



# VILLAGE OF WESTCHESTER



## ANNUAL BUDGET FISCAL YEAR 2025

MAY 1, 2024 - APRIL 30, 2025



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# Village of Westchester

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Village President  
**Greg Hribal**

Village Clerk  
**Sophia Collins**

Trustees  
**Gia Marie Benline**  
**Peter Marzano**  
**Robert Morales**  
**Evie Slavic**  
**Nick Steker**  
**Victoria M. Vann**

Village Manager  
**Barry J. Krumstok**

Assistant Village Manager  
**John Schwarz**

Village Attorney  
**Matthew Welch**

April 23, 2024

The Honorable Greg Hribal, Village President  
Village Board of Trustees  
Citizens of Westchester

On behalf of the Village staff, it is our pleasure to present to you the Village of Westchester's Annual Budget for the fiscal year commencing May 1, 2024 and ending April 30, 2025. The FY 2025 Budget was developed by the Village's Management Team consisting of the Village Manager, Assistant Village Manager, Accounting Manager, Administrative Services Coordinator, Police Chief, Deputy Police Chiefs, Fire Chief, Community Development Director, Public Works Foreman, and Village Engineer.

The Village's proposed FY 2025 Budget establishes the Village's fiscal policy for programs and services provided to its residents for the fiscal year beginning May 1, 2024. This budget provides the legal framework for the Village of Westchester to perform its duties and fulfill its financial obligations and liabilities. The budget provides the spending authorization for the following funds:

- General Fund
- Utility Fund (Enterprise Fund)
- Motor Fuel Tax Fund (Special Revenue Fund)
- E-911 Fund (Special Revenue Fund)
- Hotel/Motel Tax Fund (Special Revenue Fund)
- Debt Service Fund
- Debt Service Fund – 2021 Bonds
- Capital Projects Fund
- Capital Projects Fund – 2021 Bonds
- Roosevelt Rd. TIF Fund
- Cermak-Oxford St. TIF Fund – (Closed in FY 2024)

The FY 2025 Budget has been prepared to address the operation, maintenance, capital expenditure, liability, pension, and debt service needs of the Village of Westchester. As with other municipalities in the Chicago metropolitan area, the Village has been impacted at the local level by regional, state, and national economic conditions.

The Village property tax base is founded primarily in its residential housing stock. The assessed value of Westchester properties increased substantially in 2017 based on the triennial reassessment of property values; the Village's Equalized Assessed Value (EAV) increased from the 2016 amount of \$455,125,517 to \$536,677,571 in 2017 based on the reassessment, which is a 17.9% increase from the prior year. The 2020 year was again a triennial reassessment year and the Village's EAV was \$602,139,624. The 2022 EAV decreased to \$550,658,813. The 2023 EAV is projected to increase 2.0% to \$561,671,989.



The FY 2025 estimated property tax revenue is \$10.267 million. Of this amount, \$2.527 million is for debt service, \$4.587 million is for police and fire pensions, and the remainder of \$3.153 million is to fund General Fund operations. Less than 14% of General Fund operations are funded by the tax levy.

In the General Fund, personnel and benefit costs of almost \$15.79 million depicted on page 15 are by far the largest cost to the Village and represent approximately 66% of the total expenditures in the General Fund only, and 32% of the entire expenditure budget across all funds. The vast majority of the Village’s personnel are covered under five collective bargaining units. The FY 2025 budgeted expenditures provide for estimated salary adjustments for labor agreements in negotiation. The collective bargaining units include the following:

**Contract Expiration Date**

Sergeants	April 30, 2027
Police Patrol	April 30, 2023 (in negotiations)
Paramedics and Firefighters	April 30, 2024 (in negotiations)
Police Records/ CSO Officers	April 30, 2025
Public Works Maintenance	April 30, 2026

In addition, it is important to note that the Village completed a Compensation Study in FY 2024, the recommendations of which for non-represented personnel are incorporated in this budget document.

All full-time personnel working for the Village are offered insurance benefits, life insurance, and by law are enrolled in a defined benefit pension plan. Civilian employees belong to the Illinois Municipal Retirement Fund, sworn police officers belong to the Westchester Police Pension Fund, and sworn firefighters belong to the Westchester Fire Pension Fund.

**Budget Formulation**

The Village’s Annual Budget is developed by Village staff using revenue assumptions and estimates to determine the appropriate Village spending level.

The Village’s major revenue sources are Local Taxes such as property and other local taxes, Intergovernmental revenues such as sales tax and income tax, and Charges for Services such as ambulance fees and rubbish fees. Some Intergovernmental revenues like income tax, local use tax, and the cannabis tax are shared with the State of Illinois. These are distributed to the Village from the State on a per capita basis and are estimated as such.

As revenue projections are formulated, the department heads meet with the Administration staff to develop the proposed budget which is presented to the Board of Trustees.

The Village has conservatively estimated its revenues based on trends of the past fiscal years along with a consideration of the current economy. In addition, a key resource is revenue estimates from the Illinois Municipal League.

**Bond Issue**

A Village ordinance to issue bonds of not more than \$42,000,000 was adopted by the President and Board of Trustees of the Village on January 26, 2021. These general obligation bonds were approved by the voters of the Village at the general election held on November 3, 2020 (the “Bond Referendum”). At such election, 5,324 votes (70%) were in favor of the proposition and 2,230 votes (30%) were in opposition.

The Bond Referendum authorized the issuance of general obligation bonds for the purpose of paying the costs of street, alley, water system and related repairs and improvements throughout the Village for a period of five (5) years. Proceeds of the Bonds will be used to (i) finance various capital infrastructure improvements throughout the Village including road and alley improvements, improvements to the water system and sanitary sewer system of the Village and storm water system improvements, and (ii) to the pay the costs of issuance of the Bonds.

### **Fund Balances**

The Village's General Fund budget requires the use of accumulated reserves (fund balance) to balance its FY 2025 Budget. Expenditures are budgeted to exceed revenues by over \$795 thousand. This follows six straight years of budgeted surplus and four years of actual surplus. This includes budgeting for Police and Fire Pensions at the actuarial requested full amount. The Utility Fund is projected to decrease almost \$915 thousand. This is due to more accurate cost accounting for capital items, staffing, and operational costs as well as natural growth increases across all the expense categories.

Fund summary sheets are presented in this budget document show two years prior actual amounts and projected fund balance for Fiscal Years 2024 and 2025.

### **General Fund**

Total General Fund revenues for the 2025 Fiscal Year are budgeted at \$23.132 million. This represents an increase of \$1.684 million or 4.7% from the FY 2024 budgeted revenue of \$22.091 million. This projected increase is spread over several revenue sources such as state income tax, sales taxes, and personal property replacement taxes (intergovernmental), rubbish and ambulance fees (charges for services), and local taxes such as dispensary tax, gaming tax, and local gas tax. Liquor license revenue will increase from the prior budget due to a fee increase, along with a slight increase in vehicle license fees. Overweight truck fines are projected to increase due to reviving the enforcement program, and photo enforcement is projected to increase based on current trends. There are currently no new revenue sources expected in Fiscal Year 2025, although a potential grant of \$200 thousand being budgeted for is included. FY 2025 will be the sixth year rubbish fee revenue (charges for services) will be accounted for in the General Fund. This amount is projected at \$2.41 million for FY 2025 and is a significant revenue item. However, it is important to note that during FY 2025, a new hauler is anticipated to assume the Village's contract in July 2024, and that rubbish is largely a pass-through item, as the Village is subsequently charged service fees by the hauler.

The property tax levy has been increased by the allowable of 5% or the lesser of the Consumer Price Index (CPI) increase of 6.5% of the prior year's tax extension. This increase in tax revenue is being allocated in larger amounts to the police and fire pensions to accommodate the unfunded accrued liability in both pensions. For FY 2025, \$4.587 million of tax levy collections are allocated for police and fire pensions combined. This is an increase of \$812.1 thousand from the prior year. The pension levies are 57% of the levy for General Fund purposes.

For FY 2025, budgeted Intergovernmental revenue is \$6.199 million (page 16), up from last year's budgeted \$5.806 million. Intergovernmental revenue consists of Personal Property Replacement Tax, Income Tax, Sales Tax, Use Tax, Cannabis and Dispensary Tax, and state and federal grants. This revenue category is 27% of the General Fund total budgeted revenues. Although all of these revenue sources are projecting increases except the cannabis tax, the main drivers of the increase are sales and income taxes. The Village is applying for a \$200 thousand grant from CMAP relating to a comprehensive plan, and will look for other grant opportunities and funding for various needs in FY 2025.

As noted on page 20 and page 22, total General Fund expenditures for FY 2025 are budgeted at \$23.937 million, an increase of \$1.882 million or 8.5% from the prior year's budget. This includes operating and non-operating expenditures. FY 2024's projected expenditures are \$21.326 million. The budget-to-budget expenditure increase is spread over all the departments except Administration. Two new General Fund departments – President and Village Board and Information Technology are being created to form a better separation of operational costs in the fund. A large part the two new departments' budgeted expenditures were budgeted in the Administration department in prior years. Increases in personnel (\$1.019 million), contractual (\$985 thousand), and capital outlay (\$402 thousand) are the main drivers for the increase from the prior year's budget. A large part of the budgeted increase is needed to bring headcount to full staffing levels across all General Fund departments, along with technology and building upgrades.

This General Fund budget takes into account all operating and maintenance expenditures, capital outlay, liabilities, pensions, and debt service.

After negative changes in fund balance from FY 2015 through FY 2019, the Village recorded an increase in fund balance in FY 2020 of \$134 thousand. Positive changes in fund balance of \$1.969 million in FY 2021, \$1.519 million in FY 2022, along with a preliminary FY 2023 surplus of \$2.3 million, and projected \$500 thousand surplus for FY 2024 are anticipated when the respective final audits are completed. If said expectations hold true, the ending fund balance for FY 2025 would be roughly \$8.3 million and would exceed the Board policy of 30% of annual operating expenditures. Although this is an encouraging trend, there are major capital equipment and vehicle replacements that are needed. Committing or assigning fund balance will need to be considered in the near future by the Board.

This budget does not account for State of Illinois discussions on eliminating the 1% Grocery Tax. If eliminated, this will have a significant negative impact on the General Fund, resulting in an estimated loss of \$600 thousand in revenues.

### **Special Revenue - Motor Fuel Tax Fund**

Motor Fuel Tax funds are restricted by the State of Illinois per State Statue. Of the Motor Fuel Tax Funds collected by the State, 54.4% of the distributable amount is allocated as the Local Portion; 49.1% of the distributable amount is allocated to the municipalities, and Westchester receives a monthly allocation based on per capita. The Illinois Municipal League (IML) provides estimates of municipal per capita distributions, which are considered by the Village for budget estimates. At the time of the estimate for municipal FY 2025, the IML predicts the municipal share to be an increase of 2.5% from the prior year. Revenues in the Motor Fuel Tax Fund will only grow if consumption of motor fuel increases. The FY 2025 budget of \$736.5 thousand is up from FY 2024's projected amount of \$722.6 thousand. Looking ahead into the near to intermediate future, the Village will need to consider potential lost motor fuel tax revenue as the popularity and use of electric vehicles increases.

For FY 2025, the Village is budgeting a combined \$985.5 thousand for bridge and road reconstruction, along with another \$134.5 thousand sidewalk replacement and other allowable MFT-related infrastructure projects.

In March 2020, the Village issued \$4,885,000 of General Obligation Bonds (Motor Fuel Tax Alternate Revenue Source), Series 2020 to fund street reconstruction and repair and to refund the remaining Taxable General Obligation Bonds, Series 2010A bonds. This refunding has garnered a \$184 thousand net present value savings to the Village for debt service. Along with these savings, \$2.986 million was new money available for road and street repair. The debt service will be paid or funded from the Motor

Fuel Tax Allotments received from the State of Illinois. Essentially all of the bond proceeds had been spent by FY 2023 for street reconstruction.

The Public Works department has incorporated the bond proceeds and grant monies into a five-year plan as funding sources for various road improvement projects. From FY 2021 through FY 2023, the Village has received \$1.102 million for the State's Build Illinois program for public infrastructure and other transportation improvement projects. The remaining total was budgeted for expenditure in FY 2024.

### **Special Revenue - Hotel/Motel Tax Fund**

The Hotel/Motel Tax Fund is a restricted fund established to promote the Village through tourism. The revenue sources for the fund are from the 5% Hotel/Motel Tax imposed on the Four Points by Sheraton hotel, donations to sponsor Village-wide events, and Newspaper Ad revenue. The Ad revenue is offset by the newspaper publication contractual expenditures that promote the Village. Expenditures included in the Hotel/Motel Tax Fund promote tourism in the Village and include contractual services for Village special events. The FY 2025 Budget estimates the Hotel/Motel tax revenue at \$110 thousand. Special events and beautification are appropriated at \$85 thousand combined and \$45 thousand is appropriated for village publications.

### **Special Revenue – E-911 Fund**

Emergency 911 Taxes (both locally imposed and the local share of State taxes) are recorded in this fund for the purpose of maintaining emergency communications. All emergency 911 expenditures such as dispatch services are accounted for in this fund. Prior to November 2020, dispatch services were provided by Norcomm Public Safety through the Proviso-Leyden Joint 911 Authority. In April 2019, the Village terminated its agreement with the Proviso-Leyden Joint 911 Authority and joined the South West Cook County Consolidated Dispatch (SWCCCD). In November of 2020 the transition to the SWCCCD was completed. SWCCCD provides all police, fire and EMS dispatching services including the housing of prisoners as needed. The SWCCCD ETSB consists of member agencies Westchester, Hillside, Justice, Willow Springs and Forest View.

Dispatch expenditures are appropriated at \$425 thousand. These expenditures will be funded with available 911 tax reimbursements from the SWCCCD. Many of the items recently allocated to this fund have been reallocated to the General Fund in FY 2025 in order to rebuild the fund balance.

### **Capital Projects Fund**

The Capital Projects Fund was created in Fiscal 2013 to account for capital expenditures spent from the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013 that are restricted for infrastructure improvement projects within the Village. The aforementioned Series 2013 GO (ARS) Bonds have been refunded with the Series 2021A Bonds.

In the November 6, 2012 primary election, the Village residents passed a referendum authorizing a one percent non-home rule sales tax. These taxes were assessed beginning January 1, 2013. The revenue estimate is \$1.210 million for FY 2025, with FY 2023 projected at \$1.150 million. This is a significant increase from a several years ago as FY 2021's tax revenue was \$653.5 thousand. This is evidence of the growing economy. The non-home rule sales tax revenue is restricted first for debt service on both the Series 2015 and Series 2021A bonds and next for capital expenditures. The budget includes an annual transfer out to the debt service fund of over \$540 thousand for the total debt service requirement on both of the respective bond issues.



Starting in FY 2022, the Village planned to account for its larger capital outlay items in this fund. In prior years, these items were funded and paid for primarily in the General Fund. Accumulated excess revenues from the non-home rule sales tax and reserve fund balance will be used to fund the capital outlays. Financing arrangements and installment debt was utilized in prior years to fund the ongoing various capital needs of the Village. Streetlight replacement of \$80 thousand is appropriated in this fund for FY 2025, along with \$218.8 thousand of debt service on the aforementioned installment contracts.

In addition to the Capital Projects Fund noted above, the Village has created a Capital Projects Fund - 2021 G.O. Bonds to account for the receipt of bond proceeds and project expenditures related to the issuance of the Village's \$16.525 million General Obligation Bonds, Series 2021. This bond issue is for various capital infrastructure improvements throughout the Village including road and alley improvements, improvements to the water system and sanitary sewer system of the Village and storm water system improvements. In March 2023, the Village issued just over \$12 million in debt certificates and over \$1.1 million of General Obligation Bonds as part of the November 2020 Bond Referendum mentioned previously. The total proceeds of just over \$13 million of these issuances are budgeted for expenditure in FY 2024.

In FY 2025, the Village plans on issuing the remaining \$12.123 million of bonds for continuing the aforementioned street, alley, and water and sewer system infrastructure projects, with \$9.383 million appropriated for the year.

### **Debt Service Fund**

The Debt Service Fund was created in Fiscal Year 2013 to account for debt service expenditures for the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013. In May 2015, the Village issued General Obligation Series 2015 Bonds in the amount of \$2,200,000. This was part of the initial board-approved issuance of up to \$8,800,000 in GO bonds.

In FY 2022, the Village refunded \$3.76 million of the remaining Series 2013 Bonds with General Obligation (Sales Tax Alternate Revenue Source) Series 2021A Bonds for a net present value savings.

The revenue source for this fund to pay debt service on the two aforementioned bond issues is a transfer in from the Capital Projects Fund, where proceeds of the Non-Home Rule Sales Tax are recorded. Annual debt service expenditures approximate \$545 thousand through December 2034.

The Debt Service Fund - 2021 Bond Issue fund was created in FY 2022. This fund is used to account for the receipt of real estate taxes and payment of debt service on the \$16.525 million General Obligation Bonds, Series 2021, and the \$13 million of combined proceeds of the 2023 Debt Certificates and General Obligation Bonds.

With the remaining amount of the 2021 referendum bonds issued in FY 2025, the total debt service is budgeted at \$2.819 million. The bond and debt certificate issuances have a twenty (20) year maturity with final maturity in 2043.

## **Utility Fund**

Utility rates are adopted by Village ordinance in order to cover labor costs and maintenance and capital costs to operate the system, in addition to offsetting the increase in water rates from the City of Chicago. Per Village Ordinance No. 2017-2237, the water rate will increase in FY 2025 to \$12.74 from \$12.36 per thousand gallons. There is also a \$12.00 Infrastructure Fee (IF) per billing placed on each bi-monthly water bill. For sewer, the rates of \$1.50 per thousand gallons and a \$12.00 IF will increase to \$1.55 with an infrastructure fee of \$12.00.

The Village has a significant amount of watermain, sanitary sewer, and storm sewer that is approaching or is over 100 years old. In November 2020, the Village took an initial step to address the worst condition infrastructure with a \$42 million bond referendum, which included a portion of this type of infrastructure in addition to much needed road and alley work. While extremely helpful, the Village unfortunately has an extensive amount of underground infrastructure that needs to be addressed after referendum funding is exhausted. After referendum funded projects are completed, there will still be 48.75% of all watermain, 27.45% of all sanitary sewer, and 60.02% of all storm sewer remaining that was installed in the 1920's-1930's. In addition, the Village has approximately 1,000 lead services that will be required to be replaced by 2044.

Following Village Board discussions in the spring of 2024, the Village is evaluating additional rate adjustments to occur July 2024 to begin funding these desperately needed underground infrastructure improvements while a more comprehensive rate study is completed in FY 2025. Any additional amount generated from a July 2024 adjustment has not been budgeted, as a determination has not been made at the time this document was prepared.

The Village has three IEPA low-interest loans. They are for the Highridge sanitary sewer project, the water tower repainting project, and the Sunnyside sewer replacement project. The total annual debt service budgeted for FY 2025 on these three loans is \$279.2 thousand.

In FY 2022, the Village received \$1.1 million in federal American Rescue Plan Act (ARPA) money and another \$1.1 million FY 2023. This grant money was partially spent in FY 2023 for a stormwater drainage infrastructure project, and the remainder was appropriated for expenditure in FY 2024 for the purchase of replacement water meters throughout the Village at a total cost of roughly \$1.8 million.

## SUMMARY

The FY 2025 Budget appropriates funds necessary to finance the continuation of exceptional service provided by Village departments to the community, as well as fund several major capital improvements. Coming out of the pandemic of 2020 and 2021, a relatively strong economy has been in place featuring low unemployment rates and brisk consumer spending. But even so, local governments have faced increasing financial challenges with other revenues experiencing flat or even decreasing revenues. Controlling expenditures will need to be continually addressed to ensure that the Village operates within its means. Staff will continue to work to hold down and reduce operating costs where possible. After several years of deficit spending, the Village has increased its fund balance in from FY 2020 through FY 2023, and is projecting an increase in FY 2024 as well.

FY 2025 represents a transitional year for the Village. There have been recent management changes with an attention on reviewing operations and how the Village delivers services to the community. There will be a focus on fiscal transparency and accurate cost accounting for operational costs and capital items. Management will strive to keep its General Fund balance at a sufficient level to provide reasonable assurance that the Village will remain solvent should circumstances occur where revenues are insufficient to cover expenditures.

The Village has come out of the pandemic with minimal negative financial impact. Some of the Village's major businesses such as Mariano's, Jewel Food Stores, and Walgreens had strong sales during the pandemic. Income tax revenues for individuals and corporations have seen highs in FY 2022 through FY 2024. Tempering these revenue highs is the sharp pace of inflation that has caused the Federal Reserve to recently raise interest rates with the hopes of avoiding a recession. This recalibration of monetary policy is starting to trickle through the entire financial system. The Village must stay attentive to the potentially changing economy and a possible resulting decrease in various revenue streams.

Cooperation with groups such as the Metropolitan Mayors Caucus, the Illinois Municipal League, and the West Central Municipal Conference continues to be critical in maintaining a municipal view in Springfield and Washington D.C. on unfunded mandate issues, i.e. homeland security - which was previously provided by the federal government, protection of municipal revenues and the future role of local governments in providing services and programs that have traditionally been provided by the federal and/or state government.

The FY 2025 Appropriation/Budget document represents a significant effort on the part of the entire senior staff of the Village of Westchester. We would like to commend staff on their diligence and efforts in developing a professional and comprehensive budget document. We thank the Village Board for taking the time to review the Budget, ask questions and provide their suggestions. We appreciate your effort and support throughout the budget process.

Respectfully submitted,



Barry Krumstok  
Village Manager



John Schwarz  
Assistant Village Manager



Stefan Hanus  
Accounting Manager

## VILLAGE OFFICIALS

The Village of Westchester was incorporated in 1925 and operates under a council-manager governmental structure. Its representatives consist of a Village President, a Board of six Trustees, and a Village Clerk, all chosen through village-wide elections. The Village Board appoints a professional Village Manager and Assistant Village Manager to manage day-to-day affairs. Policies are devised by the Village Board and carried out by the Village Manager, who is tasked with recruiting skilled personnel from diverse professional backgrounds to serve the municipality.

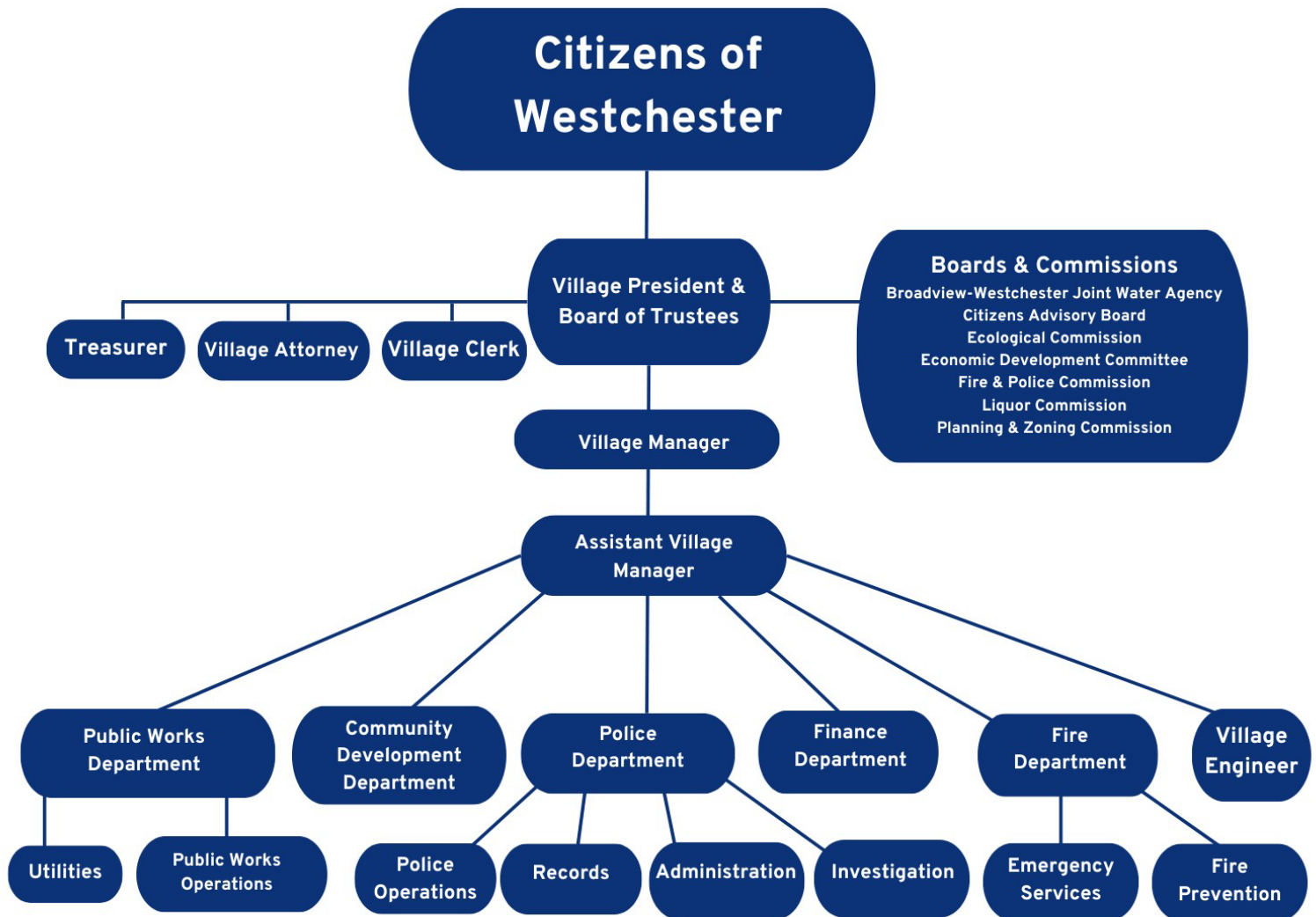


**Elected Officials** (left to right): Trustee Gia Marie Benline, Trustee Robert Morales, Trustee Evelyn Slavic, Trustee Victoria M. Vann, Village President Greg Hribal, Trustee Peter Marzano, Trustee Nicholas Steker, Village Clerk Sophia Collins

**Administrative Officials:** Barry Krumstok, Village Manager  
John Schwarz, Assistant Village Manager



## ORGANIZATIONAL CHART



The Organizational Chart represents the functional structure of the Village and operating departments. It is not intended to fully reflect the budgetary expense allocations, as several positions are budgeted through multiple funds.



## SUMMARY OF ALL FUNDS

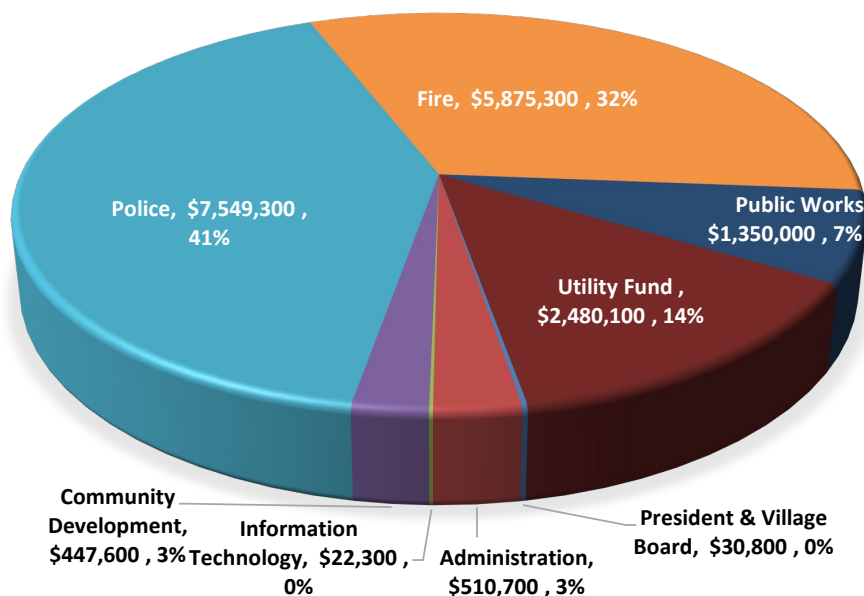
	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<b>Revenues &amp; Other Financing Sources</b>					
General Fund	\$ 20,580,353	\$ 21,969,275	\$ 22,090,997	\$ 21,857,000	\$ 23,131,900
Special Revenue Funds:					
Motor Fuel Tax Fund	1,040,077	933,960	1,814,500	818,000	1,053,400
E911	359,228	527,483	594,000	540,000	550,000
Hotel/Motel Tax Fund	207,353	111,207	127,000	118,600	127,500
Roosevelt Rd. TIF Fund	570,030	422,258	230,000	410,000	410,000
Cermak Rd.-Oxford St. TIF Fund	-	-	-	-	-
Debt Service Fund	693,573	544,631	544,681	544,700	541,300
Debt Service Fund - 2021 Bonds	3,254,252	1,717,428	2,531,638	2,209,700	2,585,900
Capital Projects Fund	1,272,110	1,081,269	1,245,000	1,154,212	1,210,000
Capital Projects Fund - 2021 Bonds	585,107	13,003,942	938,000	7,000	13,071,800
Utility Fund	7,266,796	6,101,148	6,106,500	6,993,000	7,251,600
<b>Total Revenues</b>	<b>\$ 35,828,879</b>	<b>\$ 46,412,601</b>	<b>\$ 36,222,316</b>	<b>\$ 34,652,212</b>	<b>\$ 49,933,400</b>
<b>Expenditures (Expenses) &amp; Other Financing Uses</b>					
General Fund	\$ 18,819,244	\$ 19,518,542	\$ 22,055,094	\$ 21,325,773	\$ 23,937,300
Special Revenue Funds:					
Motor Fuel Tax Fund	1,815,932	3,405,812	2,261,175	944,500	1,741,700
E911	511,723	708,483	387,000	387,000	425,000
Hotel/Motel Tax Fund	304,186	70,751	109,650	82,200	142,500
Roosevelt Rd. TIF Fund	39,927	37,394	325,000	53,700	50,000
Cermak Rd.-Oxford St. TIF Fund	30,583	5,378	5,000	1,797	-
Debt Service Fund	693,097	544,631	544,681	544,800	541,400
Debt Service Fund - 2021 Bonds	2,094,681	2,138,225	3,681,910	2,280,200	2,818,900
Capital Projects Fund	4,686,726	1,031,854	947,707	900,700	839,200
Capital Projects Fund - 2021 Bonds	9,860,586	7,690,167	14,684,245	12,419,369	9,383,000
Utility Fund	5,823,210	6,516,330	8,120,727	7,930,500	9,576,400
<b>Total Expenditures (Expenses)</b>	<b>\$ 44,679,895</b>	<b>\$ 41,667,566</b>	<b>\$ 53,122,189</b>	<b>\$ 46,870,539</b>	<b>\$ 49,455,400</b>
<b>Excess (Deficiency) of Revenues over Expenditures (Expenses)</b>					
General Fund	\$ 1,761,109	\$ 2,450,733	\$ 35,903	\$ 531,227	\$ (805,400)
Special Revenue Funds:					
Motor Fuel Tax Fund	(775,855)	(2,471,852)	(446,675)	(126,500)	(688,300)
E911	(152,495)	(181,000)	207,000	153,000	125,000
Hotel/Motel Tax Fund	(96,833)	40,456	17,350	36,400	(15,000)
Roosevelt Rd. TIF Fund	530,103	384,864	(95,000)	356,300	360,000
Cermak Rd.-Oxford St. TIF Fund	(30,583)	(5,378)	(5,000)	(1,797)	-
Debt Service Fund	476	0	-	(100)	(100)
Debt Service Fund - 2021 Bonds	1,159,571	(420,797)	(1,150,272)	(70,500)	(233,000)
Capital Projects Fund	(3,414,616)	49,415	297,293	253,512	370,800
Capital Projects Fund - 2021 Bonds	(9,275,479)	5,313,775	(13,746,245)	(12,412,369)	3,688,800
Utility Fund	1,443,586	(415,182)	(2,014,227)	(937,500)	(2,324,800)
<b>Total Excess (Deficiency) - All Funds</b>	<b>\$ 7,673,984</b>	<b>\$ 5,075,035</b>	<b>\$ (16,899,873)</b>	<b>\$ (12,218,327)</b>	<b>\$ 478,000</b>
<b>Fund Balance/Net Position Summary - All Funds</b>					
General Fund	\$ 6,143,012	\$ 8,593,746	\$ 8,639,650	\$ 9,124,974	\$ 8,329,574
Special Revenue Funds:					
Motor Fuel Tax Fund	3,367,493	895,641	448,966	769,141	80,841
E911	(385,187)	(566,187)	(359,187)	(416,187)	(291,187)
Hotel/Motel Tax Fund	(18,510)	21,946	39,296	58,346	43,346
Roosevelt Rd. TIF Fund	(1,322,889)	(938,025)	(1,033,025)	(581,725)	(221,725)
Cermak Rd.-Oxford St. TIF Fund	(40,318)	(45,696)	(50,696)	-	-
Debt Service Fund	567	567	567	467	367
Debt Service Fund - 2021 Bonds	1,159,571	738,774	(411,498)	668,274	435,274
Capital Projects Fund	(646,470)	(597,055)	(299,761)	(343,543)	27,257
Capital Projects Fund - 2021 Bonds	9,014,283	14,328,058	581,813	1,915,689	5,604,489
Utility Fund	13,342,658	13,342,658	13,942,322	13,942,322	13,388,622
<b>Ending Fund Balance/Net Position - All Funds</b>	<b>\$ 30,614,210</b>	<b>\$ 35,774,428</b>	<b>\$ 21,498,447</b>	<b>\$ 25,137,758</b>	<b>\$ 27,396,858</b>



## SUMMARY OF PERSONNEL EXPENDITURES BY DEPARTMENT & FUND

Fund	Department	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
General	President & Village Board	\$ -	\$ -	\$ -	\$ -	\$ 30,800
General	Administration	755,964	546,498	868,797	864,500	\$ 510,700
General	Information Technology	-	-	-	-	\$ 22,300
General	Community Development	397,357	327,864	399,221	370,300	\$ 447,600
General	Police	6,473,719	6,399,138	6,736,865	6,737,700	\$ 7,549,300
General	Fire	5,077,584	5,420,910	5,724,386	5,593,100	\$ 5,875,300
General	Public Works	598,438	821,173	1,038,213	1,072,300	\$ 1,350,000
Utility Fund	Utility Fund	1,536,871	1,362,369	1,767,705	1,860,300	\$ 2,480,100
Total Personnel Expenditures		\$ 15,139,933	\$ 14,877,953	\$ 16,535,187	\$ 16,498,200	\$ 18,266,100

### VILLAGE-WIDE ALLOCATION OF FY 2025 BUDGETED PERSONNEL EXPENDITURES





## GENERAL FUND: FUND SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	Projected FY 2024 Over (Under) Budget	FY 2025 Budget	FY 2025 Budget vs. FY 2024 Budget	Percentage Change - FY 2024 to FY 2025
<b>Revenues</b>								
Local Taxes	\$ 9,331,583	\$ 9,766,175	\$ 9,778,107	\$ 9,569,300	\$ (208,807)	\$ 10,073,000	\$ 294,893	3.0%
Intergovernmental	5,473,981	5,782,021	5,805,980	5,792,600	(13,380)	6,198,800	392,820	6.8%
Licenses and Permits	1,222,887	1,056,619	1,136,790	1,188,500	51,710	1,227,900	91,110	8.0%
Charges for Services	3,288,195	4,216,822	3,885,472	4,280,700	395,228	4,376,100	490,628	12.6%
Fines & Forfeitures	948,307	885,161	789,800	792,100	2,300	898,600	108,800	13.8%
Other Income	315,400	262,477	694,848	233,800	(461,048)	357,500	(337,348)	-48.5%
<b>Total General Fund Revenues</b>	<b>20,580,353</b>	<b>21,969,275</b>	<b>22,090,997</b>	<b>21,857,000</b>	<b>(233,997)</b>	<b>23,131,900</b>	<b>1,040,903</b>	<b>4.7%</b>
<b>Expenditures</b>								
President & Village Board	-	-	-	-	-	195,100	195,100	100.0%
Administration	1,863,152	2,071,054	2,243,701	2,289,080	45,379	1,686,600	(557,101)	-24.8%
Information Technology	-	-	-	-	-	273,800	273,800	100.0%
Planning & Zoning Commissions	3,148	1,938	30,000	7,700	(22,300)	30,000	-	0.0%
Community Development/Building	597,733	543,585	703,836	594,000	(109,836)	976,600	272,764	38.8%
Fire & Police Commission	27,165	57,467	60,025	81,800	21,775	78,800	18,775	31.3%
Police	6,763,656	6,724,911	7,053,716	7,035,800	(17,916)	7,927,300	873,584	12.4%
Emergency Management	2,368	2,584	-	-	-	-	-	0.0%
Fire	5,881,218	6,079,053	6,512,885	6,338,000	(174,885)	7,026,000	513,115	7.9%
Public Works	3,366,096	3,732,405	4,144,941	4,179,600	34,659	4,571,000	426,059	10.3%
<b>Total General Fund Operating Expenditures</b>	<b>18,504,536</b>	<b>19,212,997</b>	<b>20,749,104</b>	<b>20,525,980</b>	<b>(223,124)</b>	<b>22,765,200</b>	<b>2,016,096</b>	<b>9.7%</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>2,075,817</b>	<b>2,756,278</b>	<b>1,341,893</b>	<b>1,331,020</b>	<b>(10,873)</b>	<b>366,700</b>		
<b>Non-Operating Expenditures</b>								
Capital Outlay Expenditures	117,594	143,594	818,744	312,600	(506,144)	1,125,900	307,156	37.5%
Debt Service Expenditures	197,113	161,950	487,245	487,192	(53)	46,200	(441,045)	-90.5%
<b>Total Non-Operating Expenditures</b>	<b>314,707</b>	<b>305,544</b>	<b>1,305,989</b>	<b>799,792</b>	<b>(506,197)</b>	<b>1,172,100</b>	<b>(133,889)</b>	<b>-10.3%</b>
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>(10,000)</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>
<b>CHANGE IN FUND BALANCE</b>	<b>1,761,110</b>	<b>2,450,734</b>	<b>45,904</b>	<b>531,228</b>	<b>485,324</b>	<b>(795,400)</b>		
Beginning Fund Balance	4,381,902	6,143,012	8,593,746	8,593,746		9,124,974		
Prior Period Adjustment	-	-	-	-		-		
<b>Beginning Fund Balance as Restated</b>	<b>4,381,902</b>	<b>6,143,012</b>	<b>8,593,746</b>	<b>8,593,746</b>		<b>9,124,974</b>		
<b>Actual/Projected Ending Fund Balance</b>	<b>\$ 6,143,012</b>	<b>\$ 8,593,746</b>	<b>\$ 8,639,650</b>	<b>\$ 9,124,974</b>		<b>\$ 8,329,574</b>		
Fund Balance, Assigned for Reserve Policy		<u>\$ 5,763,899 <sup>1</sup></u>		<u>\$ 6,157,794 <sup>1</sup></u>		<u>\$ 6,829,560 <sup>1</sup></u>		
Unassigned Fund Balance		<u>\$ 2,829,847 <sup>2</sup></u>		<u>\$ 2,967,180 <sup>2</sup></u>		<u>\$ 1,500,014 <sup>2</sup></u>		
<b>Operating Expenditures</b>		<u>\$ 19,212,997</u>		<u>\$ 20,525,980</u>		<u>\$ 22,765,200</u>		

<sup>1</sup> Assigned Fund Balance is 30% of Operating Expenditures per Reserve Policy<sup>2</sup> A positive Unassigned Fund Balance equates to excess fund balance over the Reserve Policy





## GENERAL FUND: SUMMARY OF CHANGE IN FUND BALANCE

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<b>Revenues</b>					
Local Taxes	\$ 9,331,583	\$ 9,766,175	\$ 9,778,107	\$ 9,569,300	\$ 10,073,000
Intergovernmental	5,473,981	5,782,021	5,805,980	5,792,600	6,198,800
Licenses and Permits	1,222,887	1,056,619	1,136,790	1,188,500	1,227,900
Charges for Services	3,288,195	4,216,822	3,885,472	4,280,700	4,376,100
Fines & Forfeitures	948,307	885,161	789,800	792,100	898,600
Other Income	315,400	262,477	303,848	233,800	268,300
Non-Operating Revenues	-	-	391,000	-	89,200
Total General Fund Revenues	\$ 20,580,353	\$ 21,969,275	\$ 22,090,997	\$ 21,857,000	\$ 23,131,900
<b>Expenditures</b>					
President & Village Board	\$ -	\$ -	\$ -	\$ -	\$ 195,100
Administration	1,863,152	2,071,054	2,243,701	2,289,080	1,686,600
Information Technology	-	-	-	-	273,800
Planning & Zoning Commissions	3,148	1,938	30,000	7,700	30,000
Community Development/Building	597,733	543,585	703,836	594,000	976,600
Fire & Police Commission	27,165	57,467	60,025	81,800	78,800
Police	6,763,656	6,724,911	7,053,716	7,035,800	7,927,300
Emergency Management	2,368	2,584	-	-	-
Fire	5,881,218	6,079,053	6,512,885	6,338,000	7,026,000
Public Works	3,366,096	3,732,405	4,144,941	4,179,600	4,571,000
Total General Fund Operating Expenditures	\$ 18,504,536	\$ 19,212,997	\$ 20,749,104	\$ 20,525,980	\$ 22,765,200
Excess (deficiency) of Revenues over Expenditures	2,075,817	2,756,278	1,341,893	1,331,020	366,700
<b>Non-Operating Expenditures</b>					
Capital Outlay	\$ 117,594	\$ 143,594	\$ 818,744	\$ 312,600	\$ 1,125,900
Debt Service	197,113	161,950	487,245	487,192	46,200
Total Non-Operating Expenditures	\$ 314,707	\$ 305,544	\$ 1,305,989	\$ 799,792	\$ 1,172,100
<b>Other Financing Sources</b>					
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Capital Assets	-	-	10,000	-	10,000
Total Other Financing Sources	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
CHANGE IN FUND BALANCE	\$ 1,761,110	\$ 2,450,734	\$ 45,904	\$ 531,228	\$ (795,400)
Beginning Fund Balance	4,381,902	6,143,012	8,593,746	8,593,746	9,124,974
Prior Period Adjustment	-	-	-	-	-
Beginning Fund Balance as Restated	4,381,902	6,143,012	8,593,746	8,593,746	9,124,974
Actual/Projected Ending Fund Balance *	\$ 6,143,012	\$ 8,593,746	\$ 8,639,650	\$ 9,124,974	\$ 8,329,574



## GENERAL FUND: REVENUES BY TYPE

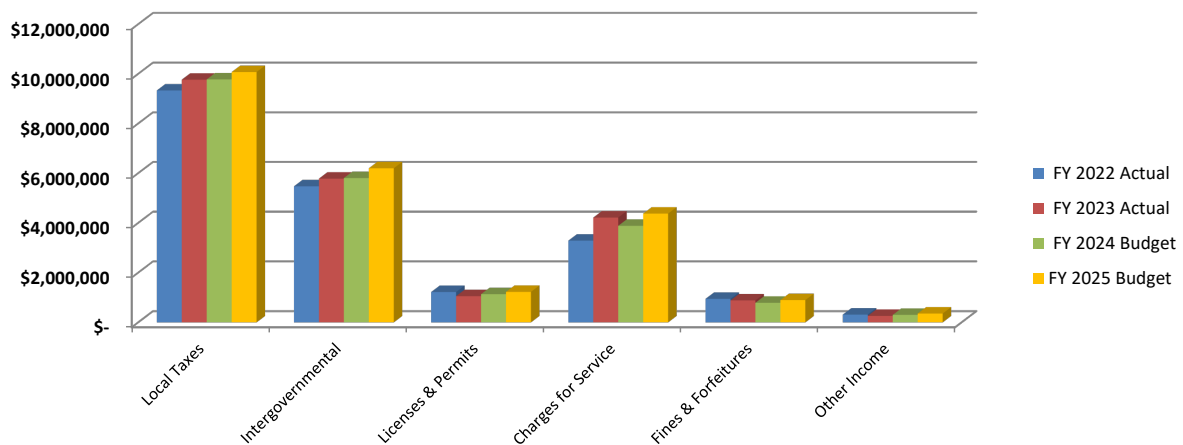
Account	Account Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget		
<b>LOCAL TAXES</b>								
01-00-4102-000	Real Estate Taxes	\$ 3,860,823	\$ 3,858,858	\$ 3,502,227	\$ 3,243,000	\$ 3,152,800	33.5%	-10.0%
01-00-4102-100	Real Estate Taxes-Police Pension	1,257,450	1,731,591	1,825,000	2,183,100	2,528,900	24.6%	38.6%
01-00-4102-200	Real Estate Taxes-Fire Pension	1,885,869	1,746,950	1,950,000	1,856,600	2,058,200		5.5%
01-00-4202-000	Utility Tax-Electric	497,778	471,246	499,100	459,700	465,000		-6.8%
01-00-4203-000	Gaming Tax	219,342	257,344	253,000	290,800	299,500	46,500	18.4%
01-00-4205-000	Utility Tax-Natural Gas	421,079	494,234	495,000	299,000	331,200		-33.1%
01-00-4206-000	Places for Eating Tax	243,537	271,389	273,000	269,900	270,000	(3,000)	-1.1%
01-00-4207-000	Telecommunication Taxes	444,648	401,247	425,100	418,500	418,500	(6,600)	-1.6%
01-00-4210-000	Foreign Fire Insurance	31,883	33,277	37,000	37,000	37,000	-	0.0%
01-00-4212-000	Amusement Tax	20,730	9,629	19,000	21,500	21,000	2,000	10.5%
01-00-4215-000	Local Gasoline Tax	175,789	157,399	163,200	176,800	177,600	14,400	8.8%
01-00-4216-000	Video Rental Tax	531	447	480	400	300	(180)	-37.5%
01-00-4217-000	Cable TV	272,124	332,564	336,000	313,000	313,000	(23,000)	-6.8%
	Total Local Taxes	\$ 9,331,583	\$ 9,766,175	\$ 9,778,107	\$ 9,569,300	\$ 10,073,000		
<b>INTERGOVERNMENTAL</b>								
01-00-4402-000	Personal Property Rep. Tax	\$ 248,370	\$ 313,993	\$ 233,600	\$ 264,000	\$ 265,100	31,500	13.5%
01-00-4402-100	PPRT - Police Pension	27,316	35,807	26,516	29,900	30,100	3,584	13.5%
01-00-4402-200	PPRT - Fire Pension	14,308	18,756	13,889	15,700	15,800	1,911	13.8%
01-00-4403-000	State Income Tax	2,672,014	2,735,290	2,735,066	2,738,200	2,834,000	98,934	3.6%
01-00-4405-000	State Sales Tax	1,702,907	1,814,418	1,890,000	1,885,200	1,960,000	70,000	3.7%
01-00-4406-000	Local Use Tax	653,610	687,846	692,572	665,000	698,200	5,628	0.8%
01-00-4407-000	Cannabis Tax	26,875	26,595	30,237	25,400	26,400	(3,837)	-12.7%
01-00-4408-000	Dispensary Tax	78,935	148,019	150,000	169,200	169,200	19,200	12.8%
01-00-5107-000	State Grant	-	-	-	-	200,000	200,000	#DIV/0!
01-00-5112-000	Federal Grants	-	-	-	-	-	-	#DIV/0!
01-00-5112-100	Federal Grants - Police Depart.	32,101	1,297	34,100	-	-	(34,100)	-100.0%
01-00-5112-200	Federal Grants - Fire Depart.	17,545	-	-	-	-	-	#DIV/0!
	Total Intergovernmental	\$ 5,473,981	\$ 5,782,021	\$ 5,805,980	\$ 5,792,600	\$ 6,198,800		
<b>LICENSES AND PERMITS</b>								
01-00-4503-000	Building Permits	\$ 524,666	\$ 418,975	\$ 455,000	\$ 461,900	\$ 455,000	-	0.0%
01-00-4503-200	Home Compliance Permits	148,054	112,906	114,000	88,800	95,000	(19,000)	-16.7%
01-00-4503-600	Health Inspection Fees	3,040	-	3,000	-	-	(3,000)	-100.0%
01-00-4503-700	Fire Inspection Fees	4,059	4,633	4,225	4,200	4,300	75	1.8%
01-00-4503-800	Elevator Inspection Fees	-	-	-	-	-	-	#DIV/0!
01-00-4802-000	Planning & Zoning Fees	474	14,875	500	600	500	-	0.0%
01-00-4507-000	Business Licenses	50,895	60,968	52,665	58,500	57,000	4,335	8.2%
01-00-4509-000	Gaming Licenses	2,375	3,200	1,000	4,800	10,500	9,500	950.0%
01-00-4511-000	Contractor Licenses	84,673	79,100	83,000	79,000	79,000	(4,000)	-4.8%
01-00-4512-000	Solicitor's License	250	3,000	1,000	-	-	(1,000)	-100.0%
01-00-4527-000	Liquor Licenses	69,640	22,100	60,000	145,300	145,000	85,000	141.7%
01-00-4531-000	Tobacco Licenses	1,250	1,400	6,000	1,300	1,300	(4,700)	-78.3%
01-00-4515-000	Vehicle Sticker	327,731	331,344	355,000	332,000	372,800	17,800	5.0%
01-00-4515-900	Late Fee - Vehicle Sticker	5,780	4,118	1,400	12,100	7,500	6,100	435.7%
	Total Licenses & Permits	\$ 1,222,887	\$ 1,056,619	\$ 1,136,790	\$ 1,188,500	\$ 1,227,900		
<b>CHARGES FOR SERVICES</b>								
01-00-4806-000	Rent	\$ 208,541	\$ 204,331	\$ 88,272	\$ 178,600	\$ 179,600	91,328	103.5%
01-00-4810-000	Ambulance Fees	1,051,918	1,870,015	1,600,000	1,916,900	1,750,000	150,000	9.4%
01-00-4812-000	Rubbish	2,012,742	2,105,734	2,170,000	2,148,700	2,410,000	240,000	11.1%
01-00-4813-000	Rubbish Penalties	13,494	35,242	25,700	35,000	35,000	9,300	36.2%
01-00-4816-000	Advertising	1,500	1,500	1,500	1,500	1,500	-	0.0%
	Total Charges for Services	\$ 3,288,195	\$ 4,216,822	\$ 3,885,472	\$ 4,280,700	\$ 4,376,100		
<b>FINES &amp; FORFEITURES</b>								
01-00-4701-000	Alarm Fines	\$ 1,150	\$ -	\$ 1,000	\$ -	\$ 500	(500)	-50.0%
01-00-4702-000	Police Fines	213,265	118,004	145,000	82,600	82,000	(63,000)	-43.4%
01-00-4702-050	Overweight Truck Fines (new account)	149,207	119,418	50,000	16,500	150,000	100,000	200.0%
01-00-4702-100	Circuit Court Fines	34,406	30,470	31,000	20,600	24,000	(7,000)	-22.6%
01-00-4703-000	Code Enforcement Fines	8,416	3,070	3,000	9,900	4,100	1,100	36.7%
01-00-4704-000	Photo Enforcement	484,863	565,699	502,800	639,000	602,000	99,200	19.7%
01-00-4705-000	Police Towing	57,000	48,500	57,000	23,500	36,000	(21,000)	-36.8%
	Total Fines & Forfeitures	\$ 948,307	\$ 885,161	\$ 789,800	\$ 792,100	\$ 898,600		



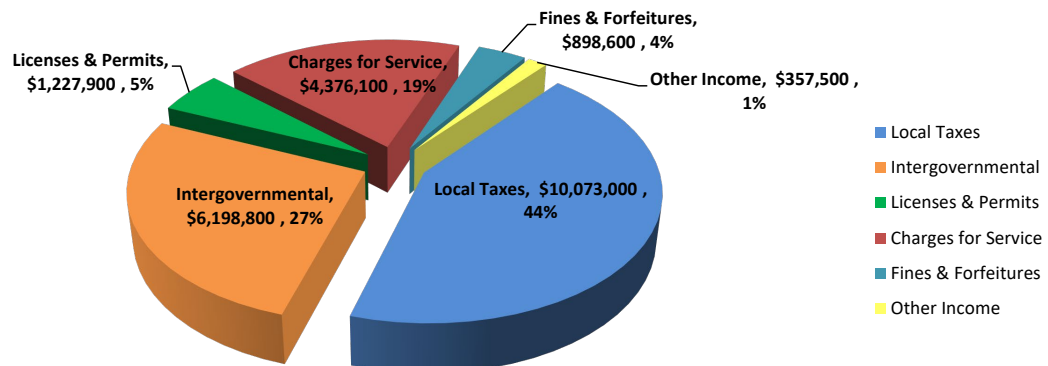
## GENERAL FUND: REVENUES BY TYPE

Account	Account Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<b>OTHER INCOME</b>						
01-00-5102-000	Interest Income	\$ (19,371)	\$ 52,599	\$ 75,000	\$ 75,000	\$ 70,000
01-00-4410-000	Local Grants	6,810	20,000	22,998	28,000	25,000
01-00-5108-000	Sale of Fixed Assets	-	1,940	10,000	10,000	10,000
01-00-5122-000	Reimbursement	53,347	48,477	75,500	48,800	49,000
01-00-5122-100	Reimbursement-Police Overtime	17,626	20,435	19,600	20,300	20,300
01-00-5122-150	Reimbursement - Fire Department	14,441	30,688	19,500	13,000	13,000
01-00-5122-200	Reimbursement - Insurance	16,111	13,322	15,000	10,700	15,000
01-00-5122-300	Reimbursement-Workmen's' Comp.	-	12,031	5,000	100	5,000
01-00-5125-000	Rebate - Cook Co Gasoline Taxes	4,205	5,179	4,750	4,900	4,500
01-00-5130-100	Donations - Police	-	20	-	-	-
01-00-5130-200	Donations - Fire	-	-	-	-	-
01-00-5140-000	Sidewalk Program	16,363	13,750	17,500	13,000	17,500
01-00-5142-000	Tree Program	14,312	6,732	14,000	7,500	14,000
01-00-5162-000	Advertising Revenue	-	-	-	-	-
01-00-5189-000	Misc. Other Income	191,556	37,304	25,000	2,500	25,000
	Total Other Income	\$ 315,400	\$ 262,477	\$ 303,848	\$ 233,800	\$ 268,300
<b>NON-OPERATING REVENUES</b>						
01-00-5180-000	Proceeds from GO Bond Issue	-	-	\$ 391,000	-	-
01-00-5719-000	Transfer from the Utility Fund	-	-	-	-	89,200
	Total Non Operating Revenues	-	-	391,000	-	89,200
Total General Fund Revenues		\$ 20,580,353	\$ 21,969,275	\$ 22,090,997	\$ 21,857,000	\$ 23,131,900

Comparison of General Fund Revenues by Year



Fiscal Year 2025 Budget - Composition of General Fund Revenue by Type





# GENERAL FUND: SUMMARY OF EXPENDITURES BY OBJECT CLASS

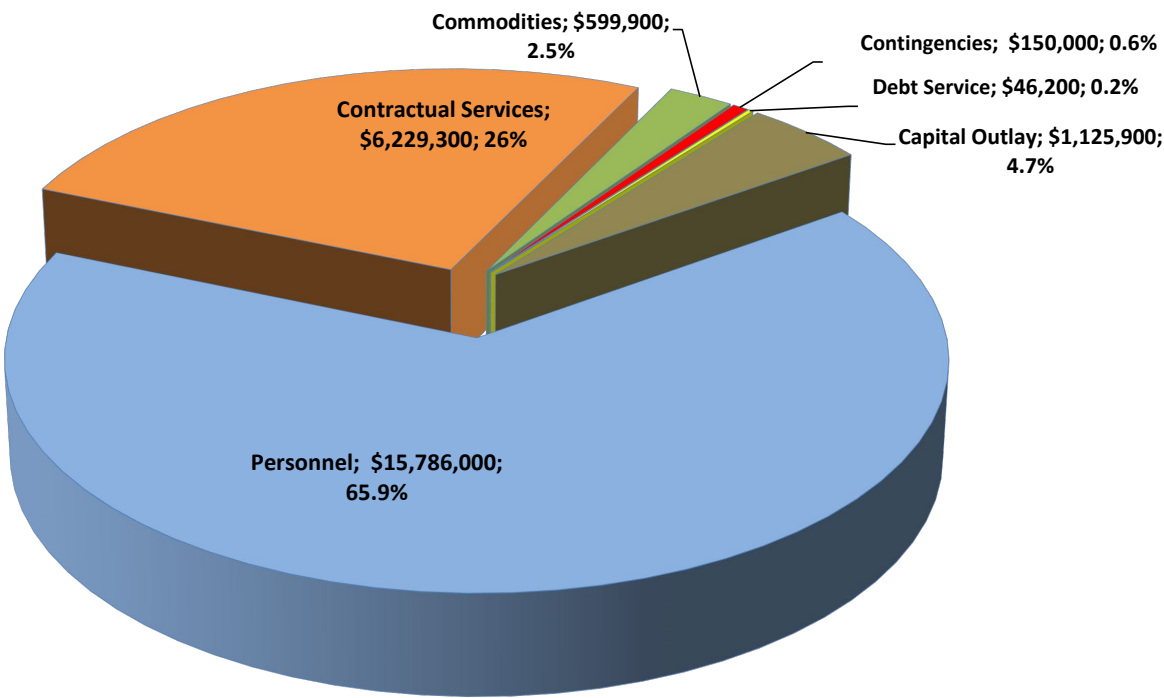
	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Change in FY 2025 Budget vs. FY 2024 Budget
<b><u>Personnel</u></b>						
President & Village Board	\$ -	\$ -	\$ -	\$ -	\$ 30,800	\$ 30,800
Administration	755,964	546,498	868,797	864,500	510,700	(358,097)
Information Technology	-	-	-	-	22,300	22,300
Community Development/Building	397,357	327,864	399,221	370,300	447,600	48,379
Police	6,473,719	6,399,138	6,736,865	6,737,700	7,549,300	812,435
Emergency Management	2,368	2,584	-	-	-	-
Fire	5,077,584	5,420,910	5,724,386	5,593,100	5,875,300	150,914
Public Works	598,438	821,173	1,038,213	1,072,300	1,350,000	311,787
Total Personnel	\$ 13,305,430	\$ 13,518,167	\$ 14,767,482	\$ 14,637,900	\$ 15,786,000	\$ 1,018,518
<b><u>Contractual Services</u></b>						
President & Village Board	\$ -	\$ -	\$ -	\$ -	\$ 163,800	\$ 163,800
Administration	1,098,414	1,513,678	1,136,704	1,147,264	1,008,400	(128,304)
Information Technology	-	-	-	-	251,500	251,500
Planning/Zoning Commission	3,148	1,938	30,000	7,700	30,000	-
Community Development/Building	197,900	210,976	284,665	213,300	509,000	224,335
Fire & Police Commission	27,165	57,467	60,025	81,800	78,800	18,775
Police	126,441	190,603	192,216	206,100	257,800	65,584
Emergency Management	-	-	-	-	-	-
Fire	539,264	436,625	660,324	509,800	930,300	269,976
Public Works	2,599,513	2,781,582	2,885,428	2,928,300	2,999,700	114,272
Total Contractual Services	\$ 4,591,845	\$ 5,192,869	\$ 5,249,362	\$ 5,094,264	\$ 6,229,300	\$ 979,938
<b><u>Commodities</u></b>						
President & Village Board	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
Administration	8,774	10,878	38,200	77,316	17,500	(20,700)
Community Development/Building	2,476	4,745	19,950	10,400	20,000	50
Fire & Police Commission	-	-	-	-	-	-
Police	163,496	135,170	124,635	92,000	120,200	(4,435)
Emergency Management	-	-	-	-	-	-
Fire	264,370	221,517	128,175	235,100	220,400	92,225
Public Works	168,145	129,650	221,300	179,000	221,300	-
Total Commodities	\$ 607,261	\$ 501,961	\$ 532,260	\$ 593,816	\$ 599,900	\$ 67,640
<b><u>Contingencies</u></b>						
Administration	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 150,000	\$ (50,000)
<b><u>Capital Outlay</u></b>						
Administration	\$ 326	\$ 112	\$ -	\$ -	\$ -	\$ -
Information Technology	-	-	-	-	544,000	544,000
Community Development/Building	585	-	-	-	30,000	30,000
Police	60,224	29,951	258,064	13,500	170,500	(87,564)
Fire	31,635	62,732	448,680	125,700	167,100	(281,580)
Public Works	24,824	50,799	112,000	173,400	214,300	102,300
Total Capital Outlay	\$ 117,594	\$ 143,594	\$ 818,744	\$ 312,600	\$ 1,125,900	\$ 307,156
<b><u>Debt Service</u></b>						
Administration	\$ -	\$ -	\$ 391,000	\$ 390,892	\$ -	\$ (391,000)
Police	88,172	66,653	25,572	25,600	-	(25,572)
Fire	20,019	9,880	-	-	-	-
Public Works	88,922	85,418	70,673	70,700	46,200	(24,473)
Total Debt Service	\$ 197,113	\$ 161,950	\$ 487,245	\$ 487,192	\$ 46,200	\$ (441,045)
Total General Fund Expenditures	\$ 18,819,244	\$ 19,518,542	\$ 22,055,094	\$ 21,325,773	\$ 23,937,300	\$ 1,882,208





GENERAL FUND: SUMMARY OF EXPENDITURES BY OBJECT CLASS

General Fund FY 2025 Budgeted Expenditures by Object Class

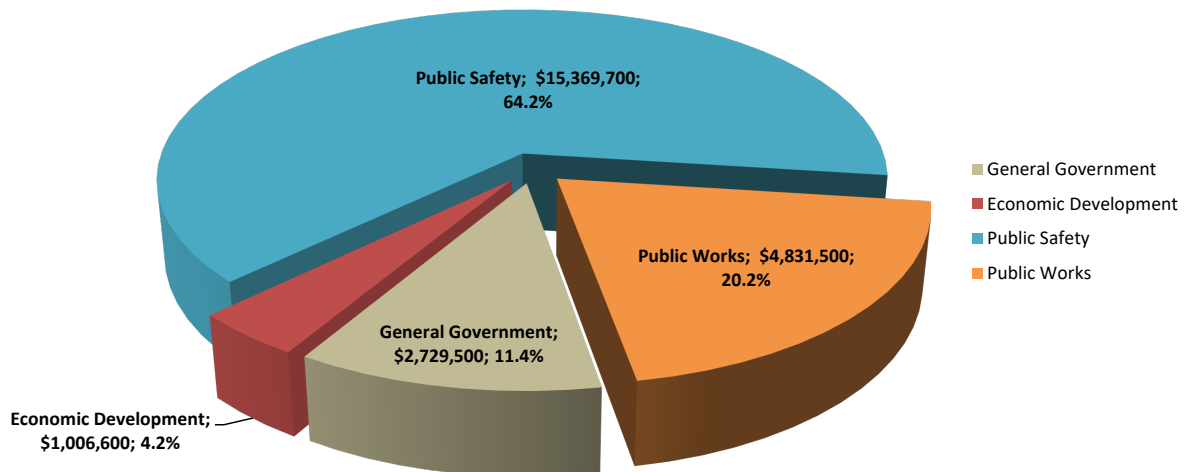




## GENERAL FUND: SUMMARY OF EXPENDITURES BY FUNCTION & DEPARTMENT

Function /Department	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget	Change FY 2025 Budget vs. FY 2024 Budget
<b>General Government</b>						
President & Village Board	\$ -	\$ -	\$ -	\$ -	\$ 195,100	\$ 195,100
Administration	\$ 1,863,478	\$ 2,071,166	\$ 2,634,701	\$ 2,679,972	\$ 1,686,600	\$ (948,101)
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 817,800	\$ 817,800
Planning & Zoning Commissions	3,148	1,938	30,000	7,700	30,000	-
<b>Total General Government</b>	<b>\$ 1,866,626</b>	<b>\$ 2,073,104</b>	<b>\$ 2,664,701</b>	<b>\$ 2,687,672</b>	<b>\$ 2,729,500</b>	<b>\$ (130,301)</b>
<b>Economic Development</b>						
Community Development	\$ 598,318	\$ 543,585	\$ 703,836	\$ 594,000	\$ 1,006,600	\$ 302,764
<b>Total Community Development</b>	<b>\$ 598,318</b>	<b>\$ 543,585</b>	<b>\$ 703,836</b>	<b>\$ 594,000</b>	<b>\$ 1,006,600</b>	<b>\$ 302,764</b>
<b>Public Safety</b>						
Fire & Police Commission	\$ 27,165	\$ 57,467	\$ 60,025	\$ 81,800	\$ 78,800	\$ 18,775
Police	6,912,052	6,821,515	7,337,352	7,074,900	8,097,800	760,448
Emergency Management	2,368	2,584	-	-	-	-
Fire	5,932,872	6,151,665	6,961,565	6,463,700	7,193,100	231,535
<b>Total Public Safety</b>	<b>\$ 12,874,457</b>	<b>\$ 13,033,231</b>	<b>\$ 14,358,942</b>	<b>\$ 13,620,400</b>	<b>\$ 15,369,700</b>	<b>\$ 1,010,758</b>
<b>Public Works</b>						
Public Works	\$ 3,479,842	\$ 3,868,622	\$ 4,327,614	\$ 4,423,700	\$ 4,831,500	\$ 503,886
<b>Total Public Works</b>	<b>\$ 3,479,842</b>	<b>\$ 3,868,622</b>	<b>\$ 4,327,614</b>	<b>\$ 4,423,700</b>	<b>\$ 4,831,500</b>	<b>\$ 503,886</b>
<b>Total General Fund Expenditures</b>	<b>\$ 18,819,244</b>	<b>\$ 19,518,541</b>	<b>\$ 22,055,093</b>	<b>\$ 21,325,772</b>	<b>\$ 23,937,300</b>	<b>\$ 1,687,107</b>

**General Fund FY 2024 Budgeted Expenditures by Function**





## GENERAL FUND: PRESIDENT & VILLAGE BOARD EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2024 Projected Over (Under) Budget	FY 2025 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,800
Contractual Services	-	-	-	-	-	163,800
Commodities	-	-	-	-	-	500
Total Operating Expenditures	-	-	-	-	-	195,100
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Pres. & VB Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,100



## GENERAL FUND: PRESIDENT & VILLAGE BOARD EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Personnel</u>						
01-10-6103-200	Village Officials	\$ -	\$ -	\$ -	\$ -	\$ 28,500
01-10-6124-000	Social Security	-	-	-	-	1,800
01-10-6126-000	Medicare Expense	-	-	-	-	500
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ 30,800
<u>Contractual Services</u>						
01-10-6203-000	Contract/Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ 5,300
01-10-6205-000	Printing	-	-	-	-	1,800
01-10-6207-000	Postage	-	-	-	-	300
01-10-6211-000	Conference/Training	-	-	-	-	11,700
01-10-6213-000	Dues & Subscriptions	-	-	-	-	23,700
01-10-6265-030	Prof. Services-Other	-	-	-	-	50,000
01-10-6289-000	Other Contractual Expenses	-	-	-	-	41,000
01-10-6303-000	Attorney Legal Retainer	-	-	-	-	30,000
	Total Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 163,800
<u>Commodities</u>						
01-10-6403-000	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 500
	Total Commodities	\$ -	\$ -	\$ -	\$ -	\$ 500
Total President & Village Board Expenditures		\$ -	\$ -	\$ -	\$ -	\$ 195,100



## GENERAL FUND: PRESIDENT & VILLAGE BOARD DETAIL FOR SELECTED ACCOUNTS

Account	Description	2024 Budget	2025 Budget	Account	Description	2024 Budget	2025 Budget
<b>01-10-6103-200</b>	<b>Village Officials</b>			<b>01-10-6213-000</b>	<b>Dues &amp; Subscriptions</b>		
	Village President (50%)	-	7,500		West Central Municipal Conference	-	16,000
	Village Trustees (50%)	-	15,000		North Central Conference of Mayors	-	1,400
	Village Clerk (50%)	-	2,500		International League of Cities	-	800
	Village Treasurer (50%)	-	3,500		Illinois Municipal League (IML)	-	1,500
	Total Elected Officials	-	28,500		Proviso Municipal League	-	500
					CMAA	-	700
					Metro Mayors Caucus	-	800
					Treasurer IGFOA	-	300
					National League of Cities	-	1,700
					Total Dues & Subscriptions	-	23,700
<b>01-10-6203-000</b>	<b>Ads/Contracts/Legal Notice</b>						
	Legal Advertisements	-	5,000				
	Prevailing Wage	-	300				
	Total Ads/Contracts/Legal Notices	-	5,300				
				<b>01-10-6265-030</b>	<b>Professional Services</b>		
<b>01-10-6205-000</b>	<b>Printing</b>				Lobbyist - Nybo	-	42,000
	Business Cards	-	300		Miscellaneous - Reporting services; Other	-	8,000
	Envelopes	-	200		Total Professional Services	-	50,000
	Elected Official Shirts	-	300				
	Other Forms/Documents	-	1,000				
	Total Printing	-	1,800	<b>01-10-6289-000</b>	<b>Other Contractual Expenses</b>		
					Debt Disclosure services	-	1,000
<b>01-10-6211-000</b>	<b>Conference/Training</b>				Grant Writer	-	20,000
	IML Annual Conference	-	1,400		Low-Income Senior Snow Program	-	20,000
	WCMC Legislative Breakfast	-	500		Total Other Contractual Expenses	-	41,000
	WCMC Annual Dinner	-	1,200				
	WCMC Legislative Conference	-	2,200				
	Various Chamber Events	-	1,000				
	Other Conferences Registration	-	2,000				
	WCMC Nat'l Legislative Trip	-	1,000				
	Proviso Municipal League	-	400				
	Clerk Training/Conference	-	1,000				
	WCMC Summer Conference	-	1,000				
	Total Conference/Training	-	11,700				



## GENERAL FUND: ADMINISTRATION EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2024 Projected Over (Under) Budget	FY 2025 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 755,964	\$ 546,498	\$ 868,797	\$ 864,500	\$ (4,297)	\$ 510,700
Contractual Services	1,098,414	1,513,678	1,136,704	1,147,264	10,560	1,008,400
Commodities	8,774	10,878	38,200	77,316	39,116	17,500
Contingencies	-	-	200,000	200,000	-	150,000
Total Operating Expenditures	1,863,152	2,071,054	2,243,701	2,289,080	45,379	1,686,600
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 326	\$ 112	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	391,000	390,892	(108)	-
Total Non-Operating Expenditures	\$ 326	\$ 112	\$ 391,000	\$ 390,892	\$ (108)	\$ -
Total Administration Expenditures	<u>\$ 1,863,478</u>	<u>\$ 2,071,166</u>	<u>\$ 2,634,701</u>	<u>\$ 2,679,972</u>	<u>\$ 45,271</u>	<u>\$ 1,686,600</u>





# GENERAL FUND: ADMINISTRATION EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Personnel</u>						
01-11-6103-000	Admin Fulltime	\$ 450,577	\$ 317,834	\$ 597,268	\$ 597,000	\$ 398,800
01-11-6103-100	Admin Part time	2,750	12,000	31,200	23,400	-
01-11-6103-200	Elected	50,934	55,726	57,600	57,600	-
01-11-6104-000	Admin-Overtime	-	846	500	300	500
01-11-6106-000	Vacation Payout	-	11,932	-	-	-
01-11-6108-000	Sick Time Payout	-	2,880	920	-	-
01-11-6122-000	Unemployment Compensation	4,704	7,699	-	15,000	-
01-11-6124-000	Social Security	30,610	24,949	42,567	42,100	24,800
01-11-6126-000	Medicare Expense	7,159	5,835	9,955	9,900	5,800
01-11-6128-000	IMRF-Village Expense	67,774	47,388	33,787	34,200	21,500
01-11-6150-000	Employee Insurance	141,456	59,410	95,000	85,000	59,300
	Total Personnel	\$ 755,964	\$ 546,498	\$ 868,797	\$ 864,500	\$ 510,700
<u>Contractual Services</u>						
01-11-6203-000	Contract/Legal Notices	\$ -	\$ 1,150	\$ 7,550	\$ 7,550	\$ 3,000
01-11-6205-000	Printing	3,340	2,681	4,000	4,000	7,400
01-11-6207-000	Postage	7,257	7,766	7,500	7,500	8,000
01-11-6211-000	Conference/Training	6,954	7,850	17,950	22,900	32,900
01-11-6213-000	Dues & Subscriptions	25,535	26,088	23,365	25,000	4,100
01-11-6215-000	Insurance & Bonding	444,430	439,701	436,846	450,000	480,000
01-11-6216-000	Payroll Processing Charge	9,998	17,045	16,000	16,500	18,000
01-11-6217-000	Banking Service Fees	28,846	29,500	25,000	28,000	30,000
01-11-6219-000	Telephone & Communication	6,669	5,359	5,242	5,200	-
01-11-6223-000	Maint. Services-Building & Off	422	-	-	-	-
01-11-6225-000	Maint. Services-Equipment	57,741	48,372	29,650	29,300	2,300
01-11-6237-000	Equipment Rental	4,845	5,012	4,853	4,900	5,000
01-11-6240-000	Village Manager Auto Expense	-	-	2,500	-	-
01-11-6250-105	Economic Incentive-MFD	15,238	9,262	-	-	-
01-11-6250-106	Economic Incentive-Mariano's	118,695	135,539	-	-	-
01-11-6265-000	Prof. Services-Audit	40,000	17,400	57,000	133,300	64,200
01-11-6265-030	Prof. Services-Other	63,834	311,124	155,388	155,000	93,500
01-11-6289-000	Other Contractual Expenses	40,200	97,588	115,660	115,000	60,000
01-11-6611-000	Bad Debt Expense	2,164	-	-	-	-
01-11-6303-000	Attorney Legal Retainer	32,900	25,850	28,200	28,200	-
01-11-6327-000	Legal Services	189,346	326,389	200,000	114,914	200,000
	Total Contractual Services	\$ 1,098,414	\$ 1,513,678	\$ 1,136,704	\$ 1,147,264	\$ 1,008,400
<u>Commodities</u>						
01-11-6403-000	Office Supplies	\$ 8,300	\$ 8,417	\$ 10,000	\$ 12,000	\$ 10,000
01-11-6405-000	Cleaning Supplies	-	214	-	-	-
01-11-6407-500	Gas/Fuel Other Entities	(245)	-	-	25,316	-
01-11-6419-000	Materials & Supplies-Offices	-	1,184	1,000	25,000	3,000
01-11-6421-000	Materials & Supplies-Equipment	-	54	1,200	11,000	2,000
01-11-6425-000	Materials & Supplies - Other Equip.	423	-	-	-	-
01-11-6489-000	Misc. Materials & Supplies	296	1,009	26,000	4,000	2,500
	Total Commodities	\$ 8,774	\$ 10,878	\$ 38,200	\$ 77,316	\$ 17,500
<u>Capital Outlay</u>						
01-11-6513-000	Office Equipment	-	112	-	-	-
01-11-6515-000	Operating Equipment	326	-	-	-	-
	Total Capital Outlay	\$ 326	\$ 112	\$ -	\$ -	\$ -
<u>Debt Service</u>						
01-11-6609-000	Installment Debt-Principal	\$ -	\$ -	\$ -	\$ -	\$ -
01-11-6610-000	Installment Debt-Interest	-	-	391,000	390,892	-
	Total Debt Service	\$ -	\$ -	\$ 391,000	\$ 390,892	\$ -
01-11-6700-000	Contingencies	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 150,000
	Total Administration Expenditures	\$ 1,863,478	\$ 2,071,166	\$ 2,634,701	\$ 2,679,972	\$ 1,686,600



## GENERAL FUND: ADMINISTRATION DETAIL FOR SELECTED ACCOUNTS

Account	Description	2024 Budget	2025 Budget	Account	Description	2024 Budget	2025 Budget
<b>01-11-6203-000</b>	<b>Ads/Contracts/Legal Notice</b>			<b>01-11-6219-000</b>	<b>Telephone &amp; Communication</b>		
	Budget and Treasurer's Report (50%)	2,300	2,500		Internet - Comcast	900	-
	Misc. Notices as needed	-	500		Cell phones - Verizon	3,300	-
	<b>Total Ads/Contracts/Legal Notices</b>	<b>2,300</b>	<b>3,000</b>		Peerless Network - Landlines	1,900	-
<b>01-11-6205-000</b>	<b>Printing</b>				First Communications (Long Distance)	1,000	-
	Vehicle Decals	2,500	2,500		<b>Total Telephone &amp; Communication</b>	<b>7,100</b>	<b>-</b>
	Business Cards	300	300	<b>01-11-6225-000</b>	<b>Maintenance Services - Equipment</b>		
	Envelopes	200	200		Civic Systems - annual support/maint.	21,600	-
	Labor Law Posters	-	400		AIS - Computer network, Data Services	2,800	-
	Village Staff Clothing Allowance	-	2,000		Waterlogic - water machine maint.	300	300
	Other Forms/Documents	1,000	2,000		Microphone & A/V maintenance	-	2,000
	<b>Total Printing</b>	<b>4,000</b>	<b>7,400</b>		Copier - maintenance agreement	2,100	-
<b>01-11-6211-000</b>	<b>Conference/Training</b>				Telephone system maintenance	2,500	-
	VM Prof. Dev. per Contract (incl dues)	2,500	2,500		<b>Total Maintenance Services-Equipment</b>	<b>29,300</b>	<b>2,300</b>
	AVM Prof. Dev. per Contract (incl dues)	2,500	2,500	<b>01-11-6265-030</b>	<b>Professional Services</b>		
	IGFOA Training Seminars - Admin Staff	-	2,500		Codification - Municipal Code Corp.	5,000	-
	ILCMA Training Seminars - Admin Staff	-	2,500		Actuary (OPEB)	3,000	3,500
	IPELRA Training Seminars - Admin Staff	-	2,500		Muniweb - web maintenance services	4,700	-
	Org. Compliance Training (EasyLlama)	5,400	4,900		IT Consultant (IGA w/Hillside)	50,000	-
	State Conferences - Admin Staff	5,000	5,000		Strategic Plan	-	30,000
	Granicus Training	-	2,000		Financial svcs. as needed (Bond, TIF, etc.)	-	50,000
	Various Chamber Events	-	1,000		Miscellaneous services as needed	8,000	10,000
	Civic Systems Training	4,500	4,500		<b>Total Professional Services</b>	<b>70,700</b>	<b>93,500</b>
	Tuition Reimbursement	3,000	3,000	<b>01-11-6289-000</b>	<b>Other Contractual Expenses</b>		
	<b>Total Conference/Training</b>	<b>22,900</b>	<b>32,900</b>		Debt Disclosure services	1,000	1,000
<b>01-11-6213-000</b>	<b>Dues &amp; Subscriptions</b>				Flex Spending Account admin. - TASC	1,800	2,000
	IL Public Employer Labor Relations Assn.	-	300		Document Shred Fee- ProShred Security	2,500	2,500
	IL City/County Management Association	-	1,600		Document Storage Fee - Iron Mountain	4,900	5,000
	IL Govt. Finance Officers Association	-	1,000		Vehicle Sticker Print and Postage (50%)	8,000	12,000
	International City/County Mgmt. Assn.	-	1,200		Vehicle Sticker Online Pay Services (50%)	1,500	9,000
	<b>Total Dues &amp; Subscriptions</b>	<b>-</b>	<b>4,100</b>		Vehicle Sticker Software & Maint. (50%)	-	6,500
<b>01-11-6216-000</b>	<b>Payroll Processing Charge</b>				Liquor License Fingerprints	2,000	2,000
	Paylocity Payroll Software	16,500	17,500		Other Services as needed	30,000	20,000
	PlanSource (1094 and 1095 tax forms)	-	500		<b>Total Other Contractual Expenses</b>	<b>51,700</b>	<b>60,000</b>
	<b>Total Payroll Processing</b>	<b>16,500</b>	<b>18,000</b>				



## GENERAL FUND: INFORMATION TECHNOLOGY EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2024 Projected Over (Under) Budget	FY 2025 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,300
Contractual Services	-	-	-	-	-	251,500
Total Operating Expenditures	-	-	-	-	-	273,800
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,000
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,000
Total Administration Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 817,800



## GENERAL FUND: INFORMATION TECHNOLOGY EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Personnel</u>						
01-11-6103-000	Full-time Wages	\$ -	\$ -	\$ -	\$ -	\$ 17,600
01-11-6124-000	Social Security	-	-	-	-	1,100
01-11-6126-000	Medicare Expense	-	-	-	-	300
01-11-6128-000	IMRF-Village Expense	-	-	-	-	1,000
01-11-6150-000	Employee Insurance	-	-	-	-	2,300
	Total Personnel	-	-	-	-	22,300
<u>Contractual Services</u>						
01-13-6219-000	Telephone & Communications	\$ -	\$ -	\$ -	\$ -	\$ 76,000
01-13-6225-000	Maintenance Services - Equipment	-	-	-	-	11,000
01-13-6265-030	Professional Services	-	-	-	-	164,500
	Total Contractual Services	-	-	-	-	251,500
<u>Capital Outlay</u>						
01-13-6509-000	Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ 249,300
01-13-6511-000	Computer Software	-	-	-	-	249,700
01-13-6525-000	Building/Equipment	-	-	-	-	45,000
	Total Capital Outlay	-	-	-	-	544,000
Total Administration Expenditures		\$ -	\$ -	\$ -	\$ -	\$ 817,800



## GENERAL FUND: INFORMATION TECHNOLOGY DETAIL FOR SELECTED ACCOUNTS

Account	Description	2024 Budget	2025 Budget	Account	Description	2024 Budget	2025 Budget
<b>01-13-6219-000 Telephone &amp; Communications</b>				<b>01-13-6511-000 Computer Software</b>			
	FirstComm - Office Phones	-	4,000		Lansweeper Asset Tracking Software	-	4,200
	Verizon Wireless - Cell and Data Cards	-	20,000		Enterprise Resource Planning Soft. (60%)	-	150,000
	T-Mobile - Pump Station and Squads	-	15,000		Caselle Finance Software Maintenance	-	25,000
	AT&T Firstnet - Fire Department	-	16,000		Microsoft Office 2021 Suite (One-time exp.)	-	16,000
	Comcast - Assorted Data/Video/Voice	-	21,000		Office 365 Email Services	-	13,000
	<b>Total Telephone &amp; Communications</b>	-	<b>76,000</b>		Adobe Licenses	-	10,000
<b>01-13-6265-030 Professional Services</b>					Office 365 Licensing	-	13,500
	Contracted IT Services	-	80,000		Duo Security Multifactor Authentication	-	15,000
	Muniweb Village Code	-	13,000		Canva Subscription	-	500
	Capers (CAD/RMS)	-	25,000		Misc. Software	-	2,500
	Copier leases	-	20,000		<b>Total Computer Software</b>	-	<b>249,700</b>
	CodeRed	-	6,500	<b>01-13-6525-000 Building/Equipment</b>			
	Granicus	-	20,000		Village-Wide Cameras	-	20,000
	<b>Total Professional Services</b>	-	<b>164,500</b>		Facility Cameras	-	10,000
<b>01-13-6509-000 Computer Hardware</b>					Fire Station 25 IT Rewire	-	15,000
	Workstations (as needed)	-	3,500		<b>Total Professional Services</b>	-	<b>45,000</b>
	Replacement Phones (as needed)	-	1,000				
	Monitors	-	1,500				
	Network Switches	-	3,000				
	Misc Hardware	-	5,000				
	Access Points	-	2,000				
	Mobile Radios (Police, Fire, Pub. Works)	-	200,000				
	MDT Replacement	-	20,000				
	Server Hardware	-	6,500				
	Assorted copier/printer ink	-	5,000				
	CAD Displays	-	1,800				
	<b>Total Computer Hardware</b>	-	<b>249,300</b>				



GENERAL FUND: PLANNING COMMISSION & ZONING  
BOARD OF APPEALS EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022		FY 2023		FY 2024		FY 2024		FY 2024		FY 2025	
	Actual		Actual		Budget		Projected		Projected Over (Under) Budget		Budget	
<u>Operating Expenditures</u>												
Personnel	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Contractual Services		3,148		1,938		30,000		7,700		(22,300)		30,000
Commodities		-		-		-		-		-		-
Total Operating Expenditures		3,148		1,938		30,000		7,700		(22,300)		30,000
Total Planning Commission & Zoning Board of Appeals Expenditures	\$	3,148	\$	1,938	\$	30,000	\$	7,700	\$	(22,300)	\$	30,000





## GENERAL FUND: PLANNING COMMISSION & ZONING BOARD OF APPEALS EXPENDITURES BY OBJECT

<u>Account Number</u>	<u>Account Title</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Contractual Services</u>						
01-14-6203-000	Contract/Legal Notices	\$ 3,148	\$ 1,938	\$ 9,000	\$ 4,500	\$ 9,000
01-14-6205-000	Printing	-	-	500	100	500
01-14-6207-000	Postage	-	-	500	100	500
01-14-6265-030	Engineering	-	-	8,000	2,000	8,000
01-14-6289-000	Other Contractual Expenses	-	-	12,000	1,000	12,000
<hr/>						
Total Planning Commission & Zoning Board of Appeals Expenditures		\$ 3,148	\$ 1,938	\$ 30,000	\$ 7,700	\$ 30,000
		<hr/>				



## GENERAL FUND: COMMUNITY DEVELOPMENT/BUILDING DEPARTMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2024 Projected Over (Under) Budget	FY 2025 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 397,357	\$ 327,864	\$ 399,221	\$ 370,300	\$ (28,921)	\$ 447,600
Contractual Services	197,900	210,976	284,665	213,300	(71,365)	509,000
Commodities	2,476	4,745	19,950	10,400	(9,550)	20,000
Total Operating Expenditures	\$ 597,733	\$ 543,585	\$ 703,836	\$ 594,000	\$ (109,836)	\$ 976,600
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 585	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ 585	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total Community Development/Building Expenditures	\$ 598,318	\$ 543,585	\$ 703,836	\$ 594,000	\$ (109,836)	\$ 1,006,600



# GENERAL FUND: COMMUNITY DEVELOPMENT/ BUILDING DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Personnel</u>						
01-15-6103-000	Wages - Full Time	\$ 261,958	\$ 205,574	\$ 224,862	\$ 232,600	\$ 307,400
01-15-6103-100	Wages - Part Time	25,521	22,475	57,800	22,800	32,200
01-15-6104-000	Wages - Overtime	-	-	-	-	-
01-15-6106-000	Vacation Payout	-	2,034	-	-	-
01-15-6108-000	Sick Pay Payout	-	1,213	-	-	-
01-15-6122-000	Unemployment Compensation	4,040	-	-	-	-
01-15-6124-000	Social Security	17,366	13,874	17,525	15,900	21,200
01-15-6126-000	Medicare Expense	4,062	3,245	4,099	3,800	5,000
01-15-6128-000	IMRF-Village Expense	14,972	6,936	12,734	12,900	18,300
01-15-6150-000	Employee Insurance	69,438	72,512	82,201	82,300	63,500
Total Personnel		\$ 397,357	\$ 327,864	\$ 399,221	\$ 370,300	\$ 447,600
<u>Contractual Services</u>						
01-15-6203-000	Contract/Legal Notices	\$ -	\$ -	\$ 1,000	\$ 300	\$ 1,000
01-15-6205-000	Printing	1,137	451	1,500	750	1,500
01-15-6207-000	Postage	712	706	1,500	1,000	1,500
01-15-6211-000	Conference/Training	347	75	10,800	250	10,900
01-15-6213-000	Dues & Subscriptions	1,672	1,926	2,490	1,800	1,700
01-15-6219-000	Telephone & Communications	2,103	1,280	2,200	4,000	2,200
01-15-6225-000	Maint. Services-Equipment	14,301	17,086	19,175	18,300	14,700
01-15-6240-000	Senior Events Contractual Services	-	9,000	-	-	-
01-15-6265-030	Prof. Services-Other	167,643	30,350	69,000	35,000	289,000
01-15-6265-100	Prof. Services-Engineering	-	3,496	30,000	10,000	30,000
01-15-6266-000	Plan Review Services	-	142,839	140,000	138,000	150,000
01-15-6280-000	Elevator Inspection	1,320	2,630	4,000	2,800	3,500
01-15-6289-000	Other Contractual Expenses	8,665	1,137	3,000	1,100	3,000
Total Contractual Services		\$ 197,900	\$ 210,976	\$ 284,665	\$ 213,300	\$ 509,000
<u>Commodities</u>						
01-15-6403-000	Office Supplies	\$ 1,491	\$ 1,889	\$ -	\$ -	\$ -
01-15-6406-000	Clothing Supplies	104	433	500	500	1,500
01-15-6407-000	Fuel	357	1,448	3,000	1,300	2,000
01-15-6419-000	Material & Supplies-Offices	-	-	2,000	1,500	2,000
01-15-6421-000	Material & Supplies-Equipment	-	-	9,200	5,000	9,200
01-15-6423-000	Materials & Supplies-Vehicles	342	806	1,500	1,100	1,500
01-15-6425-000	Materials & Supplies-Other	182	170	3,750	1,000	3,800
Total Commodities		\$ 2,476	\$ 4,745	\$ 19,950	\$ 10,400	\$ 20,000
<u>Capital Outlay</u>						
01-15-6509-000	Computer Hardware	\$ 585	\$ -	\$ -	\$ -	\$ -
01-15-6521-000	Motor Vehicles - Code Enforce.	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total Capital Outlay		\$ 585	\$ -	\$ -	\$ -	\$ 30,000
Total Community Development Expenditures		\$ 598,318	\$ 543,585	\$ 703,836	\$ 594,000	\$ 1,006,600



## GENERAL FUND: COMMUNITY DEVELOPMENT/BUILDING DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	Description	2024 Budget	2025 Budget
<b>01-15-6211-000</b>	<b>Conferences/Training</b>		
	Economic Development Committee	\$ -	\$ 4,800
	Training for Certification & Related Costs	5,750	5,800
	Chamber of Commerce events	300	300
	<b>Total Conference/Training</b>	<b>\$ 6,050</b>	<b>\$ 10,900</b>
<b>01-15-6213-000</b>	<b>Dues &amp; Subscriptions</b>		
	American Planning Assn	\$ 700	\$ 700
	CMAP	700	700
	Suburban Bldg Officials Conference	100	100
	Sidwell Maps	125	-
	ICC membership	-	200
	<b>Total Dues &amp; Subscriptions</b>	<b>\$ 1,625</b>	<b>\$ 1,700</b>
<b>01-15-6225-000</b>	<b>Maintenance Services - Equipment</b>		
	Copier	\$ 2,400	\$ -
	Building Software (Citizen Serve)	14,700	14,700
	<b>Total Maintenance Services - Equipment</b>	<b>\$ 17,100</b>	<b>\$ 14,700</b>
<b>01-15-6265-030</b>	<b>Professional Services - Other</b>		
	Health Inspections (LEHP)	\$ 24,000	\$ 24,000
	Plumbing Inspections - Harlem Plumbing	40,000	40,000
	Village Code Review/Update	-	20,000
	Comp Plan	-	200,000
	Other	5,000	5,000
	<b>Total Professional Services - Other</b>	<b>\$ 69,000</b>	<b>\$ 289,000</b>
<b>01-15-6289-000</b>	<b>Other Contractual Expenses</b>		
	Grass Cutting	\$ 2,000	\$ 2,000
	Animal Trapping	500	500
	Tree Removal	-	-
	Board Ups	500	500
	<b>Total Other Contractual Expenses</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>



## GENERAL FUND: FIRE & POLICE COMMISSION EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2024 Projected Over (Under) Budget	FY 2025 Budget
<u>Operating Expenditures</u>						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	27,165	57,467	60,025	81,800	21,775	78,800
Commodities	-	-	-	-	-	-
Total Operating Expenditures	\$ 27,165	\$ 57,467	\$ 60,025	\$ 81,800	\$ 21,775	\$ 78,800
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	391,000	391,000	-
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ 391,000	\$ 391,000	\$ -
Total Fire and Police Commission Expenditures	\$ 27,165	\$ 57,467	\$ 60,025	\$ 81,800	\$ 21,775	\$ 78,800



## GENERAL FUND: FIRE & POLICE COMMISSION EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Contractual Services</u>						
01-18-6203-000	Contract/Legal Notices	\$ 367	\$ -	\$ 1,200	\$ 1,700	\$ 2,000
01-18-6207-000	Postage	-	-	200	-	-
01-18-6211-000	Conference & Training	-	-	1,250	-	1,300
01-18-6213-000	Dues & Subscriptions	-	-	375	400	500
01-18-6265-020	Prof. Services-Legal	9,167	9,705	15,000	9,700	15,000
01-18-6265-030	Prof. Services-Other	14,922	47,762	42,000	70,000	60,000
01-18-6289-000	Other Contractual Expenses	2,709	-	-	-	-
Total Contractual Services		\$ 27,165	\$ 57,467	\$ 60,025	\$ 81,800	\$ 78,800
Total Police and Fire Commission Expenditures		\$ 27,165	\$ 57,467	\$ 60,025	\$ 81,800	\$ 78,800





## GENERAL FUND: POLICE DEPARTMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2024 Projected Over (Under) Budget	FY 2025 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 6,473,719	\$ 6,399,138	\$ 6,736,865	\$ 6,737,700	\$ 835	\$ 7,549,300
Contractual Services	126,441	190,603	192,216	206,100	13,884	257,800
Commodities	163,496	135,170	124,635	92,000	(32,635)	120,200
Total Operating Expenditures	\$ 6,763,656	\$ 6,724,911	\$ 7,053,716	\$ 7,035,800	\$ (17,916)	\$ 7,927,300
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 60,224	\$ 29,951	\$ 258,064	\$ 13,500	\$ (244,564)	\$ 170,500
Debt Service	88,172	66,653	25,572	25,600	28	-
Total Non-Operating Expenditures	\$ 148,396	\$ 96,604	\$ 283,636	\$ 39,100	\$ (244,536)	\$ 170,500
Total Police Department Expenditures	\$ 6,912,052	\$ 6,821,515	\$ 7,337,352	\$ 7,074,900	\$ (262,452)	\$ 8,097,800



# GENERAL FUND: POLICE DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Personnel</u>						
01-20-6103-000	Wages - Full Time	\$ 3,377,355	\$ 3,077,801	\$ 3,259,251	\$ 3,260,000	\$ 3,520,800
01-20-6103-050	Full Time - Non-Sworn	-	237,299	256,011	256,000	286,500
01-20-6103-100	Wages - Part Time	17,710	-	-	-	-
01-20-6104-000	Wages - Overtime	252,845	327,177	250,000	250,000	250,000
01-20-6106-000	Vacation Payout	16,976	34,848	20,000	20,000	-
01-20-6108-000	Sick Time Payout	-	7,014	5,000	5,000	-
01-20-6110-000	Wages - Holiday Pay	124,404	136,943	141,110	141,000	-
01-20-6115-000	Early Retirement Incentive	12,000	20,000	20,000	20,000	90,100
01-20-6118-000	Uniform Allowance	36,966	32,902	32,175	32,200	47,000
01-20-6124-000	Social Security	24,036	30,187	24,444	24,500	25,700
01-20-6126-000	Medicare Expense	51,214	52,911	50,971	51,000	63,200
01-20-6128-000	IMRF-Village Expense	23,193	20,451	12,903	13,000	19,200
01-20-6132-000	Police Pension	1,890,329	1,738,950	1,950,000	1,950,000	2,528,900
01-20-6150-000	Employee Insurance	646,691	682,655	715,000	715,000	717,900
Total Personnel		\$ 6,473,719	\$ 6,399,138	\$ 6,736,865	\$ 6,737,700	\$ 7,549,300
<u>Contractual Services</u>						
01-20-6205-000	Printing	3,694	\$ 1,384	\$ 5,000	\$ 5,000	\$ 5,500
01-20-6207-000	Postage	1,262	722	1,000	900	1,000
01-20-6211-000	Conference/Training	14,127	11,765	35,355	30,000	45,000
01-20-6211-100	Lodging	-	-	1,000	1,000	1,000
01-20-6211-200	Food / Meals	113	1,600	1,600	1,600	2,000
01-20-6211-300	Travel Expenses	-	-	500	500	500
01-20-6213-000	Dues & Subscriptions	31,588	50,567	48,853	50,000	86,300
01-20-6219-000	Telephone & Communication	12,596	11,366	10,500	14,000	-
01-20-6223-000	Maint. Services-Building & Off.	1,235	658	1,500	-	1,500
01-20-6225-000	Maint. Services-Equipment	7,276	7,127	4,650	5,000	4,000
01-20-6227-000	Maint. Services-Vehicles	20,484	32,309	36,000	50,000	60,000
01-20-6237-000	Equipment Rental	2,859	2,969	2,808	-	-
01-20-6249-000	Community Relations	-	970	3,000	8,000	15,000
01-20-6265-030	Prof. Services-Other	5,243	18,433	4,800	4,800	5,500
01-20-6265-040	Prof. Services-Animal Control	300	-	300	300	500
01-20-6289-000	Other Contractual Expenses	25,664	50,733	35,350	35,000	30,000
Total Contractual Services		\$ 126,441	\$ 190,603	\$ 192,216	\$ 206,100	\$ 257,800
<u>Commodities</u>						
01-20-6403-000	Office Supplies	\$ 1,359	\$ 2,317	\$ 2,500	\$ 1,200	\$ 2,500
01-20-6404-000	Ammunition	15,911	13,987	15,000	10,000	15,000
01-20-6407-000	Fuel	67,348	63,218	57,000	49,300	50,000
01-20-6421-000	Materials & Supplies-Equipment	60,009	9,798	19,635	17,500	17,200
01-20-6423-000	Materials & Supplies-Vehicles	13,227	39,325	25,000	7,000	25,000
01-20-6425-000	Materials & Supplies-Other	2,386	1,164	1,500	1,000	1,500
01-20-6449-000	Community Relations	3,256	5,360	4,000	6,000	9,000
Total Commodities		\$ 163,496	\$ 135,170	\$ 124,635	\$ 92,000	\$ 120,200



## GENERAL FUND: POLICE DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Capital Outlay</u>						
01-20-6509-000	Computer Hardware	\$ 2,238	\$ 2,174	\$ 15,000	\$ 6,000	\$ 8,000
01-20-6511-000	Computer Software	2,369	959	-	-	-
01-20-6515-000	Operating Equipment	55,617	26,387	126,064	-	42,500
01-20-6516-000	Weapons	-	432	10,000	7,500	10,000
01-20-6521-000	Motor Vehicles	-	-	107,000	-	110,000
	Total Capital Outlay	\$ 60,224	\$ 29,951	\$ 258,064	\$ 13,500	\$ 170,500
<u>Debt Service</u>						
01-20-6609-000	Installment Debt-Principal	\$ 83,338	\$ 64,612	\$ 25,412	\$ 24,700	\$ -
01-20-6610-000	Installment Debt-Interest	4,834	2,041	160	900	-
	Total Debt Service	\$ 88,172	\$ 66,653	\$ 25,572	\$ 25,600	\$ -
Total Police Department Expenditures		\$ 6,912,052	\$ 6,821,515	\$ 7,337,352	\$ 7,074,900	\$ 8,097,800



# GENERAL FUND: POLICE DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	Description	2024 Budget	2025 Budget	Account	Description	2024 Budget	2025 Budget
<b>01-20-6205-000</b>	<b>Printing</b>			<b>01-20-6265-030</b>	<b>Professional Services - Other</b>		
	Parking Citations	\$ 3,000	\$ 3,000		Village of Hillside Prisoner Housing (\$125/month)	\$ 1,800	\$ 2,000
	Department Envelopes	700	1,000		Body Removal (11 x \$300)	2,800	3,300
	Case files	1,200	1,300		Pro-Shred	200	200
	Administrative Tow Forms -100	100	200		<b>Total Professional Services - Other</b>	<b>\$ 4,800</b>	<b>\$ 5,500</b>
	<b>Total Printing</b>	<b>\$ 5,000</b>	<b>\$ 5,500</b>				
				<b>01-20-6289-000</b>	<b>Other Contractual Services</b>		
<b>01-20-6211-000</b>	<b>Police Conference / Training</b>				Administrative Consulting -Grant Writer	\$ 5,000	\$ 5,000
	Training Conference -Specialized Training	\$ 2,500	\$ 2,500		Barnacle	3,000	3,000
	Police Law Institute	2,755	3,000		CIS/CAPERS system	5,000	-
	Police Academy	17,500	20,000		Lexipol Services	15,000	15,000
	Misc NEMERT Trainings	-	6,500		School Crossing Guards - District 92.5	7,350	7,000
	Staff and Command Training	12,600	13,000		<b>Total Other Contractual Services</b>	<b>\$ 35,350</b>	<b>\$ 30,000</b>
	<b>Total Police Conference/Training</b>	<b>\$ 35,355</b>	<b>\$ 45,000</b>	<b>01-20-6421-000</b>	<b>Materials &amp; Supplies - Equipment</b>		
<b>01-20-6213-000</b>	<b>Dues &amp; Subscriptions</b>				Battery Back-Ups	\$ -	\$ -
	Critical Reach (Feb)	\$ 440	\$ 500		Radar Sign	3,665	3,700
	AIS - Computer network, data services	10,325	-		Bulletproof Vests	7,220	7,300
	Porter Lee-BEAST Inventory sub. & licens	3,700	4,000		Comm Direct - Monitor Replacements (4)	800	-
	ILEAS	120	200		Misc. Portable Radio Equipment	750	-
	Illinois Association of Chiefs of Police	500	500		PD Portable Radio Batteries	1,000	1,000
	LEADS Online -TOTAL TRACK	2,563	3,000		IT Service PC	1,200	-
	ISPAN - detecrive phones	300	300		Targets	250	300
	PACE schedule system	2,400	3,000		Taser Cartridges	2,700	2,700
	TLO Investigation Tool (\$110 Monthly)	1,525	2,000		Nitrate Gloves	700	700
	NEMERT Memberships	3,040	3,100		Evidence Supplies	350	400
	WESTAFF	2,250	2,300		Prisoner Supplies	800	800
	West Suburban Detective Association	75	100		Breathalyzer Operator tubes	200	300
	West Suburban Juvenile Officers Assoc.	30	100		<b>Total Materials &amp; Supplies - Equipment</b>	<b>\$ 19,635</b>	<b>\$ 17,200</b>
	Body cam./vid. storage-annual subscript.	18,240	20,000	<b>01-20-6449-000</b>	<b>Community Relations - Commodities</b>		
	License Plate Reader Program	-	30,000		WPD Logo Merchandise	\$ -	\$ 4,000
	Language Line	120	200		Event Advertisement Equipment/Supplies	-	1,200
	FTO Training Subscription	-	1,400		Recruitment Supplies	-	1,300
	Employee & Equip. Training Tracker	-	2,500		Misc Event Supplies	-	1,300
	Use of Force/Professional Standards	-	2,500		Misc Food Costs	-	1,200
	IWIN/Replacement	-	10,000		<b>Total Community Relations-Commodities</b>	<b>\$ -</b>	<b>\$ 9,000</b>
	E-Line Up	600	600	<b>01-20-6509-000</b>	<b>Computer Hardware</b>		
	<b>Total Dues &amp; Subscriptions</b>	<b>\$ 46,228</b>	<b>\$ 86,300</b>		Vigilant	2,625	-
<b>01-22-6219-000</b>	<b>Telephone &amp; Communications</b>				<b>Total Computer Hardware</b>	<b>\$ 15,000</b>	<b>\$ 8,000</b>
	Verizon - Cell Phones	\$ 9,600	\$ -	<b>01-20-6515-000</b>	<b>Operating Equipment</b>		
	Comcast - Internet services	900	-		Department Body Armor	\$ -	\$ 22,500
	Cook County Bureau Technology	2,850	-		In-car radios	15,000	-
	<b>Total Telephone &amp; Communications</b>	<b>\$ 13,350</b>	<b>\$ -</b>		Body Cameras	61,064	-
<b>01-20-6225-000</b>	<b>Maintenance Services - Equipment</b>				Drone Program Equipment	-	20,000
	Porter Lee Corp. BEAST Equip.	\$ -	\$ -		Portable Radios	50,000	-
	Fox Valley Fire Extinguisher	350	400		<b>Total Operating Equipment</b>	<b>\$ 126,064</b>	<b>\$ 42,500</b>
	Maintenance - copier	1,800	-	<b>01-20-6609-000</b>	<b>Motor Vehicles</b>		
	Radar Certification	500	500		4 Police Interceptors	\$ -	\$ 110,000
	Rifle Repairs	500	500		3 2020 Chevy Tahoe Police Vehicles	23,468	-
	Intoximeter Service	-	-		1 Police Interceptor 2017	1,944	-
	Emergency Equip Repairs	1,500	2,600		<b>Total Motor Vehicles</b>	<b>\$ 25,412</b>	<b>\$ 110,000</b>
	<b>Total Maintenance Services - Equip.</b>	<b>\$ 4,650</b>	<b>\$ 4,000</b>	<b>01-20-6610-000</b>	<b>Debt Service - Interest</b>		
<b>01-20-6249-000</b>	<b>Community Relations - Contractual</b>				3 2020 Chevy Tahoe Police Vehicles	140	-
	Assorted vendors, equipment rental, coordination services, and misc.	\$ -	\$ 15,000		2 Ford Police Interceptors 2019	20	-
	<b>Total Community Relations - Cont.</b>	<b>\$ -</b>	<b>\$ 15,000</b>		<b>Total Debt Service - Interest</b>	<b>\$ 160</b>	<b>\$ -</b>



## GENERAL FUND: EMERGENCY MANAGEMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2024 Projected Over (Under) Budget	FY 2025 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 2,368	\$ 2,584	\$ -	\$ -	\$ -	\$ -
Contractual Services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Total Operating Expenditures	\$ 2,368	\$ 2,584	\$ -	\$ -	\$ -	\$ -
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	-	-	-	-	-	-
Total Non-Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Emergency Management Expenditures	\$ 2,368	\$ 2,584	\$ -	\$ -	\$ -	\$ -



## GENERAL FUND: EMERGENCY MANAGEMENT EXPENDITURES BY OBJECT

Account	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Personnel</u>						
01-21-6103-100	EMA Part Time	\$ 2,200	\$ 2,400	\$ -	\$ -	\$ -
01-21-6124-000	Social Security	136	149	-	-	-
01-21-6126-000	Medicare Expense	32	35	-	-	-
01-21-6128-000	IMRF - Village Expense	-	-	-	-	-
Total Personnel		\$ 2,368	\$ 2,584	\$ -	\$ -	\$ -
<u>Contractual</u>						
01-21-6227-000	Maint. Services-Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
01-21-6289-000	Other Contractual Expenses	-	-	-	-	-
Total Contractual Services		\$ -	\$ -	\$ -	\$ -	\$ -
<u>Commodities</u>						
01-21-6407-000	Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ -
01-21-6423-000	Materials & Supplies-Vehicles	-	-	-	-	-
01-21-6425-000	Materials & Supplies-Other Equip	-	-	-	-	-
Total Commodities		\$ -	\$ -	\$ -	\$ -	\$ -
Total Emergency Management Expenditures		\$ 2,368	\$ 2,584	\$ -	\$ -	\$ -





## GENERAL FUND: FIRE DEPARTMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2024 Projected Over (Under) Budget	FY 2025 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 5,077,584	\$ 5,420,910	\$ 5,724,386	\$ 5,593,100	\$ (131,286)	\$ 5,875,300
Contractual Services	539,264	436,625	660,324	509,800	(150,524)	930,300
Commodities	264,370	221,517	128,175	235,100	106,925	220,400
Total Operating Expenditures	\$ 5,881,218	\$ 6,079,053	\$ 6,512,885	\$ 6,338,000	\$ (174,885)	\$ 7,026,000
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 31,635	\$ 62,732	\$ 448,680	\$ 125,700	\$ (322,980)	\$ 167,100
Debt Service	20,019	9,880	-	-	-	-
Total Non-Operating Expenditures	\$ 51,654	\$ 72,612	\$ 448,680	\$ 125,700	\$ (322,980)	\$ 167,100
Total Fire Department Expenditures	\$ 5,932,872	\$ 6,151,665	\$ 6,961,565	\$ 6,463,700	\$ (497,865)	\$ 7,193,100



# GENERAL FUND: FIRE DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Personnel</u>						
01-22-6103-000	Wages - Full Time	\$ 2,666,043	\$ 2,520,032	\$ 2,728,316	\$ 2,543,300	\$ 2,637,000
01-22-6103-050	Fire - Full time Administration	29,118	14,505	-	-	-
01-22-6103-100	Wages - Part Time	11,859	13,481	20,500	21,500	28,500
01-22-6103-200	Wages - 7G (Fire Prevention)	6,971	10,310	12,000	12,000	25,000
01-22-6103-300	Wages - Preceptor Pay	-	-	-	-	10,800
01-22-6103-400	Wages - Special Teams Incentive	-	-	-	-	10,000
01-22-6104-000	Wages - Overtime	239,821	298,583	280,000	500,000	300,000
01-22-6106-000	Vacation Payout	-	43,376	20,000	20,000	20,000
01-22-6108-000	Wages - Sick Pay	-	7,838	8,000	8,000	8,000
01-22-6110-000	Wages - Holiday Pay	83,921	114,376	115,000	115,000	-
01-22-6115-000	Early Retirement Incentive	-	-	-	-	40,000
01-22-6118-000	Uniform Allowance	24,102	19,067	33,600	35,000	49,500
01-22-6124-000	Social Security	7,665	3,579	1,271	1,400	1,800
01-22-6126-000	Medicare Expense	42,480	42,814	39,858	46,700	44,100
01-22-6128-000	IMRF-Village Expense	3,768	4,001	1,033	1,100	2,600
01-22-6132-000	Fire Pension	1,259,786	1,727,400	1,825,000	1,825,000	2,058,200
01-22-6150-000	Employee Insurance	702,050	601,548	639,808	464,100	639,800
Total Personnel		\$ 5,077,584	\$ 5,420,910	\$ 5,724,386	\$ 5,593,100	\$ 5,875,300
<u>Contractual Services</u>						
01-22-6203-000	Contract/Legal Notices	\$ -	\$ -	\$ 150	\$ 200	\$ 200
01-22-6205-000	Printing	-	-	750	800	800
01-22-6207-000	Postage	157	125	300	300	300
01-22-6211-000	Conference/Training	27,942	17,016	44,650	34,500	58,300
01-22-6212-000	Foreign FF Insurance Acct. Expend.	24,724	43,770	37,000	3,700	37,000
01-22-6213-000	Dues & Subscriptions	3,737	11,877	11,500	10,700	11,900
01-22-6219-000	Telephone & Communication	16,905	15,739	14,418	9,000	-
01-22-6223-000	Maint. Services-Building & Off.	12,328	13,036	10,000	9,000	10,000
01-22-6225-000	Maint. Services-Equipment	17,658	19,891	15,850	15,100	14,700
01-22-6227-000	Maint. Services-Vehicles	136,578	134,199	100,000	100,400	100,400
01-22-6245-000	Fire Department Education Fund	4,500	4,000	9,500	7,000	11,000
01-22-6265-030	Prof. Services-Other	4,997	-	80,800	60,000	150,800
01-22-6289-000	Other Contractual Expenses	289,738	176,974	335,406	259,100	534,900
Total Contractual Services		\$ 539,264	\$ 436,625	\$ 660,324	\$ 509,800	\$ 930,300
<u>Commodities</u>						
01-22-6403-000	Office Supplies	\$ 2,919	\$ 4,449	\$ 4,500	\$ 4,500	\$ 4,500
01-22-6405-000	Cleaning Supplies	6,226	7,000	6,500	6,500	6,500
01-22-6407-000	Fuel	24,440	22,676	25,000	25,000	25,000
01-22-6411-000	Public Education Materials	10,290	8,608	13,800	12,600	17,900
01-22-6419-000	Materials & Supplies - Office	-	-	100	100	100
01-22-6421-000	Materials & Supplies-Equipment	141,305	72,191	19,700	78,300	114,700
01-22-6423-000	Materials & Supplies-Vehicles	5,647	11,295	11,400	11,400	11,400
01-22-6424-000	Materials & Supplies-Medical	67,172	88,837	40,350	89,800	33,400
01-22-6425-000	Materials & Supplies-Other Equip	6,371	6,461	6,825	6,900	6,900
Total Commodities		\$ 264,370	\$ 221,517	\$ 128,175	\$ 235,100	\$ 220,400



## GENERAL FUND: FIRE DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Capital Outlay</u>						
01-22-6509-000	Computer Hardware	\$ 103	\$ 130	\$ -	\$ -	\$ -
01-22-6515-000	Operating Equipment	-	-	263,480	-	9,000
01-22-6516-000	Personal Protective Equipment	31,532	61,180	38,200	73,700	66,100
01-22-6521-000	Motor Vehicles	-	-	65,000	-	-
01-22-6524-000	Grant Expenditures	-	-	-	-	-
01-22-6525-000	Building / Equipment	-	1,422	82,000	52,000	92,000
	Total Capital Outlay	\$ 31,635	\$ 62,732	\$ 448,680	\$ 125,700	\$ 167,100
<u>Debt Service</u>						
01-22-6609-000	Installment Debt-Principal	\$ 19,376	\$ 9,880	\$ -	\$ -	\$ -
01-22-6610-000	Installment Debt-Interest	643	-	-	-	-
	Total Debt Service	\$ 20,019	\$ 9,880	\$ -	\$ -	\$ -
Total Fire Department Expenditures		\$ 5,932,872	\$ 6,151,665	\$ 6,961,565	\$ 6,463,700	\$ 7,193,100



## GENERAL FUND: FIRE DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	Description	2024 Budget	2025 Budget	Account	Description	2024 Budget	2025 Budget
<b>01-22-6118-000 Uniform Allowance</b>				<b>01-22-6289-000 Other Contractual Expenses</b>			
	24 Personnel (union)	\$ 19,800	\$ 24,000		GEMT Revenue - State Administrative Fee	\$ 240,000	\$ 500,000
	4 Personnel (Command Staff)	3,800	4,000		Lexipol	-	9,000
	4 New Employees	2,500	17,500		Target Solutions - Training	2,900	3,000
	<b>Total Uniform Allowance</b>	<b>\$ 26,100</b>	<b>\$ 45,500</b>		Target Solutions (crewsense) - Scheduling	2,000	2,000
<b>01-22-6211-000 Conference/Training</b>					Fire Alarm Monitoring - both fire stations	1,200	1,200
	New Hire Fire Academy- 6 FFs	8,200	28,700		FlowMSP Annual	2,500	2,500
	Vehicle Machinery Ops (2 FFs)	-	3,900		Imagetrend CAD Integration	-	3,500
	Vehicle Machinery Tech (6 FFs)	6,000	6,000		ZOLL ePcR License	1,200	1,200
	Advanced Technician Firefighter	3,300	3,300		NORCOMM - MABAS Fee	4,500	4,500
	Training Materials/Books/DVDs	500	500		New ESO Reporting Software	3,600	6,500
	1 Capt-IL Chief Fire Officer Course	3,600	3,600		Annual Physicals	1,200	1,500
	Training Travel- Per Diem Expense	3,000	3,000		<b>Total Other Contractual Expenses</b>	<b>\$ 259,100</b>	<b>\$ 534,900</b>
	Training Travel- Hotel Expense	3,500	3,500	<b>01-22-6411-000 Public Education</b>			
	Fire Investigator Conf/Seminars	800	800		2 - Fire Inspector I	\$ 700	\$ 800
	Fire Dept. Instructor Conference	800	3,000		2 - Fire Inspector II	700	800
	Officer Dev Conf/Seminars	2,000	2,000		2 - Public Fire & Life Safety Educator	700	1,500
	MABAS Command Summit	800	-		Fire Investigator Certification (3 mods)	1,200	3,000
	Int'l Assn Fire Chief's Conference	2,000	-		Public Education Materials (incl. 50% bracelet prog.)	2,000	4,500
	<b>Total Conference/Training</b>	<b>\$ 34,500</b>	<b>\$ 58,300</b>		Fire Prevention Open House	3,000	3,000
<b>01-22-6213-000 Dues &amp; Subscriptions</b>					Smoke Detector Program	1,500	1,500
	MABAS Division XX (Membership)	\$ 6,000	\$ 7,000		CPR/AED Program	500	500
	Int'l Assn of Fire Chiefs	240	300		Car Seat Safety Program	500	500
	Fire Investigators Strike Force	150	200		CPR Admin fee - Edward Hospital	300	300
	International Code Council	150	600		2 - Fire Life Safety Plan Review	1,500	1,500
	Illinois Fire Inspector Assn	200	200		<b>Total Public Educations</b>	<b>\$ 12,600</b>	<b>\$ 17,900</b>
	Metropolitan Fire Chief's Assn	50	100	<b>01-22-6421-000 Materials &amp; Supplies - Equipment</b>			
	NFPA Fire Codes Sub Svc	1,795	2,200		New Motorola APX8000 Interoperable Portables	\$ -	\$ 95,000
	Illinois Fire Chief's Assn	550	600		Motorola APX8500 Tri-Band Mobile for Squad	5,800	-
	National Fire Protection Assn	350	400		1- FLIR K65 Thermal Imager	5,200	-
	IL Society of Fire Svc Instructor	150	200		Rabbit Tool/Hydra Ram	2,400	-
	IL Fire Service Admin Asst Prof	65	100		Quantifit2 Respirator Fit Testing System	10,700	-
	<b>Total Dues &amp; Subscriptions</b>	<b>\$ 9,700</b>	<b>\$ 11,900</b>		Snow Plow/Salt Spreader Pkg for Utility Truck	7,800	-
<b>01-22-6219-000 Telephone &amp; Communications</b>					Paratech Stabilization System	4,000	-
	ATT Mobility	\$ 3,500	\$ -		Positive Pressure Fan	3,000	-
	Comcast	1,000	-		Hoses, assorted	7,000	7,000
	Peerless Network Inc.	1,000	-		Nozzles/Appliances	11,000	5,000
	Verizon Wireless	3,500	-		Replace outdated rope rescue equip	11,000	5,000
	<b>Total Telephone &amp; Communications</b>	<b>\$ 9,000</b>	<b>\$ -</b>		Stihl 461R Rescue Chain Saw	2,400	2,700
<b>01-22-6223-000 Maint. Services - Building/Office</b>					Misc Equipment needs	4,000	-
	Gen. Maint/Repairs Garage Doors	\$ 3,000	\$ 3,000		Various Tools	4,000	-
	Landscape - Sta. 25 & 26	1,000	1,000		<b>Total Materials &amp; Supplies - Equipment</b>	<b>\$ 78,300</b>	<b>\$ 114,700</b>
	Various Misc Station Repairs	2,000	3,000	<b>01-22-6423-000 Materials &amp; Supplies - Vehicles</b>			
	Both station radio maint/repairs	3,000	3,000		Equipment as needed for maint.	\$ 6,000	\$ 6,000
	<b>Total Maint. Services - Bldg./Office</b>	<b>\$ 9,000</b>	<b>\$ 10,000</b>		6 replacement tires	3,500	3,500
					Replace 6 vehicle batteries	1,900	1,900
					<b>Total Materials &amp; Supplies - Vehicles</b>	<b>\$ 11,400</b>	<b>\$ 11,400</b>



# GENERAL FUND: FIRE DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	Description	2024 Budget	2025 Budget	Account	Description	2024 Budget	2025 Budget
<b>01-22-6225-000 Maint. Services-Equipment</b>				<b>01-22-6424-000 Materials &amp; Supplies - Medical</b>			
	Konica Minolta Copier (est)	\$ 1,200	\$ -		Oxygen service/refills	\$ 1,200	\$ 1,200
	Bi-annual/qtrly SCBA air tests	2,000	2,400		Medical gloves/N95s	6,000	6,000
	SCBA flow test/prev maint	2,600	2,800		Zoll Licenses to Upgrade Trucks to ALS	4,800	4,800
	Hurst Tool Preventative Maint	2,000	2,000		Micro Dot Test Strips	800	800
	Ext refills - used on calls (6)	500	500		Stretcher/Cardiac Monitor Batteries	3,000	3,000
	3 Cardiac Monitors/3 AED - Maint	500	700		Special event supplies	1,000	1,000
	Ground Ladder Testing	1,300	1,300		6 cases ZOLL auto-pulse replacement bands	1,600	1,600
	Amb. Stretcher - annual maint.	1,000	1,000		Operational/Misc./COVID PPE-Disinfectant	13,000	3,000
	Mark 1,000 hydrants per NFPA	2,500	2,500		2 Stryker Stair Chairs	7,000	-
	Other Repairs (as needed)	1,500	1,500		ZOLL X Series Cardiac Monitor w/ capnography	26,900	-
	<b>Total Maint. Services-Equipment</b>	<b>\$ 15,100</b>	<b>\$ 14,700</b>		6 AEDs for Police and Public Works	9,000	12,000
<b>01-22-6227-000 Maint. Services - Vehicles</b>					Stryker Lucas 3 CPR Compression Device	15,500	-
	Amb 25 - Preventative A Maint	\$ 700	\$ 700		<b>Total Materials &amp; Supplies - Medical</b>	<b>\$ 89,800</b>	<b>\$ 33,400</b>
	Amb 25 - Preventative B Maint	700	700	<b>01-22-6425-000 Materials &amp; Supplies - Other</b>			
	Amb 25 - Oil Changes	900	900		Other Supplies	\$ 6,900	\$ 6,900
	Amb 25 - HVAC Filter Svc	1,300	1,300		<b>Total - Materials &amp; Supplies - Other</b>	<b>\$ 6,900</b>	<b>\$ 6,900</b>
	Amb 25 - Rear end/Trans. Service	400	400	<b>01-22-6515-000 Operating Equipment</b>			
	Amb 26 - Preventative A Maint	700	700		1 FLIR K65 Thermal Imaging Camera	-	9,000
	Amb 26 - Preventative B Maint	700	700		<b>Total Operating Equipment</b>	<b>\$ -</b>	<b>\$ 9,000</b>
	Amb 26 - Oil Changes	900	900	<b>01-22-6516-000 Personal Protective Equipment</b>			
	Amb 26 - HVAC Filter Svc	1,300	1,300		Replacement turnouts existing FFs	\$ 52,000	\$ 28,000
	Amb 26 - Rear end/Trans. Service	400	400		New turnouts for new FFs	6,800	28,000
	Eng 25 - A Service/Pump Test	1,800	1,800		28 sets of Rescue Gloves	1,300	800
	Eng 25 - B Service	900	900		28 sets of structural FF gloves	800	800
	Eng 25 - Generator service	400	400		10 Pairs Replacement Firefighter boots (12 years old)	5,300	3,000
	Eng 25 - Transmission service	400	400		Particulate Hoods	3,500	1,500
	Eng 25 - Rear end service	400	400		Turnout equip repairs/needs	1,500	1,500
	Eng 26 - A Service/Pump Test	1,800	1,800		8 Cairns 880 Helmets w/ bourkes	2,500	2,500
	Eng 26 - B Service	900	900		<b>Total - Personal Protective Equipment</b>	<b>\$ 73,700</b>	<b>\$ 66,100</b>
	Eng 26 - Generator service	400	400	<b>01-22-6525-000 Buildings &amp; Equipment</b>			
	Eng 26 - Transmission Service	400	400		Sta# 25 - Radio Work	\$ 1,000	\$ 1,000
	Eng 26 - Rear end service	400	400		Sta# 26 - Radio Work	1,000	1,000
	Rescue 25 - A Service	1,200	1,200		Sta# 26 - NEEDS tuckpointing	10,000	30,000
	Trk 25 - A Service/Pump Test	1,800	1,800		Sta# 26 - Replace roof (3000 SF = \$12/sq ft)	40,000	60,000
	Trk 25 - B Service	1,000	1,000		<b>Total Buildings &amp; Equipment</b>	<b>\$ 52,000</b>	<b>\$ 92,000</b>
	Trk 25 - Generator service	400	400	<b>01-22-6009-000 Debt Service - Principal</b>			
	Trk 25 - Change Hyd Fuel/Filter	1,200	1,200		2017 F-250 Super Duty Cab	9,900	-
	Trk 25-Ann. NFPA 1914 Ladder Test	1,500	1,500		<b>Total Debt Service - Principal</b>	<b>9,900</b>	<b>-</b>
	Emergency Repairs	77,500	77,500	<b>01-22-6010-000 Debt Service - Interest</b>			
	<b>Total Mains Services - Vehicles</b>	<b>\$ 100,400</b>	<b>\$ 100,400</b>		2017 F-250 Super Duty Cab	200	-
					<b>Total Debt Service - Interest</b>	<b>\$ 200</b>	<b>\$ -</b>
<b>01-22-6245-000 Fire Dept Education Fund</b>							
	Fire Officer Education Incentive	\$ 1,000	\$ 3,000				
	College Reimbursement	6,000	8,000				
	<b>Total Fire Department Education Fund</b>	<b>\$ 7,000</b>	<b>\$ 11,000</b>				
<b>01-22-6265-030 Professional Services - Other</b>							
	Sta# 25 & 26 Mold and Asbestos Reme	\$ 60,000	\$ 150,000				
	SCBA Mask Fit Testing Annual Re-Cal	\$ -	\$ 800				
	<b>Total Professional Services - Other</b>	<b>\$ 60,000</b>	<b>\$ 150,800</b>				



## GENERAL FUND: PUBLIC WORKS DEPARTMENT EXPENDITURES BY OBJECT CLASS

Object Class	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2024 Projected Over (Under) Budget	FY 2025 Budget
<u>Operating Expenditures</u>						
Personnel	\$ 598,438	\$ 821,173	\$ 1,038,213	\$ 1,072,300	\$ 34,087	\$ 1,350,000
Contractual Services	2,599,513	2,781,582	2,885,428	2,928,300	42,872	2,999,700
Commodities	168,145	129,650	221,300	179,000	(42,300)	221,300
Total Operating Expenditures	\$ 3,366,096	\$ 3,732,405	\$ 4,144,941	\$ 4,179,600	\$ 34,659	\$ 4,571,000
<u>Non-Operating Expenditures</u>						
Capital Outlay	\$ 24,824	\$ 50,799	\$ 112,000	\$ 173,400	\$ 61,400	\$ 214,300
Debt Service	88,922	85,418	70,673	70,700	27	46,200
Total Non-Operating Expenditures	\$ 113,746	\$ 136,216	\$ 182,673	\$ 244,100	\$ 61,427	\$ 260,500
Total Public Works Expenditures	\$ 3,479,842	\$ 3,868,622	\$ 4,327,614	\$ 4,423,700	\$ 96,086	\$ 4,831,500



# GENERAL FUND: PUBLIC WORKS DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<b>Personnel</b>						
01-30-6103-000	Wages - Full Time	\$ 294,358	\$ 493,399	\$ 620,870	\$ 673,900	\$ 869,300
01-30-6103-050	PW FT - Buildings & Grounds	-	40,988	44,990	-	-
01-30-6103-100	Wages - Part Time	-	-	-	-	-
01-30-6104-000	Wages - Overtime	(5,575)	35,606	80,000	80,000	80,000
01-30-6106-000	Vacation Payout	-	8,731	2,500	-	2,500
01-30-6108-000	Sick Time Payout	-	3,977	2,500	-	2,500
01-30-6118-000	Uniform Allowance	3,238	1,575	1,750	1,800	1,800
01-30-6124-000	Social Security	36,691	36,261	46,553	46,800	58,900
01-30-6126-000	Medicare Expense	9,088	8,480	10,887	11,000	13,800
01-30-6128-000	IMRF-Village Expense	49,055	41,344	37,843	38,000	47,900
01-30-6150-000	Employee Insurance	211,583	150,812	190,320	220,800	273,300
Total Personnel		\$ 598,438	\$ 821,173	\$ 1,038,213	\$ 1,072,300	\$ 1,350,000
<b>Contractual Services</b>						
01-30-6205-000	Printing	\$ 240	\$ -	\$ 500	\$ 200	\$ 500
01-30-6207-000	Postage	337	7	250	4,000	500
01-30-6211-000	Conference/Training	1,931	2,045	3,000	600	3,000
01-30-6213-000	Dues & Subscriptions	1,904	1,950	5,125	2,500	5,800
01-30-6219-000	Telephone & Communication	3,153	3,255	3,900	6,000	2,000
01-30-6223-000	Maint. Services-Building & Off	29,476	42,234	47,250	162,000	114,600
01-30-6225-000	Maint. Services-Equipment	28,775	27,959	34,500	34,500	41,800
01-30-6227-000	Maint. Services-Vehicles	11,015	2,641	9,500	6,500	17,000
01-30-6228-000	Maint. Services-Street Lights	-	-	-	-	25,000
01-30-6228-100	Maint. Services-Traffic Lights	20,953	23,843	23,500	20,800	23,500
01-30-6231-100	Tree Replacement Program	61,123	61,906	66,000	65,600	91,000
01-30-6231-200	Tree Removal-Contract	55,700	28,928	30,000	30,000	30,000
01-30-6231-300	Tree Trimming-Contract	82,500	86,250	100,000	93,500	-
01-30-6231-350	Restoration Trees - Dirt & Seed	6,185	6,015	5,500	5,500	5,500
01-30-6231-400	Emergency Tree & Storm Care	28,007	85,575	40,000	1,600	40,000
01-30-6233-000	Disposal Charges	29,652	30,710	45,000	25,000	35,000
01-30-6235-200	Sidewalk Replacement Program	66,363	86,496	115,000	113,600	-
01-30-6237-000	Equipment Rental	1,832	7,530	9,750	9,500	13,300
01-30-6243-000	Gas Heating	1,627	24,918	15,000	18,000	20,000
01-30-6245-000	Rubbish Expense	1,981,994	2,038,037	2,094,053	2,100,600	2,310,600
01-30-6243-000	Gas Heating	-	24,918	15,000	-	-
01-30-6251-000	Electricity	63,534	68,265	65,100	63,500	68,000
01-30-6265-030	Prof. Services-Other	24,547	10,638	54,500	70,000	48,800
01-30-6265-100	Prof. Services-Engineering	2,507	35,825	11,000	9,500	16,500
01-30-6289-000	Other Contractual Expenses	41,883	26,143	37,000	35,400	34,800
01-30-6289-200	Contractual Expense-Mowing	54,275	55,495	55,000	49,900	52,500
Total Contractual Services		\$ 2,599,513	\$ 2,781,582	\$ 2,885,428	\$ 2,928,300	\$ 2,999,700



## GENERAL FUND: PUBLIC WORKS DEPARTMENT EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Commodities</u>						
01-30-6403-000	Office Supplies	\$ 1,269	\$ 389	\$ 1,500	\$ 500	\$ 1,500
01-30-6406-000	Clothing Supplies	8,421	8,427	11,500	11,500	15,000
01-30-6407-000	Fuel	48,420	38,299	50,000	39,500	45,000
01-30-6419-000	Materials & Supplies-Office	-	48	1,500	1,000	1,500
01-30-6421-000	Materials & Supplies-Equipment	28,884	20,463	42,050	40,000	43,200
01-30-6423-000	Materials & Supplies-Vehicles	6,483	5,820	10,750	5,500	10,500
01-30-6425-000	Materials & Supplies-Other	24,955	24,780	39,050	31,000	36,600
01-30-6426-000	Materials & Supplies - Mech	16,388	10,360	20,000	16,000	20,000
01-30-6429-000	Materials & Supplies-Streets	33,325	21,064	44,950	34,000	48,000
	Total Commodities	\$ 168,145	\$ 129,650	\$ 221,300	\$ 179,000	\$ 221,300
<u>Capital Outlay</u>						
01-30-6515-000	Operating Equipment	\$ -	\$ 27,531	\$ 82,000	\$ 143,900	\$ 19,300
01-30-6521-000	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 165,000
01-30-6525-000	Building/Equipment	-	-	5,000	4,500	5,000
01-30-6540-000	Infrastructure	-	-	-	-	-
01-30-6527-000	Street & Traffic Signs	24,824	23,268	25,000	25,000	25,000
	Total Capital Outlay	\$ 24,824	\$ 50,799	\$ 112,000	\$ 173,400	\$ 214,300
<u>Debt Service</u>						
01-30-6609-000	Installment Lease-Principal	\$ 78,680	\$ 77,385	\$ 64,882	\$ 64,900	\$ 42,200
01-30-6610-000	Installment Lease-Interest	10,242	8,033	5,791	5,800	4,000
	Total Debt Service	\$ 88,922	\$ 85,418	\$ 70,673	\$ 70,700	\$ 46,200
	Total Public Works Expenditures	\$ 3,479,842	\$ 3,868,622	\$ 4,327,614	\$ 4,423,700	\$ 4,831,500





# GENERAL FUND: PUBLIC WORKS DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	2024 Budget	2025 Budget	Account	2024 Budget	2025 Budget
<b>01-30-6213-000 Dues &amp; Subscriptions</b>			<b>01-30-6289-000 Other Contractual Expense</b>		
IPWMAN (Yearly Dues)	\$ -	\$ 250	In-House Paving Grinding	\$ 23,000	\$ 22,500
APWA	-	1,000	In-House Paving Tack Coat	9,500	7,500
GIS Software	-	550	In-House paving Sweeping	4,500	4,800
Weather Forecasting	-	3,500	<b>Total</b>	<b>37,000</b>	<b>34,800</b>
Misc	-	500			
<b>Total</b>	<b>-</b>	<b>5,800</b>	<b>01-30-6421-000 Materials &amp; Supplies - Equip</b>		
<b>01-30-6219-000 Telephone &amp; Communications</b>			Truck 4 (oil changes/filters,)	\$ 3,500	\$ 2,000
Verizon	\$ 1,800	\$ -	Truck 5 (oil/filters)	1,000	2,000
Comcast	1,600	-	Truck 27(oil/filters)	3,500	2,000
Illinois Alarm	-	500	Truck 44(oil/filters,Batteries)	2,500	2,500
Misc	500	1,500	Truck 46 (oil/filters)	1,000	1,500
<b>Total</b>	<b>3,900</b>	<b>2,000</b>	Truck 64 (oil/filters, head light housing)	1,000	2,500
<b>01-30-6223-000 Maintenance Services Bldg/Office</b>			Old Chipper(oil/filters/blades)	2,500	2,500
Aramark (Bathrooms/Mats)	\$ 19,500	\$ 20,800	New Chipper (oil/filter/blades/wench)	2,000	2,000
HVAC 6 Bldg Maint/43 units	14,000	12,000	New Loader (oil/filters)	1,200	1,200
Sprinkler Inspection/RPZ Inspec	2,250	2,500	Skid Steers (oil/filters/attachment parts,bat	3,500	3,500
Plumbing Repairs	1,500	3,000	Sweeper (oil/filters/brooms)	5,000	5,000
HVAC Replacement (2 FD, 1 PW Rooftops, 2 PW	5,000	50,000	Roller (oil/filters)	650	700
Fire Extinguisher Renewals	500	800	Asphalt Machine (oil/filters/bearing)	1,000	1,000
Misc Building Repairs	3,000	15,000	Crackfill Machine (oil/filters)	650	700
Village Generator Maint (New Batteries)	1,500	2,500	Cutting Saw (oil/filters)	550	600
Roof Inspection Program	-	8,000	Arrow Boards (Batteries/Electric Issues)	500	500
<b>Total</b>	<b>47,250</b>	<b>114,600</b>	Plows (Blades,Curb shoes,bolts,controls)	5,500	5,500
<b>01-30-6225-000 Maintence Equipment</b>			Stump Grinder (Oil/Filters, blades	-	1,000
New Loader (Maint covered), Misc Repairs	\$ -	\$ 1,000	Misc Repairs	6,500	6,500
Sweeper (Standard Care & Repairs)	5,500	7,500	<b>Total</b>	<b>42,050</b>	<b>43,200</b>
Truck 4 (Oil Pan, King Pins)	2,250	4,500	<b>01-30-6423-000 Material &amp; Supplies-Vehicles</b>		
Truck 5	-	1,000	Truck 12 (oil/filters)	\$ 1,000	\$ 800
Truck 44 ( Leaf Springs )	5,250	1,800	Truck 17 (oil/filters)	500	800
Truck 46 (Yrly Inspection)	2,000	1,500	Truck 21 (oil/filters; front tires)	1,500	1,600
Truck 64 (Yrly Inspection, Emissions)	3,500	5,000	Truck 23 (oil/filters,starting issues)	1,000	2,200
Old Chipper (Inspection & Repairs)	2,500	2,500	Truck 33 (oil/filters)	2,750	800
New Chipper (Inspection,Emissions)	1,250	3,500	Truck 45 (oil/filters)	1,000	800
Miscellaneous (saws,blowers,weed wackers)	1,000	1,000	Miscellaneous	3,000	3,500
Skid Steer (Attachment repair)	6,250	3,500	<b>Total</b>	<b>10,750</b>	<b>10,500</b>
Asphalt Maching (2-yr inspection)	1,000	1,500	<b>01-30-6425-000 Materials &amp; Supplies Other</b>		
Emergency Repairs	4,000	7,500	Garage Supplies	\$ 18,000	\$ 18,000
<b>Total</b>	<b>34,500</b>	<b>41,800</b>	Light Bulbs (Police/Hall)	750	800
			Safety Gear (Helmets, Harness, lanyards)	-	7,500
			Tree Supplies	3,500	3,500
			Sidewalk Salt	1,800	1,800
			New Snowblower	1,750	-
			Curb Paint; hydrant paint	10,500	5,000
			Therm Material	2,750	-
			<b>Total</b>	<b>39,050</b>	<b>36,600</b>



## GENERAL FUND: PUBLIC WORKS DEPARTMENT DETAIL FOR SELECTED ACCOUNTS

Account	2024 Budget	2025 Budget	Account	2024 Budget	2025 Budget
<b>01-30-6227-000 Maintenance Vehicles</b>			<b>01-30-6429-000 Material &amp; Supplies-Streets</b>		
Truck 45 (EGR Cooler /Hydraulic Pump)	\$ -	\$ 5,500	Hot Mix Asphalt (Small Locations)	\$ 17,500	\$ 15,000
Truck 33 (emissions)	2,250	1,500	New Barricades and Cones	1,950	2,000
Safety Lane Inspections	1,000	1,000	Cold Patch	4,500	4,500
Truck 12	-	-	Small Tools	2,500	2,000
Truck 21 (Front End on 4 wheel Drive)	2,750	5,500	Traffic Control Stop Signs (solar if poss.)	-	6,000
Misc Repairs	3,500	3,500	Crack-Fill Material	18,500	18,500
<b>Total</b>	<b>9,500</b>	<b>17,000</b>	<b>Total</b>	<b>44,950</b>	<b>48,000</b>
<b>01-30-6231-200 Tree Removal Contract</b>			<b>01-30-6515-000 Operating Equipment</b>		
Large Tree Removal	30,000	30,000	New Arrow Board	\$ -	\$ 7,500
<b>Total</b>	<b>30,000</b>	<b>30,000</b>	Replace 5-ton #9 plow/vbox (split)	73,000	-
<b>01-30-6237-000 Equipment Rental</b>			V-Box for #12 1-Ton Truck	9,000	-
Roller Rental	\$ 6,250	\$ 4,800	New Hydraulic Post Pounder	-	6,000
Maint/Traffic Sign Rental	3,500	1,000	Industrial Bucket Grapple Bucket (For Tre	-	5,800
Emergency Equipment Rental	-	7,500	<b>Total</b>	<b>82,000</b>	<b>19,300</b>
<b>Total</b>	<b>9,750</b>	<b>13,300</b>	<b>01-30-6521-000 Motor Vehicles</b>		
<b>01-30-6265-030 Professional Services</b>			5-Ton #44 (20% GF/80% Utility)	-	57,000
Fuel Tank Inspections	\$ 6,500	\$ 6,500	1-Ton #45 (90% GF/10% Utility)	-	108,000
Fueling System Repair	5,000	22,000	<b>Total</b>	<b>-</b>	<b>165,000</b>
Pest Control	6,500	6,500	<b>01-30-6525-000 Building/Equipment</b>		
All Data Mech. Manuals	2,500	2,500	Miscellaneous	\$ 5,000	\$ 5,000
Drug Testing	3,250	3,500	<b>Total</b>	<b>5,000</b>	<b>5,000</b>
Tree Inventory and Management Plan	30,000	5,000	<b>01-30-6609-000 Installment Lease-Principal</b>		
Tree Apprissals due to accidents	-	2,000	Dump Truck/Salt Spreader/Chipper	\$ 19,085	\$ 9,800
Fire Alarm Security	750	800	Tandem Dump/Crackfill Machine	14,602	-
<b>Total</b>	<b>54,500</b>	<b>48,800</b>	Sweeper	31,195	32,400
<b>01-30-6265-100 Prof Services-Engineering</b>			<b>Total</b>	<b>64,882</b>	<b>42,200</b>
Spring/Fall Concrete Program	-	2,500	<b>01-30-6610-000 Installment Lease-Interest</b>		
Misc Engineering	-	5,000	Dump Truck/Salt Spreader/Chipper	\$ 697	\$ 200
MFT Paperwork	4,000	1,500	Tandem Dump/Crackfill Machine	145	-
Bridge Inspections	7,000	7,500	Street Sweeper	4,949	3,800
<b>Total</b>	<b>11,000</b>	<b>16,500</b>	<b>Total</b>	<b>5,791</b>	<b>4,000</b>



## UTILITY (WATER) FUND: SUMMARY - CHANGES IN NET POSITION

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<b>Revenues</b>					
Charges for Service	\$ 5,939,639	\$ 6,001,614	\$ 6,035,000	\$ 6,937,800	\$ 7,211,600
Other Income	4,835	8,617	6,500	5,000	5,000
Total Utilities Fund Revenues	\$ 5,944,474	\$ 6,010,231	\$ 6,041,500	\$ 6,942,800	\$ 7,216,600
<b>Expenses</b>					
Personnel Services	\$ 1,536,871	\$ 1,362,369	\$ 1,767,705	\$ 1,860,300	\$ 2,480,100
Contractual Services	394,136	759,941	810,861	753,600	986,900
Commodities	2,628,434	2,755,629	3,156,194	3,373,800	3,775,500
Contingency	-	-	-	-	150,000
Total Operating Expenses, other than depreciation	\$ 4,559,441	\$ 4,877,939	\$ 5,734,760	\$ 5,987,700	\$ 7,392,500
Operating Income (Loss) <i>before</i> Depreciation	\$ 1,385,033	\$ 1,132,292	\$ 306,740	\$ 955,100	\$ (175,900)
Depreciation Expense	500,000	605,000	625,000	625,000	625,000
Operating Income	885,033	527,292	(318,260)	330,100	(800,900)
<b>Nonoperating Revenues (Expenses)</b>					
Investment Income	3,868	90,917	65,000	50,200	35,000
Grant Revenue	1,096,638	-	-	-	-
Loan Proceeds	221,816	-	-	-	-
Debt Service - Principal	215,779	(18,545)	(19,085)	(19,100)	(9,800)
Reduction in Long-Term Debt	(215,779)	18,545	19,085	19,100	9,800
Interest Expense	(67,523)	(18,545)	(19,085)	(19,100)	(59,800)
Transfer to General Fund - Pol & Fire Pen. Exp	-	-	-	-	(89,200)
Paying Agent Fees	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	1,254,799	72,372	45,915	31,100	(114,000)
Change in Net Position	\$ 2,139,832	\$ 599,664	\$ (272,345)	\$ 361,200	\$ (914,900)
Beginning Net Position	11,202,826	13,342,658	13,942,322	13,942,322	14,303,522
Prior Period Adjustment	-	-	-	-	-
Beginning Net Position as Restated	11,202,826	13,342,658	13,942,322	13,942,322	14,303,522
Projected Ending Net Position	\$ 13,342,658	\$ 13,942,322	\$ 13,669,977	\$ 14,303,522	\$ 13,388,622



## UTILITY (WATER) FUND: REVENUES BY SOURCE

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Charges for Services</u>						
02-00-4814-000	Water Sales	\$ 4,248,256	\$ 4,374,888	\$ 4,400,000	\$ 5,206,900	\$ 5,450,400
02-00-4816-000	Water Infrastructure Fee	518,239	518,379	515,000	518,900	518,000
02-00-4818-000	Meter Sales	109,570	10,715	5,000	7,000	5,000
02-00-4820-000	Water Penalties	36,644	69,388	55,000	55,200	55,000
02-00-4828-000	Sewer Fees	508,394	507,630	540,000	631,900	663,200
02-00-4829-000	Sewer Infrastructure Fee	514,028	512,170	515,000	512,600	515,000
02-00-4830-000	Sewer Penalties	4,508	8,444	5,000	5,300	5,000
02-00-4850-000	Penalties	-	-	-	-	-
	Total Charges for Service	\$ 5,939,639	\$ 6,001,614	\$ 6,035,000	\$ 6,937,800	\$ 7,211,600
<u>Other Income</u>						
02-00-5189-000	Miscellaneous Income	\$ 4,835	\$ 8,617	\$ 6,500	\$ 5,000	\$ 5,000
	Total Other Income	\$ 4,835	\$ 8,617	\$ 6,500	\$ 5,000	\$ 5,000
	Total Operating Income	\$ 5,944,474	\$ 6,010,231	\$ 6,041,500	\$ 6,942,800	\$ 7,216,600
<u>Non-Operating Income</u>						
02-00-5102-000	Interest Income	\$ 3,868	\$ 90,917	\$ 65,000	\$ 50,200	\$ 35,000
02-00-4410-000	Grant Revenue	1,096,638	-	-	-	-
02-00-5180-100	Loan Proceeds	221,816	-	-	-	-
	Total Non-Operating Revenues	\$ 1,322,322	\$ 90,917	\$ 65,000	\$ 50,200	\$ 35,000
	Total Utility Fund Revenues	\$ 7,266,796	\$ 6,101,148	\$ 6,106,500	\$ 6,993,000	\$ 7,251,600



## UTILITY (WATER) FUND: EXPENSES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Personnel</u>						
02-95-6103-000	Wages - Full Time	\$ 990,741	\$ 846,120	\$ 1,073,094	\$ 1,186,600	\$ 1,767,300
02-95-6103-100	Wages - Part Time	-	-	48,000	48,000	1,500
02-95-6104-000	Wages - Overtime	123,162	92,516	150,000	150,000	150,000
02-95-6106-000	Vacation Payout	-	11,547	5,000	5,000	5,000
02-95-6108-000	Sick Time Payout	-	5,289	5,000	5,000	5,000
02-95-6110-000	Holiday Pay	-	-	-	-	-
02-95-6115-000	Early Retirement Incentive	-	-	-	-	-
02-95-6118-000	Uniform Allowance	3,238	1,575	1,750	1,800	1,800
02-95-6124-000	Social Security	68,795	59,281	76,142	86,500	119,600
02-95-6126-000	Medicare Expense	16,089	13,864	17,807	20,300	28,000
02-95-6128-000	IMRF-Village Expense	106,818	74,236	73,712	70,300	74,200
02-95-6129-000	IMRF-Pension Expense	-	-	-	-	-
02-95-6150-000	Employee Insurance	228,028	257,941	317,200	286,800	327,700
Total Personnel		\$ 1,536,871	\$ 1,362,369	\$ 1,767,705	\$ 1,860,300	\$ 2,480,100
<u>Contractual Services</u>						
02-95-6205-000	Printing	\$ 10,717	\$ -	\$ 2,000	\$ -	\$ 2,000
02-95-6207-000	Postage	24,448	16,846	19,000	20,000	23,000
02-95-6211-000	Conference/Training	778	1,155	1,500	700	2,900
02-95-6213-000	Dues & Subscriptions	4,900	5,200	5,500	5,200	70,600
02-95-6215-000	Insurance & Bonding	85,692	106,401	109,211	109,300	120,000
02-95-6217-000	Banking Service Fees	-	-	-	-	-
02-95-6219-000	Telephone & Communication	25,289	26,341	30,700	18,500	3,000
02-95-6223-000	Maint. Services-Building & Off.	-	-	-	-	-
02-95-6225-000	Maint. Services-Equipment	31,151	21,733	41,150	41,000	61,000
02-95-6227-000	Maint. Services-Vehicles	1,306	2,788	5,600	4,500	6,100
02-95-6229-100	Maint. Services-Sewer	12,000	-	52,000	37,900	72,000
02-95-6233-000	Disposal Charges	40,227	35,618	40,000	20,000	40,000
02-95-6235-300	Flood Proofing Assistance Program	23,500	24,000	24,000	-	24,000
02-95-6237-000	Equipment Rental	6,663	-	5,000	4,300	5,000
02-95-6249-000	Mayfair Pumping Station	4,339	800	5,300	1,700	6,300
02-95-6250-000	Overhead Tank & Grounds	6,538	7,792	10,000	5,800	4,300
02-95-6251-000	Electricity	45,488	36,853	40,000	47,700	50,000
02-95-6255-000	Maint. Service-Water Mains	27,641	28,620	31,000	26,000	32,500
02-95-6265-000	Prof. Services - Audit	30,000	11,600	40,000	40,000	30,000
02-95-6265-030	Prof. Services-Other	12,505	383,402	288,400	275,000	46,300
02-95-6265-100	Prof. Services-Engineering	954	40,991	44,500	96,000	352,900
02-95-6289-000	Other Contractual Expenses	-	9,801	16,000	-	-
02-95-6327-000	Legal Services - Utility Hardship	-	-	-	-	35,000
Total Contractual Services		\$ 394,136	\$ 759,941	\$ 810,861	\$ 753,600	\$ 986,900



## UTILITY (WATER) FUND: EXPENSES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Commodities</u>						
02-95-6403-000	Office Supplies	\$ -	\$ -	\$ 1,500	\$ 900	\$ 1,500
02-95-6406-000	Clothing Supplies	7,981	7,884	11,000	11,500	15,000
02-95-6407-000	Gas & Oil	22,631	12,965	21,000	15,000	20,000
02-95-6421-000	Materials & Supplies-Equipment	14,511	22,116	26,800	26,000	30,400
02-95-6423-000	Materials & Supplies-Vehicles	4,106	2,653	11,500	7,500	9,800
02-95-6424-000	Materials & Supplies-Meters	2,623	970	10,000	8,000	7,500
02-95-6425-000	Materials & Supplies-Other Equip	12,680	9,862	90,000	90,000	138,100
02-95-6426-000	Materials & Supplies-Water Main	42,186	24,739	39,000	27,000	54,000
02-95-6435-000	Materials & Supplies-Sewer	34,379	12,408	30,000	15,500	30,000
02-95-6437-000	Materials & Supplies-Plumbing	23,154	12,533	24,500	23,000	77,000
02-95-6438-000	Materials & Supplies-Crestwood	26,010	16,171	25,000	15,000	17,500
02-95-6455-000	Water Cost	2,438,173	2,633,328	2,865,894	3,134,400	3,374,700
	Total Commodities	\$ 2,628,434	\$ 2,755,629	\$ 3,156,194	\$ 3,373,800	\$ 3,775,500
02-95-6700-000	Contingency	\$ -	\$ -	\$ -	\$ -	\$ 150,000
<u>Capital Outlay</u>						
02-95-6515-000	Operating Equipment	\$ 82,000	\$ 22,627	\$ 118,000	\$ 165,300	\$ 118,400
02-95-6515-100	Capital Equipment - Crestwood	34,784	91,795	108,000	103,000	77,000
02-95-6521-000	Motor Vehicles	178,050	-	-	-	240,000
02-95-6533-000	Meters	110,983	905,364	1,444,368	1,050,000	7,500
02-95-6535-000	Fire Hydrants	35,992	15,671	40,000	-	51,000
02-95-6536-000	Water Valves	35,150	10,168	33,000	-	-
02-95-6537-000	Water/Sewer Restoration	72,715	54,544	81,000	63,000	81,000
02-95-6540-000	Infrastructure Improvement	59,802	-	-	-	835,000
	Total Capital Outlay	\$ 609,476	\$ 1,100,169	\$ 1,824,368	\$ 1,381,300	\$ 1,409,900
<u>Depreciation</u>						
02-95-6575-000	Depreciation Expense	\$ 500,000	\$ 605,000	\$ 625,000	\$ 625,000	\$ 625,000
	Total Depreciation	\$ 500,000	\$ 605,000	\$ 625,000	\$ 625,000	\$ 625,000
<u>Debt Service</u>						
02-95-6603-100	Bond Payment - Principal (2010B)	\$ -	\$ -	\$ -	\$ -	\$ -
02-95-6605-100	Bond Payment - Interest (2010B)	-	-	-	-	-
02-95-6610-000	Installment Lease Principal	(18,020)	(18,545)	(19,085)	(19,100)	(9,800)
02-95-6609-100	Installment Lease - Principal Reduction	18,020	18,545	19,085	19,100	9,800
02-95-6610-000	Installment Lease - Interest	(1,762)	(1,237)	(697)	(700)	(200)
02-95-6613-000	Paying Agent Fees	-	-	-	-	-
02-00-5180-000	Loan Proceeds	221,816	-	-	-	-
02-00-5180-100	Loan Proceeds - IEPA Loan	-	-	-	-	-
02-95-6607-000	IEPA Loan Principal	(197,759)	(205,497)	(215,828)	(215,900)	(219,600)
02-95-6607-100	IEPA Loan - Principal Reduction	197,759	205,497	215,828	215,900	219,600
02-95-6608-000	IEPA Loan - Interest	(65,761)	(65,541)	(62,704)	(62,800)	(59,600)
	Total Debt Service	\$ 154,293	\$ (66,778)	\$ (63,401)	\$ (63,500)	\$ (59,800)
02-95-6807-000	Tnsf to Gen. Fund - Pol. & Fire Pension	-	-	-	-	(89,200)
	Total Utility Fund Budgeted Expenses	\$ 5,823,210	\$ 6,516,330	\$ 8,120,727	\$ 7,930,500	\$ 9,576,400



## UTILITY (WATER) FUND: DETAIL FOR SELECTED ACCOUNTS

Account	2024 Budget	2025 Budget	Account	2024 Budget	2025 Budget
<b>02-95-6211-000 Conference/Training</b>			<b>02-95-6423-000 Materials &amp; Supplies - Vehicles</b>		
CEU's Water Operators Classes	\$ -	\$ 1,500	Truck 41 (oil/filters)	\$ 800	\$ 800
Class for additional water operators	-	1,100	Truck 18 (oil/filters)	2,800	800
Licensed Staff Plumbing License Renewal	-	300	Truck 22 (oil/filters)	800	800
Total Conference/Training	-	2,900	Truck 25 (oil/filters)	800	800
			Truck 30 (oil/filters)	1,800	800
<b>02-95-6213-000 Dues &amp; Subscriptions</b>			Truck 50 (Oil/Filters)	500	800
West Cook Solid Waste	\$ 5,500	\$ 5,200	Emergency Repairs	4,000	5,000
APWA Dues	-	1,000	<b>Total Materials &amp; Supplies - Vehicles</b>	<b>\$ 11,500</b>	<b>\$ 9,800</b>
IEPA MS 4	-	1,500			
Meter Software for Residents	-	37,900	<b>02-95-6425-000 Materials &amp; Supplies - Other</b>		
Sensus Analytics (Meters)	-	25,000	15 Fire Hydrants with valves	\$ 24,000	\$ 75,000
	5,500	\$ 70,600	Pipe/Hymaxs (Hydrants)	4,500	9,000
			6 inch valve boxes (Hydrants)	1,500	5,000
<b>02-95-6219-000 Telephone &amp; Communications</b>			Waterous MOD kit (1)/Extensions	3,500	5,500
Call One/Peerless	\$ 25,000	\$ -	Parts to rebuild traverse hydrants	5,500	6,000
Verizon - Cell Phones	3,600	-	6-6" valves, 2-8" valves, 1-12" valve	15,000	12,500
Crestwood SCADA	1,500	2,400	Pipe/Hymaxs (Valves)	12,500	9,300
Phonetics	600	600	6-inch valve boxes (Valves)	3,000	1,300
<b>Total Telephone &amp; Communications</b>	<b>\$ 30,700</b>	<b>\$ 3,000</b>	Miscellaneous parts	3,500	2,500
			Tripod - (safety equipment)	4,000	-
<b>02-95-6225-000 Maintenance Services- Equip</b>			Cleaning & Clothing Supplies	2,000	2,000
Truck 9 (Replaced 2023)	\$ 3,500	\$ -	Miscellaneous plumbing supplies	11,000	10,000
Truck 63 (Vac) (Fan Replacement/tank repa	30,000	50,000	<b>Total Materials &amp; Supplies - Other</b>	<b>\$ 90,000</b>	<b>\$ 138,100</b>
Old Loader (New Rear Tires)	650	3,000			
John Deere Tractor (Bucket Repair)	1,500	2,500	<b>02-95-6426-000 Materials &amp; Supplies - Water Mains</b>		
Kubota (5-yr inspection/repairs)	2,500	2,500	Repair Clamps	\$ 20,000	\$ 20,000
Pumps	500	500	Water Main Pipe and Hymaxs	\$ 12,500	\$ 12,500
Misc Repairs (emission for trucks)	2,500	2,500	Miscellaneous parts/emergency repair	6,500	6,500
<b>Total Maintenance Services - Equipment</b>	<b>\$ 41,150</b>	<b>\$ 61,000</b>	Brita Filters	-	15,000
			<b>Total Materials &amp; Supplies - Water Main</b>	<b>\$ 39,000</b>	<b>\$ 54,000</b>
<b>02-95-6227-000 Maintenance Services- Vehicles</b>					
Truck 18 (Front End Work)	\$ -	\$ 2,000	<b>02-95-6437-000 Materials &amp; Supplies - Service Leaks</b>		
Truck 25 (Front End work)	850	2,000	Copper	\$ 10,500	\$ 12,000
Truck 30 (Rear Strobes Repair)	1,500	600	Roundways/miscellaneous brass	4,000	5,000
Misc Repairs	3,250	1,500	Buffalo boxes	6,000	5,000
<b>Total Maintenance Services - Vehicles</b>	<b>\$ 5,600</b>	<b>\$ 6,100</b>	Full lead service replacement (unforeseen)	-	50,000
			Miscellaneous parts	4,000	5,000
<b>02-95-6229-100 Maintenance Services - Sewer</b>			<b>Total Materials &amp; Supplies - Service Leak</b>	<b>\$ 24,500</b>	<b>\$ 77,000</b>
Clean/televise large sanitary lines	\$ 40,000	\$ 60,000			
Emergency Sewer Repairs	12,000	12,000	<b>02-95-6515-000 Operating Equipment</b>		
<b>Total Maintenance Services - Sewer</b>	<b>\$ 52,000</b>	<b>\$ 72,000</b>	Replace #9 5Ton (Split with G/F)	\$ 73,000	\$ -
			2- 3" Trash Pumps	-	3,600
<b>02-95-6249-000 Mayfair Pumping Station</b>			Hydraulic Leg Kubota Trailer	-	4,000
Mowing - Mayfair	\$ 1,800	\$ 1,800	Ring Saw	-	5,800
Two Big Pump Inspection (Annually)	1,500	1,000	ERP Software (40%)	-	100,000
Sump pump 2 Repairs	-	2,500	Replace Kubota trailer	45,000	5,000
Emergency Repairs	2,000	1,000	<b>Total Operating Equipment</b>	<b>\$ 118,000</b>	<b>\$ 118,400</b>
<b>Total Mayfair Pumping Station</b>	<b>\$ 5,300</b>	<b>\$ 6,300</b>			
			<b>02-95-6515-100 Capital Equipment - Crestwood</b>		
<b>02-95-6250-000 Overhead Tank &amp; Grounds</b>			Scada/repairs	\$ 103,000	\$ -
Tank inspection	2,500	2,800	In-Flow Meter	-	75,000
Electric Work (New Meter Equip)	3,500	-	Roof Inspection Program	-	2,000
New LED Outside Yard Lights	2,750	-	Chlorine room (Emergency Repairs)	5,000	-
Inside Equipment Maint	1,250	1,500	<b>Total Capital Equipment - Crestwood</b>	<b>\$ 108,000</b>	<b>\$ 77,000</b>
<b>Total Overhead Tank &amp; Grounds</b>	<b>\$ 10,000</b>	<b>\$ 4,300</b>			
<b>02-95-6255-000 Maintenance Services- Water</b>			<b>02-95-6521-000 Motor Vehicles</b>		
Annual Leak Detection Survey	\$ 16,000	\$ 17,500	Replace 5-ton #44(80% Utility/20% Genera	\$ -	\$ 228,000
Leak Detection- Emergency Call-Out	15,000	15,000	Replace 1-Ton #45(10% Utility/90% Genera	-	12,000
<b>Total Maintenance Services - Water</b>	<b>\$ 31,000</b>	<b>\$ 32,500</b>	<b>Total Motor Vehicles</b>	<b>-</b>	<b>240,000</b>



## UTILITY (WATER) FUND: DETAIL FOR SELECTED ACCOUNTS

Account	2024 Budget	2025 Budget	Account	2024 Budget	2025 Budget
<b>02-95-6265-000 Professional Services- Audit</b>			<b>02-95-6537-000 Restoration - Water/Sewer</b>		
Audit (40%)	\$ 40,000	\$ 30,000	Concrete	\$ 45,000	\$ 40,000
<b>Total Professional Services - Audit</b>	<b>\$ 40,000</b>	<b>\$ 30,000</b>	Dirt and seed	5,000	5,000
			Asphalt	3,500	3,500
			Stone	27,500	32,500
			<b>Total Restoration - Water/Sewer</b>	<b>\$ 81,000</b>	<b>\$ 81,000</b>
<b>02-95-6265-030 Professional Services - Other</b>			<b>02-95-6607-000 IEPA Loan - Principal</b>		
IEPA MS - 4 Annual Permit (moved to Dues	\$ 1,400	\$ -	2011 Sanitary Sewer Lining	\$ 44,001	\$ 44,400
Suburban Labs	10,000	10,000	2014 Water Tower Exterior Painting	26,639	27,300
Julie Locates	4,500	3,800	2019 Sunnyside Sewer	145,188	147,900
Lead Service GIS	-	7,500	<b>Total IEPA Loan - Principal</b>	<b>\$ 215,828</b>	<b>\$ 219,600</b>
IEPA Project Plan		25,000			
Mayfair Creek Clean up	270,000	-	<b>02-95-6608-000 IEPA Loan - Interest</b>		
MWRD Annual Report in GIS	2,500	-	2011 Sanitary Sewer Lining	\$ 5,376	\$ 5,400
<b>Total Professional Services - Other</b>	<b>\$ 288,400</b>	<b>\$ 46,300</b>	2014 Sunnyside Sewer/Water Tower	6,998	6,500
			2019 Sunnyside Sewer	50,330	47,700
<b>02-95-6265-100 Professional Services - Engineering</b>			<b>Total IEPA Loan - Interest</b>	<b>\$ 62,704</b>	<b>\$ 59,600</b>
Mayfair Creek Clean up	\$ 30,000	\$ -			
MWRD Annual Report	\$ 2,500	\$ 1,000	<b>02-95-6609-000 Installment Lease - Principal</b>		
NPDES Stream Annual Inspections/MS4	\$ 7,000	\$ 8,500	Dump Truck/Spreader/Chipper	\$ 19,085	\$ 9,800
New NOI Permitting (IEPA)	\$ 5,000	\$ 7,500	<b>Total Installment Lease - Principal</b>	<b>\$ 19,085</b>	<b>\$ 9,800</b>
Const. Engineering Kensington Water Main	-	75,900			
Sewer Cleaning/Televising	-	2,500	<b>02-95-6610-000 Installment Lease - Interest</b>		
Engineering for 2025 Projects	-	250,000	Dump Truck/Spreader/Chipper	\$ 697	\$ 200
Misc Engineering	-	7,500	<b>Total - Installment Lease - Interest</b>	<b>\$ 697</b>	<b>\$ 200</b>
<b>Total Professional Services - Engineering</b>	<b>\$ 44,500</b>	<b>\$ 352,900</b>			
<b>02-95-6289-000 Other Contractual Expenses</b>					
Utility Billing	\$ 16,000	\$ 16,000			
<b>Total Other Contractual Expenses</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>			
<b>02-95-6421-000 Materials &amp; Supplies-Equipment</b>					
Truck 8 (Batteries, oil, filters, throttle Body	\$ 3,500	\$ 2,500			
Truck 9 (oil/filters)	3,800	2,000			
Truck 11 (oil/filters)	4,000	2,000			
Truck 63 (oil/filters, hydraulic oil change,M	3,500	5,000			
Old Loader (oil/filters)	-	2,000			
John Deere Tractor (oil/filters, Strobe Light	2,000	2,400			
Kubota (oil/filters)	2,000	2,000			
Emergency Repairs	8,000	12,500			
<b>Total Materials &amp; Supplies - Equipment</b>	<b>\$ 26,800</b>	<b>\$ 30,400</b>			





## MOTOR FUEL TAX FUND: FUND SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Revenues</u>					
Intergovernmental	\$ 1,033,720	\$ 866,870	\$ 1,792,500	\$ 722,600	\$ 736,500
Other Income	6,357	67,090	22,000	95,400	316,900
Total MFT Fund Revenues	\$ 1,040,077	\$ 933,960	\$ 1,814,500	\$ 818,000	\$ 1,053,400
<u>Expenditures</u>					
Personnel	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Contractual Services	847,002	364,762	469,000	260,000	107,500
Commodities	150,076	192,909	220,000	180,000	175,000
Capital Outlay	182,929	2,512,616	1,232,200	164,500	1,120,000
Debt Service	335,925	335,525	339,975	340,000	339,200
Total MFT Fund Expenditures	\$ 1,815,932	\$ 3,405,812	\$ 2,261,175	\$ 944,500	\$ 1,741,700
Excess (Deficiency) of Revenues over Expenditures	\$ (775,855)	\$ (2,471,852)	\$ (446,675)	\$ (126,500)	\$ (688,300)
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Premium	-	-	-	-	-
Amortized of Bond Discount (Premium)	-	-	-	-	-
Other Financing Uses (refunding of 2010A)	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures	\$ (775,855)	\$ (2,471,852)	\$ (446,675)	\$ (126,500)	\$ (688,300)
Beginning Fund Balance	4,143,348	3,367,493	895,641	895,641	769,141
Projected Ending Fund Balance	\$ 3,367,493	\$ 895,641	\$ 448,966	\$ 769,141	\$ 80,841



## MOTOR FUEL TAX FUND: REVENUES

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Intergovernmental</u>						
03-00-4417-000	Allotment Income	\$ 666,459	\$ 683,240	\$ 717,700	\$ 722,600	\$ 736,500
03-00-5106-000	Grant Revenue (State Build Illinois, CDBG)	367,261	183,630	1,074,800	-	-
	Total Intergovernmental	\$ 1,033,720	\$ 866,870	\$ 1,792,500	\$ 722,600	\$ 736,500
<u>Other Income</u>						
03-00-5102-000	Interest Income	\$ 6,357	\$ 67,090	\$ 22,000	\$ 35,000	\$ 30,000
03-00-5180-100	Bond Proceeds	-	-	-	-	-
03-00-5181-000	Bond Premium	-	-	-	-	-
03-00-5189-000	Misc. Other Income	-	-	-	60,400	286,900
	Total Other Income	\$ 6,357	\$ 67,090	\$ 22,000	\$ 95,400	\$ 316,900
Total Motor Fuel Tax Fund Revenues		\$ 1,040,077	\$ 933,960	\$ 1,814,500	\$ 818,000	\$ 1,053,400



## MOTOR FUEL TAX FUND: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Personnel</u>						
03-95-6103-000	Full-time Salaries	\$ 242,456	\$ -	\$ -	\$ -	\$ -
03-95-6104-000	Overtime	57,544	-	-	-	-
	Total Personnel	\$ 300,000	\$ -	\$ -	\$ -	\$ -
<u>Contractual Services</u>						
03-95-6231-300	Tree Trimming Contract	\$ -	\$ -	\$ -	\$ -	\$ 100,000
03-95-6265-100	Professional Services - Engineering	847,002	364,762	469,000	260,000	7,500
	Total Contractual Services	\$ 847,002	\$ 364,762	\$ 469,000	\$ 260,000	\$ 107,500
<u>Commodities</u>						
03-95-6435-000	Materials & Supplies-Street Salt	\$ 83,187	\$ 125,211	\$ 110,000	\$ 110,000	\$ 125,000
03-95-6436-000	Materials & Supplies-Street Lights	66,889	67,698	81,500	70,000	50,000
03-95-6489-000	Misc. Materials & Supplies	-	-	28,500	-	-
	Total Commodities	\$ 150,076	\$ 192,909	\$ 220,000	\$ 180,000	\$ 175,000
<u>Capital Outlay</u>						
03-95-6281-000	Street Improvements/Reconstruction	\$ 182,929	\$ 2,512,616	\$ 150,000	\$ 164,500	\$ 985,500
03-95-6235-200	Sidewalk Replacement/Infrastructure	\$ -	\$ -	\$ 1,082,200	\$ -	\$ 134,500
	Total Capital Outlay	\$ 182,929	\$ 2,512,616	\$ 1,232,200	\$ 164,500	\$ 1,120,000
<u>Debt Service</u>						
03-95-6603-100	Bond Payment - Principal	\$ 180,000	\$ 185,000	\$ 195,000	\$ 195,000	\$ 200,000
03-95-6605-100	Bond Payment - Interest	155,450	150,050	144,500	144,500	138,700
03-95-6607-000	Bond Issuance Cost	-	-	-	-	-
03-95-6613-000	Paying Agent Fees	475	475	475	500	500
	Total Debt Service	\$ 335,925	\$ 335,525	\$ 339,975	\$ 340,000	\$ 339,200
<u>Other Financing Uses</u>						
03-95-6602-100	Amortization of Bond Discount Premium	\$ -	\$ -	\$ -	\$ -	\$ -
03-95-6888-000	Other Financing Uses (refunding of 2010A)	-	-	-	-	-
	Total Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Motor Fuel Tax Fund Expenditures		\$ 1,815,932	\$ 3,405,812	\$ 2,261,175	\$ 944,500	\$ 1,741,700



MOTOR FUEL TAX FUND: DETAIL FOR SELECTED ACCOUNTS

Account	Description	2024 Budget		2025 Budget	
03-95-6231-300	<b>Tree Trimming Contract</b>				
	Annual Tree Trimming Contract	\$	-	\$	100,000
	<b>Total Tree Trimming Contract</b>	\$	-	\$	<b>100,000</b>
03-95-6235-200	<b>Sidewalk Replacement/Infrastructure</b>				
	2024-25 Sidewalk Program	\$	-	\$	115,000
	Maintenance of 2021 Green Alleys		-		7,500
	Guardrails Boeger/Wakefield & Bristol/Wedgwood		-		12,000
	<b>Total Sidewalk Replacement/Infrastructure</b>	\$	-	\$	<b>134,500</b>



## E911 FUND: SUMMARY

	FY 2022		FY 2023		FY 2024		FY 2024	FY 2025
	Actual		Actual		Budget		Projected	Budget
<u>Revenues</u>								
Intergovernmental	\$ 359,228	\$	527,483	\$	594,000	\$	540,000	\$ 550,000
Interest Income	41		-		-		-	-
Total E911 Fund Revenues	\$ 359,269	\$	527,483	\$	594,000	\$	540,000	\$ 550,000
<u>Expenditures</u>								
Contractual Services	\$ 494,220	\$	708,483	\$	387,000	\$	390,000	\$ 425,000
Commodities	-		-		-		-	-
Capital Outlay	17,503		-		-		-	-
Total E911 Fund Expenditures	\$ 511,723	\$	708,483	\$	387,000	\$	390,000	\$ 425,000
Excess (deficiency) of Revenues over Expenditures	\$ (152,454)	\$	(181,000)	\$	207,000	\$	150,000	\$ 125,000
Beginning Fund Balance	(232,733)		(385,187)		(566,187)		(566,187)	(416,187)
Projected Ending Fund Balance	\$ (385,187)	\$	(566,187)	\$	(359,187)	\$	(416,187)	\$ (291,187)



E911 FUND: REVENUES

Account Name	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Intergovernmental</u>						
08-00-5105-200	911 Tax Revenue	\$ 359,228	\$ 527,483	\$ 594,000	\$ 540,000	\$ 550,000
Total Intergovernmental		\$ 359,228	\$ 527,483	\$ 594,000	\$ 540,000	\$ 550,000
Total E911 Fund Revenues		\$ 359,228	\$ 527,483	\$ 594,000	\$ 540,000	\$ 550,000



## E911 FUND: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Contractual Services</u>						
08-95-6219-000	Telephone & Communication	\$ 175,104	\$ 151,185	\$ -	\$ -	\$ -
08-95-6225-000	Maint. Services-Equipment	18,077	15,000	-	-	-
08-95-6289-000	Dispatch Contractual Expense	301,039	542,298	387,000	387,000	425,000
	Total Contractual Services	\$ 494,220	\$ 708,483	\$ 387,000	\$ 387,000	\$ 425,000
<u>Commodities</u>						
08-95-6403-000	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Commodities	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>						
08-95-6509-000	Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -
08-95-6511-000	Computer Software	-	-	-	-	-
08-95-6515-000	Operating Equipment	17,503	-	-	-	-
	Total Capital Outlay	\$ 17,503	\$ -	\$ -	\$ -	\$ -
Total E911 Fund Expenditures		\$ 511,723	\$ 708,483	\$ 387,000	\$ 387,000	\$ 425,000



## HOTEL/MOTEL TAX FUND: SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Revenues</u>					
Local Taxes	\$ 89,512	\$ 97,252	\$ 108,000	\$ 110,000	\$ 110,000
Charges for Service	117,166	13,955	19,000	8,600	17,500
Other Income	675	-	-	-	-
Total Hotel/Motel Fund Revenues	\$ 207,353	\$ 111,207	\$ 127,000	\$ 118,600	\$ 127,500
<u>Expenditures</u>					
Contractual Services	\$ 76,892	\$ 42,161	\$ 41,750	\$ 44,400	\$ 55,000
Commodities	227,294	28,590	67,900	37,800	87,500
Capital Outlay	-	-	-	-	-
Total Hotel/Motel Fund Expenditures	\$ 304,186	\$ 70,751	\$ 109,650	\$ 82,200	\$ 142,500
Excess (deficiency) of Revenues over Expenditures	\$ (96,833)	\$ 40,456	\$ 17,350	\$ 36,400	\$ (15,000)
Beginning Fund Balance	78,323	(18,510)	21,946	21,946	58,346
Projected Ending Fund Balance	\$ (18,510)	\$ 21,946	\$ 39,296	\$ 58,346	\$ 43,346





## HOTEL/MOTEL TAX FUND: REVENUES

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Local Taxes</u>						
10-00-4608-000	Hotel/Motel Tax	\$ 89,512	\$ 97,252	\$ 108,000	\$ 110,000	\$ 110,000
	Total Local Taxes	\$ 89,512	\$ 97,252	\$ 108,000	\$ 110,000	\$ 110,000
<u>Charges for Services</u>						
10-00-4815-000	Newspaper Ads	\$ 19,586	\$ 12,045	\$ 19,000	\$ 7,500	\$ 17,500
10-00-5122-100	Special Events	97,580	1,910	-	1,100	-
	Total Charges for Services	117,166	13,955	19,000	8,600	17,500
<u>Other Income</u>						
10-00-5189-000	Miscellaneous Income	\$ 675	\$ -	\$ -	\$ -	\$ -
	Total Other Income	\$ 675	\$ -	\$ -	\$ -	\$ -
Total Hotel/Motel Tax Fund Revenues		\$ 207,353	\$ 111,207	\$ 127,000	\$ 118,600	\$ 127,500



## HOTEL/MOTEL TAX FUND: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Contractual Services</u>						
10-95-6209-000	Village Publications	\$ 37,612	\$ 42,161	\$ 41,750	\$ 44,400	\$ 45,000
10-95-6235-000	Façade Grant Program	-	-	-	-	10,000
10-95-6239-000	Tourism	1,360	-	-	-	-
10-95-6265-010	Professional Services - Consultant	37,920	-	-	-	-
<hr/>						
	Total Contractual Services	\$ 76,892	\$ 42,161	\$ 41,750	\$ 44,400	\$ 55,000
<u>Commodities</u>						
10-95-6245-000	Materials & Supplies - Special Events	\$ 225,870	\$ 25,736	40,000	36,000	70,000
10-95-6245-000	Materials & Supplies-Beautification	-	-	25,000	-	15,000
10-95-6251-000	Electricity	1,424	2,854	2,900	1,800	2,500
<hr/>						
	Total Commodities	\$ 227,294	\$ 28,590	\$ 67,900	\$ 37,800	\$ 87,500
<hr/>						
Total Hotel/Motel Tax Fund Expenditures		\$ 304,186	\$ 70,751	\$ 109,650	\$ 82,200	\$ 142,500



## HOTEL/MOTEL TAX FUND: DETAIL FOR SELECTED ACCOUNTS

Account	Description	2024 Budget	2025 Budget
<b>10-95-6245-000</b>	<b>Materials &amp; Supplies - Special Events</b>		
	Juneteenth	\$ -	\$ 6,000
	Tour de Proviso	-	1,000
	Christmas in Proviso	-	1,000
	Music in the Park (Park District)	-	5,000
	Winter Wonderland (Park District)	-	5,000
	4th of July Parade	-	5,000
	Senior Events (Health Fairs, Seminars, etc.)	-	6,000
	Veteran's Day	-	1,000
	Visit Oak Park Tourism Membership	-	5,000
	Community Events Foundation	-	1,000
	Schools (opening, music, hisp. heritage event, etc.)	-	2,000
	100 Anniversary - events, planning, etc.	-	7,000
	Giveaways - Inventory	-	2,000
	Banners - new Westchester banners	-	5,000
	National Night Out	-	3,000
	2-Day July Event	-	10,000
	Misc. - Village Manager Discretion	-	5,000
	<b>Materials &amp; Supplies - Special Events</b>	<b>\$ -</b>	<b>\$ 70,000</b>
<b>10-95-6245-000</b>	<b>Materials &amp; Supplies - Beautification</b>		
	Fountain Area (plaques, signs, emblems, flag poles) & Working With Grassroots Garden Group	\$ -	\$ 15,000
	<b>Materials &amp; Supplies - Beautification</b>	<b>\$ -</b>	<b>\$ 15,000</b>



## DEBT SERVICE FUND: SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Revenues</u>					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>					
Debt Service	\$ 693,097	\$ 544,631	\$ 544,681	\$ 544,800	\$ 541,400
Total Expenditures	\$ 693,097	\$ 544,631	\$ 544,681	\$ 544,800	\$ 541,400
Excess (deficiency) of Revenues over Expenditures	\$ (693,097)	\$ (544,631)	\$ (544,681)	\$ (544,800)	\$ (541,400)
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ 3,445,000	\$ -	\$ -	\$ -	\$ -
Bond Premium	448,591	-	-	-	-
Transfer In from Capital Projects Fund	557,995	544,631	544,681	544,700	541,300
Other Income	1,987	-	-	-	-
Transfer to Escrow Agent	(3,760,000)	-	-	-	-
Total Other Financing Sources (Uses)	\$ 693,573	\$ 544,631	\$ 544,681	\$ 544,700	\$ 541,300
Excess of revenues and other financing sources over (under) expenditures	\$ 476	\$ 0	\$ -	\$ (100)	\$ (100)
Beginning Fund Balance	91	567	567	567	467
Projected Ending Fund Balance	\$ 567	\$ 567	\$ 567	\$ 467	\$ 367
Fund Balance, Restricted for Debt Service	\$ 567	\$ 567	\$ 567	\$ 467	\$ 367



## DEBT SERVICE FUND: REVENUES - OTHER FINANCING SOURCES

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Other Financing Sources</u>						
30-00-5180-000	Bond Proceeds	\$ 3,445,000	\$ -	\$ -	\$ -	\$ -
30-00-5180-100	Bond Premium	448,591	-	-	-	-
30-00-5740-000	Transfer In from Capital Projects Fund	557,995	544,631	544,681	544,700	541,300
30-00-5180-200	Other Income	1,987	-	-	-	-
30-00-6888-000	Transfer to Escrow Agent	(3,760,000)	-	-	-	-
Total Other Financing Sources		\$ 693,573	\$ 544,631	\$ 544,681	\$ 544,700	\$ 541,300
Total Other Financing Sources		\$ 693,573	\$ 544,631	\$ 544,681	\$ 544,700	\$ 541,300



## DEBT SERVICE FUND: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Debt Service</u>						
30-00-6606-000	Bond Insurance Premium	\$ 18,805	\$ -	\$ -	\$ -	\$ -
30-00-6609-000	Bond Payment -Principal	390,000	350,000	350,000	350,000	390,000
30-00-6610-000	Bond Payment -Interest	169,031	193,731	193,731	193,800	150,400
30-00-6613-000	Paying Agent Fees	475	900	950	1,000	1,000
30-00-6620-000	Bond Issuance Costs	114,786	-	-	-	-
Total Debt Service		\$ 693,097	\$ 544,631	\$ 544,681	\$ 544,800	\$ 541,400
Total Debt Service Fund Expenditures		\$ 693,097	\$ 544,631	\$ 544,681	\$ 544,800	\$ 541,400



## DEBT SERVICE FUND 2021 G.O. BONDS: SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Revenues</u>					
Real Estate Taxes	\$ 3,253,756	\$ 1,698,852	\$ 2,526,638	\$ 2,203,700	\$ 2,580,900
Interest Income	496	18,576	5,000	6,000	5,000
Total Revenue	\$ 3,254,252	\$ 1,717,428	\$ 2,531,638	\$ 2,209,700	\$ 2,585,900
<u>Expenditures</u>					
Debt Service	\$ 2,094,681	\$ 2,138,225	\$ 3,681,910	\$ 2,280,200	\$ 2,818,900
Total Expenditures	\$ 2,094,681	\$ 2,138,225	\$ 3,681,910	\$ 2,280,200	\$ 2,818,900
Excess (deficiency) of Revenues over Expenditures	\$ 1,159,571	\$ (420,797)	\$ (1,150,272)	\$ (70,500)	\$ (233,000)
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of revenues and other financing sources over (under) expenditures	\$ 1,159,571	\$ (420,797.00)	\$ (1,150,272)	\$ (70,500)	\$ (233,000)
Beginning Fund Balance	-	1,159,571	738,774	738,774	668,274
Projected Ending Fund Balance	\$ 1,159,571	\$ 738,774	\$ (411,498)	\$ 668,274	\$ 435,274
Fund Balance, Restricted for Debt Service	\$ 1,159,571	\$ 738,774	\$ (411,498)	\$ 668,274	\$ 435,274



## DEBT SERVICE FUND 2021 G.O. BONDS: REVENUES & OTHER FINANCING SOURCES

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Local Taxes</u>						
31-00-4102-000	Real Estate Taxes	\$ 3,253,756	\$ 1,698,852	\$ 2,526,638	\$ 2,203,700	\$ 2,580,900
	Total Local Taxes	\$ 3,253,756	\$ 1,698,852	\$ 2,526,638	\$ 2,203,700	\$ 2,580,900
<u>Other Income</u>						
31-00-5102-000	Interest Income	\$ 496	\$ 18,576	\$ 5,000	\$ 6,000	\$ 5,000
	Total Other Income	\$ 496	\$ 18,576	\$ 5,000	\$ 6,000	\$ 5,000
<u>Other Financing Sources</u>						
31-00-5180-000	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
31-00-5180-100	Bond Premium	-	-	-	-	-
	Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service Fund (2021 G.O. Bonds) Revenue		\$ 3,254,252	\$ 1,717,428	\$ 2,531,638	\$ 2,209,700	\$ 2,585,900





## DEBT SERVICE FUND 2021 G.O. BONDS: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Debt Service</u>						
31-00-6609-000	Bond Payment-Principal	\$ 1,705,000	\$ 1,545,000	\$ 2,660,000	\$ 1,635,000	\$ 1,815,000
31-00-6610-000	Bond Payment-Interest	389,256	592,800	1,021,435	568,700	711,700
31-00-6613-000	Paying Agent Fees	425	425	475	500	500
31-00-6620-000	Bond Issuance Costs	-	-	-	76,000	291,700
Total Debt Service		\$ 2,094,681	\$ 2,138,225	\$ 3,681,910	\$ 2,280,200	\$ 2,818,900
Total Debt Service Fund Expenditures		\$ 2,094,681	\$ 2,138,225	\$ 3,681,910	\$ 2,280,200	\$ 2,818,900



## CAPITAL PROJECTS FUND: SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Revenues</u>					
Local Taxes	\$ 1,007,633	\$ 1,080,813	\$ 1,075,000	\$ 1,150,212	\$ 1,210,000
State Grant	-	-	-	-	-
Other Income	12,500	456	5,000	4,000	-
Total Revenues	\$ 1,020,133	\$ 1,081,269	\$ 1,080,000	\$ 1,154,212	\$ 1,210,000
<u>Expenditures</u>					
Contractual Services	\$ 103,240	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-	-
Capital Outlay	3,847,136	268,667	165,000	145,600	80,000
Debt Service	178,356	218,556	237,933	210,300	218,800
Total Expenditures	\$ 4,128,732	\$ 487,223	\$ 402,933	\$ 355,900	\$ 298,800
<u>Other Financing Sources (Uses)</u>					
Sale of Building/Land	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds	251,977	-	165,000	-	-
Transfer from Roosevelt Rd. TIF Fund	-	-	-	-	-
Transfer Out to Debt Service Fund	(557,994)	(544,631)	(544,774)	(544,800)	(540,400)
Total Other Financing Sources (Uses)	\$ (306,017)	\$ (544,631)	\$ (379,774)	\$ (544,800)	\$ (540,400)
Change in Fund Balance	\$ (3,414,616)	\$ 49,415	\$ 297,293	\$ 253,512	\$ 370,800
Beginning Fund Balance	2,768,146	(646,470)	(597,055)	(597,055)	(343,543)
Projected Ending Fund Balance	\$ (646,470)	\$ (597,055)	\$ (299,761)	\$ (343,543)	\$ 27,257
Fund Balance, Restricted for Infrastructure	\$ (646,470)	\$ (597,055)	\$ (299,761)	\$ (343,543)	\$ 27,257



## CAPITAL PROJECTS FUND: REVENUES

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Local Taxes</u>						
40-00-4208-000	Non Home Rule Sales Tax	\$ 1,007,633	\$ 1,080,813	\$ 1,075,000	\$ 1,150,212	\$ 1,210,000
	Total Local Taxes	\$ 1,007,633	\$ 1,080,813	\$ 1,075,000	\$ 1,150,212	\$ 1,210,000
<u>Intergovernmental</u>						
40-00-5107-000	State Grant	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Income</u>						
40-00-5102-000	Interest	12,500	456	5,000	4,000	-
	Total Other Income	\$ 12,500	\$ 456	\$ 5,000	\$ 4,000	\$ -
	Total Operating Revenues	\$ 1,020,133	\$ 1,081,269	\$ 1,080,000	\$ 1,154,212	\$ 1,210,000
<u>Other Financing Sources</u>						
40-00-5109-100	Sale of Building/Land	\$ -	\$ -	\$ -	\$ -	\$ -
40-00-5180-000	Loan Proceeds (New Building)	-	-	-	-	-
40-00-5180-000	Loan Proceeds (Equipment)	251,977	-	165,000	-	-
40-00-XXXX-000	Transfer from Roosevelt Rd. TIF Fund	-	-	-	-	-
	Total Other Financing Sources	\$ 251,977	\$ -	\$ 165,000	\$ -	\$ -
	Total Revenues and Other Financing Sources	\$ 1,272,110	\$ 1,081,269	\$ 1,245,000	\$ 1,154,212	\$ 1,210,000



## CAPITAL PROJECTS FUND: EXPENDITURES BY OBJECT CLASS

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Contractual Services</u>						
40-00-6235-000	Concrete Services	\$ -	\$ -	\$ -	\$ -	\$ -
40-00-6265-100	Engineering	103,020	-	-	-	-
40-00-6289-000	Other Contractual Expenses	220	-	-	-	-
<hr/>						
	Total Contractual Services	\$ 103,240	\$ -	\$ -	\$ -	\$ -
<u>Capital Outlay</u>						
40-00-6503-000	Land/Building Acquisition	\$ 2,712,510				
40-00-6515-000	Operating Equipment	204,292	65,456	165,000	164,500	-
40-00-6525-000	Building/Equipment (Improvements)	632,107	4,100			
40-00-6521-000	Motor Vehicles - Fire Vehicles	251,978	-	-	-	-
40-00-6521-000	Motor Vehicles - Police Vehicles	46,249	199,111	-	1,100	-
40-00-6521-000	Motor Vehicles - Community Dev.	-				-
40-00-6521-000	Motor Vehicles - Public Works	-	-	-	-	-
40-00-6530-000	Road Improvements	-	-	-	-	-
40-00-6540-000	Infrastructure Improvements	-	-	-	(20,000)	80,000
<hr/>						
	Total Capital Outlay	\$ 3,847,136	\$ 268,667	\$ 165,000	\$ 145,600	\$ 80,000
<u>Debt Service</u>						
40-00-6609-100	Promissory Note Principal - Village Hall	\$ 71,377	\$ 71,958	\$ 74,558	\$ 75,000	\$ 77,800
40-00-6610-100	Promissory Note Interest - Village Hall	106,979	106,398	103,799	95,000	100,700
40-00-6609-000	Installment Debt Principal	-	33,044	49,386	34,000	35,000
40-00-6610-000	Installment Debt Interest	-	7,156	10,189	6,300	5,300
<hr/>						
	Total Debt Service	\$ 178,356	\$ 218,556	\$ 237,933	\$ 210,300	\$ 218,800
<u>Other Financing Uses</u>						
40-00-6803-000	Transfer to Debt Service	\$ 557,994	\$ 544,631	\$ 544,774	\$ 544,800	\$ 540,400
<hr/>						
	Total Other Financing Uses	\$ 557,994	\$ 544,631	\$ 544,774	\$ 544,800	\$ 540,400
<hr/>						
Total Capital Projects Fund Expenditures and Other Financing Uses		\$ 4,686,726	\$ 1,031,854	\$ 947,707	\$ 900,700	\$ 839,200



## CAPITAL PROJECTS FUND 2021 BONDS: SUMMARY

	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Revenues</u>					
Intergovernmental	\$ 577,955	\$ -	\$ 931,000	\$ -	\$ 1,236,800
Other Income	7,152	3,942	7,000	7,000	3,500
Total Revenues	\$ 585,107	\$ 3,942	\$ 938,000	\$ 7,000	\$ 1,240,300
<u>Expenditures</u>					
Contractual Services	\$ -	\$ 112,100	\$ 1,309,245	\$ 880,000	\$ 1,148,000
Commodities	-	-	-	-	-
Capital Outlay	9,860,586	7,578,067	13,375,000	11,539,369	8,235,000
Total Expenditures	\$ 9,860,586	\$ 7,690,167	\$ 14,684,245	\$ 12,419,369	\$ 9,383,000
<u>Other Financing Sources (Uses)</u>					
Bond Proceeds	\$ -	\$ 13,165,000	\$ -	\$ -	\$ 12,123,200
Bond Premium	-	-	-	-	-
Loan Proceeds (Line of Credit)	-	-	-	-	(291,700)
Bond Issuance Costs	-	(165,000)	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ 13,000,000	\$ -	\$ -	\$ 11,831,500
Change in Fund Balance	\$ (9,275,479)	\$ 5,313,775	\$ (13,746,245)	\$ (12,412,369)	\$ 3,688,800
Beginning Fund Balance	18,289,762	9,014,283	14,328,058	14,328,058	1,915,689
Projected Ending Fund Balance	\$ 9,014,283	\$ 14,328,058	\$ 581,813	\$ 1,915,689	\$ 5,604,489
Fund Balance, Restricted for Infrastructure	\$ 9,014,283	\$ 14,328,058	\$ 581,813	\$ 1,915,689	\$ 5,604,489



## CAPITAL PROJECTS FUND 2021 BONDS: REVENUES

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Intergovernmental</u>						
41-00-4410-000	Grants	\$ 577,955	\$ -	\$ 931,000	\$ -	\$ 1,236,800
	Total Intergovernmental	\$ 577,955	\$ -	\$ 931,000	\$ -	\$ 1,236,800
<u>Other Income</u>						
41-00-5102-000	Interest	\$ 7,152	\$ 3,942	\$ 7,000	\$ 7,000	\$ 3,500
41-00-5189-000	Miscellaneous	-	-	-	-	-
	Total Other Income	\$ 7,152	\$ 3,942	\$ 7,000	\$ 7,000	\$ 3,500
<u>Other Financing Sources</u>						
41-00-5180-100	Bond Proceeds	\$ -	\$ 13,165,000	\$ -	\$ -	\$ 12,123,200
41-00-5181-000	Bond Premium	-	-	-	-	-
41-00-5180-100	Loan Proceeds (Line of Credit)	-	(165,000)	-	-	(291,700)
	Total Other Financing Sources	\$ -	\$ 13,000,000	\$ -	\$ -	\$ 11,831,500
	Total Revenues	\$ 585,107	\$ 13,003,942	\$ 938,000	\$ 7,000	\$ 13,071,800



## CAPITAL PROJECTS FUND 2021 BONDS: EXPENDITURES BY OBJECT

Account Number	Account Title	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Contractual Services</u>						
41-00-6265-100	Engineering	\$ -	\$ 112,100	\$ 1,309,245	\$ 880,000	\$ 1,148,000
41-00-6289-000	Other Contractual Expenses	-	-	-	-	-
	Total Contractual Services	\$ -	\$ 112,100	\$ 1,309,245	\$ 880,000	\$ 1,148,000
<u>Capital Outlay</u>						
41-00-6502-000	Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
41-00-6515-000	Operating Equipment	-	-	-	-	-
41-00-6525-000	Building/Equipment (Improvements)	-	-	-	-	-
41-00-6530-000	Road Improvements	5,526,613	6,334,121	12,061,000	11,165,000	4,015,000
41-00-6537-000	Water/Sewer Restoration	-	-	-	-	1,250,000
41-00-6540-000	Infrastructure Improvements	4,333,973	1,243,946	1,314,000	374,369	2,970,000
	Total Capital Outlay	\$ 9,860,586	\$ 7,578,067	\$ 13,375,000	\$ 11,539,369	\$ 8,235,000
<u>Other Financing Uses</u>						
41-00-6607-000	Bond Issuance Costs	\$ -	\$ (165,000)	\$ -	\$ -	\$ -
	Total Other Financing Uses	\$ -	\$ (165,000)	\$ -	\$ -	\$ -
	Total Expenditures	\$ 9,860,586	\$ 7,525,167	\$ 14,684,245	\$ 12,419,369	\$ 9,383,000



## ROOSEVELT ROAD TIF FUND: SUMMARY

<u>Account Number</u>	<u>Account Title</u>	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2024 Projected	FY 2025 Budget
<u>Revenues</u>						
11-00-4102-000	Real Estate Taxes	\$ 569,796	\$ 408,794	\$ 421,000	\$ 410,000	\$ 410,000
11-00-5102-000	Interest Income	234	13,464	1,000	-	-
	Total Revenue	\$ 570,030	\$ 422,258	\$ 422,000	\$ 410,000	\$ 410,000
<u>Expenditures</u>						
<u>Contractual Services</u>						
11-00-6265-030	Professional Services - Other	\$ 10,125	\$ 28,800	\$ 150,000	\$ 50,000	\$ 25,000
11-00-6265-100	Engineering	-	-	-	-	-
11-00-6289-000	Other Contractual Expenses	1,625	-	150,000	3,700	-
11-00-6333-000	Other Legal Expenses	27,815	-	25,000	-	25,000
	Total Contractual	\$ 39,565	\$ 28,800	\$ 325,000	\$ 53,700	\$ 50,000
<u>Capital Outlay</u>						
11-00-6503-000	Land & Building Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
11-00-6540-000	Infrastructure	-	-	-	-	-
11-00-XXXX-000	Relocation Expenditures	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Debt Service</u>						
11-00-6609-000	Loan Payment - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
11-00-6610-000	Loan Payment - Interest	362	8,594	-	-	-
11-00-6613-000	Loan Issuance Fees	-	-	-	-	-
	Total Debt Service	\$ 362	\$ 8,594	\$ -	\$ -	\$ -
	Total Expenditures	\$ 39,927	\$ 37,394	\$ 325,000	\$ 53,700	\$ 50,000
	Excess (deficiency) of Revenues over Expenditures	\$ 530,103	\$ 384,864	\$ 97,000	\$ 356,300	\$ 360,000
<u>Other Financing Sources (Uses)</u>						
11-00-6826-000	Transfer Out to Capital Projects Fund	\$ -	\$ -	\$ (192,000)	\$ -	\$ -
11-00-5810-100	Loan Proceeds	-	-	-	-	-
11-00-5109-000	Sale of Land (Mannheim Rd. property)	-	-	-	-	-
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (192,000)	\$ -	\$ -
	Change in Fund Balance	\$ 529,869	\$ 384,864	\$ (95,000)	\$ 356,300	\$ 360,000
	Beginning Fund Balance	(1,852,758)	(1,322,889)	(938,025)	(938,025)	(581,725)
	Projected Ending Fund Balance	\$ (1,322,889)	\$ (938,025)	\$ (1,033,025)	\$ (581,725)	\$ (221,725)
	Fund Balance, Restricted for TIF Development	\$ (1,322,889)	\$ (938,025)	\$ (1,033,025)	\$ (581,725)	\$ (221,725)





## CERMAK ROAD TIF FUND: SUMMARY

<u>Account Number</u>	<u>Account Title</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Budget</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Budget</u>
<u>Revenues</u>						
12-00-4102-000	Real Estate Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-5102-000	Interest Income	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>						
	<u>Contractual Services</u>					
12-00-6265-030	Professional Services - Other	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-6265-100	Engineering	20,000	-	-	-	-
12-00-6289-000	Other Contractual Expenses	-	-	-	-	-
12-00-6333-000	Other Legal Expenses	10,583	5,378	5,000	1,797	-
	Total Contractual	\$ 30,583	\$ 5,378	\$ 5,000	\$ 1,797	\$ -
	<u>Capital Outlay</u>					
12-00-6503-000	Land & Building Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-6540-000	Infrastructure	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 30,583	\$ 5,378	\$ 5,000	\$ 1,797	\$ -
	<u>Other Financing Sources</u>					
12-00-6826-000	Transfer Out to Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -
12-00-5727-000	Transfer from the General Fund	\$ -	\$ -	\$ -	47,493	-
12-00-5810-100	Loan Proceeds	-	-	-	-	-
	Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	47,493	\$ -
	Change in Fund Balance	\$ (30,583)	\$ (5,378)	\$ (5,000)	\$ 45,696	\$ -
	Beginning Fund Balance	(9,735)	(40,318)	(45,696)	(45,696)	-
	Projected Ending Fund Balance	\$ (40,318)	\$ (45,696)	\$ (50,696)	\$ -	\$ -
	Fund Balance, Restricted for TIF Development	\$ (40,318)	\$ (45,696)	\$ (50,696)	\$ -	\$ -



## 5-YEAR CAPITAL PLAN

5-YEAR CAPITAL PLAN FISCAL YEARS 2025 - 2029				
DEPT.	REQUEST	FISCAL YEAR	EST. COST	FUNDING
ADMIN	ORGANIZATIONAL IMPROVEMENTS - ENTERPRISE RESOURCE PLANNING SOFTWARE SYSTEM	FY 2025	\$ 250,000	
CD	VEHICLE REPLACEMENT - 2011 FORD CROWN VICTORIA	FY 2025	\$ 30,000	
FIRE	VEHICLE REPLACEMENT - 2007 FORD EXPEDITION	FY 2025	\$ 95,000	
FIRE	FACILITY IMPROVEMENTS - ASBESTOS REMOVAL	FY 2025	\$ 150,000	
FIRE	FACILITY IMPROVEMENTS - TUCKPOINTING AT STATION 26	FY 2025	\$ 30,000	
FIRE	FACILITY IMPROVEMENTS - ROOF REPLACEMENT AT STATION 26	FY 2025	\$ 60,000	
POLICE	VEHICLE REPLACEMENT - 2019 FORD EXPLORER	FY 2025	\$ 50,000	
POLICE	VEHICLE REPLACEMENT - 2020 CHEVROLET CARRY ALL	FY 2025	\$ 55,000	
PW	VEHICLE REPLACEMENT - 2007 INTERNATIONAL 7400 5-TON DUMP TRUCK	FY 2025	\$ 280,000	
PW	VEHICLE REPLACEMENT - 2008 FORD F550 SUPER DUTY 1-TON	FY 2025	\$ 120,000	
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2025	\$ 3,850,000	BOND REFERENDUM & MFT
PW	INFRASTRUCTURE IMPROVEMENTS - ALLEY CONSTRUCTION, GREEN ALLEYS, & ENGINEERING	FY 2025	\$ 1,767,000	BOND REFERENDUM & MFT
PW	INFRASTRUCTURE IMPROVEMENTS - MWRD GREEN ALLEYS & ENGINEERING	FY 2025	\$ 469,000	\$997,000 TOTAL COST - \$558,000 FROM MWRD; BOND REFERENDUM & MFT
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RECONSTRUCTION & ENGINEERING	FY 2025	\$ 1,862,700	BOND REFERENDUM & MFT
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING (IN-HOUSE)	FY 2025	\$ 200,000	BOND REFERENDUM & MFT
PW	INFRASTRUCTURE IMPROVEMENTS - BRIDGE REPLACEMENT & ENGINEERING	FY 2025	\$ 418,000	BOND REFERENDUM & MFT
PW	INFRASTRUCTURE IMPROVEMENTS - WATER MAIN REPLACEMENT	FY 2025	\$ 910,900	UTILITY FUND
FY 2025 TOTAL			\$ 10,597,600	
CD	VEHICLE REPLACEMENT - 2015 FORD FOCUS	FY 2026	\$ 30,000	
FIRE	VEHICLE REPLACEMENT - 2008 E-ONE TYPHOON PUMPER	FY 2026	\$ 1,000,000	
FIRE	VEHICLE REPLACEMENT - 2017 FORD EXPLORER	FY 2026	\$ 80,000	
POLICE	VEHICLE REPLACEMENT - 2014 FORD TAURUS	FY 2026	\$ 50,000	
POLICE	VEHICLE REPLACEMENT - 2015 JEEP CHEROKEE	FY 2026	\$ 50,000	
POLICE	VEHICLE REPLACEMENT - 2017 FORD EXPLORER	FY 2026	\$ 55,000	
POLICE	VEHICLE REPLACEMENT - 2020 CHEVROLET CARRY ALL	FY 2026	\$ 55,000	
PW	VEHICLE REPLACEMENT - 1999 410E JOHN DEERE BACKHOE TRACTOR	FY 2026	\$ 165,000	
PW	VEHICLE REPLACEMENT - 2014 FREIGHTLINER 114SD VACTOR	FY 2026	\$ 525,000	
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2026	\$ 2,810,300	BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING (IN-HOUSE)	FY 2026	\$ 175,000	BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - ALLEY CONSTRUCTION & ENGINEERING	FY 2026	\$ 1,200,000	BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2026	\$ 3,823,800	
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2026	\$ 994,500	
FY 2026 TOTAL			\$ 11,013,600	
FIRE	VEHICLE REPLACEMENT - 2017 FORD F250 XL	FY 2027	\$ 80,000	
POLICE	VEHICLE REPLACEMENT - 2021 FORD EXPLORER	FY 2027	\$ 50,000	
POLICE	VEHICLE REPLACEMENT - 2022 CHEVROLET TAHOE	FY 2027	\$ 50,000	
POLICE	VEHICLE REPLACEMENT - 2017 FORD EXPLORER	FY 2027	\$ 50,000	
POLICE	VEHICLE REPLACEMENT - 2020 CHEVROLET CARRY ALL	FY 2027	\$ 55,000	
PW	VEHICLE REPLACEMENT - 2010 CAT 3-TON ROLLER	FY 2027	\$ 60,000	
PW	VEHICLE REPLACEMENT - 2010 FORD F550 SUPER DUTY 1-TON	FY 2027	\$ 120,000	
PW	VEHICLE REPLACEMENT - 2004 MORBARK 2400XL CHIPPER	FY 2027	\$ 110,000	
PW	VEHICLE REPLACEMENT - 2010 FORD F250 PICK-UP TRUCK	FY 2027	\$ 55,000	
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2027	\$ 2,647,200	BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING (IN-HOUSE)	FY 2027	\$ 175,000	BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2027	\$ 4,612,500	
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2027	\$ 945,000	
FY 2027 TOTAL			\$ 9,009,700	
POLICE	VEHICLE REPLACEMENT - 2023 FORD EXPLORER	FY 2028	\$ 55,000	
PW	VEHICLE REPLACEMENT - 2009 INTERNATIONAL 7400 5-TON DUMP TRUCK	FY 2028	\$ 280,000	
PW	VEHICLE REPLACEMENT - 2004 F450 CAB & CHASSIS 1-TON TRUCK	FY 2028	\$ 115,000	
PW	VEHICLE REPLACEMENT - 1990 INGERSOLLRAND AIR COMPRESSOR	FY 2028	\$ 25,000	
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2028	\$ 517,000	\$1,535,625 TOTAL COST - \$1,081,691 FROM STP; BOND REFERENDUM
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING (ADDITIONAL)	FY 2028	\$ 2,546,500	
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2028	\$ 2,475,000	
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2028	\$ 1,575,000	
FY 2028 TOTAL			\$ 7,588,500	
POLICE	VEHICLE REPLACEMENT - 2019 FORD INTERCEPTOR	FY 2029	\$ 50,000	
POLICE	VEHICLE REPLACEMENT - 2022 FORD EXPLORER	FY 2029	\$ 55,000	
POLICE	VEHICLE REPLACEMENT - 2023 FORD EXPLORER	FY 2029	\$ 55,000	
POLICE	VEHICLE REPLACEMENT - 2022 FORD EXPLORER	FY 2029	\$ 55,000	
POLICE	VEHICLE REPLACEMENT - 2022 FORD EXPLORER	FY 2029	\$ 55,000	
PW	VEHICLE REPLACEMENT - 2009 BOBACT SKIDSTEER S300	FY 2029	\$ 80,000	
PW	VEHICLE REPLACEMENT - 2000 FORD F150 XL PICK-UP TRUCK	FY 2029	\$ 60,000	
PW	VEHICLE REPLACEMENT - 2015 FORD F450 SUPER DUTY 1-TON	FY 2029	\$ 115,000	
PW	VEHICLE REPLACEMENT - 2009 CRONKHITE SKID STEER TRAILER	FY 2029	\$ 25,000	
PW	INFRASTRUCTURE IMPROVEMENTS - STREET RESURFACING & ENGINEERING	FY 2029	\$ 1,360,200	
PW	INFRASTRUCTURE IMPROVEMENTS - WATERMAIN REPLACEMENT & ENGINEERING	FY 2029	\$ 3,487,500	
PW	INFRASTRUCTURE IMPROVEMENTS - SANITARY & STORM SEWER LINING & ENGINEERING	FY 2029	\$ 891,000	
FY 2029 TOTAL			\$ 6,288,700	

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