needs of the Sewer and Water Fund through its use of Home Rule Sales Tax, and capital purchases outside of the sewer and water rates or tap-on fees. Based on discussions and direction from the Village Board, a recommendation was made, and an implementation plan was developed to not only ensure that the Sewer and Water Fund becomes more self-sustaining from both a revenue and expenditure standpoint for operations but also include funding for capital needs within the rate structure.

This year's budget illustrates that these past efforts have resulted in significant progress being made towards that objective.

The Village has adopted specific sewer and water rate increases beginning in the Fiscal Year 2017/18 Budget, specifically earmarking those monies for capital needs within the Sewer and Water Fund. In addition, staff has created an exhibit that shows the breakout of the operating, capital, and one-time revenue expenses for the Sewer and Water Fund.

The Village staff has created *Exhibit A* which shows the breakout for both operating, capital, and one-time revenues and expenses, for both the General Fund and Sewer and Water Fund.

This exhibit intends to provide the Board with a clear vision and understanding of (1) the revenues that are committed to funding operating expenses, (2) revenues that are committed for capital expenses, and (3) one-time development revenues (tap-on fees) are accounted for. The exhibit intends to illustrate how these monies are being utilized to ensure that these three areas are funded accordingly and allows us the tracking of one-time revenue receipts and where they are being transferred or what projects or maintenance they are being used for.

OPERATING REVENUE & EXPENSES:

In regard to this year's operating revenues and expenses within the Sewer and Water Fund, our operating revenues are about \$81,000 below the forecasted amount.

Per the rate ordinance adopted 2 years ago, a 2% operational rate increase is included in these budget figures for next year.

2023/24 Budget Recommendation **Fund 2 - Sewer and Water** March 14, 2023 Page 2 of 5

We are budgeting decreased operational expenditures for the 2024 budget year at an amount of \$40,000 below last year. The operating expenses for the Sewer and Water Fund projected this year, and for next year's requested budget, have been below the budgeted amounts. The operating expense budgets for the past few years are as follows:

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Budgeted FY 2023	Projected FY 2023	Budgeted FY 2024
\$1,806,734		\$2,662,504	\$2,310,025	\$2,102,551	\$2,217,050	\$2,448,360	\$2,407,684	2,408,440

Lastly, it is our goal to have our annual operating revenues meet our annual operational costs. The following data is a comparison of our revenues and expenditures since 2010:

Year	Revenues	Expenditures	Difference	Rate Increase
2010	\$1,629,266	\$1,773,176	\$ (142,910)	0.0%
2011	\$1,813,969	\$1,890,164	\$(76,195)	6.0%
2012	\$1,947,315	\$1,859,177	\$ 88,138	3.5%
2013	\$1,998,835	\$1,969,520	\$ 29,315	2.0%
2014	\$1,877,442	\$1,839,770	\$ 37,675	2.0%
2015	\$1,847,018	\$1,877,302	\$ 81,123	2.0%
2016	\$1,886,309	\$1,903,124	\$(16,815)	2.0%
2017	\$1,878,098	\$1,806,734	\$ 71,364	0.0%
2018	\$2,016,060	\$2,123,349	\$ (107,289)	2.5% operational, new \$15 cap fee
2019	\$2,059,772	\$2,662,504	\$ (602,732)	7.0% operational, 0% cap inc.
2020	\$2,116,356	\$2,310,025	\$ (193,669)	4.0% 1 – see note below
2021	\$2,171,061	\$2,102,551	\$ 68,510	0.0% 2 - see note below
2022	\$2,327,452	\$2,094,870	\$ 232,582	2.0% 3 - operational - IEPA Fee + 8% cap inc.
2023 (budget)	\$2,434,000	\$2,448,360	\$ (14,360)	2.0% 4 - operational - IEPA Fee + 7.5% cap inc.
2023 (projected)	\$2,353,000	\$2,407,684	\$ (54,684)	
2024 (budget)	\$2,476,000	\$2,408,440	\$ 67,560	2.0% 5 - operational + cap inc.

1) The rate increase for FY20 was 4% for the overall bill. The 4% was an average of a 5% increase to operational fees, a 2% increase for the distribution fee, and a 3% increase to the capital fee.

2) In 2021, a 2.5% increase was recommended for operational and capital in order to acknowledge the reduced operating receipts received and cost of providing water and sewer services to the businesses and residents of West Dundee on a daily basis. This was necessary in order to attempt to meet the Board's stated objective of the Fund being self-sustaining. Due to COVID, this increase was forgone. Fortunately, based on the stay-at-home orders and the Village's attention to expenses, we were able to increase revenues and bring in expenditures of approximately \$50,000 less than the budgeted amount providing for a surplus in the operating revenues for this year without any rate increases.

3) Effective September 1, 2021, a 2% operational increase, 8% increase in the capital and a bi-monthly IEPA debt service fee ranging from \$6.09 to \$8.06 per account went into effect.

4) Effective May 1, 2022, a 2% operational increase, 7.5% increase in the capital and a bi-monthly IEPA debt service fee ranging from \$8.74 to \$11.57 per account will go into effect.

5) Effective May 1, 2023, an operational increase in the capital fee increase are approved totaling 9.5%

The Village has made great strides in terms of trying to manage and ensure that operational revenues meet operational expenditures within this fund.

2023/24 Budget Recommendation **Fund 2 - Sewer and Water** March 14, 2023 Page 3 of 5

In an effort to keep expenses down, the Village staff has taken steps in order to reduce the projected operating expenses within the Sewer and Water Fund. The following steps have been taken or accounted for this year:

- In Fiscal Year 2022/23, the Utilities Division officially moved forward on the Village-Wide Water Meter Replacement Program. Staff purchased over 2,000 new state of the art Neptune water meters, solicited proposals for contractual installation of those meters and sought approval from the Village Board to award the contract to a reputable, experienced firm. Installations are scheduled to begin in March of 2023 and be completed by October of 2023.
- While the predominant benefit of the replacement program is increased usage accuracy, it will also significantly reduce expenditures related to the physical acquisition of reads, collection of re-reads, estimation of reads and operational efficiencies.
- In Fiscal Year 2022/23, the Utilities Division continued efforts to standardize chlorination equipment; successfully installing new universal components for the entirety of stage 1 at the Randall Road Water Treatment Plant. The standardization significantly reduces expenditures by decreasing the volume of different replacement parts required to have on hand for emergency repairs.
- Following completion of the Well # 5 investigation, several improvements were implemented during Fiscal Year 2022/23 that offer numerous benefits, including reliable redundancy and protection of the softeners against bacteria growth and differential pressure. The improvements consisted of extensive water analysis, replacement of the Well # 5 control valve, cleaning and shock chlorination of the Well # 5 transmission pipe and addition of a pre-chlorination system. With the amount of staff labor, engineering, troubleshooting and physical repairs associated with Well # 5 over the last two decades, having stability in this asset can significantly reduce related expenditures moving forward.
- In Fiscal Year 2022/23, the Utilities Division successfully completed Phase 3 of the Sanitary Pipe Maintenance Program. The three initial phases focused on installing protective lining throughout sections of deteriorating pipe near Locust Street. The interior lining strengthens the pipe and extends its service life as an alternative to complete pipe replacement, which carries a significantly higher cost.
- The Utilities Division also completed the first year of proactive sanitary pipe televising during Fiscal Year 2022/23, which aims to visually inspect the infrastructure and identify potential problems before they become unanticipated, emergency-style projects with associated high contractual expenditures.

CAPITAL IMPROVEMENTS REVENUES & EXPENSES:

With an effort that was made six years ago, the Village Board authorized and implemented a capital fee on the water and sewer bills. Based on the previous changes and those which were adopted last year, there are now significant and earmarked monies generated by sewer and water accounts which provide an ongoing revenue stream to fund maintenance and capital repair needs of the sewer and water systems, as well as to meet the increased debt service related to the Fox River Water Reclamation District.

The Village Board took additional action to address the capital funding for the Sewer and Water Fund with the establishment of dedicated sewer and water capital revenues dating back to 2017/18.

2023/24 Budget Recommendation **Fund 2 - Sewer and Water** March 14, 2023 Page 4 of 5

Previous authorizations provided approximately \$460,000 annually. The changes that were made in 2021 resulted in an annualized increase of approximately \$330,000 additionally. The additional 7.5% capital improvement charge authorized in the 2023 budget resulted in an additional \$150,000 totaling the \$1,002,000 projected for this year. Next year's increase will provide this revenue source with \$1.134 million in capital funding.

Included within this year's budget is the last year of the three-year rate increase that the Village formalized and adopted back in 2021. Through these rate changes, the Village has provided funding to meet both the operational and capital expenses. Based on next year's projections, we have accomplished the necessary goal of funding sufficient revenues to meet both operational and capital expenses on a recurring basis for the Village.

The Village staff has again prepared a 7-year Capital Improvements Plan, attached as *Exhibit B*, which attempts to prioritize and illustrate the use of those capital funds in past years and how they will be used in upcoming years to make needed repairs and expenditures in line with these dedicated capital revenues.

FRWRD has provided updated numbers for 2023/24, and a new debt service schedule, which is shown in the next several years. West Dundee's financial obligation for these new improvements is expected to be an additional \$416,759 annually and will continue for a 20-year period.

Staff has incorporated the understood debt repayment obligation as it relates to FRWRD into the plan.

Based on the current capital allocation, we are estimating approximately \$1,134,000 in available revenues for capital repairs and maintenance to the systems and debt service on an annual basis. Capital funding needs to fund capital maintenance and repairs of the Village's sewer and water system of approximately \$700,000 on a per annum basis <u>and</u> \$416,759 to meet the debt service obligations to FRWRD.

Based on the previous capital funding budget of \$500,000 per annum, it was apparent that the difficulty is some of the total sewer and water improvements estimated for both this year and future years exceed that annual dollar amount. The Village has attempted to leverage that up by securing other revenue sources, such as grant funding through the State of Illinois towards our Spring Hill Mall water tower painting in the amount of \$560,000. Sewer and water tap-on fees also can be included in these available capital funds after they are received, recognizing that they are one-time revenues and are not recurring, of which we received 583,000 this year.

ONE-TIME REVENUES:

The Village is projected to receive increased tap-on fees over the next several years with major projects as well as last year 's fee of \$583,000 from Transwestern. It is a revenue source that can be formally utilized for sewer and water capital needs but be reminded that they are not consistent or predictable enough to be a committed revenue source towards a capital replacement program. It can be used to supplement these capital revenues when they do occur.

The Village staff continues to recommend that this money remains in the Sewer and Water Fund in order to be made available for other utility project needs within the organization and community, as well as to fund the capital and debt service needs.

RECOMMENDATION:

In order to achieve and provide on an ongoing basis the necessary funding to meet both operational and capital sewer and water needs, along with the increased debt service commitments, the following revenue items are included in the upcoming 2022/23 budget:

Total Sewer and Water Bills (operations)*	\$2,476,000
Total Capital Improvements Revenue	\$1,134,000

*The Total Sewer and Water Bill amount includes the bi-monthly bills, Sleepy Hollow Billings, Developer Water Sales, and Water Meter Sales.

It is estimated that the average household consumes 10,000 gallons of water on a bi-monthly basis. The Village's current rate structure is as follows and is shown as updated based on the September 2021 authorized increases to current capital for last year versus the increased rates as already adopted for this year.

FY 2023			 FY 2024			
Water	\$	46.54	Water	\$	50.98	
Sewer	\$	46.54	Sewer	\$	50.98	
Distribution	\$	27.40	 Distribution	\$	27.40	
Capital	\$	15.45	 Capital	\$	15.45	
IEPA Loan Fee	\$	8.74	 IEPA Loan Fee	\$	8.74	
Total	\$	144.67	 Total	\$	153.55	

Our rates remain in-line with area municipalities, as shown below.

	Cost for 10,000				
Municipality	Gallons of Usage*				
Algonquin	\$	189.40			
Carpentersville	\$	127.06			
East Dundee	\$	183.34			
Elgin	\$	283.63			
Sleepy Hollow	\$	298.12			
West Dundee	\$	153.55			

* The 10,000-gallon usage amounts were calculated using the distribution fee for a one-inch meter. These numbers show West Dundee's next year rates versus the other communities' current rates.

RATE RECOMMENDATION

Pursuant to the previously adopted Ordinance, the 9.5% increase is scheduled to occur on May 1, 2023, which is the last of the 3-year rate increases approved in 2021.

Sewer and Water - Fund 2

Breakout of Operating, Capital, and One Time Revenues and Expenses

		Operating			Capital			Totals	
	FY 2023	FY 2023	FY 2024	FY 2023	FY 2023	FY 2024	FY 2023	FY 2023	FY 2024
	Budget	Projected	Budget	Budget	Projected	Budget	Budget	Projected	Budget
Beginning Fund Balance - Capital				\$ 1,769,989	\$ 1,769,989	\$ 1,594,318	\$ 1,769,989	\$ 1,769,989	\$ 1,594,318
Revenues Sewer & Water - Operational Capital Improvement Revenue IEPA Debt Service Charge Sewer & Water - Capital Sleepy Hollow FRWRD Debt Repayment Water Tap On Fees Remaining in Fund 2 Sewer Tap On Fees Remaining in Fund 2 Grant Revenue	\$ 2,434,000	\$ 2,353,000	\$ 2,476,000	\$ 300,000 \$ 172,000 \$ 468,000 \$ 500,000	\$ 200,000 \$ 487,000		\$ 2,434,000 \$ 300,000 \$ 172,000 \$ 468,000 \$ - \$ 500,000	\$ 2,353,000 \$ 315,000 \$ 200,000 \$ 487,000 \$ 2,789 \$ 264,465 \$ 318,814	\$ 315,000 \$ 200,000
Total Revenues	\$ 2,434,000	\$ 2,353,000	\$ 2,476,000	\$ 1,440,000	\$ 1,588,068	\$ 1,714,956	\$ 3,874,000	\$ 3,941,068	\$ 4,190,956
Expenses Operating Expenses Water Sewer	\$ 1,233,530 \$ 1,214,830	\$ 1,307,534 \$ 1,100,150	\$ 1,302,530 \$ 1,105,910					\$ 1,307,534 \$ 1,100,150	,
Capital Expenses Water Sewer Debt Service				\$ 2,494,631 \$ 114,500 \$ 616,693	\$ 89,425		\$ 2,494,631 \$ 114,500 \$ 616,693	\$ 991,311 \$ 89,425 \$ 683,003	\$ 134,000
Total Expenses	\$ 2,448,360	\$ 2,407,684	\$ 2,408,440	\$ 3,225,824	\$ 1,763,739	\$ 2,430,759	\$ 5,674,184	\$ 4,171,423	\$ 4,839,199
Net Revenues & Expenses / Ending Fund Balance	\$ (14,360)	\$ (54,684)	\$ 67,560	\$ (15,835)	\$ 1,594,318	\$ 878,515	\$ (30,195)	\$ 1,539,634	\$ 946,075

Sewer & Water Operational and Capital Transferred from Operational to Capital:

17.5% in FY 2023 Projected

20% in FY 2024 Budget

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: SEWER & WATER DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	% INC (DEC)
BEGINNING BALANCE							1,594,318	
REVENUES								
REVENUES								
REVENUES								
2-00-0-0300	SEWER AND WATER BILLS	2,104,904	2,261,236	2,360,000	1,451,388	2,288,000	2,406,000	1%
2-00-0-0301	CAPITAL IMPROVEMENT REVENUE	437,943	300,819	300,000	195,321	315,000	315,000	5%
2-00-0-0302	IEPA DEBT SERVICE CHARGE	0	93,093	172,000	126,615	200,000	200,000	16%
2-00-0-0303	SEWER & WATER - CAPITAL	0	371,800	468,000	433,636	487,000 55,000 2,789	619,000	32%
2-00-0-0310	SLEEPY HOLLOW BILLING		39,722		35,730	55,000	60,000	(9%)
2-00-0-0311	SLEEPY HOLLOW FRWRD DEBT RPYMT	0	0	0	0	2,789	20,956	(9%)
2-00-0-0400	DEVELOPER WATER SALES	810	7,240	3,000			5,000	66%
2-00-0-1000	WATER TAP ON FEES	17,822	360,840	0	264,645	264,465	0	66%
2-00-0-1100	SEWER TAP ON FEES	23,407	434,691	0	318,814	318,814	0	66%
2-00-0-1900	WATER METER SALES	3,433	434,691 19,254	5,000	2,128	2,500	5,000 [°]	0 %
2-00-0-2000	PLAN REVIEW FEE	0	0	0	0	0	0	0%
2-00-0-2200	SCAVANGER SALES - SCRAP METERS	0	0	0	0	0	0	0%
2-00-0-3000	SALE OF ASSETS	0	0	0	0	0	0	0%
2-00-0-3800	REIMBURSEMENT REVENUE	0	64	0	0	0	0	0%
2-00-0-4000	MISCELLANEOUS REVENUE	0	0	0	0	0	0	08
TOTAL REVENUES		2,650,233	3,888,759	3,374,000	2,835,608	3,941,068	3,630,956	 7%
GRANT REVENUE								
2-00-2-3710	GRANT REVENUE	0	0	500,000	0	0	560,000	12%
TOTAL GRANT REVENUE		0	· 0	500,000	0	0	560,000	12%
INTERFUND REVENUE 2-00-3-0000	: INTERFUND REVENUE - VFF	0	0	0	0	0	0	12%
TOTAL INTERFUND REV	ZENUE		0			0		12%
		0	0	Ŭ	Ŭ		0	
FINANCE REVENUE 2-00-6-0000	INTEREST INCOME	301	112	100	4,004	5,500	5,500	400%
TOTAL FINANCE REVEN TOTAL REVENUES: REV		301 2,650,534	112 3,888,871	100 3,874,100	•	5,500 3,946,568		400% 8%

EXPENSES - WATER EXPENSES

Village of West Dundee Water and Sewer 6-Year Capital Plan

	FISCAL YEAR 2 ACTUAL		FISCAL YEAR 2 BUDGET		FISCAL YEAR 2 PROJECTE		FISCAL YEAR	-	FISCAL YEAR ESTIMAT		FISCAL YEAR ESTIMA		FISCAL YEAF ESTIMA	
Beginning Capital Budget Balance		\$ 467,258		\$ 1,769,989		\$ 1,769,989		\$ 1,594,318		\$ 878,515		\$ 361,712		\$ (136,09)
Constant language and Devenue		\$ 300,820	х.	¢ 200.000		\$ 315,000		\$ 315,000		470.000		470.000		4 470.00
Capital Improvement Revenue IEPA Debt Service Charge		\$ 300,820		\$ 300,000 \$ 172,000		\$ 315,000		\$ 315,000 \$ 200,000		\$ 470,000 \$ 172,000		\$ 470,000 \$ 172,000		\$ 470,00
Sewer & Water - Capital		\$ 371,800		\$ 468,000		\$ 487,000		\$ 619,000		\$ 600,000		\$ 600,000		\$ 600,00
Sleepy Hollow Payments for FRWRD Projects	-	\$ 571,800		⇒ 468,000 ఉ		\$ 487,000		\$ 20,956		\$ 600,000		\$ 600,000		\$ 600,00
Tap On Fees Allocated to Capital		\$ 795,531		<u>ې -</u> د		\$ 583,279		\$ 20,950	27 - F F F F F F F F F F F F F F F F F F	<u>ວ</u> 20,950		<u> </u>		\$ 20,9
		\$ 755,551		\$ 500,000		\$ 565,275		÷						ې ب
Grant Revenue Total Available S & W Capital Budget		\$ 1,561,245		\$ 500,000 \$ 1,440,000		\$ 1,588,068		\$ 560,000 \$ 1,714,956		\$ 1,262,956		\$ 1,262,956		<u>\$</u> -
Total Available S & W Capital Budget	Description	S 1,501,245	Description	5 1,440,000 Cost	Description	Est. Cost	Description	5 1,714,958 Est. Cost	Description	5 1,202,950 Est. Cost	Description	5 1,262,956 Est. Cost	Description	\$ 1,262,95 Est. Cost
Water	Spring Hill Water Tower Repairs and Recoating		Spring Hill Water Tower Repairs and Recoating		Spring Hill Water Tower Repairs and Recoating	\$ -	Spring Hill Water Tower Repairs and Recoating	\$ (1,100,000)	Water System Master	\$ (23,000)	Water System Master Study • Phase 3 - System Analysis & Projects		Water System Master Study Improvements	\$ (500,00
	Low to Mid-Zone PRV Repair Work	\$ (20,371)	Water Meter Replacement Program (Village-Wide)	\$ (1,243,131)	Water Meter Replacement Program (Village-Wide)	\$ (840,000)	Water Meter) Replacement Program (Village-Wide)	\$ (390,000)	North Water Tower Maint 50% • Engineering • Repairs & Recoating		North Water Tower Maint 50% • Engineering • Repairs & Recoating	\$ (1,000,000)	South Water Tower Maint 50% • Repairs & Recoating • PLC Replacement • Backup Generator	\$ (1,000,000
	ATWTP Brine Waste Pit Cleaning and RADs Disposal	\$ (12,055)	Angle Tarn WTP Maint. • VFD Replacement • High Service Repair • Flow Metering	\$ (41,000)	Angle Tarn WTP Maint. • VFD Replacement • High Service Repair • Flow Metering	\$ (60,032)	Angle Tarn WTP Maint. • PLC Replacement • Air Compressor • Pump/Valve Repairs • Dehumidification	\$ (180,000)	Angle Tarn WTP Maint. • Brine Waste Panel Replacement		Lead Service Line Replacement Year 1 of 5	\$ (200,000	Lead Service Line Replacement Year 2 of 5	\$ (200,00
	High to Mid-Zone Low Flow Bypass Units		Randall Road WTP Maint. • High Service Repair • Barium Waste Rehabilitation • Kittridge V&D Replacement		Randall Road WTP Maint. • High Service Repair • Barium Waste Rehabilitation	\$ (45,332)	Randall Road WTP Maint. • Valve Replacement	\$ (115,000)	Randall Road WTP Maint. • PLC Replacement • Annual Waste Tank Cleaning • Dehumidification	\$ (80,000)	Kittridge Booster Station Maint. • PLC Replacement • High Service Repair	\$ (55,000)	Angle Tarn WTP • Media Replacement • High Service Pump Replacement • VFD Replacement	\$ (65,00
	Clearwell Inpections at ATWTP, RRWTP, and 5th St.		Well # 5 Maint. • Shock Chlorination • Valve Replacement	\$ (25,000)	Well # 5 Maint. • Shock Chlorination • Valve Replacement	\$ (25,022)	Water System Master Study (Phase 1)	\$ (30,000)	5th Street Booster Station Maint. • High Service Repair	(15,000)	5th Street Booster Station Maint. • High Service Repair	\$ (15,000)		
	Well 5 Investigation	\$ (32,136)	5th Street Booster Station Maint. • High Service Repair • Reservoir PSA	\$ (18,500)	5th Street Booster Station Maint. • High Service Repair • Reservoir PSA	\$ (13,385)	5th Street Booster Station Maint. • Reservoir Venting • Pump Repair	\$ (65,000)	Well # 1 Maint. • Engineering PSA • Electric Panel Replacement • PLC Replacement	\$ (150,000)				
	Emergency	\$ (24,407)			Kittridge Booster Station Maint. • Emergency VFD Replacement	\$ (7,540)								

Exhibit B

FUND 2: Sewer and Water Fund

Village of West Dundee

Water and Sewer 6-Year Capital Plan

	FISCAL YEAR 21 ACTUAL	. / 22	FISCAL YEAR 2 BUDGET		FISCAL YEAR 2 PROJECTE		FISCAL YEAR 2 BUDGET	-	FISCAL YEAR 2 ESTIMAT		FISCAL YEAR ESTIMA		FISCAL YEAF ESTIMA	-
Sewer	Grinder Rebuild (3 of 6) 3rd St. Lift Station	\$ (23,723)	Annual Grinder Maint. • Grande Pointe	IS (13,500)	Annual Grinder Maint. • Grande Pointe	\$ (9,750)	Annual Grinder Maint. • Timbers • Valleys	\$ (13,000	Annual Grinder Maint. • Oakview	\$ (15,000)	Timbers & Valleys Lift Station Maint. • PLC Replacement	\$ (30,000	Annual Grinder Maint.	\$ (15,000
	Third St. FRWRD Master Meter and Valve Replacement	\$ (20,175)	Annual Pump Maint. • Liberty • Oakview		Annual Pump Maint. • Liberty • Oakview	\$ (20,395)	Annual Pump Maint. • Timbers • Oakview	\$ (35,000)	Annual Pump) Maint. • Jelke (x2)	\$ (20,000)	Annual Pump Maint. • Route 72	\$ (10,000	Annual Pump Maint.	\$ (25,000
	Locust Interior Pipe Lining		3rd Street Lift Station Maint. • PLC Replacement	\$ (40,000)	3rd Street Lift Station Maint. • PLC Replacement	\$ (22,000)	3rd Street Lift Station Maint. • PLC Replacement	\$ (43,000)	Grand Pointe Lift Station Maint. • PLC Replacement	\$ (30,000)				
	Sanitary Sewer Main Televising Liberty St. to 3rd St.	\$ (10,200)	Pipe Maint: • Locust St. Interior Pipe Lining		Pipe Maint. • Locust St. Interior Pipe Lining	\$ (37,280)	Carrington Lift Station Flow Meter	\$ (8,000)						
							Jelke Lift Station Maint. • PLC Replacement	\$ (35,000)		-				
Debt Service	Total Debt Payments	\$ (19,529)	Total Debt Payments	\$ (616,693)	Total Debt Payments	\$ (683,003)	Total Debt Payments	\$ (416,759)	Total Debt Payments	\$ (416,759)	Total Debt Payments	\$ (416,759)	Total Debt Payments	\$ (416,759
Water Dept 21 Projected Capital Expenses		\$ (134,997)		\$ (2,494,631)		\$ (991,311)	n her ser for den met den son den de	\$ (1,880,000)		\$ (1,298,000)		\$ (1,304,000)		\$ (1,765,000
Sewer Dept 22 Projected Capital Expenses		\$ (103,988)		\$ (114,500)		\$ (89,425)		\$ (134,000)		\$ (65,000)		\$ (40,000)		\$ (40,000
Sewer Dept 22 Debt Payments		\$ (19,529)		\$ (616,693)		\$ (683,003)		\$ (416,759)		\$ (416,759)		\$ (416,759)		\$ (416,759)
Total Projected Capital Expenses		\$ (258,514)		\$ (3,225,824)		\$ (1,763,739)		\$ (2,430,759)		\$ (1,779,759)		\$ (1,760,759)		\$ (2,221,759)
Estimated Net Revenue (Expense)		\$ 1,769,989		\$ (15,835)		\$ 1,594,318		\$ 878,515		\$ 361,712		\$ (136,091)		\$ (1,094,894)

Exhibit B

FUND 2: Sewer and Water Fund



TO: Joseph A. Cavallaro, Village Manager

FROM : Eric Babcock, Director of Public Works

DATE: February 22, 2023

SUBJECT: Water and Sewer Capital Purchase Requests in Future Fiscal Years

The following is a list of anticipated capital projects in Fund 2 for Fiscal Years 2023/24, 2024/25, 2025/26 and 2026/27:

Water (\$1,880,000)				
Spring Hill Water Tower Repainting (Repair and Repainting, Carried Forward)	\$1,100,000			
Water Meter Replacement (Village-Wide)	\$390,000			
Water System Master Study (Phase 1 - GIS/Mapping Update)	\$30,000			
Angle Tarn WTP Maintenance	\$180,000			
Part A: \$130,000 (PLC Replacement, Softener & MCP)	Λ			
Part B: \$25,000 (Air Compressor Replacement)	۸			
Part C: \$15,000 (High Service Pump & Valve Repairs)	٨			
Part D: \$10,000 (Dehumidification System)	۸			
Randall Road WTP Maintenance (Process Valve Replacement)	\$115,000			
5th St. Booster Station Maintenance	\$65,000			
Part A: \$50,000 (Reservoir Venting)	٨			
Part B: \$15,000 (High Service Pump Repair)	۸			

Fiscal Year 2023/24 (\$2,014,000)

Sewer (\$134,000)				
Annual Grinder Maintenance (Grinder Rebuild at Timbers & Valleys)	\$13,000			
Annual Pump Maintenance (2 Replacements at Timbers & Oakview)	\$35,000			
Third Street Lift Station Maintenance (PLC Replacement)	\$43,000			
Jelke Lift Station Maintenance (PLC Replacement)	\$35,000			
Carrington Lift Station Maintenance (Flow Meter Replacement)	\$8,000			

Notes:

- Spring Hill Water Tower project carried forward due to ongoing cellular issues.
- Water Meter Replacement represents the FY23/24 portion of a larger project that began in FY22/23; primarily contractual installation.
- Referenced PLC replacements are required at every facility, as they are no longer supported and will not interface with new fiber-based connectivity. Expenditures are shown as a multiyear effort.

Fiscal Year 2024/25 (\$2,323,000)

Water (\$2,258,000)				
North Water Tower Repainting (Engineering, Repair and Repainting)	\$1,960,000			
Well # 1 Maintenance (Electric Panel & PLC Replacement)	\$150,000			
Randall Road WTP Maintenance (PLC Replacement, Softener & MCP)	\$80,000			
Part A: \$50,000 (PLC Replacement, Softener & MCP)	۸			
Part B: \$15,000 (Annual Barium Waste Clarifier Cleaning)	۸			
Part C: \$15,000 (Dehumidification System)	٨			
Angle Tarn WTP Maintenance (Brine Waste Panel Replacement)	\$30,000			
5th St. Booster Station Maintenance (High Service Pump Repair)	\$15,000			
Water System Master Study (Phase 2 - Water Model)	\$23,000			

Sewer (\$65,000)				
Grand Pointe Lift Station Maintenance (PLC Replacement)	\$30,000			
Annual Pump Maintenance (2 Pump Rebuilds at Jelke)	\$20,000			
Annual Grinder Maintenance (Grinder Rebuild at Oakview)	\$15,000			

Notes:

The North Water Tower has replaced the South Water Tower for repair and repainting in FY24/25, as it has been determined to be in worse condition following the professional inspections; specifically the interior wet surfaces.

The project cost has increased significantly, as it was not known prior to those inspections.

 Well 1 Maintenance includes a design engineering PSA (\$25,000) and construction (\$125,000).

Water (\$2,524,000)	
South Water Tower Maintenance	\$2,020,000
Part A: \$1,960,000 (Engineering, Repairs and Repainting)	۸
Part B: \$60,000 (PLC Replacement & Backup Generator)	۸
Lead Service Line Replacement (Year 1 of 5)	\$400,000
Kittridge Booster Station Maintenance	\$55,000
Part A: \$40,000 (PLC Replacement)	۸
Part B: \$15,000 (High Service Pump Repair)	۸
Water System Master Study (Phase 3 - Capital Recommendations)	\$34,000
5th St. Booster Station Maintenance (High Service Pump Repair)	\$15,000

Fiscal Year 2025/26 (\$2,569,000)

Sewer (\$45,000)	
------------------	--

Annual Pump Maintenance (Pump Replacement at Route 72)	\$15,000
Timbers & Valleys Lift Station Maint. (PLC Replacement)	\$30,000

Notes:

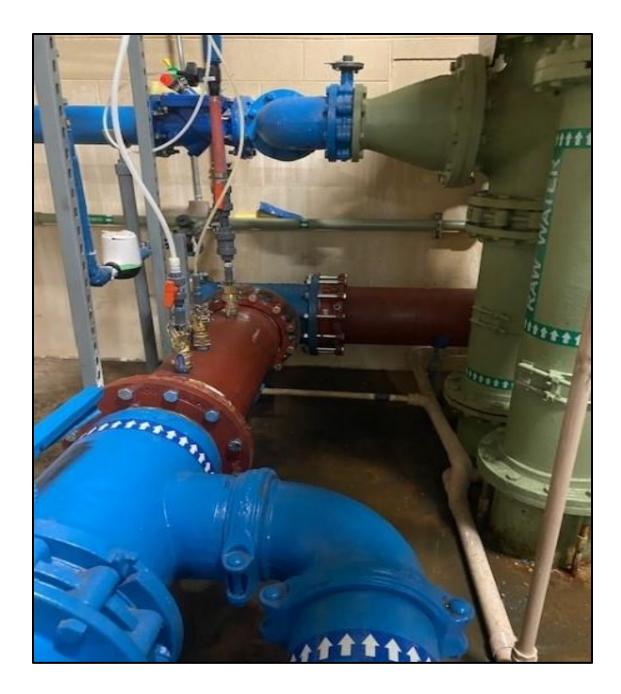
- The South Water Tower has replaced the North Water Tower for repair and repainting in FY25/26, as it has been determined to be in better condition following the professional inspections.
- The Lead Service Line Replacement item is being done on mandate from the IEPA. It is planned to be done over a period of 5 years at a total estimated cost of \$10,000,000. The referenced \$400,000 annual cost assumes acquisition of a standard 80/20 grant.

Fiscal Year 2026/27 (\$1,005,000)

Water (\$965,000)					
Water System Improvements (From Master Study Recommendations)	\$500,000				
Lead Service Line Replacement (Year 2 of 5)	\$400,000				
Angle Tarn WTP Maintenance (Subtitle)	\$65,000				
Part A: \$40,000 (Media Replacement)	۸				
Part B: \$15,000 (High Service Pump Replacement)	۸				
Part C: \$10,000 (VFD Replacement)	۸				

Sewer (\$40,000)	
Annual Pump Maintenance	\$25,000
Annual Grinder Maintenance	\$15,000
Notes:	

 The "Water System Improvements" item is a placeholder intended to fund recommendations expected from Phase 3 of the Water System Master Study.



FUND 2-21 WATER & SEWER UTILITY FUND WATER TREATMENT DIVISION



TO: Village President and Board of Trustees

FROM: Eric Babcock, Public Works Director

DATE: March 6, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund 2-21 - Water Division

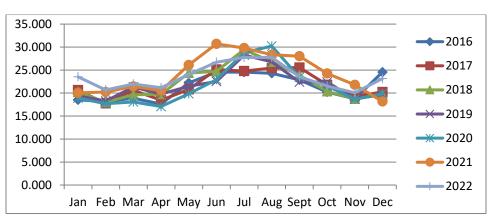
For FY 22/23, the Water Fund is down 38.34% (\$1,429,316) from \$3,728,161 to \$2,298,845. The decrease is attributed to deferral of the Spring Hill Water Tower Repair and Repainting Project due to ongoing legal matters.

WATER SYSTEM

The Water System Program funds the maintenance, repair and improvements necessary to ensure production of the highest quality water supply. The Village's water supply currently consists of two ion exchange softening treatment plants that process raw water from three wells capable of producing 2.7 million gallons of treated water per day. Examples of services provided are as follows:

- Provides for the maintenance and repair of three deep wells, three clear wells, three elevated storage tanks, and two booster stations served by two treatment plants.
- ➢ Funds the maintenance and repair of the water distribution system, including but not limited to, three elevated water storage tanks with a storage capacity of 2,750,000 gallons of potable water, approximately 54 miles of water main, 750 fire hydrants and more than 2,900 isolation valves.
- > Provides for the maintenance and servicing of numerous pumps, generators, control panels, pressure reducing valve stations, SCADA communications, etc.
- > Provides for the purchase, repair, installation, reading, and testing of over 2,473 water meters.
- Ensures annual compliance with IEPA regulations for over 1,169 backflow prevention devices located in approximately 591 residential and 426 commercial sites.
- Provides for the purchase of chemicals, i.e., Chlorine, Fluoride, Caustic Soda and salt necessary to meet IEPA regulations and remove undesirable impurities from the raw water supply.

2-21 A



Water Production 2016 – 2022

FISCAL YEAR 2022/23 - OVERVIEW AND ACCOMPLISHMENTS

The Utilities Division provided potable water to the community through daily maintenance activities which included the installation, repair and reading of water meters, and collecting and testing of water samples from various locations throughout the community. These samples were tested for traces of fluoride, chlorine, iron, ph., total hardness, manganese and bacteria. Furthermore, the Illinois Environmental Protection Agency (IEPA) regulations required samples to be collected for analysis of lead, copper, radium, barium, inorganic compounds, synthetic organic compounds, volatile organic compounds, PFAS and numerous additional contaminants which were submitted to a State-Certified laboratory for analysis. The Division met all IEPA regulations concerning the overall water quality produced through these maintenance operations.

Experiencing its share of unplanned failures throughout the fiscal year, staff prioritized and resolved critical issues in a constrained budget environment. Being aware of the negative financial impacts imposed by the pandemic over the previous two years, staff did their part to take on additional duties in house to reduce expenditures and maintain operations.

A substantial number of successful projects or initiatives were accomplished by the Utilities Division in Fiscal Year 2022/23.

- Produced and treated 289,359,000 gallons of potable water.
- > Maintained compliance with all IEPA water quality standards.
- Received the Illinois Department of Health Fluoride Award for the 15th consecutive year.
- Completed 107 water meter repairs and replacements throughout the Village.
- Responded to 30 water quality inquiries.
- Conducted 193 final reading requests.
- Physically posted notices to 480 accounts for non-payment.
- Hired an engineering consultant to design improvements and secure a construction permit for implementation of overflow for the ground storage tank at the Fifth Street Booster Station as noted during the IEPA facility inspection.

- Applied for and secured an extension to the IEPA construction permit issued for the Spring Hill Water Tower Repairs and Repainting Project.
- Worked with legal counsel to coordinate, define, and navigate the complexities of cellular equipment relocation for the Spring Hill Water Tower Repair and Painting Project.
- Hired a consultant to conduct an in-depth study of Well # 5, facilitated recommended improvements and brought the well into regular operation as a necessary redundancy to Well # 1.
- > Purchased, installed, and integrated new variable frequency drives for high service pumps at the Angle Tarn Water Treatment Plant and the Kittridge Booster Station.
- Implemented softener synchronization at the Randall Rd. Water Treatment Plant to assist with backwash overloading concerns.
- Successfully calibrated operations and reduced the Barium effluent concentration to achieve compliance with East Dundee's IEPA imposed discharge limit regrading Barium concentration.
- Completed and submitted the IEPA Project Plan for lead service line replacement as a first step towards anticipated compliance and grant funding eligibility.
- > Conducted pump control valve maintenance at the Angle Tarn WTP and 5th Street Booster Station.
- > Purchased and took possession of 2,000 water meters for the system wide replacement project.
- Developed proposal specifications, advertised, and awarded a contract for installation of 2,000 water meters system wide.
- Conducted pre-coatings inspections at the South and Randall Rd. Water Towers to evaluate serviceability and allocate funds in the five-year CIP program.
- Repaired and balanced the motor for Pump # 3 and replaced the mechanical seal in place at the Fifth Street Booster Station; avoiding full removal.
- > Purchased and deployed an AED at the Randall Rd. Treatment Plant.
- > Purchased and installed containment systems, day tanks, and chemical scales for the Water Plants.
- Completed network connectivity upgrades for the Village's SCADA system, using both wired and wireless service providers in conjunction with the IT Department.
- Conducted a professional manufacturer's inspection and analysis of the softening vessels and media at the Randall Road WTP to gauge maintenance cycles and life expectancy.

FISCAL YEAR 2023/24 GOALS AND OBJECTIVES

During Fiscal Year 2023/24, the Utilities Division will ensure that the Village's water supply meets or exceeds all IEPA standards for potable water, compile and publish the Consumer Confidence Report, provide staff with continuing education training for water-related topics/issues and continue the Village-Wide Cross Connection Survey Program in accordance with IEPA mandates.

Additional initiatives planned for Fiscal Year 2023/24 include:

- > Fully staff the Division by filling the open positions of Water Operator I and Utility Worker II.
- > Maintain forward progress of the Spring Hill Water Tower Repair and Painting Project.

2-21 C

- > Complete water meter installation and launch the fixed network for wireless reading.
- Complete physical verification of lead service line materials as required by the IEPA in conjunction with contractual water meter installation.
- > Initiate Phase I of the Water System Master Study, with the focus on GIS and Mapping updates.
- Complete Angle Tarn Water Treatment Plant Maintenance to include: PLC replacements for the main and softener control panels, high service pump repair, Cla-Val valve repair, air compressor replacement and installation of dehumidifiers.
- > Complete replacement of all process control valves at the Randall Road Water Treatment Plant.

SIGNIFICANT CHANGES FROM FISCAL YEAR 2021/22

Fiscal Year 2022/23 represented a return to pre-pandemic operations, including reinstitution of previously suspended programs. Staff expects this to remain unchanged throughout Fiscal Year 2023/24.

During Fiscal Year 2022/23, the Division promoted an internal candidate from the position of Water Operator I to Senior Water Operator, and accepted the resignation of a Utility Worker I. In Fiscal Year 2023/24, the Division will focus heavily on filling these positions, and will pursue the services of a recruitment firm for the Water Operator I position specifically.

2-21 D

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: SEWER & WATER DEPARTMENT

			2022		2023		2024	
ACCOUNT NUMBER	ACCOUNT DECODIDATON	2021	2022 ACTUAL		8 MO.		REQUESTED	0 ⁷ 0
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC
EXPENSES - WATER								
EXPENSES								
PERSONNEL SERVI	ICES							
2-21-1-0200	SALARIES - FULL TIME	352,293	372,278	375,000	279,032	383,000	430,000	14%
2-21-1-1000	SALARIES – PART TIME SALARIES – SEASONAL	0	0	0	0	0	. 0	14%
2-21-1-1300	SALARIES - SEASONAL	0	0	0	0	0	0	14%
2-21-1-1600	OVERTIME	33,035	41,216	35,000	31,734	42,000	40,000	14%
TOTAL PERSONNEL S	SERVICES	385,328	413,494	410,000	310,766	425,000	470,000	14%
PERSONNEL BENER	TTTS							
2-21-2-0100	GROUP MEDICAL/LIFE INSURANCE	76,780	76,485	81,400	49,049	99,500	83,500	2%
2-21-2-0700	VILLAGE CONTRIBUTION - IMRF	48,605	50,671	57,100	35,424	46,000	48,000	(15%)
2-21-2-0800	VWD CONTR - FICA & MEDICARE	28,032	30,242	30,600	22,889	35,000	36,000	17%
2-21-2-1500	UNIFORMS	1,409	1,592		959	1,400	1,600	33%
2-21-2-2000	SAFETY EQUIPMENT PROGRAM	2 648	1,592 409	1,200 1,500	2,656	3,000	2,400	53% 60%
2-21-2-2500	TRAINING	2,040	965	1,000	744		1,000	00% 0%
2-21-2-3000	DUES AND MEMBERSHIPS	428	520	430	768	770	430	0%
2-21-2-3500	UNEMPLOYMENT INSURANCE	420	0	450	0	0	430	
TOTAL PERSONNEL E	BENEFITS	160,234	160,884	173,230		186,670	172,930	 ዐዩ
		· · · , · · ·	,		,	200,010	1,2,000	00
OPERATING EXPEN								
2-21-3-0100	OFFICE SUPPLIES	442	827	700	442	700	700	0%
2-21-3-0200	OPERATING SUPPLIES	10,705	9,443	12,800 10,500	10,248	13,000	13,000	1%
	TELEPHONE	6,452	10,701		4,626	10,500	10,500	0%
2-21-3-0600	OPERATING INSURANCE/BOND	8,511		10,000	0	10,000	10,000	0%
2-21-3-1000	ELECTRICITY		197,643	205,000	80,654	200,000	200,000	(2%)
2-21-3-1100	GAS			8,000	5,719	8,500	8,500	6%
2-21-3-1200	GENERATOR FUEL	1,391	1,411	1,400	1,989	2,000	2,000	428
2-21-3-1500	TRAVEL	13	0	0	332	500	500	42%
2-21-3-1530	GIS PROGRAM	0	0	0	0	0	0	42%
2-21-3-2000	POSTAGE	3,168	3,449	3,100	2,502	3,300	3,300	6%
2-21-3-2100	PRINTING	470	- 108	200	0	0 3,300 200	200	0%
2-21-3-2200	EQUIPMENT RENTAL	240	95	500	4UZ	300	500	08
2-21-3-2400	AUDIT FEE	3,500	3,500	3,800	3,800	3,800	3,800	0 %
2-21-3-3000	CONTRACTUAL SERVICES	45,328	43,371	44,600	50,093	60,000	45,000	08
2-21-3-3100	IEPA WATER ANALYSIS	6,714	12,244	7,500	3,824	7,500	9,500	26%
2-21-3-3200	CROSS CONNECTION SURVEY	0	1,463	0	. 0	0	0	26%
2-21-3-3300	CONTRACTUAL; SERVICES	0	0	0	0	Ω	0	26%
2-21-3-3500	SMALL EQUIP/TOOLS/HARDWARE	1,149	3,748	2,500	3,175	4,000	3,500	40%
2-21-3-3600	WATER METERS	31,972	35,650	25,000	33,195		20,000	(20%)

2-21E

ID: BP430000

FUND: SEWER & WATER DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	မွ INC (DEC)
EXPENSES - WATER								
EXPENSES								
OPERATING EXPEND	ITURES							
2-21-3-3700	REIMBURSEABLE EXPENSES	440	431	0	3,247	4,000	0	(20%)
2-21-3-3800	REIMBURSABLE	0	0	0 0	0	1,000	ő	(20%)
	CHEMICALS	-		38,000		75,712		110%
2-21-3-4300	TREATMENT SALT					120,000		08
2-21-3-6500	MISCELLANEOUS	400	£03 , 311 64	1,000	6	100	1,000	0%
2 22 0 0000	111001111110000						1,000	0%
TOTAL OPERATING EX	PENDITURES	444,824	488,865	494,600			532,000	7%
MAINTENANCE & RE	PATRS							
2-21-4-0100	DEPARTMENT EQUIPMENT	2,807	2,371	4,800	6,180	7,000	3,000	(37%)
2-21-4-0200	VEHICLE FUEL	8,013	11,538	11,000	8,209	12,000	12,000	98
2-21-4-0500	VEHICLE LABOR	0,019	2,703	500	0,209	500	500	0%
2-21-4-0550	VEHICLE PARTS	1,859	4,362	2,400	1,884	5,800	3,000	25%
2-21-4-2500	WELLS	346	7,162	1,000	5,610	1,000	1,000	23-3
2-21-4-2550	WATER TREATMENT FACILITY		40,743	70,500	17,569	41,352	48,000	(31%)
2-21-4-2600	WELL HOUSES	3,254	1,773	3,000	147	1,500	•	(,
2-21-4-2700	WATER MAINS	3,939	1,329	5,000	1,732	2,600	2,500 2,600	(16%)
2-21-4-2750	SERVICE LINE REPAIRS	3,460	8,559		1,404			(48%)
2-21-4-2800	RESERVOIRS	3,488	4,882	10,500	7,992	2,200	3,500	0%
2-21-4-2900	METERS	3,400	4,002	10,500	7,992	10,000	5,000	(52号) (FOO)
2-21-4-2910	METERS - RADIO REMOTE UNITS	•	0	0	0	0	0	(52%)
2-21-4-3000	HYDRANTS	381	2 647	-			0	(52%)
2-21-4-4000	SCADA/TECH	381 0	2,64/	1,000	1,684	2,000		50%
2-21-4-4000	SCADA/ ILCH	U		0	8,016	8,100	0	50%
TOTAL MAINTENANCE	& REPAIRS	83,660	88,069	113,200			82,600	(27%)
CAPITAL EXPENDIT	URES							
2-21-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	(27%)
2-21-5-0500	OFFICE FURNITURE & EQUIPMENT	0	0	0	Ő	Ő	0	(27%)
	OPERATING EQUIPMENT	0	Û	ů	õ	0	0	(27%)
2-21-5-2500	LIBERTY STREET ACQUISITION	õ	Ő	0	0	0	0	(27%)
2-21-5-2910	METERS - RADIO REMOTE	õ	Õ	1,243,131		840,000	•	(68%)
2-21-5-4000		-	134,997			151,311	1,490,000	19%
2-21-5-4020	GIS PROGRAM	100,001	0	1,201,000	0	101,011	1,490,000	19%
2-21-5-9000	DEPRECIATION EXPENSE	õ	õ	õ	õ	ő	0	198
					·			
TOTAL CAPITAL EXPE	NDITURES	130,981	134,997	2,494,631	365,080	991,311	1,880,000	(24%)

7 16-6

FUND: SEWER & WATER DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO.	PROJECTED	2024 REQUESTED BUDGET	% INC(DEC)
EXPENSES - WATER OPERATING TRANS 2-21-9-0100 2-21-9-0200	FERS TRANSFER TO GENERAL FUND 1 XFER TO VFF CAPITAL PROJ FND 4	35,000 0	35,000 0	42,500 0	21,250 0	42,500 0	45,000 0	5% 5%
TOTAL OPERATING T TOTAL EXPENSES - 1		35,000 1,240,027	35,000 1,321,309	42,500 3,728,161	21,250 1,210,257	42,500 2,298,845	45,000 3,182,530	5% (14%)
TOTAL REVENUES TOTAL EXPENSES SURPLUS (DEFICIT)		0 1,240,027	0 1,321,309	0 3,728,161	0 1,210,257	0 2,298,845	0 3,182,530	(14%) (14%) (14%)

2-21 67

2-21

PUBLIC WORKS WATER DIVISION EXPENSES

PERSONNEL SERVICES

2-21-1-0200 Salaries- Full Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$352,294	\$372,278	\$375,000	\$383,000	\$430,000

Included in this line item are salaries for the following positions: Public Works Director, Public Works Secretary, Utilities Superintendent, Senior Water Operator, Water Operator, Utility Worker II, Utility Worker I, Crew Leader, Mechanic, Maintenance Worker II and Maintenance Worker I classifications consisting of 4.65 Full Time Employees (FTE).

2-21-1-1000 Salaries-Part time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

There are no part time salary-related expenditures anticipated in FY 23/24.

2-21-1-1300 Salaries-Seasonal

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

There are no seasonal salary-related expenditures anticipated in FY 23/24.

2-21-1-1600 Overtime

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$33,036	\$41,216	\$35,000	\$42,000	\$40,000

Overtime salaries paid in this line item represents non-exempt Division personnel called for water alarms, weekend operations and other emergency responses occurring after regular business hours.

2-21 H

PERSONNEL BENEFITS

2-21-2-0100	Group Medical/Life Insurance
-------------	------------------------------

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$76,781	\$76,485	\$81,400	\$99,500	\$83,500

This line item is comprised of the Village's employee health/life/dental programs that are provided to full-time employees within the Public Works Department. Currently, the Village has a contract with BlueCross BlueShield of Illinois for its employee health insurance, Standard for its life insurance and Delta Dental of Illinois for its dental program.

2-21-2-0700 Village Contribution-IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$48,605	\$50,671	\$57,100	\$46,000	\$48,000

By State Statute, all employees working for the Village on a regular basis in excess of 1,000 hours per year, and not covered by the Police or Fire Pension, must participate in the Illinois Municipal Retirement Program. Under this program, employees contribute 4.5% of their gross wages. Current contribution rate for the Village is 10.14%.

2-21-2-0800 VWD Contributions-FICA & Medicare

FY 20/21 Actual	FY 20/21 Actual	FY 21/22	FY 22/23	FY 23/24
		Budget	Projected	Request
\$28,032	\$30,243	\$30,600	\$35,000	\$36,000

This line item is comprised of the Village's portion of the federally mandated Social Security and Medicare (FICA) programs. The employer rates for these two programs are 6.2% and 1.45% of gross payroll respectively.

2-21-2-1500 Uniforms

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,409	\$1,592	\$1,200	\$1,400	\$1,600

Costs associated with supplying 4.65 FTE personnel with standardized shirts, sweatshirts, boots, jeans and winter work gear are charged to this line item.

2-21 I

2-21-2-2000 Safety Equipment Program

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,648	\$410	\$1,500	\$3,000	\$2,400

This line item provides funds for Division personnel to participate in safety programs and to provide personal protective equipment (PPE) in compliance with Village and State safety requirements such as hard hats, work gloves, fall protection harnesses, eye goggles/protection, welding aprons, raingear and safety vests.

2-21-2-2500 Training

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,333	\$966	\$1,000	\$1,000	\$1,000

Funds for this line item are provided for training of licensed water operators to comply with IEPA mandated continuing education requirements for water treatment procedures, IEPA regulations and changes in the water quality industry and on the use of Department equipment, hazardous material awareness, confined space entry, fall protection, first aid/CPR/defibrillator and trenching/shoring training as required by the Illinois Department of Labor and IRMA.

2-21-2-3000 Dues and Memberships

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$429	\$521	\$430	\$770	\$430

Membership dues for such professional associations as the American Water Works Association and Kane County Water Association are included in this line item.

OPERATING EXPENDITURES

2-21-3-0100 Office Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$443	827	\$700	\$700	\$700

This line item includes office supplies such as paper and toner for the copier, fax and printers.

2-21-3-0200 Operating Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$10,706	\$9,444	\$12,800	\$13,000	\$13,000

Included in this line item are miscellaneous supplies such as lab supplies, marking paint, etc.

2-21-3-0500 Telephone

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,453	\$10,701	\$10,500	\$10,500	\$10,500

This line item is comprised of the Division's monthly phone, data and connectivity expenditures, including:

0	Fiber-Optic Network	\$4,500
0	Verizon annual charges	\$4,500
0	20% of PW facility	\$1,000
0	Replacements/ Misc.	\$500

2-21-3-0600 Operating Insurance/Bond

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$8,512	\$7,034	\$10,000	\$10,000	\$10,000

Included in this line item is the proportionate cost of the Village's insurance through IRMA as well as required deductible expenses for Public Works insurance claims and other insurance-related matters.

2-21-3-1000 Electricity

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$188,744	\$197,644	\$205,000	\$200,000	\$200,000

The cost of electricity for water facilities such as the treatment plants, reservoirs and the pump stations are charged to this line item.

2-21 K

2-21-3-1100 Gas

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,265	\$10,773	\$8,000	\$8,500	\$8,500

The cost associated with natural gas for a portion of the PW Facility, RRWTP and the Booster Stations is included in this line item.

2-21-3-1200 Generator Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,392	\$1,411	\$1,400	\$2,000	\$2,000

The cost of fuel for emergency generators at water facilities is charged to this line item.

2-21-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$14	\$0	\$0	\$500	\$500

Included in this line item are travel and related expenses for Division personnel for attendance at conferences and/or trade shows, in addition to a percentage of travel expenses for the Streets & Property Maintenance Division Superintendent.

2-21-3-2000 Postage

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,169	\$3,449	\$3,100	\$3,300	\$3,300

Included in this line item are all mailing fees, including USPS and alternative providers, for general postage use and mailing water samples.

2-21-3-2100 Printing

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$471	\$109	\$200	\$200	\$200

This line item includes printing of West Dundee stationary, envelopes, business cards, shutoff notices, maps and other specialized printing needs.

2-21 L

2-21-3-2200 Equipment Rental

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$240	\$95	\$500	\$500	\$500

Rental of Division equipment for short term needs is included in this line item.

2-21-3-2400 Audit Fee

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,500	\$3,500	\$3,800	\$3,800	\$3,800

Costs associated with this line item includes a portion of the costs associated with the performance of the annual audit, currently by Selden Fox, LTD, as well as the costs associated with the Village's participation in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.

2-21-3-3000 Contractual Services

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$45,328	\$43,372	\$44,600	\$60,000	\$45,000

This line item includes funds for:

0	Service Calls	\$`	15,000
0	Software License	\$	8,000
0	Generator Maintenance	\$	6,500
•	Automation & Control Services	\$	6,600
	JULIE charges	\$	1,800
0	Sensus Meter Support	\$	1,600
•	Neptune Meter Support	\$	2,000
•	RPZ Certification	\$	1,500
•	Crane and Hoist Maintenance	\$	1,000
•	25% of Copier Lease	\$	500
0	IDOT Random Drug Test	\$	500

2-21-3-3100 IEPA Water Analysis

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$6,715	\$12,245	\$7,500	\$7,500	\$9,500

Included in this line item is the analysis of the Village's water in order to remain in compliance with IEPA regulations.

2-21 M

2-21-3-3500 Small Equip/Tools/Hardware

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,150	\$3,749	\$2,500	\$4,000	\$3,500

Included in this line item are funds to purchase miscellaneous equipment, tools and hardware for Division operations.

2-21-3-3600 Water Meters

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$31,972	\$35,651	\$25,000	\$35,000	\$20,000

Funds are provided in this line item for the purchase of water meters for meter replacements and/or new installations.

2-21-3-3700 Reimbursable Expenses

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$440	\$431	\$0	\$4,000	\$0

This line item is used to track those expenses that the Village incurs and needs to bill to the responsible party. Any invoice charged to this account will result in the generation of an invoice for collection and therefore, the net impact to this line item should be \$0.

2-21-3-4200 Chemicals

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$33,275	\$43,541	\$38,000	\$75,712	\$80,000

Included in this line item are the expenses for water treatment chemicals such as chlorine, fluoride and caustic soda.

2-21-3-4300 Treatment Salt

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$95,647	\$103,372	\$120,000	\$120,000	\$120,000

Funds are provided in this line item for the salt needed to regenerate the Village's ion exchange softeners.

2-21 N

2-21-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$401	\$65	\$1,000	\$100	\$1,000

This line item includes unbudgeted miscellaneous items not covered under other line items.

MAINTENANCE & REPAIRS

2-21-4-0100 Department Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24	
		Budget	Projected	Request	
\$2,807	\$2,372	\$4,800	\$7,000	\$3,000	

Maintenance and repairs to Division equipment such as motors, pumps and any non-driven equipment are included in this line item.

2-21-4-0200 Vehicle Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$8,013	\$11,538	\$11,000	\$12,000	\$12,000

Included in this line item are regular unleaded and diesel fuel costs through local fleet accounts for Division vehicles and equipment.

2-21-4-0500 Vehicle Labor

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$2,703	\$500	\$500	\$500

Contractual maintenance and repair of Division vehicles beyond Department capabilities are charged to this line item.

2-21-4-0550 Vehicle Parts

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24	
		Budget	Projected	Request	
\$1,859	\$4,362	\$2,400	\$5,800	\$3,000	

Parts used for in-house repair and maintenance of fleet vehicles are charged to this line item.

2-210

2-21-4-2500 Wells

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$347	\$7,163	\$1,000	\$1,000	\$1,000

Included in this line item are costs associated with the maintenance and/or repair to the Village's wells.

2-21-4-2550 Water Treatment Facility

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$56,114	\$40,744	\$70,500	\$41,352	\$48,000

Included in this line item are funds to purchase supplies to maintain and/or repair the Angle Tarn Water Treatment Plant (ATWTP) and the Randall Road Water Treatment Plant (RRWTP). The projection and request reflect extraction of substantial expenditures for SCADA system maintenance, which have been transferred to a dedicated line item.

2-21-4-2600 Well Houses

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,255	\$1,773	\$3,000	\$1,500	\$2,500

Included in this line item are costs associated with the maintenance and/or repair to the Village's well houses.

2-21-4-2700 Water Mains

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,939	\$1,330	\$5,000	\$2,600	\$2,600

Included in this line item are funds to purchase supplies such as pipes, clamps, concrete replacement, asphalt patching or parkway restoration material required to maintain or repair the Village's water mains.

2-21-4-2750 Service Line Repairs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,461	\$8,559	\$3,500	\$2,200	\$3,500

Included in this line item are funds to purchase supplies such as pipes, clamps, concrete replacement, asphalt patching or parkway restoration material required to maintain or repair water service lines.

2-21 P

2-21-4-2800 Reservoirs

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,488	\$4,882	\$10,500	\$10,000	\$5,000

This line item includes funds to purchase miscellaneous supplies to maintain and/or repair the Village's Reservoirs. The request reflects completion of an engineering study to add a venting system to the reservoir at the Fifth Street Booster Station, per IEPA mandate.

2-21-4-3000 Hydrants

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$382	\$2,648	\$1,000	\$2,000	\$1,500

Included in this line item are costs associated with the purchase of new hydrants and miscellaneous supplies to maintain and/or repair hydrants.

2-21-4-4000 SCADA/Tech

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$8,100	\$20,000

Included in this line item are costs associated with maintenance and repair of the Village's SCADA system and automation/controls at all water production facilities. This line item was established in FY 22/23, and includes expenditures typically charged to 2-21-4-2550.

CAPITAL EXPENDITURES

2-21-5-0100 Autos & Trucks

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

2-21-5-0500 Office Furniture & Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

2-21-5-1500 Operating Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

2-21 Q

2-21-5-2500 Water & Sewer System Improvements (Liberty Street Acquisition)

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

2-21-5-2910 Meters-Radio Remote Units

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$1,243,131	\$840,000	\$390,000

Included in this line item are expenses associated with the Village-Wide Water Meter Replacement Program, which began in FY 22/23. The projection represents physical water meter purchases, while the request represents contractual installation services.

2-21-5-4000 Capital Improvements

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$130,981	\$134,997	\$1,251,500	\$151,311	\$1,490,000

The FY 22/23 projection reflects continued deferral of the Spring Hill Water Tower Repair and Repainting Project due to ongoing legal matters.

This line item includes funds for the following projects in FY 23/24:

8	Spring Hill Water Tower Repairs and Repainting	\$1,100,000
0	Water System Master Study	\$30,000
•	Angle Tarn Water Treatment Plant Maintenance	\$180,000
0	Randall Road Water Treatment Plant Maintenance	\$115,000
•	Fifth Street Booster Station Maintenance	\$65,000

OPERATING TRANSFERS

2-21-9-0100 Transfer to General Fund

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$35,000	\$35,000	\$42,500	\$42,500	\$45,000

The transfer to Fund 1 (General Operations) is a reimbursement for billing, collection and management oversight of the Water/Sewer Utility Fund.

2-21 R

2-21-9-0200 Transfer to VFF-Capital

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

.

2-21 5



FUND 2-22

WATER & SEWER UTILITY FUND SEWAGE TREATMENT DIVISION



TO: Village President and Board of Trustees

FROM: Eric Babcock, Public Works Director

DATE: March 6, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund 2-22 - Wastewater Division

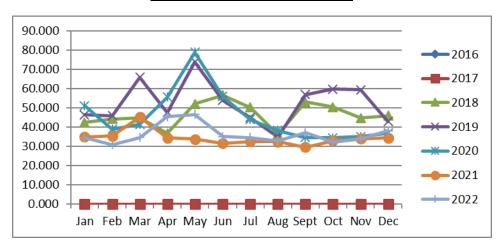
For FY 22/23, the anticipated expenditures for the Wastewater Division is down 3.77% (\$73,445) from \$1,946,023 to \$1,872,578. The decrease from the budgeted amount is attributed primarily to a reduction in anticipated treatment charges.

SANITARY SEWER SYSTEM

The Sanitary Sewer System Program provides the funding resources needed to maintain, repair, televise and improve the sanitary sewer waste collection system. The Village has a contractual agreement with the Fox River Water Reclamation District (FRWRD) and the Village of East Dundee to treat and dispose of sanitary waste generated from within the Village proper. Examples of services provided are as follows:

- Provides for the maintenance and upkeep of the eight (8) active lift stations located at Liberty Street, Third Street, Jelke Creek, Carrington Drive, Timbers and Valleys, Acorn Court, Rt. 72 Grinder Station, and Oak View.
- > Funds the maintenance of lift station structures, equipment and the sewage conveyance system that consists of over 30 miles of sanitary sewers.
- > Provides for the quarterly maintenance jetting of the sanitary sewer distribution system to keep the grid clear and prevent potential flow obstructions.
- Public Works crews respond to resident complaints of sewer blockages and determine areas of responsibility in effecting repairs.
- > Monitor inflow and infiltration of the sanitary collection system.

2-22 A



Wastewater Totals 2016 - 2022

FISCAL YEAR 2022/23 OVERVIEW AND ACCOMPLISHMENTS

The successful collection and transmission of sewage is the cornerstone of creating a healthy community. Staff ensures that this happens through daily inspection of the sewer lift stations, metering flumes and system monitoring.

Experiencing its share of unanticipated failures throughout the fiscal year, staff prioritized and resolved critical issues in a constrained budget environment. Being aware of the negative financial impacts imposed by the pandemic, staff did their part to take on additional duties in house to reduce expenditures and maintain operations.

A number of successful projects were accomplished by the Utilities Division in Fiscal Year 2022/23:

- Pumped a total of 436,362,000 gallons of wastewater to the two treatment facilities.
- FRWRD treated 57% or 249,460,000 gallons of wastewater.
- East Dundee treated 43% or 186,902,000 gallons of wastewater.
- Responded to six (6) sewer backup calls.
- Conducted quarterly maintenance jetting on Village Quarter Road, Spring Hill Ring Road, the Spring Hill Gateway, South Fifth Street, Century Plaza, Edwards, Ryan Lane, Eichler, Liberty Street, Fay Avenue, North Fourth Street and Lincoln Avenue.
- Conducted professional sewer main televising of ongoing problem areas in the collection system North of Liberty Street and East of Rt.31. This evaluation will be used to allocate root treatment and future CIP lining efforts.
- Repaired FRWRD Pump # 3 at the Third Street Lift Station.
- > Initiated replacement of the original 25-year-old master PLC at the Third Street Lift Station.
- Developed specifications to bid and award the Willow Street Sanitary Sewer Lining and Manhole Rehabilitation Project. This North to South portion adjoins the previously rehabilitated section on

Locust running West to East. This completed the area of immediate concern impacted by high concentrations of corrosive gases.

- Developed specifications to bid and award replacement of the Grand Pointe Lift Station grinder. Village staff successfully completed removal and installation activities.
- Replaced Pump #2, secured a spare pump, and installed a guide rail system at the Liberty Street Lift Station.
- Finalized work with Village Administration and the Village of Sleepy Hollow to revise the current IGA and method of billing, based on findings from an audit of all accounts and the limitations of existing metering equipment.
- Implemented recommendations made by the water resources consultant to the barium treatment system at the Randall Road Water Treatment Plant following notification of East Dundee's barium exceedance violation.
- Completed replacement of a \$6,000 portable wastewater sampler for FRWRD to facilitate required system monitoring via a fully funded grant program.

FISCAL YEAR 2023/24 GOALS AND OBJECTIVES

During Fiscal Year 2023/24, the Wastewater Division will continue ongoing jetting maintenance initiatives to prevent trunk line backups. Preventive maintenance activities will seek to limit system disruptions and marginalize financial impacts. Continued monitoring of flows to both FRWRD and East Dundee will ensure accurate treatment charges.

Additional initiatives planned for Fiscal Year 2023/24 include:

- > Continue the grinder maintenance program and replace the grinder at the Oak View Lift Station.
- Conduct professional sewer main televising ahead of the street replacement program to identify any potential repairs prior to resurfacing.
- > Purchase replacement pumps at the Timbers & Valleys, Carrington, and Oak View Lift Stations.
- Complete replacement of the PLC for East Dundee pumping operations at the Third Street Lift Station.
- > Complete replacement of the PLC at the Jelke Lift Station.
- > Complete flow meter replacement at the Carrington Lift Station.

SIGNIFICANT CHANGES FROM FISCAL YEAR 2021/22

Fiscal Year 2022/23 represented a return to pre-pandemic operations, including reinstitution of previously suspended programs. Staff expects this to remain unchanged throughout Fiscal Year 2023/24.

During Fiscal Year 2022/23, the Division promoted an internal candidate from the position of Water Operator I to Senior Water Operator, and accepted the resignation of a Utility Worker I. In Fiscal Year 2023/24, the Division will focus heavily on filling these positions, and will pursue the services of a recruitment firm for the Water Operator I position specifically.

2-22 C

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: SEWER & WATER DEPARTMENT

				2023			2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	00
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
EXPENSES - WASTE								
EXPENSES								
PERSONNEL SERV	ICES							
2-22-1-0200	SALARIES - FULL TIME	101,414	107,023	113,060	80,303	123,000	132,000	16%
2-22-1-1000	SALARIES – PART TIME SALARIES – SEASONAL	0	0	0 0	0	0	0	16%
2-22-1-1300	SALARIES - SEASONAL	0	0	0	0	0	0	16%
2-22-1-1600	OVERTIME	8,266	10,163	10,000	7,845			0%
TOTAL PERSONNEL	SERVICES	109,680	117,186	123,060	88,148	134,000	142,000	- 15%
PERSONNEL BENE	FTTS							
2-22-2-0100	GROUP MEDICAL/LIFE INSURANCE	23.070	22-888	24.400	14,123	28,000	24,000	(1%)
2-22-2-0700	VILLAGE CONTRIBUTION - IMRF	23,070 13,844	22,888 14,367	24,400 15,600	10,079	14,000	14,500	(7%)
2-22-2-0800	VWD CONTR - FICA & MEDICARE	7 954	8,556	9,400	6,514		11,000	17%
2-22-2-1500	CLOTHING ALLOWANCE	399	456	400	298	400	500	25%
2-22-2-2000	SAFETY EQUIPMENT PROGRAM			1,000		2,000	1,000	23%
2-22-2-2500	TRAINING	142		100	366	370	150	50%
2-22-2-3000	DUES-MEMBERSHIPS	25		70	0	70	70	0%
2-22-2-3500	UNEMPLOYMENT INSURANCE	0	0	0		0	0	0%
TOTAL PERSONNEL	BENEFITS	46,085	46,677	50,970			51,220	 0%
		·	·			,	,	
OPERATING EXPE								
2-22-3-0100	OFFICE SUPPLIES	219	95	200	37	100	200	0%
2-22-3-0200	OPERATING SUPPLIES	950	775	1,200	719	1,000	1,000	(16%)
2-22-3-0500	TELEPHONE	3,133	11,086	10,000	7,363	11,000	11,000	10%
2-22-3-0600	OPERATING INSURANCE/BOND	9,477	7,413	10,000	0	10,000	10,000	0%
2-22-3-1000	ELECTRICITY	12,064	23,477	20,000	10,533	20,000	20,000	0%
2-22-3-1100	GAS	3,021	3,597		2,305	4,000	4,000	(20%)
2-22-3-1200	GENERATOR FUEL	151	733	1,000	1,458	1,500	1,500	50%
2-22-3-1500	TRAVEL	0	0	0	332	480	490	50%
2-22-3-1530	GIS PROGRAM	0	0	0 3,100	0	0	0	50%
2-22-3-2000	POSTAGE	3,112	3,360	3,100	2,229		3,200	3%
2-22-3-2100	PRINTING	0	0	0	0	0	0	3%
2-22-3-2200	EQUIPMENT RENTAL	2,837	1,985			1,720	1,000	3%
2-22-3-2400	AUDIT FEE	2,300	2,300	2,500	2,500	2,500	2,500	08
2-22-3-3000	CONTRACTUAL SERVICES	14,622	16,817	15,000		15,000	15,000	0%
2-22-3-3100	TREATMENT CHARGES	727,021	770,977	860,000	402,395	750,000	750,000	(12%)
2-22-3-3500	SMALL EQUIP/TOOLS/HARDWARE	215	1,792	1,800		1,100	1,500	(16%)
2-22-3-3800	REIMBURSABLE	0	0	0	0	0	0	(16%)
2-22-3-4200	CHEMICALS	0	0	0	0	0	0	(16%)
2-22-3-6500	MISCELLANEOUS	466	0	•	1	10	0	(16%)
TOTAL OPERATING	EXPENDITURES	779,588	844,407	929,800	443,394			(11%)

J-22 D

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: SEWER & WATER DEPARTMENT

					2023	2023		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022		8 MO.		REQUESTED	<u>0</u> 6
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
EXPENSES - WASTER	WATER							
MAINTENANCE & 1	REPAIRS							
2-22-4-0100	DEPARTMENT EQUIPMENT	264	96	6,400	486	700	700	(89%)
2-22-4-0200	VEHICLE FUEL	8,013	11,538	11,000	8,209	12,000	12,000	9%
2-22-4-0400	VEHICLE BODY - LABOR	0	0	. 0	. 0	, 0	0	98
2-22-4-0450	VEHICLE BODY - PARTS	0	0	0	0	0	0	9%
2-22-4-0500	VEHICLE MAINT & REPAIRS LABOR	0	0	2,000	12	1,000	1,000	(50%)
2-22-4-0550	VEHICLE MAINT & REPAIRS PARTS	1,445	1,337	1,600	1,564	2,000	1,600	0%
2-22-4-2910	METERS - RADIO REMOTE UNITS	0	0	0	0	0	0	0%
2-22-4-4000	SANITARY SEWER	2,977	5,970	15,000	(2, 125)	13,000	13,000	(13%)
2-22-4-4500	LIFT STATIONS	10,453	25,192	32,500	14,515	18,000	18,000	(44%)
2-22-4-4600	TREATMENT PLANT	0	0	0	^	, 0	0	(44%)
2-22-4-4700	SEWAGE BACK-UP REIMBURSEMENTS	0	1,000	0	0	0	0	(44%)
TOTAL MAINTENANCH	E & REPAIRS	23,152	45,133	68,500	22,661		46,300	(32%)
CAPITAL EXPEND	ITURES							
2-22-5-0100	AUTOS & TRUCKS	0	0	0	0	0	0	(32%)
2-22-5-0500	OFFICE FURNITURE & EQUIPMENT	0	0	0	Ō	0	Ő	(32%)
2-22-5-1500	OPERATING EQUIPMENT	0	0	0	0	0	Ō	(32%)
2-22-5-2500	LIBERTY STREET LIFT STATION	0	0	0	0	0	0	(32%)
2-22-5-4000	CAPITAL IMPROVEMENTS	0 42,020	103,988	114,500	0 38,445	89,425	134,000	17%
2-22-5-4020	GIS PROGRAM	0	0	0	. 0	, 0	0	17%
2-22-5-5000	ADMIN. FEE-E. DUNDEE AGREEMENT	0	0	0	0	0	0	17%
2-22-5-9000	DEPRECIATION EXPENSE	0	0	0	0	0	0	17%
TOTAL CAPITAL EX	 PENDITURES	42,020	103,988	114,500	38,445	89,425	134,000	17%
DEBT SERVICE								
2-22-8-1000	SLUDGE MANAGEMENT DEBT SERVICE	0	0	0	0	0	0	17%
2-22-8-2000	CAPACITY PURCHASE DEBT SERVICE	0	0	0	Ô	0	0	178
2-22-8-3000	HEAT EXCHANGER REPLACEMENT	31,909	0	7,390	Õ	0	Ő	(100%)
2-22-8-4000	AMMONIA REMOVAL IEPA LOAN	40,573	0	6,640	õ	0	0	(100%)
2-22-8-5000	FRWRD PLANT UPGRADES/EXPANSION		19,529	19,530	-	19,530	v	0%
2-22-8-6000	FRWRD STRUVITE RECOVERY FACLTY	2.,001	0			50,159	26,564	(47%)
2-22-8-7000	FRWRD FORCEMAIN CONSTRUCTION	, 0 0		110,376	0	133,196	37,441	
2-22-8-8000	FRWRD PHOSPHORUS REMOVAL	Ő	0	422,598	. 0	480,118	333,224	(21%)
TOTAL DEBT SERVIC	 CE	90,369	19,529	616,693		683,003	416,759	(32%)

1 C C

1 60-P

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: SEWER & WATER DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
EXPENSES - WASTER OPERATING TRANS 2-22-9-0100 2-22-9-0200		35,000 0	35,000 0	42,500 0	21,250 0	42,500 0	45,000 0	5% 5%
TOTAL OPERATING : TOTAL EXPENSES -		35,000 1,125,894	35,000 1,211,920	42,500 1,946,023	21,250 693,461	42,500 1,872,578	45,000 1,656,669	5% (14%)
TOTAL REVENUES TOTAL EXPENSES SURPLUS (DEFICIT))	0 1,125,894	0 1,211,920	0 1,946,023	0 693,461	0 1,872,578	0 1,656,669 (1,656,669)	(14%) (14%) (14%)

2-22

PUBLIC WORKS WASTEWATER DIVISION EXPENSES

PERSONNEL SERVICES

2-22-1-0200 Salaries-Full Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$101,414	\$107,023	\$113,060	\$123,000	\$132,000

Included in this line item are salaries for the following positions: Public Works Director, Public Works Secretary, Utilities Superintendent, Senior Water Operator, Water Operator, Utility Worker II, Utility Worker I, Senior Crew Leader, Mechanic, Maintenance Worker II and Maintenance Worker I classifications consisting of 1.35 Full Time Employees (FTE).

2-22-1-1000 Salaries-Part Time

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

There are no part time salary-related expenditures anticipated in FY 23/24.

2-22-1-1300 Salaries-Seasonal

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$0	\$0	\$0	\$0

There are no seasonal salary-related expenditures anticipated in FY 23/24.

2-22-1-1600 Overtime

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$8,267	\$10,164	\$10,000	\$11,000	\$10,000

Overtime salaries paid in this line item represents non-exempt Division personnel called for alarms, weekend operations and other emergency responses occurring after regular business hours.

2-22 61

PERSONNEL BENEFITS

2-22-2-0100 Group Medical/Life Insurance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$23,070	\$22,889	\$24,400	\$28,000	\$24,000

This line item is comprised of the Village's employee health/life/dental programs that are provided to full-time employees within the Public Works Department. Currently, the Village has a contract with BlueCross BlueShield of Illinois for its employee health insurance, Standard for its life insurance and Delta Dental of Illinois for its dental program.

2-22-2-0700 Village Contribution-IMRF

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$13,845	\$14,367	\$15,600	\$14,000	\$14,500

By State Statute, all employees working for the Village on a regular basis in excess of 1,000 hours per year (and not covered by the Police or Fire Pension) must participate in the Illinois Municipal Retirement Program. Under this program, employees contribute 4.5% of their gross wages. Current contribution rate for the Village is 10.14%.

2-22-2-0800 VWD Contribution-FICA & Medicare

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$7,955	\$8,556	\$9,400	\$10,500	\$11,000

This line-item is comprised of the Village's portion of the federally mandated Social Security and Medicare (FICA) programs. The employer rates for these two programs are 6.2% and 1.45% of gross payroll respectively.

2-22-2-1500 Clothing Allowance

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$400	\$457	\$400	\$400	\$500

Costs associated with supplying 1.35 FTE personnel with standardized shirts, sweatshirts, boots, jeans and winter work gear are charged to this line item.

2-22 H

2-22-2-2000 Safety Equipment Program

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$651	\$202	\$1,000	\$2,000	\$1,000

This line item provides funds for 1.35 FTE Division personnel to participate in safety programs and to provide personal protective equipment (PPE) to comply with Village and State safety requirements such as hard hats, work gloves, fall protection harnesses, eye goggles/protection, welding aprons, rain gear and safety vests.

2-22-2-2500 Training

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24	
		Budget	Projected	Request	
\$142	\$153	\$100	\$370	\$150	

Funds for this line item are provided for continued training of personnel on the use of Department equipment, vehicle maintenance, snow removal, annual flagger training, hazardous material awareness, confined space entry, fall protection, first aid/CPR/defibrillator and trenching/shoring training as required by the Illinois Department of Labor and IRMA.

2-22-2-3000 Dues & Memberships

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$25	\$57	\$70	\$70	\$70

This line item provides funding for the Division's portion of American Public Works Association annual dues.

OPERATING EXPENDITURES

2-22-3-0100 Office Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$219	\$95	\$200	\$100	\$200

This line item includes the purchase of office supplies such as paper and toner for the copier, fax and printers.

2-22 I

2-22-3-0200 Operating Supplies

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$950	\$776	\$1,200	\$1,000	\$1,000

Included in this line item are miscellaneous supplies for lab work and wastewater operations.

2-22-3-0500 Telephone

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,134	\$11,086	\$10,000	\$11,000	\$11,000

This line item is comprised of the Division's monthly phone and connectivity expenditures, including:

0	Fiber-Optic Network	\$8	,000
0	Verizon annual charges	\$2	2,000
0	10% PW facility charges	\$	520
0	Replacements / Miscellaneous	\$	480

·

2-22-3-0600 Operating Insurance/Bond

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$9,477	\$7,413	\$10,000	\$10,000	\$10,000

Included in this line item is the proportionate cost of the Village's insurance through IRMA as well as required deductible expenses for Public Works insurance claims and other insurance-related matters.

2-22-3-1000 Electricity

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$12,064	\$23,477	\$20,000	\$20,000	\$20,000

The cost of electricity for wastewater pump stations is charged to this line item.

2-22-3-1100 Gas

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,022	\$3,597	\$5,000	\$4,000	\$4,000

The cost for natural gas associated with operating the lift stations is charged to this line item.

2-22 J

2-22-3-1200 Generator Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$151	\$734	\$1,000	\$1,500	\$1,500

The cost of fuel for backup generators at wastewater facilities is charged to this line-item.

2-22-3-1500 Travel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$480	\$490

Included in this line item are travel and related expenses for Division personnel to attend conferences and/or trade shows, in addition to a percentage of travel expenses for the Streets & Property Maintenance Division Superintendent.

2-22-3-2000 Postage

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$3,112	\$3,360	\$3,100	\$3,200	\$3,200

Included in this line item are all mailing fees, including USPS and alternative providers, for general wastewater postage use.

2-22-3-2200 Equipment Rental

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,838	\$1,985	\$0	\$1,720	\$1,000

Rental of Division equipment for short term needs is included in this line item.

2-22-3-2400 Audit Fee

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,300	\$2,300	\$2,500	\$2,500	\$2,500

Included in this line item is a portion of the costs associated with the performance of the annual audit as well as the costs associated with the Village's participation in the GFOA Certificate of Achievement for Excellence in Financial Reporting Program.

2-32 K

2-22-3-3000 Contractual Services

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$14,623	\$16,817	\$15,000	\$15,000	\$15,000

This line item includes funds for:

0	Software Maintenance	\$4,000
0	Powertron Inspections/repairs	\$3,500
0	Service Calls	\$2,800
0	Automation / Integration	\$1,500
0	Flume Maintenance	\$1,200
0	Crane and Hoist Inspect	\$1,000
0	RPZ Inspections	\$ 500
0	IDOT Random Drug Test	\$ 500

2-22-3-3100 Treatment Charges

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$727,021	\$770,977	\$860,000	\$750,000	\$750,000

Included in this line item are the monthly wastewater treatment charges from the Fox River Water Reclamation District (FRWRD) and the Village of East Dundee.

2-22-3-3500 Small Equip/Tools/Hardware

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$216	\$1,792	\$1,800	\$1,100	\$1,500

Included in this line item are funds to purchase miscellaneous equipment, tools and hardware for wastewater operations.

2-22-3-3800 Reimbursable Expenses

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

Included in this line item are expenses incurred by the Division for which a third party is ultimately responsible. Expenses charged to this account should result in an invoice issued to the responsible individual and/or party and the net impact to this line item should be \$0.

2-22-3-4200 Chemicals

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

2-22-3-6500 Miscellaneous

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$466	\$0	\$0	\$10	\$0

MAINTENANCE & REPAIRS

2-22-4-0100 Department Equipment

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$264	\$97	\$6,400	\$700	\$700

Maintenance to non-driven equipment is included in this line item.

2-22-4-0200 Vehicle Fuel

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$8,014	\$11,539	\$11,000	\$12,000	\$12,000

Included in this line item are regular unleaded and diesel fuel costs through local fleet accounts for Division vehicles and equipment.

2-22-4-0500	Vehicle Maint & Repairs Labor
-------------	-------------------------------

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$2,000	\$1,000	\$1,000

Contractual maintenance and repair of Division vehicles beyond Department capabilities are charged to this line item.

2-22-4-0550 Vehicle Maint. & Repairs Parts

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$1,446	\$1,338	\$1,600	\$2,000	\$1,600

Parts used for in-house repair and maintenance of fleet vehicles are charged to this line item.

2-22-4-2910 Meters – Radio Remote Units

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

2-22-4-4000 Sanitary Sewer

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$2,978	\$5,971	\$15,000	\$13,000	\$13,000

Included in this line item are costs associated with the maintenance and/or repair to the Village's sanitary sewers. The projection and request represent an expanded slate of preventative maintenance projects including contractual televising.

2-22-4-4500 Lift Stations

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$10,454	\$25,192	\$32,500	\$18,000	\$18,000

Included in this line item are funds to maintain the various lift stations.

2-22-4-4700 Sewage Back-Up Reimbursements

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$1,000	\$0	\$0	\$0

2-22 N

CAPITAL EXPENDITURES

Capital Improvements 2-22-5-4000

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$42,021	\$103,988	\$114,500	\$89,425	\$134,000

This line item includes funds for the following projects in FY 23/24:

- \$13,000 Annual Grinder Maintenance
- Annual Pump Maintenance \$35,000
- Third Street Lift Station Maintenance \$43,000 \$35,000
- Jelke Lift Station Maintenance
- \$8,000 Carrington Lift Station Maintenance

DEBT SERVICE

2-22-8-1000 Sludge Management Debt Service

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

2-22-8-2000 Capacity Purchase Debt Service

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$0	\$0	\$0	\$0	\$0

2-22-8-3000 Heat Exchanger Replacement

FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Request
\$31,910	\$0	\$7,390	\$0	\$0

2-22-8-4000 Ammonia Removal IEPA Loan

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$40,574	\$0	\$6,640	\$0	\$0

2-22-8-5000 FRWRD Plant Upgrades/ Expansion

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$17,888	\$19,530	\$19,530	\$19,530	\$19,530

This line item represents the annual payment made to the Fox River Water Reclamation District for the new treatment plant expansion project.

2-22-8-6000 FRWRD STRUVITE Recovery Facility

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$50,159	\$50,159	\$26,564

This line item represents the new annual payment made to the Fox River Water Reclamation District for the Struvite Recovery Facility.

2-22-8-7000 FRWRD Forcemain Construction

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$110,376	\$133,196	\$37,441

This line item represents the new annual payment made to the Fox River Water Reclamation District for forcemain construction.

2-22-8-8000 FRWRD Phosphorus Removal

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$422,598	\$480,118	\$333,224

This line item represents the new annual payment made to the Fox River Water Reclamation District for the IEPA-mandated phosphorus removal expansion of their north facility.

OPERATING TRANSFERS

2-22-9-0100 Transfer to General Fund

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$35,000	\$35,000	\$42,500	\$42,500	\$45,000

The transfer to Fund 1 (General Operations) is a reimbursement for billing, collection and management oversight of the Wastewater Division.

- 10 -

2-22 P

2-22-9-0200 Transfer to VFF-Capital

FY 20/21 Actual	FY 21/22 Actual	FY 22/23	FY 22/23	FY 23/24
		Budget	Projected	Request
\$0	\$0	\$0	\$0	\$0

2-22 Q



FUND 3-00 MOTOR FUEL TAX FUND



TO:Village President and Board of TrusteesFROM:David W. Danielson, Finance DirectorDATE:March 10, 2023SUBJECT:FY 2023/24 Budget Recommendation
Fund 3 - Motor Fuel Tax

By State of Illinois Statute, funds collected by the State's motor fuel taxes and distributed to the units of local government are to be accounted for in a separate fund of the Village. For decades, the State has distributed about half of the State's 19 cents per gallon tax on motor fuel to all municipalities and counties plus many townships. This distribution is made on a per capita basis. The total miles driven, and the average fuel economy of vehicles are the principal "drivers" of MFT receipts.

In Fiscal Year 2023 (May 01, 2022 to April 30, 2023) the per capita MFT distribution is estimated to be \$22.87, just shy of the original forecast of \$23.00 per capita estimate. Since the forecast for gas prices is to be below \$4.00 per gallon during the upcoming year, it is assumed that demand will continue to increase slightly but be moderated by the possibility of a recession. For the upcoming fiscal year, the per capita estimate is being increased to \$23.37. Although these numbers have been rebounding over the recent months, they are still below the \$24.94 per capita amount that was realized in FY 2020.

To make up for this revenue reduction, the State authorized "Rebuild Illinois" funds which over the past couple of years have totaled approximately \$320,000 and are reflected in line item 3-00-1-1100. This one-time revenue source can be used for street/infrastructure projects and until a project is identified, these funds will remain within the Motor Fuel Tax Fund.

Proceeds from municipal share of the Transportation Renewal Fund are forecasted to be approximately \$19.12 per capita, up from the FY 2022/23 amount of \$17.21. The requirements for accounting for and the expenditure of the TRF amounts are no different than the original MFT tax proceeds. However, for tracking purposes, we will account for the MFT revenues in line item 3-00-0-1000 and are accounting for the TRF revenues in line item 3-00-0-1000 and are accounting for the TRF revenues in line item 3-00-0-1300.

As part of the implementation of the new tax, the customary High Growth Special Allotment was cut by 75% in FY 2019/20. Legislation was adopted to restore these payments to their original level in FY 2020/21 and the 2023/24 budget includes these previous distributions.

For FY 2023/24 a transfer of \$225,000 from Fund 3 (Motor Fuel) to Fund 1 (General Corporate) is being recommended as has been done in previous years. This transfer is used as a partial reimbursement for eligible Street Division expenses, such as salaries and road salt.

Based on these changes, we've seen the Fund Balance within the Motor Fuel Tax Fund grow substantially with the receipt of the State of Illinois revenues.

The estimated beginning balance in the 2024 budget is approximately \$988,000. At year end, this balance is anticipated to be \$1,113,500.

Please note that these funds are available for the Board's utilization specifically for eligible street and infrastructure projects or related capital improvements. Some concepts or ideas for utilization of these funds would be aggressive sidewalk replacement, additions to our annual street and infrastructure programs or other street and roadway projects that may be identified and prioritized by the Village Board. The expenditure of Motor Fuel Tax funds come with additional oversight and reporting requirements and are better suited for IDOT related improvements or larger scale projects in order to minimize the associated reporting and administrative responsibilities.

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: MOTOR FUEL TAX DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE REVENUES REVENUES REVENUES							988,000	
3-00-0-1000	MOTOR FUEL TAX ALLOTMENT	262,479	168,812	180,600	116,439	176,000	180,000	0%
3-00-0-1100	SPECIAL ALLOTMENT - REBUILD IL	241,570	161,047	0		80,524	0	0%
3-00-0-1200	HIGH GROWTH SPECIAL ALLOTMENT	23,449	16,211	15,000	0	15,000	16,000	68
3-00-0-1300	TRANSPORTATION RENEWAL FUND	0	122,986	136,000	87,201	132,200	147,000	8%
TOTAL REVENUES	-	527,498	469,056	331,600	284,163	403,724	343,000	3%
FINANCE REVENUE								
3-00-6-0000	INTEREST INCOME	241	278	500	4,136	6,500	7,500	400%
TOTAL FINANCE REVE		241	278	500	4,136	6,500	7,500	400%
TOTAL REVENUES: RE	VENUES	527,739	469,334	332,100	288,299	410,224	350,500	5%
		210,000	210,000 0	225,000 0	112,500 0	225,000 0	225,000 0	0% 0%
TOTAL OPERATING TR	- ANSFERS	210,000	210,000	225,000	112,500	225,000	225,000	 0%
TOTAL EXPENDITURES	- MOTOR FUEL TAX	210,000	210,000	225,000	112,500	225,000	225,000	0%
TOTAL FUND REVENUE TOTAL FUND EXPENSE FUND SURPLUS (DEFI	S	527,739 210,000	· ·	332,100 225,000	288,299 112,500	•	1,338,500 225,000 1,113,500	303% 0% 939%

5.0



FUND 4-00

CAPITAL PROJECTS FUND



TO: Village President and Board of Trustees

FROM: Joseph A. Cavallaro, Village Manager

DATE: March 14, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund 4 - Village Facilities and Capital Projects

Attached please find the 2023/24 budget recommendation for Fund 4, Village Facilities and Capital Projects.

This Fund accounts for the funding and expenses related to the construction and significant maintenance of Village facilities, infrastructure, property and equipment. This year it does include the Capital Equipment and Infrastructure Program funding of a minimum of \$1,750,000 in this year and in upcoming years.

Pursuant to previous Village Boards' property tax levy discussions, revenues were identified and are represented in this budget to complete the initial minimum \$850,000 in recurring and committed revenues to fund this capital program created back in FY 2013/14. Based on the increases that have been provided, the Board added an additional \$300,000 from the property taxes increase 4 years ago to reach our current level of \$1,150,000 in committed and earmarked funding for capital improvements.

Based on the increases in the General Fund revenues, the staff has recommended and included an additional \$100,000 to be added this year to the transfer for a total committed capital revenue source of \$1,250,000.

As of 2 years ago, the Village Board committed the additional amount of \$480,050 from the retirement of existing debt services to be utilized for capital purchases and street and infrastructure funding along with future years' funding, which increased the total capital budget funding to \$1,730,050.

As presented to the Board, the Village staff prepared a Capital Projects Plan which propose expenditures, on average, of \$1.1 Million annually for streets and infrastructure, \$225,000 annually for buildings and grounds and approximately \$425,000 annually for vehicle and equipment replacement or repairs.

The 5-year Capital Projects Plan will be updated annually moving forward, reflecting actual expenditures from the previous year and recommended programs, projects or expenditures for the next fiscal year.

FUND BALANCE:

In addition to our discussions regarding the Capital Projects Fund, an agreement was made to set aside reserve funds in both Fund 4 and Fund 5 in order to ensure available cash flow for any emerging needs. Pursuant to that discussion, \$500,000 was agreed upon to be set aside within the Capital Projects Fund and is not reflected in the fund balance figure shown on the attached General Ledger report.

As of May 1, 2023, Fund 4 is projected to have a beginning fund balance of approximately \$3,273,646 not including the set aside reserve.

REVENUES:

The major revenue source for this fund is the 1% Home Rule Sales Tax that has been implemented by the Village and in effect since 1991. We are budgeting to receive \$1,165,000 in sales tax this year. This is an increase from last year's revised budgeted number of \$1,135,000 and a slight increase over our projected number of \$1,126,000 for last year.

Included in these budget numbers are the transfer revenues from the General Fund property tax line item for capital equipment in the amount of \$1,250,000 from the commitment for capital allocation of the property tax receipts increased by \$100,000 this year.

Additional revenue sources shown include the Downtown Business District Sales Tax budgeted at \$80,000, a transfer from TIF #2 annual payment of \$120,000, and the Special Service Area #9 for the downtown business district, projected be \$40,000 this year.

ONE TIME FEES:

Staff continues to make a cognizant effort to try to provide additional funding from the General Fund to the Capital Projects Fund in order to improve its fiscal condition and make additional funds available for capital improvements, which staff believes need to be prioritized. Pursuant to the Board's policy directive these funds are specifically to be earmarked and used for capital equipment replacements and infrastructure upgrades within the community.

As previously mentioned in the third quarter financial report and in this document, staff recommended the transfer of all the one-time development fees which were received in the General Fund last year into the Capital Projects Fund in the amount of \$755,000. In addition, based on the strong showing of the General Fund from a budgetary standpoint, the projected surplus which was in excess of \$500,000 was also recommended to be transferred from the General Fund into the Capital Projects Fund. These are shown as revenue sources in last year's budget projected numbers.

EXPENDITURES:

The major outstanding obligations for Fund 4 in the 2023/24 fiscal year continue to be the debt repayments for the IEPA loan, as well as the 2007 and 2010 (refinanced in 2015) General Obligation Bonds. These obligations total \$1,499,410 for the 2023/24 fiscal year.

We continue to provide the individual capital improvements and equipment requests as submitted by the respective departments as part of this budget document, so as to provide an understanding to the Board of the needs of the organization.

The Village staff has attempted to prioritize these items, weighing departmental needs against the available budget and the overall needs of the Village as a whole, and made recommendations for this year's expenditures which are shown in *Exhibits D, E and F*.

The table below illustrates this year's budget, the projected capital expenditures for this year, and the budget recommended for next year and beginning projects for 2024/25 of known expenditures.

Village of West Dundee

Fund 4: Capital Projects Fund

Village Wide Multi-Year Capital Plan

		Budgeted FY 2022/23		Projected FY 2022/23		Budgeted FY 2023/24		Projected Budget FY 2024/25
Streets & Infrastructure		\$1,200,000		\$1,245,802		\$1,250,000		\$1,250,000
Sleepy Hollow Trail Phases I & II		\$135,000		\$10,000		\$135,000		
Buildings & Grounds		\$105,000		\$104,700		\$116,000		\$100,000
/ehicles & Equipment:								
Admin	Computer Replacements	\$25,000	Computer Replacements	\$24,000	Computer Replacements	\$86,500	Computer Replacements	\$25,000
	Starcom	\$23,000	Starcom	\$22,557	Starcom	\$23,000	Starcom	\$23,000
	Body Cameras	\$38,000	Body Cameras	\$37,726	Body Cameras	\$36,000	Body Cameras	\$36,000
	Dash Cameras	\$17,200	Dash Cameras	\$19,632	Dash Cameras	\$17,200	Dash Cameras	\$17,20
Police					SWAT / Community Policing	\$46,000	Community Policing	\$15,00
	Marked Patrol Vehicle - Replacement	\$55,100	Marked Patrol Vehicle - Replacement	\$59,099	Marked Patrol Vehicle - Replacements (2)	\$111,000		
	Truck 31 Refurbish (50%)	\$306,000	Truck 31 Replacement	\$60,000	Truck 31 Replacement	\$525,000		
***	Mini Pumper	\$300,000	Mini Pumper	\$300,902	Equipment	\$50,000	-	
Fire	Ambulance	\$335,000	Ambulance	\$377,850	Zoll	\$28,000	Zoll	\$28,00
1110	Starcom	\$19,000	Starcom	\$18,930	Starcom	\$19,000	Starcom	\$19,00
	Hose Replacement	\$6,500	Hose Replacement	\$7,120				
	Equipment (CARES)	\$167,000	Equipment (CARES)	\$101,427				
	10 Yard Replacement Dump	\$180,000	10 Yard Replacement Dump	\$0	10 Yard Replacement Dump	\$200,035		
Public Works	Heavy Duty Vehicle Lift	\$25,000	Heavy Duly Vehicle Lift	\$28,760	Vactor (50%)	\$90,000	Vactor (50%)	\$90,000
	Mower Replacement	\$13,000	Mower Replacement	\$10,129	Zero Tum Plow	\$23,000		
			1 Ton Dump Truck Replacement	\$90,321				
Total Vehicles and	l Equipment	\$1,509,800		\$1,158,453		\$1,254,735		\$253,200
Fotal Capital Proje	ects	\$2,949,800	-	\$2,518,955		\$2,755,735		\$1,603,200

The Village staff has attempted to prioritize the Department Managers requests and provide recommendations as listed herein, <u>above</u> the \$425,000 budget allocation for vehicles and equipment. The Buildings and Grounds budget allocation provides for \$225,000 annually. Of that amount, only \$116,000 has been budgeted for this year. The overall Capital Projects budget is beyond the budget allocation of \$1.730 million by \$1,025,000 of which \$486,000 is from last year's expenditures yet to be paid for.

Vehicle and Equipment:

We are showing \$828,000 for this year's recommended vehicle and equipment purchases, which is in excess of the annual \$425,000 budget allocation.

As previously noted, based on the transfer of the one-time development fees and fund surplus amounting to \$755,000, there are additional available funds in the Capital Projects Fund this year. Based on the individual department requests and organizational priorities, staff recommends that some of these one-time fees be allocated towards capital equipment purchases and replacement, above and beyond the \$425,000 allocation again this year.

The use of these one-time fees for capital purchases makes good financial sense and is the appropriate prioritization of these one-time fees based on Department Managers' requests and Village staff's determination of organizational priorities.

There are several attachments included with this memo, as follows. These exhibits endeavor to provide a clear understanding of where dollars are coming from, what they are committed to, and to ensure that we are not committing dollars that have already been committed.

1. *Exhibit A* shows Fund 4 Capital Projects Fund.

This sheet illustrates the Fund 4 figures for the last several years and how they have been utilized, last year's budget, the projected expenses for last year and the proposed budget for this year.

Exhibit A incorporates <u>all</u> current projected revenue sources, debt service payments and actual costs and expenditures, as well as the existing capital projects expenditures that have been committed to based on Board commitments and the recommended capital expenditures for this budget year.

2. *Exhibit B* is the detailed budget report and is the master accounting for all of the revenues and expenditures related to this fund.

It is a compilation of the above two spreadsheets in totality and is used as part of our overall accounting system and ties to the Village's accounting system.

3. *Exhibit C* is the 7-year capital plan prepared by the Village staff, providing projections for the proposed capital projects funding and includes Streets & Infrastructure, Buildings & Grounds and Vehicles & Equipment for the next 2 years.

A couple of important points regarding the proposed capital plan in this Exhibit should be noted:

This Exhibit shows the inclusion of the available capital fund balance that has been allocated <u>only</u> to the Streets and Infrastructure programs and Buildings and Grounds or Vehicle & Equipment expenses for the last five years and are a <u>portion</u> of available capital funding in Fund 4, estimated in total to be \$1.280 Million to begin this year.

4. *Exhibit D* illustrates the recommendations as included from our Baxter & Woodman evaluation, in terms of needed street and infrastructure improvements and prioritization. It attempts to average out those expenses to the \$1,000,000 level over the remaining 2 years.

The exhibit illustrates what can be accomplished and the recommended priorities for the next 2 years based on the current funding plan and grant projects.

The Village staff continues to prioritize repairs to the overall condition of the streets within our community. The fact that our current budget allocation was increased for a total of \$1.1 Million annually, is a positive step in addressing this issue. In addition, grant funding has been secured for Sleepy Hollow Road and has also been applied for 1st Street to extend these dollars. *Exhibit D* is a 5-year plan for street repairs, based on increased funding levels and the adopted Pavement Management Plan.

The Village staff continues the recommendation made 2 years ago, to add a component to the next couple of years of street spot patching and crack sealing in order to specifically try to maintain certain roadways in the Fairhills, Grand Pointe, Carrington and Old Town neighborhoods in an effort to prolong their life expectancy and maintain favorable conditions until such a time as they can be addressed through the larger streets and infrastructure program.

The Buildings and Grounds budget for this year includes three items for a total of \$116,000 budget line item. 1) The replacement of the perimeter fence at Public Works in the amount of \$50,000, 2) The annual downtown riverwalk and railing refurbishment in the amount of \$30,000, 3) Based on the roof replacement inventory that was completed last year on a Village-wide basis, the roofs at the Third Street lift station and Prairie Meadow Park had been identified as being in the worst condition and are proposed for contractual replacement in the amount of \$16,000.

Within the Computer Replacement line item, the Village currently uses tape backups as our off-site backup storage method. There is a need to upgrade the tape library to significantly reduce the number of tapes needed for an appropriate replacement tape backup system in the amount of \$27,000. The Village's large format printer/scanner was purchased in 2011 and has stopped working with no parts available for repair. The replacement cost is \$9,500. Lastly, \$50,000 is budgeted towards new Community Development permit software. The total budget is \$86,500.

As was previously authorized, the Village has the obligation of amending some of our Police and Fire communication requirements, as well as officer safety. There are dollar amount expenditures for previously entered-into contracts regarding Starcom body cameras and dash cameras.

New within the Police Department budget is the upgrade and purchase of needed materials for one Village officer's participation in Kane County SWAT team and dollars for community policy initiatives. Within the Fire Department, there is the recommendation to enter into a 10-year maintenance agreement with Zoll for the electronic defibrillators on our ambulances. This would be a long-term lease agreement and maintenance contract to keep the defibrillators up to current standards.

In addition, the Fire Department has a laundry list of equipment replacement needs of which a budget amount allocation has been provided in the amount of \$50,000, details of which are included within the Department Manager submittal. Not all the items requested are funded with this allocation and it will be up to the Department Manager to prioritize the equipment purchased within this dollar amount.

Within the Public Works Department, we have budgeted for the replacement of the 10-yard dump truck which was authorized last year and included in last year's budget in the amount of \$180,000 but is an expected expense of \$200,000 this year. Delivery is expected shortly after the first of the year.

In addition, based on previous correspondence, we have budgeted for the replacement of 50% of the Vactor this year in the amount of \$90,000 to provide available funding if a quality piece of equipment can be identified and secured within this fiscal year.

In addition, a zero-turn plow has been requested and approved in regard to the replacement of the current UTV piece of equipment which is used for downtown snow, maintenance, and removal in the amount of \$23,000.

5. *Exhibit E* is the 3-year capital plan specifically for equipment and vehicles for last year, this year, and the next.

This plan illustrates in more detail the previously mentioned budget allocation of \$425,000 annually and projects the anticipated and requested equipment and vehicle replacements among Administration, Police, Fire, and Public Works.

6. *Exhibit F* illustrates the individual capital improvement and equipment requests as submitted by the respective departments as part of the budget submittals for this fiscal year.

This Exhibit aims to provide an understanding of the departmental needs as identified by the department managers but acknowledges that not all of these items can be funded due to budget constraints.

Fund 4 Capital Projects Fund

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget	FY 24/25 Estimates
Beginning Cash / Investment Balance	3,780,651	2,738,067	3,922,730	3,076,722	3,642,847	3,642,847	3,773,646	1,710,001
Less Reserve Available Fund Balance	3,780,651	2,738,067	3,922,730	3,076,722	3,642,847	3,642,847	(500,000) 3,273,646	1,710,001
Baumuna			. ,	, ,				
Revenues Sales Taxes	1,210,041	1,209,278	803,818	1,077,334	1,135,000	1,126,000	1,165,000	1,165,000
Interest Income	23,212	4,424	1,947	1,232	2,500	25,000	35,000	25,000
Other Income	920	(1,770)	947	1,695	1,500	500	1,500	1,500
Transfer from General Fund - Capital & Equipment Transfer from General Fund - One Time Revenues Transfer from General Fund - CARES Act Funds Transfer from General Gund - DUI Fund	1,150,000	1,325,000 464,944	1,650,000	1,150,000 988,757	1,353,824	1,853,824 755,000 166,551 27,322	1,250,000	1,250,000
Transfer Tap on Fee Transfer from Community Dev-112 S. 2nd Acg.		1,435,735	2,900					
Transfer from Fund 7 - TIF #2	120,000	120,000	2,900	120,000	120,000	120,000	120,000	120,000
Transfer from Fund F - SSA #9	36,246	37,000	33,954	39,000	40,000	34,317	40,000	40,000
Transfer from Fund G - TIF #4		183,684						
Downtown Business Development Tax	64,908	72,135	42,510	65,459	65,000	77,500	80,000	80,000
Huntley Road Project - State of IL Downtown Improvement Grant - State of IL Sale of Property - 112 S. 2nd	53,512	189,496	212,166	55,783 50,000 92,258				
Total Revenues	2,658,839	5,039,926	2,868,242	3,641,518	2,717,824	4,186,014	2,691,500	2,681,500
Total Available Fund Balance and Revenues	6,439,490	7,777,993	6,790,972	6,718,240	6,360,671	7,828,861	5,965,146	4,391,501
Debt Service Payments								
General Obligation Bonds	1,533,449	1,533,513	1,561,233	1,066,550	1,065,200	1,065,200	1,030,350	289,950
IEPA Loan - Debt Service	469,060	469,060	469,060	469,060	469,060	469,060	469,060	469,060
Transfer to Economic Development Fund		,	9,686	,	,		· ,	,
Total Debt Service Payments	2,002,509	2,002,573	2,039,979	1,535,610	1,534,260	1,534,260	1,499,410	759,010
Capital Project Expenditures								
FY 2018/19 Street Infrastructure Program/Crack Seal	530,383	92,565						
FY 2019/20 Street Infrastructure Program/Crack Seal		461,046	176,322					
FY 2020/21 Street Infrastructure Program/Crack Seal		22,254	637,894	1 050 000				
FY 2021/22 Street Infrastruction Program/Crack Seal FY 2022/23 Street Infrastruction Program/Crack Seal			27,647	1,053,226	1,200,000	1,245,802		
FY 2023/24 Street Infrastruction Program/Crack Seal					1,200,000	1,240,002	1,250,000	
FY 2024/25 Street Infrastruction Program/Crack Seal							1,200,000	1,250,000
Huntley Rd - Engineering	97,945			5,609		2,000		
Huntley Rd - Construction	153,222	984,991	58,498	4,201				
Huntley Rd - Reimbursable	80,013	(83,284)	11,034	(19,813)	105 000	10.000	105 000	
Sleepy Hollow Trail Phases I & II 112 S. Second Street			52,170 310,650	55,450 400	135,000	10,000	135,000	
310 W. Main St. Municipal Lot	140,800		010,000	400				
Huntley Rd - Legal	(374)							
Binnie Culvert	3,589	20,244	43,384					
Total Capital Project Expenditures	1,005,578	1,497,816	1,317,599	1,099,073	1,335,000	1,257,802	1,385,000	1,250,000
Department Vehicle and Equipment Expenditures								
Administration	39,792	44,161	25,816	31,700	25,000	24,000	86,500	25,000
Police Fire	80,431 204,816	99,811 114 251	80,264 250,592	136,574	133,300	139,014	233,200	91,200 47,000
Fire Community Development	204,816	114,251	Z00,09Z	104,497	1,133,500	866,229	622,000	47,000
Streets/Bldgs & Grounds Op Equip/Vehicles	224,623	96,651		39,379	218,000	129,210	313,035	90,000
Building & Grounds Repairs	143,674	÷		128,560	105,000	104,700	116,000	100,000
Water Sewer								
Streets & Infrastructure Program								
Total Department and Equipment Expenditures	693,336	354,874	356,672	440,710	1,614,800	1,263,153	1,370,735	353,200
Total Expenditures	3,701,423	3,855,263	3,714,250	3,075,393	4,484,060	4,055,215	4,255,145	2,362,210
Ending Cash / Investment Balance	2,738,067	3,922,730	3,076,722	3,642,847	1,876,611	3,773,646	1,710,001	2,029,291
Linung Gash / Investment Balance	£,130,001	3,322,730	3,010,122	J,U42,04/	110,010	3,113,040	1,710,001	2,023,231

ID: BP430000

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL		2023 8 MO. ACTUAL		REQUESTED	% INC (DEC
BEGINNING BALANCE							3,273,646	
REVENUES								
REVENUES								
REVENUES								
4-00-0-0100	REFERENDUM SALES TAX	803,817	• •	1,135,000	726,062	1,126,000	1,165,000	2%
4-00-0-0200	PROPERTY TAX REVENUE SSA#3	0	0	0	0	0	0	2%
4-00-0-3210	STATE OF IL - BONCOSKY RD REIM	0	0	0	0	0	0	2%
4-00-0-3300	E. DUNDEE PROJECT LOAN	0	0	0 0 65,000	0	0	0	2%
4-00-0-3322	DOWNTOWN BUSINESS TAX	42,510	65,459	65,000				23%
4-00-0-3400	STATE OF IL-HUNTLEY RD REIM		55,783	0	0	0	_	23%
4-00-0-3450	STATE OF IL-ENERGY GRANT	0	0	0	0	0	0	23%
4-00-0-3460	STATE OF IL-DOWNTOWN IMPR GRNT	0	50,000	0	0	0	0	23%
4-00-0-3500	C'VILLE - HUNTLEY RD REIM	0	0	0	0	0	0	23%
4-00-0-3600	SALE OF PROPERTY PROCEEDS	0	92,258	0	0	0 0 0 0	0	23%
4-00-0-3700	REIMBURSEMENT REVENUE	U U	0		0	0	0	23%
TOTAL REVENUES		1,058,493	1,340,834	1,200,000	777,713	1,203,500	1,245,000	3%
INTERFUND REVENUE	5							
4-00-3-0100	TRANSFER FROM GENERAL FUND 1	1,650,000	2,138,756	1,353,824	575,000	2,608,824	1,250,000	(7%)
4-00-3-0150	TRNS FRM GEN FND 1 AM RSC GRNT	0	0	0	. 0	0	0	170.1
4-00-3-0200	XFER OF TAP ON FEES FROM FND 2	0	0	0	0	0	0	(7%)
4-00-3-0300	INTERFUND TRANSFER - MFT	0	0	0	0	0	0	(78)
4-00-3-0400	INTERFUND TRANSFER - COM. DEV.	2,900	0	0	0	0	0	(7%)
4-00-3-0500	TRANSFER FROM TIF #2 FUND 7	120,000	120,000	120,000	60,000	120,000	120,000	0%
4-00-3-0600	XFER OF TAP ON FEES FROM FND 2 INTERFUND TRANSFER - MFT INTERFUND TRANSFER - COM. DEV. TRANSFER FROM TIF #2 FUND 7 TRANSFER FROM TIF #2 FUND 7	33,954	39,000	40,000	33,761	34,317	40,000	0%
4-00-3-0700	TRANSFER FROM TIF #4 FUND G	0	0	0	0	0	0	0%
TOTAL INTERFUND REV	/ENUE	1,806,854	2,297,756	1,513,824	668,761	2,763,141	1,410,000	(6%)
VILLAGE DONATIONS	5							
4-00-5-0120	VLG DONATIONS - RIVERWLK & DWN	947	1,695	1,500	196	500	1,500	0%
TOTAL VILLAGE DONAT	TIONS	947	1,695	1,500	196	500	1,500	 0%
FINANCE REVENUE								
4-00-6-0000	INTEREST INCOME	7,774	1,232	2,500	18,150	25,000	35,000	300%
4-00-6-0001	UNREALIZED GAIN/LOSS FND 4 INV	(5,827)	0	0	0	0	0	300%
TOTAL FINANCE REVEN	JUE	1,947	1,232		18,150		35,000	
TOTAL REVENUES: REV	/ENUES	2,868,241	3,641,517	•		3,992,141		0%
EXPENSES					-	•		

FUND: VILLAGE FACILTIES DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	% INC(DEC)
REVENUES REIMBURSABLE EXP	ENSE							
4-00-0-3380	REIMBURSABLE	11,034	(19,813)	0	(2,373)	0	0	0%
TOTAL REIMBURSABLE TOTAL REVENUES	EXPENSE	11,034 11,034	(19,813) (19,813)	0 0	(2,373) (2,373)	C C	0 0	0% 0%
4-20-5-7000 4-20-5-8000	ERS OPERATING TRANSFER - S & W	0 1,561,233 469,060 9,686	1,066,550	1,065,200		1,065,200		0% (3%) 0% 0%
TOTAL OPERATING TR TOTAL INTERFUND TR	ANSFERS ANSFERS - EXPENSES	2,039,979 2,039,979	1,535,610 1,535,610	1,534,260 1,534,260				(2%) (2%)
REIIMBURSEABLE EXP EXPENSES OPERATING EXPEND 4-21-3-3380 4-21-3-3800		0 0	0 0	0 0	0 7,829	0 0	0 0	(2°) (2°)
TOTAL OPERATING EX	PENDITURES	0	0	0	7,829	0	0	(2%)
CONSTRUCTION SUP 4-21-5-1000	ERVISON CONSTRUCTION SUPERVISION	0	0	0	0	0	0	(2%)
TOTAL CONSTRUCTION TOTAL REIIMBURSEAB		0 0	0 0	0 0	0 7,829	0 0	0 0	(2%) (2%)

UTILITY CAPITAL EXPENDITURES EXPENSES

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL			
UTILITY CAPITAL E SEWER & WATER E								
4-25-5-2100	WATER SYSTEM REPAIRS	0	0	0	0	0	0	(00)
4-25-5-2100	WATER SISTEM REPAIRS WASTEWATER SYSTEM IMPROVEMENTS	0	0	0	0	0	0	(2%)
		0	0 0 0	0	0	0		(2%)
4-25-5-4006	UTILITY ENGINEERING DESIGN OZONE PILOT STUDY	0	0	0	0	0	0	(2응) (2응)
	WATER TOWER - GENERAL CONST.		0	0	0	0	0	(2%)
4-25-5-5001	WATER TOWER - ENGINEERING SERV		0	0	0	0	0	(2%)
4-25-5-5002	WATER TOWER - OTHER CONTRACTS	0	0	0	0	0 0	0	(2%)
4-25-5-5500	WELL #1 REPAIRS	0	0	0	0	0	0	(2%)
4-25-5-6500	INTERCONNECT	0	0	0	0	0	0	(2%)
	WATER TREATMENT FACILITY	0 0		0	0	0	0	(2%)
4-25-5-7100	WELL #5 CONSTRUCTION	õ	Õ	õ	Ũ	0	õ	(2%)
								(20)
TOTAL SEWER & WAT	ER EXPENDITURES	0	0	0	0	0	0	(2%)
TOTAL UTILITY CAR	ITAL EXPENDITURES	0	0	0	0	Ó	0	(2%)
STREETS & INFRAST EXPENSES								
CAPITAL PROJECT								
4-31-5-2511	FY 2011/12 STREET PROGRAM-ENG	0	0	0	0	0	0	(2%)
4-31-5-2517	FY 2017/18 STREET/INFR PROGRAM	0	0	0	0	0	0	(2%)
4-31-5-2518	FY 2017/18 STREET/INFR PROGRAM FY18/19 STREET/INFR PRG/CRK SL FY 19/20 STREET/INFRA PROGRAM	0	0 0 0	0 0 0	0	0	0	(2%)
4-31-5-2519	FY 19/20 STREET/INFRA PROGRAM	176,322	0	0	0	0	0	(2%)
4-31-5-2520	FY 20/21 STREET/INFRA PROGRAM FY 21/22 STREET/INFRA PROGRAM	637,894	0	0		0		(2%)
4-31-5-2521	FY 21/22 STREET/INFRA PROGRAM	27,646	1,053,226	0	0			(2%)
	FY 22/23 STREET/INFRA PROGRAM	0	0	1,000,000		1,245,802		(100%)
4-31-5-2523	FY 23/24 STREET/INFRA PROGRAM	0	-	0	0		1,250,000	(100%)
4-31-5-3050	RT 72/31 INTERSECTION	U	0 0 0 5,609 0	0	0	0	0	(100%)
4-31-5-3100 4-31-5-3200	RT 72 STREETSCAPE BONCOSKY ROAD LAPP IMPROVEMENT	U	U	U	0 0 1,341 0	0	0	(100%)
4-31-5-4000	LIBERTY ST ACQUISITION	0	0	0	0	U	0	(100%)
4-31-5-5000	HINTIFY BD - ENCINEEDING	0	5 600	0	1 241	2 000	0	(100%)
4-31-5-5100	HUNTLEY RD - ENGINEERING HUNTLEY RD - LAND ACQUISITION	0	5,009	0	1,341	2,000	0	(100%)
4-31-5-5200	HUNTLEY BD - CONSTRUCTION	58 498	4 200	0	0	0	0	(100%)
4-31-5-5500	HUNTLEY RD - CONSTRUCTION SLEEPY HOLLOW TRAIL PHASE I	52 160	4,200 55 449	0 135,000 0	6 890		135,000	(100%) 0%
4-31-5-5600	112 S. SECOND ST. ACQUISITION	309,490	400	T22,000	0,000	10,000	135,000	0%
4-31-5-5601	112 S. SECOND ST. UTILITIES	1.159		0	0	0	0	08
4-31-5-6000	112 S. SECOND ST. UTILITIES 310 W. MAIN ST. MUNICIPAL LOT	1,100	0 0	0	0	0	0	0%
4-31-5-7300	HUNTLEY ROAD - LEGAL	0	0	0	0	0	0	0%
		Ŷ	Ū	0	5	5	0	0.0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL		8 MO.		REQUESTED	% INC (DEC)
STREETS & INFRASTR	JCTURE							
EXPENSES	×							
	DINITE OUTUEDE	12 224	0	<u>^</u>				
4-31-5-8000	BINNIE CULVERT	43,384	U 	0	0			0%
TOTAL CAPITAL PROJI	ECTS	1,306,562	1,118,884					
TOTAL STREETS & INI	FRASTRUCTURE	1,306,562	1,118,884	1,135,000	943,042	1,257,802	1,385,000	22%
	ER							
		0	0	0	0	0	0	200
4-39-5-1200	PUB SAFETY $#2 - ENG DESIGN$	0	0					22% 22%
4-39-5-1400	PUB. SAFETY #2 - OTHER CONTRTS	0	0	0				
4-39-5-1500	PUB. SAFETY #2 - REPAIRS	Ő	0	ő	õ	Ő	0	220
						_		
		0	Ũ	•	0	0	0	22% 22%
				-		-	Ŭ	220
NUMBER ACCOUNT DESCRIPTION ACTUAL ACTUAL BUDGETED ACTUAL PROJECTED BUDGET IN STREETS & INFRASTRUCTURE EXPENSES CALTAL REGISTICS 4-31-5-8000 DINNIE CULVERT 43,384 0								
DEPARTMENTAL OPEN	RATING EQUIP							
4-42-5-1000	ADMINISTRATION/FINANCE	25,815			13,275	24,000		246%
4-42-5-1050	AMERICAN RESCUE GRANT	20 275						246%
4-42-5-1100	POLICE DEPART OPERATING EQUIP	30,375			72,486	79,915	,	56%
4-42-5-1200	LOTICE AFUICTES	49,888	95,198	55,100	89,006	59,099	111,000	101%
	FTRE VEHTCLE DEDIACEMENT	0	104,496	192,500		121,411		(49%)
	STREET DEPART OPERATING FOULD	0	0	941,000			•	(44%)
	STREETS VEHICLES	0	39 379	180 000	85 033	00 321	•	(443)
	BLDG/GROUNDS OPERATING EOUIP	0	0	38,000	10 129	38 889	230,033	(39%)
	BLDG/GROUNDS VEHICLES	Ő	Ô	0	10,125	00,000	23,000	(39%)
	WATER KITTRIDGE BOOSTER STN	0	0	0	0	0	0	(39%)
	WATER 5TH ST ELEC SWITCH	ñ	ů 0	õ	ů O	0	0	(39%)
		5	Ő	õ	0	0	0	(39%)
		Ő	õ	õ	0	0	· 0	(39%)
		0	128,560	105,000	20,060	104,700	116,000	10%
TOTAL DEPARTMENTAL	OPERATING EQUIP							 (15%)

					2023	2024		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	8 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	ु INC (DEC)
TOTAL DEPARTMEN	TAL OPERATING EQUIP	356,669	440,707	1,614,800	761,551	1,263,153	1,370,735	(15%)
TOTAL FUND REVE TOTAL FUND EXPE FUND SURPLUS (D		2,868,241 3,714,244	3,641,517 3,075,388	2,717,824 4,284,060	1,464,820 3,244,309	3,992,141 4,055,215	5,965,146 4,255,145 1,710,001	119% 0% (209%)

Village of West Dundee Village Wide 4-Year Capital Plan

			3 BUDGET	FISCAL YEAR 22 / 23 P	ROJECIED	FISCAL YEAR 23 / 24	+ BODGET	FISCAL YEAR 24 / 25	DESTIVIATES
Description		Description		Description		Description		Description	
	\$202,705		\$1,272,125		\$1,272,125		\$1,280,917		\$255,232
	1,150,000		\$1,353,824		\$1,853,824		\$1,250,000		\$1,250,000
	988,757								
				,	\$166,551				
					\$27,322				
	\$480,050		\$480,050	······································	\$480,050		\$480,050		\$480,050
ner na man man ang ang ang ang ang ang ang ang ang a	2,618,807	an a	\$1,833,874	nan manga kana kana kana kana kana kana kana	\$2,527,747	1991/19/2014/19/2014/19/2014/19/2014/19/2014/19/2019/2019/2019/2014/14/19/2014/2019/2019/2014/2019/2014/2014/2	\$1,730,050	and a second statement of the second statement of the second statement of the second statement of the second st	\$1,730,050
FISCAL YEAR 21 / 22	ACTUAL	FISCAL YEAR 22 / 23 BUDGET		FISCAL YEAR 22 / 23 PROJECTED		FISCAL YEAR 23 / 24 BUDGET		FISCAL YEAR 24 / 25 ESTIMATES	
Description	Cost	Description	Cost	Description	Cost	Description	Est. Cost	Description	Est. Cost
TREETS AND INFRASTRUCTUR	3	STREETS AND INFRASTRUCT	TURE	STREETS AND INFRASTRUCT	JRE	STREETS AND INFRASTRUCT	JRE	STREETS AND INFRASTRUC	TURE
Y 21/22 Infrastructure		FY 22/23 Infrastructure		FY 22/23 Infrastructure		FY 23/24 Infrastructure		FY 24/25 Infrastructure	
Program:		Program:		Program:		Program:		Program:	
. 2nd St. & S. 3rd St.		S. 3rd St.							
l. 4th St. & S. 5th St.		S. 5th St.							
I. 6th St. & N. 7th St.	(\$1,053,226)	Edwards Ave.	1 (\$1.200.000)		(\$1,245,802)		(\$1,250,000)		(\$1,250,000)
dwards Ave.	(\$1,000,220)		(\$1)200)0007		(\$1)210,00027		(\$1,230,000)		(\$1,230,000)
Garrison Ave.									
				-					
		McConnoche Ct.		McConnoche Ct.					
hatcher Tr. & Pember Cr.	mental tart with								
leepy Hollow Trail Phase I	(\$55,450)	Sleepy Hollow Trail Phase I	(\$135,000)	Sleepy Hollow Trail Phase 1	(\$10,000)	Sleepy Hollow Trail Phase 2	(\$135,000)		
Regeneration of the second	(\$1,108,676)		(\$1,335,000)		(\$1,255,802)	Ne se anna an an an ann an ann an ann an ann a n I	(\$1,385,000)	an Analys, da Manna Mahiya ya ku iya ku iya ku ya ku ya ya ya ku na ya ya ya ku na ya ya ya ku na ya ku na ku m	(\$1,250,000)
	Description TREETS AND INFRASTRUCTUR Y 21/22 Infrastructure rogram: . 2nd St. & S. 3rd St. I. 4th St. & S. 5th St. I. 6th St. & N. 7th St. dwards Ave. Garrison Ave. Geneva St. & Ryan Ct. Garber Ct. & Brewer Ct. hatcher Tr. & Pember Cr.	1,150,000988,757988,757\$480,0502,618,807FISCAL YEAR 21 / 22 ACTUALDescriptionCostTREETS AND INFRASTRUCTUREY 21/22 Infrastructurerogram:. 2nd St. & S. 3rd St.I. 4th St. & S. 5th St.I. 6th St. & N. 7th St.dwards Ave.Garrison Ave.Geneva St. & Ryan Ct.Garber Ct. & Brewer Ct.hatcher Tr. & Pember Cr.leepy Hollow Trail Phase I(\$55,450)	988,757\$480,050\$480,050\$480,050\$2,618,807FISCAL YEAR 21 / 22 ACTUALFISCAL YEAR 21 / 22 ACTUALDescriptionCostDescriptionCostDescriptionTREETS AND INFRASTRUCTUREY 21/22 Infrastructurerogram:. 2nd St. & S. 3rd St.I. 6th St. & S. 5th St.I. 6th St. & N. 7th St.dwards Ave.Garrison Ave.Geneva St. & Ryan Ct.barber Ct. & Brewer Ct.hatcher Tr. & Pember Cr.leepy Hollow Trail Phase I(\$55,450)Sleepy Hollow Trail Phase I	1,150,000 \$1,353,824 988,757 988,757 988,757	Image: system of the	1,150,000 \$1,353,824 \$1,853,824 988,757 \$1,353,824 \$1,853,824 988,757 \$1,353,824 \$1,66,551 \$1,150,000 \$480,050 \$27,322 \$480,050 \$480,050 \$480,050 \$2,618,807 \$1,833,874 \$2,527,747 FISCAL YEAR 21 / 22 ACTUAL FISCAL YEAR 22 / 23 BUDGET FISCAL YEAR 22 / 23 PROJECTED Description Cost Description Cost TREETS AND INFRASTRUCTURE STREETS AND INFRASTRUCTURE Y 21/22 Infrastructure FY 22/23 Infrastructure FY 22/23 Infrastructure rogram: S. 3rd St. S. 3rd St. S. 3rd St. . 4th St. & S. 5th St. S. 5th St. S. 5th St. S. 3rd St. . 6th St. & N. 7th St. (\$1,053,226) Edwards Ave. Eichler Dr. Lisa Rd. Village Quarter Rd. Village Quarter Rd. Village Quarter Rd. McConnoche Ct. McConnoche Ct. McConnoche Ct. McConnoche Ct. leepy Hollow Trail Phase 1 (\$55,450 Sleepy Hollow Trail Phase 1 (\$135,000 Sleepy Hollow Trail Phase 1 (\$10,000)	Image: state of the s	Image: state of the s	Image: constraint of the second se

Exhibit C

FUND 4: Capital Projects Fund

Village of West Dundee Village Wide 4-Year Capital Plan

	FISCAL YEAR 21 / 22	FISCAL YEAR 21 / 22 ACTUAL		BUDGET	FISCAL YEAR 22 / 23	PROJECTED	FISCAL YEAR 23 / 24	4 BUDGET	FISCAL YEAR 24 / 25	ESTIMATES
	BUILDINGS AND GROUNDS		BUILDINGS AND GROUNDS		BUILDINGS AND GROUNDS	3	BUILDINGS AND GROUNDS		BUILDINGS AND GROUNDS	
	Village Hall Repair	(\$88,160)	Riverwalk Maintenance	(\$25,000)	Riverwalk Maintenance	(\$24,700)	n a farman an san san san san san san san san sa	(\$116,000)		(\$100,000)
	PSC #2 Repair	1 (\$5,800)	Grafelman Park Fountain Refurbish	(\$80,000)	Grafelman Park Fountain Refurbish	(\$80,000)				
	Salt Dome Roof	(\$34,600)								
		(\$128,560)		(\$105,000)	-	(\$104,700)	z	(\$116,000)		(\$100,000)
	VEHICLES AND EQUIPMENT		VEHICLES AND EQUIPMENT		VEHICLES AND EQUIPMENT	•	VEHICLES AND EQUIPMENT		VEHICLES AND EQUIPMENT	
	Village Wide Equipment and Vehicle Capital Purchases	i	Village Wide Equipment and Vehicle Capital Purchases	(\$1,509,800)	Village Wide Equipment and Vehicle Capital Purchases	(\$1,158,453)	Village Wide Equipment and Vehicle Capital Purchases		Village Wide Equipment and Vehicle Capital Purchases	(\$253,200)
	(\$312,15	(\$312,151)		(\$1,509,800)		(\$1,158,453)		(\$1,254,735)		(\$253,200)
Capital Budget Expenses	FY 21 / 22 Actual Total	(\$1,549,387)	FY 22 / 23 Budget Total	(\$2,949,800)	FY 22 / 23 Proj Total	(\$2,518,955)	FY 23 / 24 Budget Total	(\$2,755,735)	FY 23 / 24 Est Total	(\$1,603,200)
Estimated Ending Fund Balance		\$1,272,125		\$156,199		\$1,280,917		\$255,232		\$382,082

Exhibit C

FUND 4: Capital Projects Fund



TO: Joseph A. Cavallaro, Village Manager

FROM : Eric Babcock, Director of Public Works

DATE: March 14, 2023

SUBJECT: Street Improvements Program Capital Plan

The following is a list of streets included in the original capital plan as established in the 2019 Pavement Management Report Update. A change in the original project schedule was made beginning in Fiscal Year 2023/24 for the purpose of temporarily avoiding conflicts with the forthcoming Lead Service Line Replacement Program.

Fiscal Year 2022/23 Street Improvements Program (Completed) - \$1,245,801.56

Street	Limits
Edwards Avenue	Strom Drive to Eichler Drive
Eichler Drive	Strom Drive to Edwards Avenue
Lisa Road	Eighth Street to South Fifth Street
Village Quarter Road	Main Street to Eighth Street
McConnoche Court	Entirety
Sleepy Hollow Road (STP Funding Secured)	Phase 2 Engineering
Sleepy Hollow Road (STP Funding Secured)	ROW Prep

Fiscal Year 2023/24 Street Improvements Program (Proposed) - \$1,100,000

Street	Limits	
S. Third St.	Dunning Ave. to End	
S. Fifth St. (Court)	Entirety	
Carrington Drive	Entirety (If bids allow)	
Sleepy Hollow Road (STP Funding Secured)	ROW Acquisition	-

Fiscal Year 2024/25 Street Improvements Program - \$1,100,000

Street	Limits
North Sixth Street	Lincoln Avenue to Kane Street
Hillcrest Drive	Highland Avenue to North Sixth Street
Ryan Court	All
Edwards Avenue	Eichler Drive to South Third Street
Browning Street	South First Street to View Street
Hawley Avenue	South First Street to View Street
View Street	Edwards Street to Hawley Avenue
Dunning Avenue	South Third Street to South First Street
Riverside Avenue	South First Street to End

Fiscal Year 2025/26 Street Improvements Program - \$1,000,000

Street	Limits	
Sleepy Hollow Road (STP Funding Secured)	Construction/CRS	
Knowlton Drive	Entirety	
Spaulding Court	Entirety	

Village of West Dundee Village Wide Multi-Year Capital Plan

Fund 4: Capital Projects Fund Exhibit E

		Budgeted FY 2022/23		Projected FY 2022/23		Budgeted FY 2023/24		Projected Budget FY 2024/25
Streets & Infrastructure		\$1,200,000		\$1,245,802		\$1,250,000		\$1,250,000
Sleepy Hollow Trail Phases I & II		\$135,000		\$10,000		\$135,000		
Buildings & Grounds		\$105,000		\$104,700		\$116,000		\$100,000
Vehicles &								
Equipment:								
Admin	Computer Replacements	\$25,000	Computer Replacements	\$24,000	Computer Replacements	\$86,500	Computer Replacements	\$25,000
	Starcom	\$23,000	Starcom	\$22,557	Starcom	\$23,000	Starcom	\$23,000
	Body Cameras	\$38,000	Body Cameras	\$37,726	Body Cameras	\$36,000	Body Cameras	\$36,000
	Dash Cameras	\$17,200	Dash Cameras	\$19,632	Dash Cameras	\$17,200	Dash Cameras	\$17,200
Police		•,===		<i><i>v</i> · • <i>j</i> • • <i>j</i></i>	SWAT / Community Policing	\$46,000	Community Policing	\$15,000
	Marked Patrol Vehicle - Replacement	\$55,100	Marked Patrol Vehicle - Replacement	\$59,099	Marked Patrol Vehicle - Replacements (2)	\$111,000		
	Truck 31 Refurbish (50%)	\$306,000	Truck 31 Replacement	\$60,000	Truck 31 Replacement	\$525,000		
	Mini Pumper	\$300,000	Mini Pumper	\$300,902	Equipment	\$50,000		
Fire	Ambulance	\$335,000	Ambulance	\$377,850	Zoll	\$28,000	Zoll	\$28,000
File	Starcom	\$19,000	Starcom	\$18,930	Starcom	\$19,000	Starcom	\$19,000
	Hose Replacement	\$6,500	Hose Replacement	\$7,120				
	Equipment (CARES)	\$167,000	Equipment (CARES)	\$101,427				
	10 Yard Replacement Dump	\$180,000	10 Yard Replacement Dump	\$0	10 Yard Replacement Dump	\$200,035		
Public Works	Heavy Duty Vehicle Lift	\$25,000	Heavy Duty Vehicle Lift	\$28,760	Vactor (50%)	\$90,000	Vactor (50%)	\$90,000
i abilo worka	Mower Replacement	\$13,000	Mower Replacement	\$10,129	Zero Turn Plow	\$23,000		
			1 Ton Dump Truck Replacement	\$90,321				
Total Vehicles and	Equipment	\$1,509,800		\$1,158,453	1,158,453 \$1,254,735		\$253,200	
Total Capital Project	ts	\$2,949,800		\$2,518,955		\$2,755,735		\$1,603,200

.



TO: Joseph A. Cavallaro, Village Manager Dave Danielson, Finance Director

FROM: Michael Spiro, Fire Chief / IT Administrator

DATE: January 30, 2023

SUBJECT: Capital Purchase Request – 2023/2024 Budget

The IT Department has

Tape Backup System -- \$27,000

Our current backup solution was purchased as a refurbished model in 2012, necessitating an upgrade and replacement. We use tape backups as our offsite backup storage method. As our data storage needs have grown, managing this offsite stage of our backup policy has become increasingly difficult. Our current tape library uses LTO-4, a standard released in 2007. Upgrading the tape library from the LTO-4 standard to the LTO-8 standard will significantly reduce the number of tapes needed to store offsite. An LTO-8 tape stores 15 times more data per tape than LTO-4. The LTO-8 standard is also 3 times faster than what we currently use, reducing the time needed to complete an offsite copy or restore data.

Large Format Scanner / Printer -- \$9,500

The Village's large format printer and scanner were purchased in 2011 and have since stopped working with no parts available for repair. Staff uses the scanner to digitally store plans and drawings, while the printer is used to reproduce plans and drawings. The benefit of having these devices on premises makes sense, as costs to have these services completed are expensive and require staff time to travel to the facility that provides these services.

Computer Replacement -- \$25,000

The IT Department requests the same \$25,000 as part of the continuous computer replacement plan.



TO: Joseph A. Cavallaro, Village Manager Dave Danielson, Finance Director

FROM: Thomas Moszczynski, Community Development Director/Building Official

DATE: January 31, 2023

SUBJECT: Capital Purchase Request for Community Development – 2023/2024 Budget

Below is the Community Development Department's request for a capital purchase item or purchase over \$5000. The requested software is necessary to equip the Community Development Department with an imperative tool that will help staff to efficiently navigate the copious amount of data the department intakes on a regular basis.

The Community Development Department recommends and respectfully requests the following capital expenditure (over \$5000) in the fiscal year 2023/2024:

Administrative

1. Permit Tracking Software \$50,000 initial, \$10,000 annually (~\$5,000 net annual increase)

The department currently utilizes MSI software for its permit tracking capabilities. The current software lacks many features that other providers may offer. Our department currently lacks the capabilities to seamlessly schedule multiple inspectors, attach reports to permits, enter and track code violations, attach photos, run multiple reports with ease, facilitate business and rental registrations, and many other critical functions.

Staff has been exploring alternatives to MSI. With certain new software, we would be able to track code enforcement activities, coordinate business and rental renewals, and run critical reports with a few clicks of a button. Note that the current expenditure for the permit tracking software module of MSI is ~\$5,000. These functions become increasingly paramount as our Village grows.



TO: Joseph Cavallaro, Village Manager David Danielson, Finance Director
FROM: Anthony M. Gorski, Chief of Police
DATE: January 31, 2023
SUBJECT: Capital Purchase Requests – FY2023-2024 Budget

The Police Department is requesting and recommending the following capital purchases (over \$5,000) during the next fiscal year:

STARCOM RADIO PURCHASE AGREEMENT

 Starcom 21 Radios (Payment 3 of 7) \$23,000: Due on May 1, 2022, is payment number 3 of a 7 year "lease to own" agreement with Motorola which is based on a \$141,954.51 purchase at 2.73% APR totaling \$157,899.63 upon completion. Federal Mandates required all agencies to move to the Starcom 21 platform, during calendar year 2021.

PATROL VEHICLES

- 1. One (1) 2023 Ford F-150 Responder \$61,444: This vehicle would replace Squad D2, a 2018 Chevrolet Tahoe (82,075 miles), which has not performed as dependable as expected and continues to have numerous mechanical issues, with repair costs that far exceed those of other vehicles in the fleet. Until the vehicle supply chain stabilizes, the Police Department will have a mixed fleet of front line vehicles being the F-150 Police Responders and the Ford Interceptor SUV's. Both vehicles offer strengths and weaknesses that, in the end, benefit the Village with their versatility. Note: Based the time sensitive window for ordering the F-150 Responder, authorization to place the order was granted, by the Board at the January 19, 2023 Regular Village Board Meeting, so that its availability could be insured (see attached memo from said meeting).
- 2. One (1) 2023 Toyota Highlander Hybrid \$48,075: This vehicle would replace Squad D26, (Chief's Administrative Car), a 2009 Toyota Camry Hybrid SE (139,550 miles), which has performed well above expectations and has most recently been assigned as an administrative vehicle to the Chief of Police since 2021. Since that time, certain electronic components have been intermittently malfunctioning, due to age, causing difficulties and hardships, including but not limited to, emergency lighting, cell phone communications, heating & air conditioning operation, cell phone, flashlight charging and a lack of overall size with which to accommodate equipment required to run as a command vehicle.

BODY WORN CAMERA & DASHBOARD CAMERA SYSTEMS

- 1. AXON Body Worn Camera (BWC) Year 5 of 5 Obligation: \$31,000; Three (3) Additional AXON Body Worn Camera/Taser Bundles Year 2 of 2: \$4,450; Total Cost \$35,450 Annually: In 2019, WDPD obtained twenty BWC bundles and one Administrative license, which came with a five year obligation, the fifth year's cost being \$31,000. As of May 1, 2022, the staffing authorization for WDPD was increased to twenty one full-time sworn officers and two part-time sworn officers. By June 2022, after approvals of trailer bills in the Safe-T Act, new mandates included the requirement for ALL sworn officers, including administrative positions, to be assigned their own body worn camera. This new mandate required WDPD to purchase three additional BWC bundles at a total cost of \$11,800. This purchase was split into two payments The first being \$7,350, paid in June 2022 (paid out of FY2022-2023 Budget), and the second \$4,450 due in September 2023 (to be paid out of FY2023-2024 Budget). The AXON cameras and Tasers have been reliable and the BWC program has been widely accepted by the rank and file of WDPD. It should be noted that a new contract for all 23 BWC bundles will be required out of the FY2024-2025 Budget, however, pricing not yet available.
- 2. AXON Fleet 3 Dashboard Camera (Dashcam) Systems Year 2 of 5 Obligation: \$17,200: Dashcam video is an essential component to capturing the complete picture of any given event. No camera offers peripheral vision and thus every camera angle of an incident offers more clarity as to what was occurring. WDPD currently has eight front line patrol vehicles and in 2022, installed AXON Fleet 3 Dashcam systems to replace outdated and failing dashcam systems. The AXON Fleet 3 Dashcam Systems fully integrated with the current AXON systems and sync seamlessly with BWC camera recordings in a multi-plex fashion during playback, offering a better view and understanding the totality of any given incident. In addition, the AXON Fleet 3 System uses Flock Safety License Plate Reading (LPR) technology which provides notifications of flagged vehicles to subscribers. All license plates read by the LPR cameras are compared to the national and state crime databases which then provide real-time alerts when a vehicle associated with a known suspect, or a stolen vehicle is encountered. This goes far beyond recovering stolen vehicles since the occupants of most stolen vehicles are found to have committed, are committing, or have intentions of committing other crimes. Over the years, West Dundee has documented numerous crimes, committed by occupants of stolen vehicles including but not limited to, burglaries from vehicles, retail thefts, catalytic converter thefts, stolen U-Haul vehicles and trailers, smash and grab commercial burglaries, and a homicide. Subscribing to the Flock Safety LPR system helps combat a multitude of crimes that come with stolen vehicles.

This payment of \$17,200 is for year 2 of a 5 year obligation, the total obligation cost after 5 years will be \$86,000.

STATIONARY AUTOMATIC LICENSE PLATE READER (ALPR) CAMERAS:

1. Five (5) Flock Safety Automatic License Plate Reader (ALPR) Stationary Cameras: 2 Year Obligation Total \$34,600 (Year 1: \$19,600 / Year 2: 15,000): Flock Safety Automatic License Plate Reader (ALPR) cameras capture computerreadable images of license plates, which are automatically compared to the national and state crime databases known as "hotlists". The Flock Safety ALPR camera system provides real-time alerts, to designated cell phones, computer

Page 3 of 4

terminals and/or dispatch centers, whenever a license plate associated with a hotlist is captured. Nationally ALPR camera systems have been recognized to be a factor in overall crime reduction while increasing crime solvability factors (see attached Flock Safety FAQ). Locally, West Dundee has documented numerous crimes, committed by occupants of stolen vehicles including but not limited to, burglaries from vehicles, retail thefts, catalytic converter thefts, stolen U-Haul vehicles and trailers, smash and grab commercial burglaries, and a homicide.

Staff has identified five (5) locations beneficial to install the ALPR cameras based on main corridors into West Dundee most likely to be used by those coming into West Dundee to commit crimes. These corridors were identified, in part, by routes confirmed to have been taken by offenders in the previously mentioned crimes. Staff feels that had ALPR cameras been deployed to these locations prior to the dates & times these crimes occurred, there would have been a substantially better chance that either the crime may have been prevented (offender observes police in area and decides to go elsewhere) or the offender(s) may have been apprehended (police alerted in real time of stolen vehicle in area and respond to intercept) due to the Flock Safety ALPR alerting system. See Deputy Chief Antonacci's Memorandum attached for further details.

SWAT OPERATOR SAFETY EQUIPMENT

SWAT Team Requisite Uniforms & Equipment: Total \$13, 499: Availability to SWAT resources is essential to every municipal police department. This typically requires the assignment of personnel to the SWAT Team itself, in order to receive services. West Dundee has been a regional member of the Kane County SWAT Team (KCST) since December of 2011, and currently has one officer (operator) assigned to the team. KCST traditionally purchased and supplied all operators with all uniforms and other specialized SWAT equipment, but as of 2022, KCST is no longer financially able to continue that practice and has been collecting the issued equipment as it expires and/or fails operationally. The only other alternative to KCST, in the Chicago Metropolitan area is NIPAS, however, they also require all Team Operators to purchase all uniforms and equipment *and* charge additional fee's for membership in addition. Even with the purchase of the uniforms and other equipment, KCST remains the more economical choice of the two. The itemized list & descriptions of the requisite uniforms and equipment are as follows:

- 1. Eotech Binonv-c Compact Night Vision Goggle with Wilcox G24 Helmet Mount. - \$9,499: Night vision goggles are essential for SWAT operators to safety conduct operations during nighttime and in other low light situations such as when inside buildings with little to no ambient light no matter the time of day. The cost of a mid-quality unit is \$9,499 with a required \$600 helmet mount. The unit has an expected life span of eight (8) to ten (10) years.
- 2. *Team Wendy Exfil Ballistic Helmet:* \$1326.60: Essential ballistic protection for SWAT Operator's head, capable of stopping pistol projectiles and fragmentation.
- 3. 3M Peltor COMTAC VI Single Comms Communications Headset: 1,037.99: The ability to communicate and receive direction in a covert manner is essential during any SWAT operation. This specific unit is compatible with the KCST Team's headset group.

Page 4 of 4

4. Miscellaneous Uniforms & Equipment: \$1,000.50:

- Crye Precision G3 Combat Shirt \$190.80
- Crye Precision G3 Combat Pant \$301.30
- Crye Precision Combat Knee Pad \$35.40
- Thyf GMP Gas Mask Pouch \$95.00
- 5.11 Flex Radio 2.0 Pouch \$36
- Salomon X Ultra 4 Boots \$105.00
- Modlight OKW 18650 \$237

PUBLIC SAFETY CENTER #1 REMODEL

Public Safety Center #1 Remodel - \$ Price Unknown

Public Safety #1 remodel is ongoing with discussions based on previous Board approval.



TO: Joseph A. Cavallaro, Village Manager Dave Danielson, Finance Director

FROM: Fire Chief Michael Spiro

DATE: January 27, 2023

SUBJECT: Capital Purchase Request – 2023/2024 Budget

Below is the Fire Department's request for capital purchase items or purchases over \$5000 that have a life span of greater than three years. The requested items are necessary to equip the Fire Department with the tools to perform the tasks required on calls for service. As an all-hazards department, the Fire Department requires numerous specialized equipment to meet these demands. Unfortunately, many regulatory agencies define the lifespan or expiration date of many of these pieces of equipment. Many departments have started to incorporate the cost of this equipment into the purchase of new vehicles, as much of it will last the expected life of the vehicle. With the refurbishment of the last two vehicles, none of the equipment was replaced as part of the refurbishment process, which has placed much of this specialized equipment well beyond its serviceable life.

Included in this year's operating budget are items that need to be replaced but fall under the \$5000 threshold and have a much shorter lifespan but need immediate replacement.

Not included in this document are the following long-term capital purchases that should be planned for:

FY 2024/2025 – Replacement of the boat motors at an estimated cost of \$16,000
 FY 2025/2026 – Replacement of the 1997 Ford F-350 at an estimated cost of \$85,000
 FY 2028/2029 – Replacement of Engine 342 at an estimated cost of \$1,200,000. <u>A</u> commitment to this vehicle will need to be made in May of 2024 as lead times on fire apparatus is currently 48 months, with no expected change.

The Fire Department recommends and respectfully requests the following capital expenditures (over \$5000) in the fiscal year 2023/2024:

Vehicles

1. Truck 31 Replacement--\$306,000

In December 2022, the Village board approved the purchase of a 2007 Ladder Tower from the Paragould, AR Fire Department instead of refurbishing our current Ladder Tower. This request reflects the second half of the capital request of the original refurbishment plan to cover the expense of the ladder truck.

Memo: January 27, 2023 Page 2

2. Car 30 Replacement--\$65,000

2024 Ford F-150 to replace the Chief's vehicle- \$53,000 for the vehicle plus an additional \$12,000, including lighting package and tablet. The current vehicle, a 2012 Ford Explorer, has 160,000 miles and needs a complete lighting upgrade, as the current lighting is no longer available. This vehicle needs to be reliable as this is the primary Incident Command vehicle for the Fire Department. The purchase of a new command car will move the 2012 Explorer to the Fire Prevention Bureau, replacing the 2003 Ford Expedition that will be auctioned.

Equipment

1. Hose Replacement-\$19,350 – Year Three of Three

In 2020, Chief Harris started a 3-year replacement plan to replace much of the Fire Department hose, which was 20-38 years old. The remaining hose is way beyond its serviceable life, and it is necessary to complete the replacement of the remaining hose in the department. Additionally, purchasing new hose for the ladder truck is required to put the vehicle in service. The amount requested would be year three of a three-year comprehensive hose replacement plan and cover the purchase of new hose for the ladder truck. It should be noted that a review of the department's hose has identified the ability to reduce the number of hose lengths the department maintains by 148 lengths to a total of 153, reducing the ongoing maintenance costs.

2. StarCom Radios-\$18,929.70 – Year Three of Seven

The StarCom radio purchase was required based on new federal rules that took effect in 2021. QuadCom Police and Fire Chiefs and QuadCom Director Heitkamp negotiated a final cost of \$119,126.93 with Motorola. This amount will be financed over seven years at a rate of 2.73%

3. Zoll One--\$28,000 - Year One of Ten

The Fire Department currently has three cardiac monitors. Two of these monitors were purchased in 2013 and one in 2018. According to the Department of Health and Human Services (DHHS) and the American Hospitals Association (AHA), cardiac monitors/defibrillators have a useful life of 7 years, putting two of our three monitors three years past their useful life. The recommendation is to enter into a 10-year subscription with Zoll for cardiac monitors to stabilize costs. This subscription will replace all three of our monitors with brand new current monitors, and in year 5, we will get replacement monitors again. Also included are all preventive maintenance, replacement batteries and parts, on-site service, and no-charge loaner devices if onsite repairs are impossible. Purchasing two cardiac monitors at \$112,000 is necessary if a ten-year commitment is not acceptable.

4. AED For Engine and Truck--\$6,600

Four of the six front-line vehicles within the Fire Department are Advanced Life Support (ALS) equipped. Based on staffing, the change to having a front-line ladder truck, and agreed-upon response plans with surrounding agencies, there is a need to outfit the remaining two vehicles with ALS Equipment. The purchase of two AED devices will make these vehicles ALS equipped. One device was part of a grant the department applied for and will receive notice in 2023 if awarded. If the department does not receive the grant, the need for the device is still present.

Memo: January 27, 2023 Page 3

5. Turnout Gear Replacement Program--\$21,000

In 2021, the Village purchased turn-out gear for the department members. Gear is custom fit per individual. Per NFPA 1851, turnout gear has a lifespan of 10 years. After ten years, the gear is considered expired and should not be used. Further, research has determined that containments from firefighting activities are known carcinogens and that turnout gear must be washed immediately following any fire activity, including training. For this reason, most departments have begun to issue firefighters two sets of turnout gear based on a 5-year rotation, where the firefighter uses their gear for five years and then places it in reserve for five years. The recommendation is to purchase five sets of gear per year, allowing a gear rotation moving forward.

6. Additional Turn Out Gear--\$8,400

The addition of part-time personnel has reduced the number of sets of gear the department keeps in stock. Because gear is custom fit, the need to purchase two sets of gear for new hires is present.

7. New / Replacement Nozzles--\$22,450

In 2022 the board authorized funds to purchase equipment that was in immediate need of replacement. Part of this purchase was nozzles for both engines' pre-connected lines. Adding a ladder truck that carries hose and water requires purchasing new nozzles and replacing the remaining ones that were not replaced in 2022.

8. Rescue Struts--\$9,250

The need to equip our vehicles with stabilization equipment is necessary. Rescue struts have become a standard piece of equipment on firefighting vehicles. These are necessary safety devices to provide stabilization to vehicles during extrication. <u>The department is in the process of applying for a grant for this equipment. However, the department will need to purchase this equipment if that grant request is unsuccessful.</u>

9. Extrication Equipment--\$32,000

The department requires three sets of modern extrication equipment based on the response plans used to serve the community and our mutual aid partners. One new set of extrication equipment was purchased in 2021 to replace the equipment purchased in 1993. The addition of the squad to the fleet required placing the 1993 extrication equipment back in service on an engine. This equipment is no longer supported, and finding parts has become more and more challenging. This equipment has remained in service as long as possible and is definitely at the end of its service life. This set of tools uses the older hydraulic technology, but the new trend in the fire service has progressed to using battery-operated tools. This technology requires less maintenance and is deployed much more quickly. The department is in the process of applying for a grant for this equipment. However, the department will need to purchase this equipment if that grant request is unsuccessful.

10. Dry Suits--\$7,000

As a community that is situated along a river, the need for a dive team is essential. Both divers and swift water rescue team members use dry suits. These suits are sized to the member. The department needs two additional dry suits to outfit the members of these teams.

Memo: January 27, 2023 Page 4

11. Lift Bags--\$17,800

Lift bags are a necessary set of equipment used during extrication from vehicles and equipment. NFPA 1936 defines the service life of these bags as 15 years, with equipment expiration at this point due to the materials degrading over time. The department's bags are from 1980 – 2004, well beyond the 15-year service life. For this reason, this equipment has been removed from the vehicles for safety purposes upon determining the age of these bags this week, leaving a need within the department.

12. SuperVac Fan for Truck--\$8,000

Adding a ladder truck that will respond to calls in a front-line mode of operation requires the need of an exhaust fan to remove smoke from buildings.

13. Replacement Saws--\$16,000

The chain and K-12 saws on the department's vehicles are approaching 15 years old. While acceptable for utility use, these saws must be ready for rescue use. New technology has made these saws much more reliable in smoke-filled conditions and much lighter for work on a roof or elevated areas.

14. Replacement Rescue Rope--\$9,000

The fire department is tasked with performing high-angle and below-grade rescues. The need for rope and harnesses is essential equipment for the Fire Department. The rescue equipment on the department's vehicles is approaching 15 years of service life. NFPA 1983 defines the service life of rescue equipment as ten years.

Administrative

1. ImageTrend Elite Fire Software--\$5,700

The department switched to Imagetrend for Fire Reporting in May of 2022. The Fire Department continues using Firehouse Software for fire prevention and inspections. The need to completely move away from Firehouse software is necessary, as it is no longer supported. There is a need for contractual services to convert the data are necessary, as the mapping is not able to be completed by the IT Department.

2. Public Safety 1 Remodel -- Unknown Value



TO: Joseph A. Cavallaro, Village Manager David Danielson, Director of Finance

FROM : Eric Babcock, Director of Public Works

DATE: March 6, 2023

SUBJECT: Public Works Capital Purchase Requests for Fiscal Year 2023 / 2024 (Fund 4)

The Public Works Department recommends and respectfully requests the following capital project and equipment expenditures in Fiscal Year 2023/24:

Capital Projects

1. 2023 Street Improvements Program - \$1,100,000

The following work is proposed for inclusion in the 2023 Street Improvements Program according to the updated Pavement Management Report. The proposed work includes pavement removal, base repair, surface replacement and concrete repairs in the following areas:

Street	Limits	Cost
S. Third St.	Dunning Ave. to End	\$85,139.70
S. Fifth St. (Court)	Entirety	\$71,263.07
Carrington Drive	Entirety (If bids allow)	\$960,545.78

Professional Services Agreements for design engineering, bidding services and construction supervision represent supplementary costs for this project beyond the total indicated. Due to the vast length and anticipated reconstruction work associated with Carrington Dr., the consultant will recommend sections to omit in order to remain within the \$1,100,000 funding allocation, but they recommend completing design for the entirety of the project in the event that bids are favorable.

2. Public Works Perimeter Fence Replacement - \$50,000.00

The perimeter fence at Public Works is original and barely standing in several places. Failed areas have been replaced with patches for the last several years, but the frequency of failures is making patching less and less feasible from a structural and aesthetic standpoint.

3. Decorative Light Pole Assemblies - \$50,000.00

Decorative light pole assemblies continue to be needed, as replacements generated primarily from vehicle collisions prevent any stock from being maintained. The frequency of vehicle collisions continues to outpace annual funding for replacements. Since the average lead time to receive decorative light components is 12 to 16 weeks, funds are being requested to purchase more of these items in Fiscal Year 2023/24 so that they can be replaced quickly when needed.

4. Annual Downtown / Riverwalk Railing Refurbishment, Phase 2 - \$30,000.00

This expenditure represents a recurring annual maintenance program for the upkeep and beautification of amenities throughout the Downtown and Riverwalk areas. Phase 2 will continue refurbishment of the black railing from South Second Street to the Gazebo.

Capital Equipment

 10-Yard Dump Truck Replacement - \$200,000
 Replacement of Truck # 12 (a 1996 Ford L8000 10-yard tandem dump truck with 46,805 miles) was
 submitted in the Fiscal Year 2022/23 Budget and approved at the August 15, 2022 Regular Village
 Board Meeting. However, the truck will not be available until Fiscal Year 2023/24, so the expenditure
 will impact the upcoming Capital Budget.

2. Replacement Pre-Owned Vactor Truck - \$180,000.00

The existing vactor truck is failing to the point where it is barely serviceable. During Fiscal Year 2022/23, the Department had an opportunity to acquire a newer, pre-owned vactor, but was ultimately outbid. Staff continues to search for similar opportunities, and this expenditure is a request to have an appropriate allotment on hand to make a purchase when the right opportunity is found.

3. Zero-Turn Driven Snow Plow - \$23,000.00

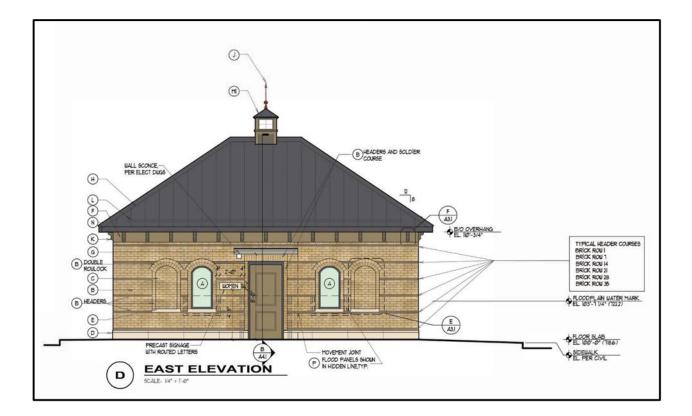
When the existing ATV was purchased, it was intended to replace an older piece of equipment, but the demands of expanded snow removal responsibilities in the downtown area required its continued use. As that older ATV is nearly unserviceable, an optimized piece of snow removal equipment has become available that is an ideal compliment to our specific snow removal needs downtown. This system is very similar to a zero-turn style lawn mower and operated much the same as well; just with a plow in front and salt spreading capabilities. The unit is agile and maneuverable in multiple areas of the downtown area that even the ATV is not. It's a true one-man operation that is expected to greatly reduce labor and streamline snow removal operations downtown.

4. Two-Ton Asphalt Hot Box - \$20,000.00

Currently, staff is limited to the utilization of cold patch for road repairs during the winter. The proposed hot box will provide the Department with the ability to use hot patch for asphalt repairs on a year-round basis, which is far superior in terms of long-term durability. In many cases, cold patch repairs rarely last through the winter season and often need to be revisited in the summer. Having a hot box would significantly reduce or eliminate the need for this repeat style work.

5. Roof Replacements - \$16,000.00

Staff conducted inspections of all Village facility roofs as part of the 2021 Village Board Goals and Objectives. The roofs at the Third Street Lift Station and Prairie Meadow Park have been identified as being in the worst condition and are being proposed for contractual replacement. Public Works is recommending that asphalt shingles be utilized instead of the cedar currently in place at Prairie Meadow due to initial cost, anticipated longevity and ongoing maintenance. The referenced cost reflects this recommendation.



FUND 5 COMMUNITY DEVELOPMENT

West Dundee

TO: Village President and Board of Trustees

FROM: Joseph A. Cavallaro, Village Manager

DATE: February 22, 2023

SUBJECT: FY 2023/24 Budget Recommendation

Fund 5 - Community Development Fund

Attached please find the 2023/24 budget recommendation for Fund 5, Community Development Fund.

This fund accounts for the funding and expenses related to any community or economic development activities, funding for the day-to-day operations of Public Safety Center #2 and community events. The Community Development Fund was established in the 2003/04 budget to separately track the proceeds from the additional half-percent Home Rule sales tax that went into effect January 1, 2004.

Pursuant to our discussions regarding the Capital Projects and Community Development Fund balances, agreement was made to set aside reserve funds in both Fund 4 and Fund 5 in order to ensure available cash flow for any emergent needs. \$250,000 was agreed to be set aside within the Community Development Fund.

As of May 2023, the Village staff is projecting that this fund will have available cash and investment balance of \$87,973 excluding the set aside.

For the upcoming fiscal year, sales tax within this fund is estimated to increase to approximately \$575,000 but up from last year's budget of \$565,000.

Please note that the recommended budget includes, as the primary expenditure, a transfer to the General Fund for Public Safety Center #2 staffing. The budgeted transfer to the General Fund is proposed to decrease again this year to \$350,000 to assist with the funding of General Fund expenses and in order to leave dollars in this fund.

Under the guidelines that were established when the additional half-percent sales tax was implemented, this transfer is to be reviewed by the Board annually in connection with the budget and this amount may change from year to year depending upon the financial condition of the Village.

The recommended transfer of \$350,000 represents the majority of the 2023/24 budgeted sales tax revenues to be received in this fund.

As has been done in previous years, the Heritage Fest event, both revenues and expenses are tracked through this fund, as well as our Dickens in Dundee event, Concerts in the Park, Halloween Party, Intelligentsia Cup Bike Race and any other community events.

In addition, this year's Village and Community Event line item has been increased by an additional \$40,000 with the distinct intent and effort that upon completion of Downtown Phase 3, we begin to program some reoccurring community events. These events are to be held in this space in conjunction with our downtown businesses and restaurants in an effort to improve foot traffic to the

downtown area, and also to assist our businesses through these events in terms of additional food and beverage sales.

Also included in the Administrative budget, is a summer internship position whose principal responsibilities will be to begin coordinating these types of activities in the hopes of having 2 or 3 events scheduled by the 4th of July after the completion of the downtown project, and 1 event after Heritage Fest.

The economic incentive line item (5-00-3-3800) of \$115,000 accounts for the following anticipated economic incentive programs/activities for the upcoming year that have been approved plus this amount remains increased from last year, as the Village will attempt to utilize TIF funds for future economic incentive requests, but it is expecting that properties outside of the TIF areas may inquire about incentive to improve both businesses and projects.

Below are the incentives that make up this budgeted expense.

	Budget Projected FY 23 FY 23	Budget FY24	
Bleuroot	\$ 15,000.00		Sales Tax Reimbursement & Interest Subsidy
Emmett's	\$ 2,100.00 \$ 2,064.00	· weeks	Interest Rate Subsidy
Half Full Nest	\$ 1,000.00		Sales Tax Reimbursement
Spa Bleu	\$ 7,900.00 \$ 7,936.00	\$ 7,900.00	Interest Rate Subsidy
Village Squire	\$ 6,000.00 \$ 5,000.00	\$ 5,000.00	Economic Incentive
Woodfire	\$ 18,000.00 \$ 19,815.00	\$ 20,000.00	Sales Tax Reimbursement
Assembly	\$ 110,000.00 + \$ 100,000.00	\$ 30,000.00	Economic Incentive & Sales Tax Reimbursement
Total	\$ 160,000.00 \$ 134,815.00	\$ 62,900.00	

Moving forward, staff's intention with Fund 5 is to operate the Community Development Fund, specifically for the purposes of accounting for the additional half percent Home Rule Sales Tax. The principal expenditures will be:

- 1. The needed transfer back to the General Fund for Public Safety Center 2 operations.
- 2. To account for Village and community events such as Heritage Fest, Dickens in Dundee, the Intelligentsia Cup, as well as the contributions towards the outside economic groups such as the Elgin Area Convention and Visitors Bureau.
- 3. Other community related expenses, such as traffic calming or pedestrian safety, for next year.
- 4. Additional Economic Incentives not available through TIF Funding.

The following attachments are included on this memo:

1. Exhibit A shows Fund 5 Community Development Fund Corresponding Expenditures.

This sheet illustrates the Fund 5 figures for the last several years and how they have been utilized, last year's budget, the projected expenses for last year and the proposed budget for this year.

Exhibit A incorporates all current projected revenue sources, payments and actual costs and expenditures, as well as the existing projects or incentive expenditures that have been committed to based on Board actions and approved community or economic development efforts.

2. Exhibit B is the detailed MSI budget report and is the master accounting for all of the revenues and expenditures related to this fund and ties to the Village's accounting system.

It is a compilation of the above two spreadsheets in totality and is used as part of our overall accounting system.

At the end of the 2023/24 fiscal year, the fund's available cash and investment balance is estimated to be approximately \$114,473 excluding the set aside of \$250,000 in reserve fund balance.

FUND: COMMUNITY DEVELOPMENT FUND

					2023		2024	
ACCOUNT		2021	2022		8 MO.		REQUESTED	00
NUMBER	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	BUDGETED	ACTUAL	PROJECTED	BUDGET	INC (DEC)
BEGINNING BALANCE							337,973	
REVENUES AND EXPEN	ISES							
REVENUES								
REVENUE								
5-00-0-0100	REFERENDUM SALES TAX	452,361	538,666	565,000	363,031	557,000	575,000	18
5-00-0-0200	KANE COUNTY EDC GRANT	0	0	0	0	0	0	18
5-00-0-3600	2015 G.O. BOND PROCEEDS	0	0	0	0	0	0	1%
TOTAL REVENUE		452,361	538,666	565,000	363,031	557,000	575,000	1%
INTERFUND REVENU	JE							
5-00-3-1000	RENTAL INCOME - WASHINGTON ST	Ο	0	0	0	0	0	1%
5-00-3-1100	RENTAL INCOME - MAIN STREET	0	0	0	0	0	0	1%
5-00-3-1500	TRANSFER FROM GENERAL FUND 1	0	0			57,431	0	(100%)
5-00-3-2000	TRANSFER FROM FUND 4	9,686	0	0	0	0	0	(100%)
5-00-3-2500	TRANSFER FROM TIF #2 FUND	0	0	0	0	0	0	(100%)
5-00-3-2600	TRANSFER FROM SSA #6 FUND	0	0	0	0	0	0	(100%)
5-00-3-2700	TRANSFER FROM TIF #4 FUND G	0	0	0	0	0	0	(100%)
5-00-3-2800	TRANSFER FROM TIF #3 FUND 9	13,156	0	0	0	0	0	(100%)
TOTAL INTERFUND RE	SVENUE	22,842	0	57,431	50,430	57,431	0	(100%)
FINANCE REVENUE								
5-00-6-0000	INTEREST INCOME	3,688	729	500	9,656	15,000	15,000	900%
5-00-6-0001	UNREALIZED GAIN/LOSS	(1,452)	0	0	0	0	0	900%
5-00-6-0002	ECON INC INTEREST INCOME	0	0	0	0	0	0	900%
TOTAL FINANCE REVI	ENUE	2,236	729	500	9,656	15,000	15,000	900%
OTHER REVENUES								
5-00-8-1000	HERITAGE FEST REVENUES	0	105,330	95,000	99,937	99 , 937	100,000	5%
5-00-8-2000	DICKENS IN DUNDEE REVENUES	0	400	500	460	460	500	0%
5-00-8-5000	VILLAGE COMMUNITY EVENTS-REV	0	850	1,500	500	500	1,000	(33%)
TOTAL OTHER REVEN	JES	0	106,580	97,000	100,897	100,897	101,500	4%
TOTAL REVENUES: RI	EVENUES AND EXPENSES	477,439	645 , 975	719,931	524,014	730,328	691,500	(3%)
EXPENSES								
OPERATING EXPEN	DITURES							
5-00-3-3000	CONTRACTUAL SERVICES	75	12,068	0	51	100	0	(3%)
5-00-3-3500	VILLAGE AND COMMUNITY EVENTS	1,410	12,325	8,000	51 6,063 84,584	8,000	49,000	512%
5-00-3-3600	HERITAGE FEST EXPENSES	0	94,733	90,000	84,584		100,000	11%
5-00-3-3610	DICKENS IN DUNDEE EXPENSES	3,059	3,953	5,000	3,354	3,400	5,000	0%

ID: BP430000

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: COMMUNITY DEVELOPMENT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
REVENUES AND EXP	 ENSES							
EXPENSES								
OPERATING EXPEN	NDITURES							
5-00-3-3620	BIKE RACE EVENT EXPENSES	600	6,890	7,000	9,545	9,600	10,000	42%
5-00-3-3800	ECONOMIC DEVELOPMENT INCENTIVE	38,659	59,402	160,000	34,815	134,000	115,000	(28%)
5-00-3-3805	ECON. DEVEL. GRANTS-AM RESCUE	0	0	0	50,430	57,431	0	(28%)
5-00-3-3810	ECONOMIC GROUP CONTRIBUTIONS	7,500	7,500	10,000	7,500	9,800	10,000	0%
5-00-3-3850	ECONOMIC DEV INC - CONTINENTAL	0	0	0	0	0	0	0%
5-00-3-3900	1ST/MAIN REDEV. IMPLEMENTATION	0	0	0	0	0	0	0%
5-00-3-4000	1ST/MAIN PROJECT - LEGAL	0	0	0	0	0	0	0%
5-00-3-4010	1ST/MAIN -PROFESSIONAL SERVICE	0	0	0	0	0	0	0%
5-00-3-4011	DOWNTOWN REDEV PHASE II	0	0	0	0	0	0	0%
5-00-3-4020	ECON INCENTIVE-101 S 1ST	0	0	0	0	0	0	0%
5-00-3-4030	DOWNTOWN-ECON DEV INCENTIVES	0	0	0	0	0	0	0%
5-00-3-4100	ROUSE PROJECT-LEGAL	0	0	0	0	0	0	0%
5-00-3-4110	ROUSE PROJECT-PROFESSIONAL	0	0	0	0	0	0	0%
5-00-3-4116	HAEGER PROPERTY -PROF SERVCS	0	0	0	0	0	0	0%
5-00-3-4120	ROUSE PROJECT-ACQUISITION	0	0	0	0	0	0	0%
5-00-3-4130	ROUSE PROJECT-ECON DEV INCENT	0	0	0	0	0	0	0%
5-00-3-4200	WASH ST PROJECT - LEGAL	0	0	0	0	0	0	0%
5-00-3-4210	WASH ST PROJECT - PROF SERVICE	1,800	310	0	0	0	0	0%
5-00-3-4220	WASH ST PROJECT - DEMO	0	0	0	0	0	0	0%
5-00-3-5000	RT 31/HAEGER TIF-LEGAL	0	0	0	0	0	0	0%
5-00-3-6500	MISCELLANEOUS	(195)	300	1,000	0	0	1,000	0%
5-00-3-7300	ATTORNEY FEES	0	0	0	0	0	0	0%
5-00-3-9500	REAL ESTATE TAX-WASHINGTON ST	22,852	(6,720)	0	0	0	0	0%
5-00-3-9501	PROPERTY MAINT-WASHINGTON ST	2,496	3,278	0	995	1,000	0	0%
5-00-3-9502	MANANGEMENT FEES-WASHINGTON ST	0	0	0	0	0	0	0%
5-00-3-9503	BANK FEES	490	0	0	0	0	0	0%
5-00-3-9509	PROP DEMOLITION - DOWNTOWN	0	0	0	0	0	0	0%
5-00-3-9510	1ST/MAIN-REAL ESTATE TAXES	0	0	0	0	0	0	0%
5-00-3-9511	1ST/MAIN-PROPERTY MANAGEMENT	0	0	0	0	0	0	0%
5-00-3-9512	1ST/MAIN-MANAGEMENT FEES	0	0	0	0	0	0	0%
5-00-3-9513	112 S. 2ND ST UTILITIES	0	1,980	0	0	0	0	0%
5-00-3-9519	TRAFFIC/PEDESTRIAN SAFETY	10,612	7,695	75,000	14,005	50,000	25,000	(66%)
TOTAL OPERATING	EXPENDITURES	89,358	203,714	356,000	211,342	358,331	315,000	(11%)

TRANSFERS TO OTHER FUNDS

FUND: COMMUNITY DEVELOPMENT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
REVENUES AND EXPE	 ENSES							
TRANSFERS TO OT	THER FUNDS							
5-00-4-0100	TRANSFER TO GENERAL FUND 1	425,000	400,000	400,000	200,000	400,000	350,000	(12%)
5-00-4-1000	TRANSFER TO CAPITAL PROJECTS	2,900	0	0	0	0	0	(12%)
5-00-4-2000	TRANSFER TO TIF #2	0	0	0	0	0	0	(12%)
5-00-4-5000	TRANSFER TO DEBT SERVICE	87,477	0	0	0	0	0	(12%)
TOTAL TRANSFERS 1	TO OTHER FUNDS	515,377	400,000	400,000	200,000	400,000	350,000	(12%)
TOTAL REVENUES AN	ND EXPENSES	604,735	603,714	756,000	411,342	758,331	665,000	(12%)
TOTAL FUND REVENU	UES & BEG. BALANCE	477,439	645,975	719,931	524,014	730,328	1,029,473	42%
TOTAL FUND EXPENS FUND SURPLUS (DEF		604,735	603,714	756,000	411,342	758,331	665,000 364,473	(12%) (110%)
•								

Fund 5 Community Development Fund

	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Budget	FY 22/23 Projected	FY 23/24 Budget
Beginning Cash / Investment Balance	795,036	445,578	451,016	323,717	365,976	365,976	337,973
Less Reserve							(250,000)
Available Fund Balance	795,036	445,578	451,016	323,717	365,976	365,976	87,973
Revenues							
Sales Taxes	605,020	604,639	452,362	538,667	565,000	557,000	575,000
Rental Income	69,688	26,105					
Interest Income	8,039	2,575	2,236	730	500	15,000	15,000
Village and Community Events	103,667	117,545		106,580	97,000	100,897	101,500
Transfer from General Fund 1					57,431	57,431	
Transfer from Capital Projects Fund 4			9,686				
Transfer from TIF #2 Fund							
Transfer from SSA #6 Fund							
Transfer from TIF #4 Fund G		33,607					
Transfer from TIF #3 SHM Fund 9			13,156				
Total Revenues	786,414	784,471	477,440	645,977	719,931	730,328	691,500
Total Available Fund Balance and Revenues	1,581,450	1,230,049	928,456	969,694	1,085,907	1,096,304	779,473
Expenditures							
Village and Community Events	106,052	125,608	5,070	117,903	110,000	106,000	164,000
Economic Development Incentives	28,649	104,497	46,160	66,902	227,431	201,231	125,000
Economic Development Incentives - 1st/Main	200,897			,		,	
Economic Development Incentives - Continental	238,460	10,000					
SpringHill Redevelopement - Legal	2,431						
Contractual Services	,		75	12,069		100	
Downtown Redevelopment Phase II		31,832		,			
Haeger Property - Professional Services	1,353	425					
Washington St Project	.,	10,610	1,800	(3,132)		1,000	
Rental Property Expenses	57,453	45,972	25,838	1,981		.,	
Traffic/Pedestrian Safety		,	10,613	7,695	75,000	50,000	25,000
Transfer to General Fund	500,000	450,000	425,000	400,000	400,000	400,000	350,000
Transfer to Capital Projects (200 Washington)	;	,	2,900	,	,	,	
Transfer to Debt Service			87,478				
Miscellaneous	577	89	(195)	300	1,000		1,000
Total Expenditures	1,135,872	779,033	604,739	603,718	813,431	758,331	665,000
Ending Cash / Investment Balance	445,578	451,016	323,717	365,976	272,476	337,973	114,473

FUND 6-00 DEBT SERVICE FUND





TO: Village President and Board of Trustees

FROM: David Danielson, Finance Director

DATE: March 06, 2023

RE: FY 2023/24 Budget Transmittal – Fund 6 – Debt Service

The purpose of Fund 6 (Debt Service) is to track the long-term debt obligations of the Village. As a home-rule unit of government, the Village has the power to issue debt and provide for its repayment through property taxes without restriction. The Village, however, has chosen to pay its debt service obligations not through property taxes, but through collections received from the Home Rule Sales Taxes accounted for in Fund 4 (Capital Projects).

Because the outstanding bonds were issued as General Obligation Bonds, the Village enjoys a lower net interest rate cost on the borrowed funds. As outlined in the enabling Ordinances, the County has been instructed on an annual basis to levy property taxes sufficient to meet the Village's annual interest and principal payments. Because it is not the Village's intention to levy taxes for this purpose, the Village must formally abate the tax collection provisions on an annual basis and instruct the County Clerk not to levy this amount. As the Board is aware, the 2022 levy (to be collected in FY 2023/24) has been abated and therefore, no property taxes will be received in the upcoming fiscal year for the repayment of debt service requirements.

Included in Fund 6 for the 2023/24 fiscal year is a transfer of \$1,499,410 for principal/interest obligations. Included in this amount is \$550 for bond payment fees.

2015 \$9,350,000 Debt Service Schedule - FY 2023/24

07/01/23 01/01/24 01/01/24 Total FY 23/24

\$ 72,400.00 \$ 72,400.00 \$885,000.00 **\$1,029,800.00** Interest Payment Interest Payment Principal Payment

2007 IEPA Wastewater Loan \$6,794,964 Debt Service Schedule – FY 2023/24

06/01/23 06/01/23 12/01/23 12/01/23 Total FY 23/24

\$212,343.16 \$22,186.91 \$214,997.45 \$19,532.62 \$469,060.14

Principal Payment Interest Payment Principal Payment Interest Payment

6-A

FUND: DEBT SERVICE DEPARTMENT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	% INC (DEC)
BEGINNING BALANCE OPERATING TRANSFERS REVENUES INTERFUND REVENUE							0	
6-20-5-4000	TRANSFER FROM CAP PROJ FUND 4		1,535,610 0	1,534,810 0	1,534,260 0	1,534,810 0	1,499,410 0	(2욱) (2욱)
TOTAL INTERFUND REV TOTAL REVENUES: OPE		2,225,273 2,225,273		1,534,810 1,534,810		1,534,810 1,534,810		(2%) (2%)
DEBT SERVICE EXPENSES								
VFF DEBT SERVICE		206 646	100 001	410 054	110 054	41.0 00 4	107 010	^
6-14-8-8000 6-14-8-8010	IEPA LOAN REPAYMENT-PRINCIPAL IEPA LOAN REPAYMENT-INTEREST	396,646	406,624 62,435	416,854 52,206	416,854	416,854	427,340	2%
6-14-8-8015	GOB 2015 PRINCIPAL RETIREMENT	840,000	860,000	52,206 885,000	JZ,200	885,000	41,720 885,000	(20%) 0%
	GOB 2015 FRINCIFAL RETIREMENT GOB 2015 INTEREST EXPENSE	231,200			180,200	180 200	144,800	(19%)
6-14-8-8020	GOB 2010 INTEREST EXPENSE GOB 2010 PRINCIPAL RETIREMENT	450,000	200,000	100,200	100,200	180,200	144,000	(19%)
6-14-8-8030	GOB 2010 INTEREST EXPENSE	24,300			õ	0	0	(19%)
6-14-8-8050		42,502	0	ő	Ő	ů O	Ő	(19%)
6-14-8-8070	PRINCIPAL - SSA #6 BOND	65,000	0	õ	õ			(19%)
6-14-8-8100	PRINCIPAL - SSA #6 BOND CAPITAL LEASE OBL PRINC PMTS	14,966	0	0	0 0	0	0	(19%)
6-14-8-8110	INTEREST - CAPITAL LEASE OBL	216	0	0	0	0	0 0 0	(19%)
6-14-8-8120	FAB CHUBBY BULLFROG PRINCIPAL	10,760	0	0	0 0	0	0	(19%)
6-14-8-8130	FAB CHUBBY BULLFROG INTEREST	240	0	0	0	0	0	(19%)
6-14-8-8140	FAB EMMETTS PRINCIPAL	37,476	0	0	0	0	0	(19%)
6-14-8-8150	FAB EMMETTS INTEREST	(30,085)	0	0	0	0	0	(19%)
6-14-8-8160	FAB CRAFT DONUTS PRINCIPAL	9,995	0	0	0 0 0	0		(19응)
6-14-8-8170	FAB CRAFT DONUTS INTEREST	1,470	0	0	0	0	0	(19%)
6-14-8-8180		10,449	0	0	0	0	0	(19응)
6-14-8-8190	FAB LOAN INT - BLEU ROOT	887	0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	0	(19%)
6-14-8-8191	FAB LOAN PRIN - WOODFIRE	28,854	0	0		0	0	(19%)
		17,428	0	0	0	0	0	(19%)
6-14-8-9000	BOND PAYMENT FEES	550	550	550	0	550	550	0%
TOTAL VFF DEBT SERV		2,225,267		1,534,810				(2%)
TOTAL DEBT SERVICE		2,225,267	1,535,609	1,534,810	1,534,260	1,534,810	1,499,410	(2%)

1,535,610

1,535,609

1,534,810

1,534,810

1,534,260 1,534,810

1,534,810

1,534,260

1,499,410

1,499,410

0

(2%)

(2%)

(2응)

2,225,273

2,225,267

TOTAL FUND REVENUES & BEG. BALANCE TOTAL FUND EXPENSES FUND SURPLUS (DEFICIT)

0.9

General Obligation Refunding Bonds Series 2015

Total Bond Issue: \$9,350,000						
Date	Interest	Principal	Total			
07/01/23	72,400.00		72,400.00			
01/01/24	72,400.00	885,000	957,400.00			
07/01/24	54,700.00		54,700.00			
01/01/25	54,700.00	180,000	234,700.00			
07/01/25	51,100.00		51,100.00			
01/01/26	51,100.00	190,000	241,100.00			
07/01/26	47,300.00		47,300.00			
01/01/27	47,300.00	195,000	242,300.00			
07/01/27	43,400.00		43,400.00			
01/01/28	43,400.00	205,000	248,400.00			
07/01/28	39,300.00		39,300.00			
01/01/29	39,300.00	215,000	254,300.00			
07/01/29	35,000.00		35,000.00			
01/01/30	35,000.00	220,000	255,000.00			
07/01/30	30,600.00		30,600.00			
01/01/31	30,600.00	230,000	260,600.00			
07/01/31	26,000.00		26,000.00			
01/01/32	26,000.00	240,000	266,000.00			
07/01/32	21,200.00		21,200.00			
01/01/33	21,200.00	250,000	271,200.00			
07/01/03	16,200.00		16,200.00			
01/01/34	16,200.00	260,000	276,200.00			
07/01/34	11,000.00		11,000.00			
01/01/35	11,000.00	270,000	281,000.00			
07/01/35	5,600.00		5,600.00			
07/01/35	5,600.00	280,000	285,600.00			

6-C

3/6/2023 1:53 PM

IEPA

Wastewater Loan L17-261600

Repayment Schedule East Dundee

Due Date	Total Due	Principal	Interest	Principal Balance
06/01/23	234,530.07	212,343.16	22,186.91	1,562,609.57
12/01/23	234,530.07	214,997.45	19,532.62	1,347,612.12
06/01/24	234,530.07	217,684.92	16,845.15	1,129,927.20
12/01/24	234,530.07	220,405.98	14,124.09	909,521.22
06/01/25	234,530.07	223,161.05	11,369.02	686,360.17
12/01/25	234,530.07	225,950.57	8,579.50	460,409.60
06/01/26	234,530.07	228,774.95	5,755.12	231,634.65
12/01/26	234,530.07	231,635.65	2,895.42	0.00

3/6/2023

1:53 PM



FUND 7-00

TIF #2 SPRINGHILL GATEWAY



FROM: David Danielson, Finance Director

DATE: March 06, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund 7 - TIF #2 (Springhill Gateway)

Fund 7 was created to track the proceeds received from Tax Increment Financing District #2 (TIF #2), pertaining to Springhill Gateway.

As part of the redevelopment of the former "Fashion Corner", the Village contributed \$4,000,000 in redevelopment costs and these costs are to be recouped through the collection of TIF proceeds for a 23 year period.

Fiscal year 2023/24 will be the 16th year (out of 23) that the Village will be receiving TIF revenues as a reimbursement. It is projected that at the end of the 2020/21 fiscal year, this fund will have a cash balance of \$807,950.

As part of the discussion concerning the 2015 Bond Issue for Capital Projects and Economic Development, the Board conceptually approved the transfer of TIF #2 funds to Fund 4 to help finance a portion of the additional debt service for the new issue. The proposed amount of the transfer for FY 2023/24 is again the sum of \$120,000.

It should be noted that due to the recent assessment changes within this TIF District, \$260,000 is anticipated to be received this upcoming year. We are, however, recommending that the transfer to Fund 4 remain at \$120,000 for the FY 2023/24 and that the proceeds in this fund be used for future economic development projects that may arise.

The only other costs pertaining to this Fund will be for the completion of the State required audits and annual reports as well as any legal expenses pertaining to the Fund.

17-B

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: TIF #2 - SPRINGHILL GATEWAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	% INC (DEC)
BEGINNING BALANCE REVENUES AND EXPEN							670,000	
REVENUES	<u>م</u> تره،							
REVENUES 7-00-0-1000	TIF CONTRIBUTIONS	109,949	244,012	260,000	220,107	220,107	260,000	0%
TOTAL REVENUES	-	109,949	244,012		220,107	220,107	260,000	0%
FINANCE REVENUE		0	0	0		0	0	0.8
7-00-6-0000	INTEREST INCOME	2	0	0	44	0	0	0%
TOTAL FINANCE REVE	ENUE	2	0	0	44	0	, 0	0%
OTHER REVENUES		0	0	0	0	0	0	0%
7-00-8-4000	MISCELLANEOUS -	0	0	0		0		U3
TOTAL OTHER REVENU		0	0	0	0	0 220,107	0	0% 0%
TOTAL REVENUES: RE EXPENSES	EVENUES AND EXPENSES	109,951	244,012	260,000	220,151	220,107	260,000	0 ซ
INTERFUND TRANSI 7-00-9-0200			120,000	120,000				0%
	-		120 000			120 000		 0%
TOTAL INTERFUND TH TOTAL REVENUES ANI	RANSFERS - EXPENSES D EXPENSES	120,000	120,000 120,000	120,000 120,000	60,000	120,000	120,000	0%
ADMINISTRATIVE EXH EXPENSES	2ENSES							
ADMINISTRATIVE H 7-12-3-2400	FEES AUDIT FEE	1,000	820	1,000	0	2,000	2,050	105%
	LEGAL FEES	1,000	0	0	0	0	0	105%
TOTAL ADMINISTRAT	- IVE FEES	1,000	820	1,000		2,000	2,050	105%
TOTAL ADMINISTRATI	IVE EXPENSES	1,000	820	1,000	0	2,000	2,050	105%
TOTAL FUND REVENUE				260,000	220,151	220,107	930,000	257%
TOTAL FUND EXPENSE FUND SURPLUS (DEFI		121,000	120,820	121,000	60,000	122,000	122,050 807,950	0% 481%



FUND 9-00

TIF #3 SPRING HILL MALL



FROM: David Danielson, Finance Director

DATE: March 07, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund 9 - TIF #3 (Spring Hill Mall)

Fund 9 was created to track the proceeds received from Tax Increment Financing District #3 (TIF #3), pertaining to Spring Hill Mall.

This TIF District, created in 2016, consists of approximately five tax parcels comprising 56.7 acres of the Mall's total 207 acres and has a stated goal of maintaining and revitalizing Spring Hill Mall.

The Mall, which has been a major contributor to the Village's finances over the past 35 years, has been experiencing decreased market share over the past decade. A major objective of this TIF is to support the redevelopment pf the Mall in a manner that would combine the best elements of both indoor and outdoor malls while retaining strong national tenants at both the interior and anchor positions.

Due to the continued decline in the EAV of this TIF the creation of the expanded TIF #5, this fund will be formally dissolved after the close of this fiscal year. Funds will be included in the upcoming fiscal year's budget to achieve this goal which are anticipated to be \$2,000.

FUND: TIF #3 - SPRING HILL MALL

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	% INC(DEC)
BEGINNING BALANCE TRANSFERS TO OTHER REVENUES REVENUES	FUNDS						0	
	TIF CONTRIBUTIONS PROPERTY TAX TIF#2 DIST 789	0 0	0 0	0 0	0 0	0 0	0 0	0% 0%
TOTAL REVENUES		0	0	0	0	0	0	0%
FINANCE REVENUE 9-00-6-0000	INTEREST INCOME	0	0	0	0	0	0	0%
EXPENSES	ANSFERS TO OTHER FUNDS	0 0	0 0	0 0	0 0	0 0	0 0	0% 0%
TRANSFERS TO OTH 9-00-9-0100	TRANSFER TO COM DEV FUND 5	13,156	0	0	0	0	0	0%
TOTAL TRANSFERS TO TOTAL TRANSFERS TO		13,156 13,156	0 0	0 0	0 0	0 0	0 0	0% 0%
ADMINISTRATIVE EXP EXPENSES ADMINISTRATIVE F 9-12-3-2400 9-12-3-3000		0	0 0	0 0	0 0	2,000	2,000	0% 0%
9-12-3-7300	LEGAL FEES	0	0	0	0	0	0	0%
TOTAL ADMINISTRATI TOTAL ADMINISTRATI		0 0	0 0	0 0	0 0	2,000 2,000	2,000 2,000	0% 0%
TOTAL FUND REVENUE TOTAL FUND EXPENSE FUND SURPLUS (DEFI	S	0 13,156	0	0 0	0	02,000	0 2,000 (2,000)	0% 0% 0%

9.0



CARRINGTON RESERVE

SPECIAL SERVICE AREA #4 FUND C-00



FROM: David W. Danielson, Finance Director

DATE: March 07, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund C - SSA #4 (Carrington Reserve)

Fund C was created to separately track the proceeds from the Special Service Area (SSA #4) that was created to provide funding for the maintenance of the wetlands located within the Pulte Carrington Reserve Subdivision.

The amount of the property taxes that are anticipated to be collected in FY 2023/24 is being decreased from \$52,500 to \$48,750 based on the 2022 property tax levy. Projected expenditures include the continued maintenance of the natural landscaping within the corridors of the Timbers and Valleys Subdivision as well as the maintenance of the natural ground covers within the Jelkes Creek Corridor. In addition, the maintenance of the natural areas on the east side of Randall Road at the far western portion of the development will also continue to be performed.

Based on previous conversations and correspondence with the Carrington Reserve Homeowners Association, additional funds were included in the 2019 tax levy to fund the HOA's responsibilities for maintenance of the common areas and drainage or vegetative swales. These additional funds in the 2019 levy amounted to \$15,000 and it was the recommendation that this amount will be reduced by a prorata amount over the following four years and a corresponding increase be added directly to the HOA assessments. This year, the HOA is to again assess an additional \$3,750 and the Village in turn will reduce the additional \$15,000 additional levy by the same amount until such a time that the HOA assessments are sufficient to cover this \$15,000 in maintenance costs.

\$48,750 is budgeted to be received for this purpose within the 2023/24 budget year and anticipated expenditures are \$50,000. It is anticipated that this Fund will have a cash balance of \$52,750 as of April 30, 2023.

ID: BP430000

6

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

FUND: SSA#4 - CARRINGTON

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE REVENUE AND EXPENS REVENUES REVENUES	SES						54,000	
C-00-0-1100	property taxes - ssa #4	59,988	56,222	52,500	52,391	52,400	48,750	(7%)
TOTAL REVENUES		59,988	56,222	52,500	52,391	52,400	48,750	(7%)
FINANCE REVENUE C-00-6-0000	INTEREST INCOME	0	0	0	10	0	0	(7%)
EXPENSES EXPENSES	EVENUE AND EXPENSES	0 59,988	0 56,222	0 52,500	10 52,401	,	0 48,750	(7%) (7%)
C-00-3-3000	CONTRACTUAL SERVICES	51,375	54,300	50,000	29,970	50,000	50,000 	0%
TOTAL EXPENSES TOTAL REVENUE AND	EXPENSES	51,375 51,375	54,300 54,300	50,000 50,000	29,970 29,970	50,000 50,000	50,000 50,000	0% 0%
TOTAL FUND REVENUH TOTAL FUND EXPENSH FUND SURPLUS (DEFI	IS	59,988 51,375	56,222 54,300	52,500 50,000	52,401 29,970	52,400 50,000	102,750 50,000 52,750	95% 0% 10%



FUND E-00 SSA #6 SPRINGHILL GATEWAY



FROM: Joseph A. Cavallaro, Village Manager David W. Danielson, Finance Director

DATE: March 07, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund E - SSA #6 (Springhill Gateway)

Fund E was created to separately track the proceeds from the Special Service Area (SSA #6) that was created to provide funding relating to the Springhill Gateway Center.

Bonds were issued in 2010 in the amount of \$1,500,000 order to provide funding for physical improvements to this area as well as funding for approved economic incentives that may be offered.

As of the close of FY 2022/23, the total outstanding principal amount will be \$940,000. The current interest rate for these bonds is 3.69%.

These bonds will be fully paid as of 2030.

E-A

FUND: SSA #6 - SPRINGHILL GATEWAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	REQUESTED	% INC(DEC)
BEGINNING BALANCE SSA #6 - SPRINGHI REVENUES PROPERTY TAX RE	LL GATEWAY						507,000	
E-00-1-1100	PROPERTY TAXES - SSA #6	108,229		117,638	118,814	-	•	0%
TOTAL PROPERTY TA	X REVENUE			117,638				0%
FINANCE REVENUE E-00-6-0000	INTEREST INCOME	190	70	0	876	876	0	0%
TOTAL FINANCE REV TOTAL REVENUES: S		190 108,419	70 111,393	0 117,638	876 119,690	876 119,690	0 117,230	08 08
	SSA #6 BONDS - PRINCIPAL SSA #6 BONDS - INTEREST	0 0	70,000 40,240	80,000 37,230	37,709	37,709	90,000 34,686	12% (6%)
TOTAL SSA #6 BOND TOTAL DEBT SERVIC		0 0	· · · · ·	117,230 117,230		117,709	124,686 124,686	6% 6%
TOTAL FUND REVENU TOTAL FUND EXPENS FUND SURPLUS (DEF		108,419 0		117,638 117,230	119,690 117,709	119,690 117,709	624,230 124,686 499,544	430% 6% 337%

C'B



FUND F-00 SSA #9 DOWNTOWN



FROM: David W. Danielson, Finance Director

DATE: March 07, 2023

SUBJECT: FY 2023/24 Budget Submittal Fund F - SSA #9 (Downtown)

Fund F was created to separately track the proceeds from the Special Service Area (SSA #9) that was created to assist in the repayment of the 2015 bond issue. Approximately \$2,000,000 of this \$4,000,000 issue was specifically earmarked for redevelopment efforts in the downtown area.

As directed by the Village Board, the 2022 tax levy for SSA #9 was authorized in the amount of \$40,000. The maximum established rate for this District is 0.80% and as a result, I am estimating that the sum of \$40,000 will be collected this upcoming fiscal year.

As Fund 4 (Capital Projects) pays for the outstanding debt service of the Village, included in this budget document is a transfer of \$40,000 from SSA #9 to Fund 4 as an expenditure item. It should be noted, however, that if the actual receipts fall short of our \$40,000 levy amount, the transfer will be reflective of the actual amount collected.

F-A

TT - D

FUND: SSA#9 -DOWNTOWN BUSINESS DIST

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	ء INC(DEC)
BEGINNING BALANCE REVENUES REVENUES SSA REVENUES							0	
F-00-0-1100	PROPERTY TAXES SSA #9	35,550	34,146	40,000	34,317	34,317	40,000	08
TOTAL SSA REVENUES	5	35,550	34,146	40,000	34,317	34,317	40,000	 0%
SSA REVENUES F-00-6-0000	INTEREST INCOME	0	0	0	7	7	0	0%
TOTAL SSA REVENUES TOTAL REVENUES: RI EXPENSES INTERFUND TRANSI	EVENUES	0 35,550	0 34,146	0 40,000	7 34,324	7 34,324	0 40,000	0% 0%
F-00-9-0200	XFER TO VFF CAP PROJ FUND 4	33,954	39,000	40,000	33,761	34,317	40,000	0%
TOTAL INTERFUND TH TOTAL REVENUES	RANSFERS - EXPENSES	33,954 33,954	39,000 39,000	40,000 40,000	33,761 33,761	34,317 34,317	40,000 40,000	08 08
TOTAL FUND REVENUI TOTAL FUND EXPENSI FUND SURPLUS (DEF:	ES	35,550 33,954	34,146 39,000	40,000 40,000	34,324 33,761	34,324 34,317	40,000 40,000 C	0% 0% 0%



FUND G-00

TIF #4 Route 72/31 Corridor



FROM: Joseph A. Cavallaro, Village Manager David W. Danielson, Finance Director

DATE: March 14, 2023

SUBJECT: FY 2023/24 Budget Recommendation Fund G - TIF #4 (Main Street / Route 31 Corridor)

Fund G was established for the 2019/20 fiscal year and will track the financial activities of TIF #4. TIF #4 was authorized to be considered by the hiring of Kane McKenna in September of 2016 and was formally adopted by the Board in May of 2018.

As stated in the Redevelopment Plan, and is comprised of the following areas:

<u>Sub-Area 1 (Improved Land)</u>	This area includes improved properties located north and south along Main Street (IL Route 72), north and south along Market Loop, and east and west along IL Route 31 (8 th Street)
Sub-Area 2 (Vacant Land)	This property includes parcels located south of Century Plaza and Strom Drive, north of Marriott drive, north and south along Boncosky

As stated in the Plan, the general goals of this TIF are to:

• To provide for implementation of economic development and redevelopment strategies that benefit the Village and its residents.

Road, east and west along IL Route 31 and east along the Fox River.

- To provide public infrastructure improvements including water detention and storm water management within the area.
- To encourage positive and feasible redevelopment of vacant sites and/or underutilized facilities.
- To strengthen the property tax base of the Village and overlapping tax districts.
- To create new jobs and retain existing jobs for Village and area residents.
- To coordinate all redevelopment within the Village in a comprehensive manner, avoiding adjacent land use conflicts and negative community impacts.
- To create a cooperative partnership between Village and private redevelopment entities.
- Concentrate commercial development within the Village's four key sub-areas: Spring Hill Mall, Randall Road Corridor, Route 31 Corridor, and Downtown.
- Establish a safer, more attractive pedestrian environment along Main Street, with links to the Riverwalk and parking lots behind buildings.
- Maintain and improve existing buildings in Downtown to preserve area character, increase shopper activity and encourage new development.

FY 2023/24 is the fifth year that the Village will be receiving TIF funds for this project area. It is estimated that the tax increment for Year 4 (this year) will be \$21,495,205 up from \$17,013,720, in increased property EAV for this area. This figure estimates that this year's TIF proceeds will be approximately \$1,960,000.

As with other capital improvement plans throughout the Village, we have created a multi-year capital plan for this fund. Currently, the expenses being shown or anticipated amount to \$910,000 for last year.

For budgeted expenses this year, the Village is proposing the following:

- A continuation of reimbursement to the General Fund for Administrative and Community Development personnel pursuant to State statutes with a slight increase based on the cost of living adjustment,
- \$100,000 for TIF-related economic incentives that the Board may approve,
- Annual payments to both the school and library districts per statute and adjustments,
- The Downtown Phase 3 Construction has a complete cost estimate of \$1.9 Million remaining for the next budget year and we have provided for Phase 2 engineering in regard to the Route 31 median project at \$300,000.
- Public Safety Center #1 facility renovations,

Pursuant to last year, \$100,000 was budgeted to complete an updated plan for Public Safety Center #1 which incorporates the rehabilitation of the entire mechanical systems within the building, basement renovations, including new locker and washrooms for both Police and Fire, some reconfiguration of the break room, office usage on both on the Police and Fire sides of the building, and new perimeter fencing for security around the building, as well as a new carport structure and evidence lockers.

Based on the current plan, as developed by FGM to cover these improvements, the cost estimate is approximately \$2.5 Million. It is expected that upon finalization of the plan set that potential bidding for the actual work could occur late this summer with construction to begin sometime in early fall of 2023.

In addition, and pursuant to the Board's inquiry, additional discussions this year will be programmed and scheduled to discuss the long-term future needs of both the Police Department and Fire Departments in regard to various options for a new facility or continued improvements, which under any scenario will include Public Safety Center #1. The options of expansions or additions to Public Safety Center #1, a new companion building to be constructed on additional acreage located near Public Safety Center #1, on property already owned by the Village, or lastly is the construction of a new Police facility elsewhere within the community with the Fire Department remaining at the existing Public Safety Center #1, are all viable initial options.

The space needs analysis was completed by FGM so a fairly detailed analysis and alternatives surrounding those 3 options will be put together for the Board's review and consideration this year.

2023/24 Budget Recommendation **Fund G – TIF #4 (Main Street / Route 31 Corridor)** March 14, 2023 Page 3 of 3

• As previously projected in last year's budget, the Village is expecting the second economic incentive for the Nelson senior facility development project, Transwestern and 200 Washington are expected to begin in FY 2023/24. The payments will be carried forward until the total incentive amounts agreed to are fully repaid.

Gi-C

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

PAGE: 1

.

FUND: TIF #4 - RT 72/31 CORRIDOR

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	् INC (DEC)
BEGINNING BALANCE REVENUES REVENUES REVENUES							2,194,278	· · ·
G-00-0-1100	PROPERTY TAXES TIF #4	1,147,697	1,574,596	1,700,000	1,718,315	1,718,315	1,960,000	15%
TOTAL REVENUES		1,147,697	1,574,596	1,700,000	1,718,315	1,718,315	1,960,000	15%
FINANCE REVENUE G-00-6-0000	INTEREST INCOME	26	2	500	347	347	500	0%
TOTAL FINANCE REVENT TOTAL REVENUES: RE		26 1,147,723	2 1,574,598	500 1,700,500	347 1,718,662	347 1,718,662	500 1,960,500	0% 15%
TRANSFERS TO OTHER EXPENSES TRANSFERS TO OTHI G-10-9-0100 G-10-9-0200 G-10-9-0300		270,960 0 0	182,500 0 0	188,000 0 0	94,000 0 0	188,000 0 0	195,000 0 0	3% 3% 3%
TOTAL TRANSFERS TO TOTAL TRANSFERS TO		270,960 270,960	182,500 182,500	188,000 188,000	94,000 94,000	188,000 188,000	195,000 195,000	3% 3% 3%
ADMINISTRATIVE EXP EXPENSES ADMINISTRATIVE FI G-12-3-2400 G-12-3-7300		2,500 5,798	2,500 47,375	2,500 30,000	0 4,455	30,000	3,600 50,000	44% 66%
TOTAL ADMINISTRATI TOTAL ADMINISTRATI		8,298 8,298 8,298	49,875 49,875	32,500 32,500	4,455 4,455 4,455	33,500 33,500	53,600 53,600	64% 64%

EXPENSES EXPENSES

 $\mathcal{A} = \mathcal{D}$

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

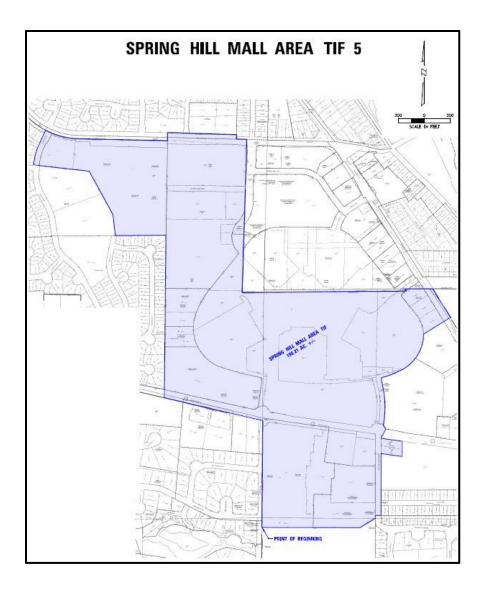
FUND: TIF #4 - RT 72/31 CORRIDOR

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 - 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
EXPENSES OPERATING EXPEN				• • • • • • • • • • • • • • • • • • •				
G-29-3-3800 G-29-3-4000 G-29-3-4001	TIF RELATED ECONOMIC DEV INCNT ANNUAL PAYMENT TO CUSD 300 ANNUAL PAYMENT TO LIBRARY	45,079 0 0	1,150 42,598 32,451	75,000 50,000 20,000	0 61,276 24,177	0 61,276 24,177	0 65,000 25,000	(100%) 30% 25%
TOTAL OPERATING E TOTAL EXPENSES	XPENDITURES	45,079 45,079	76,199 76,199	145,000 145,000	85,453 85,453	85,453 85,453	90,000 90,000	(37%) (37%)
CONSTRUCTION ACTI EXPENSES								
INCENTIVE PAYME G-31-4-2500		0	0	<u>,</u>				
G-31-4-2501	ECONOMIC INCENTIVES NELSON MEMORY CARE	0	. O	50 000	102 250	50,000	100,000	(37%) 2170
G-31-4-2502	200 WASHINGTON STREET	0	0	50,000	102,350	102,350 0	208,824 5,314	317% 317%
G-31-4-2503	TRANSWESTERN	0	0	0	0	0	109,348	3178
TOTAL INCENTIVE P	AYMENTS	0	0	50,000	102,350	152,350	423,486	746%
CAPITAL PROJECT	S							
G-31-5-2500	MAIN STREET PARKING LOT	2,221	0	. 0	0	0	0	746%
G-31-5-2502	DOWNTOWN REDEV PHASES II & III	227,959	151,264	0	35,980		1,900,000	746%
G-31-5-2504	PSC #1 EVAL AND IMPROVEMENTS	20,500	8,800	100,000	. 0	100,000	2,500,000	400%
G-31-5-2505	VILLAGE HALL IMPROVEMENTS	108,510	4,164	0	0	0	0	400%
G-31-5-2506	DECORATIVE LIGHT POLE RPLCMNTS	17,853	0	0	0	0	0	400%
G-31-5-2507	FAB PARKING LOT	4,875	0	0	0	0	0	400%
G-31-5-2508	ROUTE 31 MEDIAN	5,190	1,025	0	750	750	300,000	400%
TOTAL CAPITAL PRO	JECTS	387,108	165,253	100,000	36,730	450,750	4,700,000	 600%
TOTAL CONSTRUCTIO	N ACTIVITIES	387,108	165,253	150,000	139,080	603,100	5,123,486	315%
TOTAL FUND EXPENS	ES	1,147,723 711,445	1,574,598 473,827	1,700,500 515,500	1,718,662 322,988	1,718,662 910,053	4,154,778 5,462,086	144% 959%
FUND SURPLUS (DEF	ICIT)		·				(1,307,308)	(210%)

9-6

Village of West Dundee Fund G - TIF #4 RT 72/31 Corridor Capital Plan

	FISCAL YEA	R 21 / 22	FISCAL YEAF	R 22 / 23	FISCAL YEAI	R 22 / 23	FISCAL YEA	R 23 / 24	FISCAL YEA	AR 24 / 25	FISCAL YEA	R 25 / 26
	ACTU	AL	BUDG	ET	PROJEC	TED	BUDO	GET	ESTIN	IATE	ESTIM	ATE
Beginning Balance		\$ 284,900		\$ 1,385,670		\$ 1,385,670		\$ 2,194,278		\$ (1,307,308)		\$ (1,464,153)
Current Year:						:						
Contributions		\$ 1,574,596		\$ 1,700,000		\$ 1,604,593		\$ 1,576,272		\$ 1,607,797		\$ 1,639,953
Finance Revenue		\$ 3		\$ 500		\$ 347		\$ 500				
Proceeds						\$ 113,722		\$ 383,728		\$ 1,028,154		\$ 1,771,909
Total Current Year Available		\$ 1,574,599		\$ 1,700,500		\$ 1,718,662		\$ 1,960,500		\$ 2,635,951		\$ 3,411,862
Expenses	Annual Audit &	\$ (49,876)	Annual Audit &	\$ (32,500)	Annual Audit &	\$ (33,500)	Annual Audit &	\$ (53,600)	Annual Audit &	\$ (55,000)	Annual Audit &	\$ (60,000)
•	Legal Fees		Legal Fees		Legal Fees		Legal Fees		Legal Fees		Legal Fees	
	Transfer to		Transfer to		Transfer to		Transfer to		Transfer to		Transfer to	
	General Fund for		General Fund for		General Fund for		General Fund for	1	General Fund for		General Fund for	
	Reimbursable	\$ (182,500)	Reimbursable	\$ (188,000)	Reimbursable	\$ (188,000)	Reimbursable		Reimbursable	\$ (199,000)	Reimbursable	\$ (203,000)
	Administrative		Administrative		Administrative		Administrative		Administrative		Administrative	
	Costs		Costs		Costs	i .	Costs		Costs		Costs	
	Annual Payment		Annual Payment		Annual Payment	- 11 801	Annual Payment		Annual Payment		Annual Payment	
	to School District	\$ (42,598)	to School District	\$ (50,000)	to School District	\$ (61,276)	to School District	\$ (65,000)	to School District	\$ (65,000)	to School District	\$ (65,000)
	300		300		300		300		300		300	
	Annual Payment		Annual Payment	4 6	Annual Payment		Annual Payment	4 4	Annual Payment		Annual Payment	
	to Library	\$ (32,451)	to Library	\$ (20,000)	to Library	\$ (24,,178)	to Library	\$ (25,000)	, to Library	\$ (25,000)	to Library	\$ (25,000)
	Downtown Phase	ć /151.264	Downtown Phase	ė	Downtown Phase	\$ (350,000)	Downtown Phase	\$ (1,900,000)				a voinna an tha an t
Capital Projects	3	\$ (151,264)	3	·→ -	3	\$ (330,000)	3	\$ (1,900,000)				
	PSC#1 Facility Evaluation Phase 2	\$ (8,800)	PSC#1 Facility Evaluation Phase 2	\$ (100,000)	PSC#1 Facility Evaluation Phase 2	\$ (100,000)	PSC#1 Plan/Bid Construction	\$ (2,500,000)				
	Village Hall Upgrades	\$ (4,165)										
	Route 31 Median Phase 1	\$ (1,025)	Route 31 Median Phase 1	\$-	Route 31 Median Phase 1	\$ (750)	Route 31 Median Phase 2	\$ (300,000)	Route 31 Median Phase 2	\$ (1,500,000)	Route 31 Median Phase 2 Construction	\$ (2,000,000)
	TIF Related		TIF Related		TIF Related		TIF Related		TIF Related		TIF Related	
	Economic		Economic		Economic		Economic		Economic		Economic	
Incentive Payments	Development	\$ (1,150)	Development	\$ (75,000)	Development	\$ (50,000)	Development	\$ (100,000)	Development	\$ (100,000)	Development	\$ (100,000)
	Incentives		Incentives		Incentives		Incentives		Incentives		Incentives	
	incentives	·····	Nelson Memory				Nelson Memory		Nelson Memory			
			Care Project	\$ (50,000)	Nelson Memory Care Project	\$ (102,350)	Care Project	\$ (208,824)	Care Project	\$ (447,480)	Nelson Memory Care Project	\$ (241,346)
							200 Washington	\$ (5,314)	200 Washington		200 Washington	\$ (39,852)
							Transwestern	\$ (109,348)	Transwestern	\$ (382,718)	Transwestern	\$ (820,109)
Total Projected Capital Budget Expenses		\$ (473,829)		\$ (515,500)		\$ (910,054)		\$ (5,462,086)		\$ (2,792,796)		\$ (3,554,307)
Ending Balance		\$ 1,385,670	1	\$ 2,570,670		\$ 2,194,278		\$ (1,307,308)		\$ (1,464,153)		\$ (1,606,598)



FUND H – TIF #5 SPRING HILL MALL



TO:	Village President and Board of Trustees
FROM:	Joseph A. Cavallaro, Village Manager David W. Danielson, Finance Director
DATE:	March 14, 2023
SUBJECT:	FY 2023/24 Budget Recommendation Fund H – TIF #5 (Spring Hill Mall)

Fund H was established for the 2022/23 fiscal year and will track the financial activities of TIF #5. TIF #5 was authorized to be considered by the hiring of Kane McKenna in September of 2021 and was formally adopted by the Board in February of 2022.

As stated in the Redevelopment Plan, and is comprised of the following areas:

Approximately half of the Spring Hill Mall located between Main Street to the north, the Village's corporate limits to the south, Route 31 to the east, and Tay Ray River Drive and Elm Avenue (including the imaginary line southward from Elm Avenue) to the west.

As stated in the Plan, the general goals of this TIF are to:

- Concentrate commercial development within the Village's four key sub-areas: Spring Hill Mall, Randall Road Corridor, Route 31 Corridor, and Downtown
- Promote redevelopment of vacant and underutilized property in the sub-areas.
- Encourage and assist in the repositioning and strengthening of the Spring Hill Mall.
- Consider improvements to Huntley Road and Foute 72 as priority projects linked to economic development strategies for the Randall Road corridor and Spring Hill Mall.
- Allow the Village to pursue the following strategies within the RPA:
 - Promote sustainable development.
 - Encourage the redevelopment of a critical component of the tax base in the Village.
 - Strive to maintain a strong and diverse tax base.
 - Maintain and improve the existing character of the community as the employment and commercial retail center for northeast Kane County, by repositioning obsolete or potentially underutilized properties.
- Pursuant to its 2005 Comprehensive Plan, as amended, and the Spring Hill Mall Sub-Area
 Plan, the Village is proposing the redevelopment of a strategically important economic area for the Village.
- The TIF designation is needed in order to address disincentives associated with ongoing and prospective vacancies within the proposed TIF District.

2023/24 Budget Recommendation **Fund H – TIF #5 (Spring Hill Mall)** March 14, 2023 Page 2 of 2

- The TIF designation is key to:
 - Repositioning and revitalizing existing properties within the proposed TIF District
 - Long-term financial stability for the proposed TIF District
 - Achieving the economic development goals of the Village

Based on the approval of the Spring Hill Mall TIF in February, it is not expected that any revenues will occur in this fund any earlier than the 2024/25 budget.

Based on the TIF development and formation, there are certain expenditures that have been incurred in terms of professional services, legal services, evaluations, and studies that are authorized expenditures under the TIF statute and therefore are included in this fund as reimbursable expenses, both for the last year and moving forward.

At this early point in the TIF development, this fund is in its infancy and is more for housekeeping purposes for TIF expenditures.

÷.

J-H-C

VILLAGE OF WEST DUNDEE DETAILED BUDGET REPORT

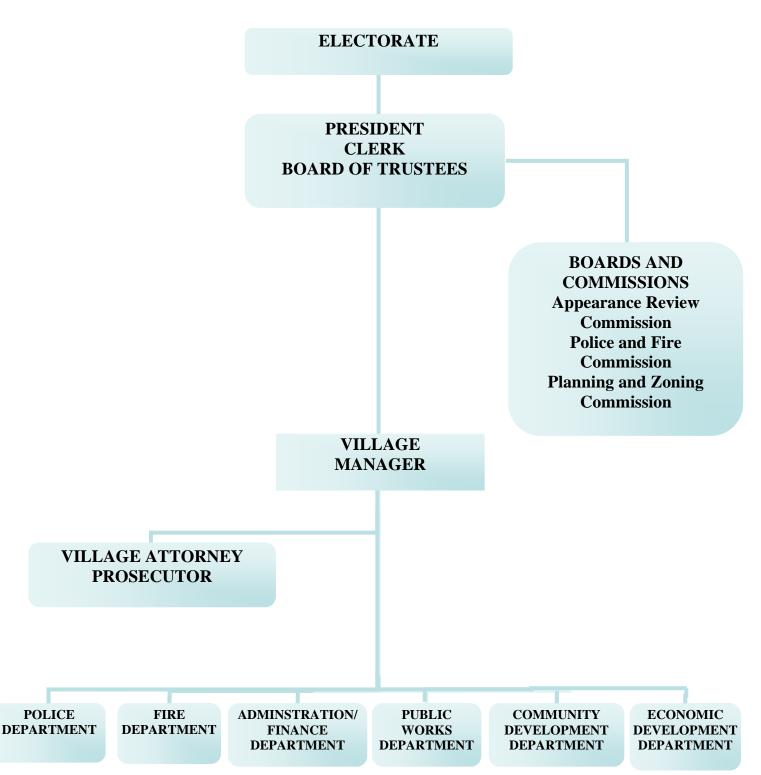
FUND: TIF #5 - SHM REDEVELOPMNT AREA

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 ACTUAL	2022 ACTUAL	BUDGETED	2023 8 MO. ACTUAL	PROJECTED	2024 REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE REVENUES REVENUES REVENUES							0	
H-00-1-1000	TIF CONTRIBUTIONS	0	0	0	0	0	0	0%
TOTAL REVENUES		0	0	0	0	0	0	0%
FINANCE REVENUE H-00-6-0000	INTEREST INCOME	0	0	0	0	0	0	0%
TOTAL FINANCE REVE TOTAL REVENUES: RE		0 0	0 0	0 0	0 0	0 0	0 0	0% 0%
ADMINISTRATIVE EXP EXPENSES ADMINISTRATIVE FI								
H-12-3-2400	AUDIT FEES	0	0	0	0	0	0	0%
H-12-3-3000 H-12-3-7300	CONTRACTUAL SERVICES LEGAL FEES	0 0	0 0	0 0	28,219 29,348	40,000 50,000	100,000 50,000	0% 0%
TOTAL ADMINISTRATIV TOTAL ADMINISTRATIV		0 0	0 0	0 0	57,567 57,567	90,000 90,000 90,000	150,000 150,000	0% 0%
TOTAL FUND REVENUE: TOTAL FUND EXPENSE: FUND SURPLUS (DEFIC	5	0 0	0 0	0 0	0 57,567	0 90,000	0 150,000 (150,000)	0% 0% 0%

VILLAGE OF WEST DUNDEE

ORGANIZATIONAL CHART

May 1, 2023



Village of West Dundee: Full-Time Budgeted Personnel Summary

Department	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Administration / Finance										
Village Manager	1	1	1	1	1	1	1	1	1	1
Finance Director	1	1	1	1	1	1	1	0	0	0
Executive Secretary	1	1	1	1	1	1	1	1	1	1
Finance Assistant	1	1	1	1	2	2	2	2	2	2
Management Analyst	0	0	0	0	0	0	0	0	0	1
Full-Time Total	4	4	4	4	5	5	5	4	4	5
	•	•	•	•	v	v	·	•		Ū
Community Development										
Community Dev. Director	1	1	1	1	1	1	1	1	1	1
Chief Building Official	1	1	1	1	1	1	0	0	0	0
Building Inspector	0	0	0	0	0	0	0	0	0	0
Planner	0	0	0	0	0	1	1	1	0	0
Executive Secretary	0.75	0	0	0	0	0	0.75	0.75	0.75	0.75
Full-Time Total	2.75	2	2	2	2	3	2.75	2.75	1.75	1.75
Economic Development										
Director	0	0	0	0	0	0	0	0	1	<u>1</u>
Full-Time Total	0	0	0	0	0	0	0	0	1	1
Fire										
Chief	1	4	4	1	1	4	1	1	1	1
Lieutenant	1	1	1	1	1	1	1	1	1	1
	3	3	3	3	3	3	3	3	3	3
Firefighter/Paramedic	7	7	6	6	6	6	6	6	6	7
Secretary	0.25	0	0	0	0	0	0.25	0.25	0.25	0.25
Full-Time Total	11.25	11	10	10	10	10	10.25	10.25	10.25	11.25
Police										
Chief	1	1	1	1	1	1	1	1	1	1
Assitant Chief	1	1	1	1	1	1	1	1	1	1
Sergeant	4	4	4	4	4	4	4	4	4	4
Detective	2	2	2	2	2	2	2	2	2	2
Patrol Officer	11	11	11	11	11	12	12	12	13	13
Records Supervisor/Admin. Sup.	1	1	1	1	1	1	1	1	1	1
Secretary	0	0	0	0	0	1	1	1	1	1
Records Clerk	1	1	1	1	1	0	0	1	1	1
Full-Time Total	21	21	21	21	21	22	22	23	24	24
	21	21	21	21	21	~~~~	~~~~	25	24	24
Public Works										
Director	1	1	1	1	1	1	1	1	1	1
Secretary	0	0	0	1	1	1	1	1	1	1
Supt. Of Streets and Property Maint.	0	0	0	0	0	0	1	1	1	1
Utilities Superintendent	0	0	0	0	1	1	1	1	1	1
Water Superintendent	1	1	1	1	1	0	0	0	0	0
Mechanic	0	0	1	1	1	1	1	1	1	1
Senior Water Operator	0	0	0	0	0	0	0	0	0	1
Water Plant Operator	1	1	1	1	1	2	2	2	2	2
Crew Leader	2	2	2	2	2	1	0	0	0	0
Senior Crew Leader	0	0	0	0	0	1	1	1	1	1
Utility Workers (I and II)	2	3	3	2	2	1	1	1	1	1
Maintenance Workers (I and II)	5	5	5	5	5	6	4	4	5	6
Full-Time Total	12	13	14	14	15	15	13	13	14	16
				17	1.5	15	10	10	17	10
	12									
Grand Full-Time Total	51	51	51	51	53	55	53	53	54	58

Village of West Dundee: Part-Time Budgeted Personnel Summary

Department	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Administrative Services										
Finance Director	0	0	0	0	0	0	0	1	1	1
Administrative Assistant	0	0	2	2	2	0	0	0	0	0
Clerk/Administrative Support	1	1	1	1	1	1	2	2	1	0
IT Coordinator	1	1	1	1	1	1	1	1	1	0
IT Assistant	2	2	2	2	2	2	2	2	2	
Part-Time Total	4	4	6	6	6	4	5	6	5	2 3
Community Development										
Clerical Assistant	0	3	2	2	2	2	1	0	1	1
Plumbing Inspector	1	1	0	0	0	0	0	0	0	0
Planning and Zoning Assistant	1	1	1	1	1	0	0	0	0	0
Property Maintenance Inspector	1	1	2	2	2	1	1	1	1	1
Building Inspector	0	0	0	0	0	0	0	0	0	1
Part-Time Total	3	6	5	5	5	3	2	1	2	3
Economic Development										
Planner	0	0	0	0	0	0	0	0	1	1
Part-Time Total	0	0	0	0	0	0	0	0	1	1
Fire										
Fire Prevention Coordinator	1	1	1	1	1	1	1	1	1	1
Fire Department Training Officer	0	0	0	0	0	0	0	1	1	1
Firefighters/Paramedics/EMTs	35	35	35	35	35	35	35	35	35	30
Part-Time Total	36	36	36	36	36	36	36	37	37	32
Police	_		_		_	_	_	_		
Police Officer	3	3	3	3	3	3	3	2	2	2
Records Clerk	3	3	2	2	2	2	1	0	0	0
Jailer	2	2	1	1	1	1	1	1	1	1
DARE Officer (Seasonal)	1	1	1	1	1	0	0	0	0	0
Secretary	0	0	1	1	1	1	1	0	0	0
Community Services Officer Part-Time Total	<u>1</u> 10	1 10	0 8	0 8	0 8	0 7	0 6	0 3	0 3	0 3
Public Works										
Secretary	2	2	2	2	2	0	0	0	0	0
Part-Time Laborers	0	0	0	0	0	2	2	1	0	0
Part-time Grounds	0	1	1	1	1	1	1	0	0	0
Part-time Janitor	0	1	1	1	1	1	1	1	1	1
Seasonal Employees	5	5	5	5	5	5	5	2	5	5
Part-Time Total	7	9	9	9	9	9	9	4	6	6
Grand Total	60	65	64	64	64	59	58	51	54	48

VILLAGE OF WEST DUNDEE

FY24 Salary Schedule

Proposed

POSITION	MINIMUM	MERIT	MERIT	MERIT	MERIT	MERIT	MERIT	MAXIMUM
Village Manager		By Employment Agreement						
Police Chief	128,782							169,007
Director of Public Works	124,427							163,292
Fire Chief								
Finance Director								
Community Development Director								
Economic Development Director	_							
Police Lieutenant	105,489							137,895
Assistant Fire Chief	101,922							133,232
Utilities Superintendent	91,572							119,023
PW Superintendent	88,475							114,998
Chief Building Inspector								
POSITION	MINIMUM	REVIEW 1	REVIEW 2	REVIEW 3	REVIEW 4	REVIEW 5	REVIEW 6	MAXIMUM
Police Sergeant (MAP Contract)			TBN	TBN	TBN	TBN	TBN	TBN
Contract in negotiation			101,493	105,258	109,045	112,808	116,575	120,340
Fire Lieutenant	96,657	98,686	100,759	102,875	105,035	107,219	109,407	111,611
	93,388	95,349	97,351	99,396	101,483	103,593	105,707	107,837
Police Officer (MAP Contract)	TBN	TBN	TBN	TBN	TBN	TBN	TBN	TBN
Contract in negotiation	68,456	72,712	76,989	81,265	85,543	89,775	94,074	98,352
Firefighter/Paramedic (Fire Contract)		67,928	71,662	75,396	79,131	82,865	86,599	90,332
Salaries will increase 2% thru FY24 per contract		66,596	70,257	73,918	77,579	81,240	84,901	88,561
Building Inspector	67,224	70,585	74,100	77,508	80,996	84,601	88,323	92,138
Senior Crew Leader	64,951	68,198	71,594	74,887	78,257	81,740	85,337	89,022
Administration Supervisor - Police								
Water Plant Operator	63,466	66,258	69,108	72,011	74,963	78,035	81,156	83,950
Crew Leader	61,320	64,018	66,771	69,575	72,428	75,396	78,412	81,111
Executive Assistant								
Mechanic								
Finance Assistant II	62,904	65,610	68,366	71,168	74,015	76,827	79,517	81,875
Management Analyst	60,777	63,391	66,054	68,762	71,512	74,229	76,828	79,106
Planner								
Maintenance Worker II	56,644	59,476	62,391	65,322	68,262	71,197	74,046	76,430
Utility Worker II	54,728	57,465	60,281	63,113	65,954	68,790	71,542	73,846
Finance Assistant I	50,818	53,308	55,813	58,325	60,862	63,400	65,999	68,482
Secretary (Police, CD, PW)	49,099	51,505	53,926	56,352	58,804	61,256	63,767	66,166
Maintenance Worker I	48,232	50,619	52,999	55,383	57 <i>,</i> 820	60,306	62,780	64,866
	46,601	48,907	51,206	53,511	55,865	58,267	60,657	62,672
Clerk	46,477	48,801	51,143	53,495	55,849	58,195	60,523	62,774
	44,905	47,150	49,413	51,686	53,961	56,227	58,476	60,652



- FROM: Joseph A. Cavallaro, Village Manager David W. Danielson, Finance Director
- DATE: April 11, 2023
- SUBJECT: FY 2023/24 Budget Ordinance

INTRODUCTION:

Included on the agenda for the April 17, 2023 Board meeting is an Ordinance adopting the 2023/24 budget for the Village of West Dundee. State Statutes require that municipalities adopt an annual operating budget before the close of the fiscal year (April 30th). This Ordinance and its attachment entitled "Final Budget Report" is being presented to the Village Board for final review and formal adoption.

BACKGROUND:

Pursuant to the discussions that were held by the Village Board on March 20, 2023 and April 03, 2023, the final 2023/24 operating budget for the Village of West Dundee has been prepared and is attached to this recommended Ordinance.

After review and discussion by the Village Board, the following two changes are being made to the final document:

Line Item 2-22-3-3100	Water and Sewer Treatment Charges
Original Amount:	\$750,000
Revised Amount	\$1,500,000
Line Item G-00-0-1100	TIF #4 Property Taxes
Original Amount	\$1,960,000
Revised Amount	\$1,855,000

In addition, prior to the formal creation of TIF #4 Fund G, the Village is able to recoup expenses pertaining to the creation of that TIF. After the formal eligibility study was contracted with Kane, McKenna and Associates, all of these expenses date from September 2016 through FY 2019 and total \$188,825.76. Director Danielson has reviewed these expenses with Attorney Orr and has verified that these are eligible reimbursable expenses and have not yet been paid to date as we were not receiving proceeds from this TIF. Due to the fact that there are now sufficient revenues in Fund G, we are recommending that the following eligible reimbursements are included in the FY 2023/24 budget:

Line Item 1-00-3-0500	Transfer from TIF #4 Fund G
Original Amount	\$195,000
Revised Amount	\$231,192

Memo - FY 2023-24 Budget Ordinance April 11, 2023 Page 2 of 2

Line Item 4-00-3-0700	Transfer from TIF #4 Fund G
Original Amount	\$0
Revised Amount	\$95,866
Line Item 5-00-3-2700	Transfer from TIF #4 Fund G
Original Amount	\$0
Revised Amount	\$56,768
Line Item G-10-9-0100	Transfer to General Fund 1
Original Amount	\$195,000
Revised Amount	\$231,192
Line Item G-10-9-0200	Transfer to Capital Fund 4
Original Amount	\$0
Revised Amount	\$95,866
Line Item G-10-9-0300	Transfer to Comm Dev Fund 5
Original Amount	\$0
Revised Amount	\$56,768

As is our practice, please note that we will be revisiting the recommended capital items throughout the upcoming fiscal year prior to the actual item being purchased or contracted for. In addition, we will be revisiting the Water and Sewer rate charges after the close of the first quarter after we review the anticipated information to be received from FRWRD regarding their treatment charges.

RECOMMENDATION:

MOTION: Move to adopt an Ordinance Approving the Village of West Dundee's Annual Budget for FY 2023/24 as presented and addressed herein.

Should you have any questions regarding this final budget before Monday's meeting, please feel free to contact either one of us.