



Village of Mount Prospect 2023 Annual Budget





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2023 BUDGET-IN-BRIEF



Village at Glance

The Village of Mount Prospect was incorporated in 1917 and operates under the Board/Manager form of government. It is a home rule community as defined by the Illinois Constitution. Mount Prospect is located approximately 23 miles northwest of downtown Chicago in Cook County with a land area of 10.8 square miles.

The Village grew slowly from 1917 to 1950 with the 1950 population totaling 4,009. By 1960, the Village's population had increased to 18,905, then almost doubling to 34,995 at the 1970 Census and leveling off at 53,168 at the 1990 Census. The 2020 Census figure is 56,852. The Village's most notable characteristics are its residential streets, which are shaded by approximately 25,000 parkway trees, outstanding schools and parks, Randhurst Village, a lifestyle center, and Kensington Center for Business, which consists of 300 acres of quality industrial and office buildings in a spacious park-like environment.

The first Village **Strategic Plan** was completed in early 2015. This strategic plan provided the mission, vision, and goals for vision attainment along with the strategic action plan of the organization. The first implementation guide was developed in October 2016 and the guide provides the objectives, short-term challenges and opportunities, and action items to be taken for accomplishing the goals of the Village. Action items were prioritized as top or high priority by the Village Board and fall into three categories; Policy Agenda, Management in Progress, and Major Projects. The implementation guide is updated annually, reflecting work completed and changing priorities.

Our Vision for 2037

Our Vision 2037 contains the value-based principles that describe the preferred future in 15 years. Simply stated, the Village's vision is as follows:

The Village of Mount Prospect represents the **best of suburban communities – thriving, proud, diverse and connected – having a rich heritage, strong values and a timeless yet contemporary atmosphere.**

Mission/Purpose Statement

The expression of purpose answers the questions "what?" and "why?", and is that for which all actions, commitments and resources are in service. It is a clear, concise expression of the Village's fundamental reason for being.

The mission of the Village of Mount Prospect is to advance our community's collective quality of life and potential through adaptive leadership and leading-edge service delivery.

Budget Process

Public officials generally recognize that the preparation and adoption of the annual budget is one of the most important duties with which they are charged. However, the adoption of the budget is not an end in itself, but it is just one step in an ongoing process. The process encompasses an extended period of planning, review, and priority setting. When the budget is adopted, it then becomes the fiscal plan, which spells out how services will be provided and community improvements will be achieved. After the budget is adopted, it also becomes a control mechanism by which to measure the resources expended to meet the approved objectives and to measure the adequacy of the fiscal plan. Included is an illustration of how the budget is developed and approved.



2024 Budget Calendar

January-March Strategic Plan Development	April Joint Workshop – 1Q Review	May Community Investment Program 2024-2028 Kick-Off
June 2024 Budget Kick-Off, CIP Submittals Due, Preliminary CIP Review	July Departmental Budgets and Revenue Estimates Completed, Preliminary Budget Reviews	August Departmental Budget Reviews, Joint Workshop-Mid-Year Completed Proposed Budget
September Deliver Proposed Budget, Release of Proposed Budget Document to Public	October Finance Commission Review, Joint Workshop-Budget Review	November/December Public Hearings, Approval of Budget/Levy Ordinances Budget Available for Distribution

2023 Budget Highlights

Highlights of the 2023 Budget include:

- The total Village budget represents a 8.2 percent decrease from the amended 2022 budget and totals \$148,201,054. The General Fund increased \$5.8 million or 9 percent from the prior year and totals at \$76,503,153
- Projected revenues for the entire Village Budget is \$143,151,313. Total projected expenditures are \$148,201,054. The deficit of \$5,049,741 is mainly due to timing issues between revenues earned/bond issued and expenses incurred. Bond proceeds and other revenues received in 2022 will be spent on projects in FY 2023 and onwards, resulting in a surplus in FY 2022, and a deficit for FY 2023.
- Projected revenues for the General Fund is \$76,454,329. Total projected expenditures are \$76,503,153. Of this amount, \$11.35 million are interfund transfers. The transfers are budgeted to support the 2023 Community Investment Plan. This is a balanced budget where estimated revenues, in combination with the planned use of fund balance, equals or exceeds expenditures during the fiscal year.
- The Village's Operating Budget (the part which funds the Village's day-to-day operations) reflects an increase of \$6,353,335 or 8 percent. The operating budget includes General Fund expenditures along with portions of the Capital, Special Revenue, and Enterprise Funds.
- The Capital Budget represents a 44 percent decrease from the amended 2022 budget and totals \$28.4 million. Ongoing projects such as street improvement, flood control and water system improvements are included in this total. The decrease is primarily because of less grant funded projects.
- Personal service costs in 2023 are estimated to be \$56,207,145, an increase of 7 percent from 2022. A 5.0 percent wage increase is included in the budget for all non-union employees. All unionized employees will receive wage increases from 3.0% to 3.5%, per the collective bargaining agreements in place. The total full-time headcount for the Village is increasing from 308 to 311. The change in headcount is due to village administration eliminating three part-time positions and adding two full-time positions. Community Development, Police and Public Works adding one full-time position each. Human Services eliminated one full-time position, added two part-time positions and eliminated two seasonal employee positions. Finally, the fire department added five seasonal employee positions.
- The Water and Sewer Fund (major fund) budget for 2023 has decreased \$9.2 million from the prior year and totals \$25.4 due to no bond issuance in 2023. An 8.0 percent increase to the combined water and sewer utility rate is included in this budget. The Refuse Program rates are also increasing by 3.5 percent.

2023 General Fund

The 2023 Budget for the General Fund totals \$76,503,153. This is a balanced budget based on assumptions for current period revenues and available cash reserves. Cash reserves are being used for the purpose of abating a portion of the public safety pension levies and abating the debt service levy for series 2018B bonds (issued for Police and Fire HQ) totaling \$1,400,000. Absent these actions, the Budget of the General Fund returns a surplus of \$1,351,176. Items of note regarding the 2023 Budget for the General Fund include:

- The General Fund budget represents an increase of \$6.3 million, or 9.0 percent, compared to the amended 2022 budget.
- The 2023 General Fund budget includes \$11.4 million in interfund transfers from the General Fund. Of this amount, \$5.3 million is transferred to the Water and Sewer Fund from the American Rescue Plan grant for an emergency water interconnect project. The remaining transfers include, \$1.9 million to the Street Construction Fund, \$1.4 million to the Debt Service Fund, \$1.0 million to the Flood Control Construction Fund, \$1.0 million to the Capital Improvement Fund and \$750,000 to the Pension Stabilization Fund.
- The General Fund budget includes several newly added positions including Director of Marketing and Public Relations, HR Generalist, Combination Building Inspector (Building Dept.), Community Relations Officer (Police Department), Two Maintenance Personnel (Public Works) and two part-time positions for the Human Services Department (Admin Assistant and Senior Activities Coordinator). A few positions have been eliminated as a part of organizational restructuring. The net impact on personnel service costs due to all of these changes total at \$278,332.
- Due to changes in the mortality table as well as changes in the interest rate assumptions, the public safety pension costs are increasing by \$2.1 million. Of this amount, the Village is using \$750,000 from the General Fund reserves and alternative revenues, and the remaining amount is being added to the existing property tax levies for the pension funds.
- The total operating budget for the General Fund for FY 2023 is \$63.5 million, an increase of \$4.2 million or 7.0 percent. Increased pension costs, inflationary adjustments for contractual services and cost of living adjustments for personnel services along with newly added positions as described above are the main reasons for the increased operating budget.

2022 Property Tax Levy

There will be a 5.01% increase in the 2022 **Property Tax Levy** (payable in 2023) when compared to the final 2021 levy. When combined with the Mount Prospect Library, the total levy decreases by 0.7 % compared to 2021 property tax levy. The total levy for all corporate and municipal purposes is \$20,443,677. The levy is allocated towards public safety (police and fire protection), debt service and public safety pensions.

Where Property Taxes Go (2021 levy)...



- Education accounts for the largest share at 67.2%
- Culture and Recreation component includes MP Library and MP Park District
- **Village share is estimated to be 10.3% of the total tax bill**

INTRODUCTION



Reader's Guide

THE BUDGET DOCUMENT

The Budget document for 2023 has been organized in such a way as to provide varying levels of detail to satisfy the information needs of Village residents, elected officials, advisory commission members, village administrators and other persons interested in the fiscal plan of the Village. The Finance Department has taken an initiative to produce an interactive digital budget book for 2023. The budget book is hosted by a cloud software provider called ClearGov.com and offers a new way of accessing the budget book, which also meets Government Finance Officers Association (GFOA) standards. The Budget contains a Table of Contents, which itemizes the general categories of information that are included in the nine sections identified at the top of the budget book or as tabs on the printed budget book. In all, the Budget document contains nine main sections including an Introduction, Budget Message, Strategic Plan, Fund Summaries, Revenue Summaries, Expenditure Summaries, Capital Improvements, Debt Summary and Other Financial Information, which was known as Appendix in previous budget books. If you are viewing this document as a pdf or printed version, you will notice a tenth section called the appendix that has our glossary. Each section may be reviewed independently, or certain sections may be used to expand on the information found in the Fund Summaries sections.

An overview or a general picture of the Village's plans for the coming year is in the Introduction, Budget Message and in the Strategic Plan sections. A comprehensive picture, along with the appropriate summary and supplemental information is in the Expenditure Summaries section. Terminology that may not be clear to the reader, financial policies, and five-year forecasts are all located in the Other Financial Information tab.

A description of the information found in the nine sections follows:

Introduction

The Introduction contains a **Reader's Guide** to help the reader navigate the document. Also included are the List of Village Officials, Village Organization Chart, Authorized Positions, Personal Services tables, Village Profile and Socioeconomic Profile. Supplemental information regarding property taxes is also included. The Village Profile, Organization Chart, Authorized Positions and Personal Services table give the reader a sense of the environment where the Village services are conducted.

Budget Message

Included in this section is the Village Manager's message that communicates the Village's fiscal plan for the upcoming year. It describes some of the considerations in developing the budget as well as the framework for setting goals for the coming year. The Budget Message sets the tone for how the Village services and public improvements will be accomplished in the new fiscal year. This section also describes the Budget Process and includes the Budget Calendar for the fiscal year 2024, and Budget Policy – Compliance. The Budget Policy Compliance provides the status of the Village's compliance with the policies described in the Other Financial Information.

Strategic Plan

The Strategic Plan provides the mission, vision, and goals for vision attainment along with the strategic action plan of the organization. A strategic planning model is used to develop action items for the upcoming year. The action items address one of five goals identified by the elected officials as to where to focus efforts of the organization. The plan is updated annually, reflecting work completed and changing priorities. Information in this section includes a listing of accomplishments for 2022 along with goals planned for 2023.

Fund Summaries

Fund Summaries provide an overview of the financial plan for the coming year through graphics and schedules presented in the section. It begins with a pie chart and summary information for the Village's total revenues and expenditures budgeted for the year 2023, followed by the fund structure and descriptions. It also provides revenues and expenditures by fund in graphics and in tabular format. Then, it discusses revenues, expenditure and fund balance analysis with a summary explanation for the General Fund, Water and Sewer Fund, Debt Service Fund, Capital Project Funds (combined), Special Revenue Funds (Combined), Non-major Enterprise Funds (Combined) and Internal Service Funds (Combined). For the General Fund, Debt Service Fund and Water and Sewer Fund, the section includes an analysis of fund balance with charts and figures. The overall section becomes more explainable with the use of charts and tables.

Revenue Summaries

This section begins with a chart and tabular data showing the overall revenue budget for 2023. Further, the section provides revenue analysis and assumptions involved while preparing the budget in detail. The section ends with line item revenue details with general ledger account numbers, which provide necessary details by fund.



Village of Mount Prospect 2023 Annual Budget



Expenditure Summaries

This section begins with a chart and tabular data showing the overall expenditure budget for 2023. Further, the section provides expenditure analysis and assumptions involved while preparing the budget in detail. The section is further divided into two subsections; operating expenditures and non-operating expenditures. Under the operating expenditures, summary information is provided for all departments in this section. Information presented includes a statement of activities, division organization chart, budgeted positions and amounts, accomplishments for 2022, performance measures, and departmental goals for 2023. The section also provides departmental expenses by division and account classifications. In previous budget books, a separate Appendix D existed showing line item details with general ledger account numbers. In this budget book, previously known as Appendix D is incorporated under the operating expenditures and shows general ledger account details for each department.

Non-Operating Expenditure includes various sections for Business District Fund, Prospect & Main TIF Fund, Vehicle Maintenance Fund, Risk Management Fund, Internal Transfers, Community Investment Program and Debt Services. Each of this section contains relevant analysis and tabular data showing historical data as well as 2023 budget information with a forecast for 2024.

Capital Improvements

This section provides details about the Community Investment Program (CIP). It provides a comprehensive listing and description of the capital needs of the Village for the next five years. The CIP 2023-2027 includes a detailed analysis of Source of Funds, CIP Summaries by program, by category, and by funding sources. This section further provides a detailed listing of projects for the one-year plan (2023) and five-year plan (2023-2027) with a few ancillary reports pertaining to this section. If you are viewing the digital budget book, you may click on any of the project requests and it will bring you to the detailed information pages of that capital request.

Debt Summary

This section contains the provisions for current debt obligations of the Village. It includes charts showing outstanding debt and annual debt service by the category of debt. Also included in this section is a summary of annual debt service requirements, an overview of the annual principal requirements for all outstanding issues, and individual amortization schedules for each of the outstanding bonds of the Village.

Other Financial Information

Included in this section is the five-year forecast for the General Fund, Water and Sewer Fund, Debt Service Fund, Capital Project Funds (combined), Special Revenue Funds (Combined), Non-major Enterprise Funds (Combined) and Internal Service Funds (Combined). The section also includes Financial Policies that guide fiscal decisions and a List of Acronyms and Glossary of Terminology. If you are viewing this in pdf or printed format the glossary can be found in the appendix.

Budget Ordinance

ORDINANCE NO. 6588

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF MOUNT PROSPECT FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023 IN LIEU OF PASSAGE OF AN APPROPRIATION ORDINANCE

WHEREAS, the President and Board of Trustees of the Village of Mount Prospect in accordance with State Statutes, have provided for the preparation and adoption of an Annual Budget in lieu of passage of an Appropriation Ordinance; and

WHEREAS, the proposed Annual Budget for the Village of Mount Prospect for the fiscal year beginning January 1, 2023 and ending December 31, 2023, as prepared by the Budget Officer for the Village and submitted to the President and Board of Trustees, was placed on file in the Office of the Village Clerk on September 28, 2022 for public inspection, as provided by Statute; and

WHEREAS, pursuant to notice duly published on September 28, 2022, a public hearing was held by the President and Board of Trustees on said tentative annual budget on November 1, 2022, as provided by Statute; and

WHEREAS, following said public hearing, said proposed Annual Budget was reviewed by the President and Board of Trustees and a copy of said proposed Annual Budget is attached hereto and hereby made a part hereof.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF MOUNT PROSPECT, COOK COUNTY, ILLINOIS:

SECTION ONE: The Annual Budget for the Village of Mount Prospect for the fiscal year beginning January 1, 2023 and ending December 31, 2023, a copy of which is attached hereto and made a part hereof, is hereby approved and adopted as the Annual Budget for the Village of Mount Prospect for said fiscal year.

SECTION TWO: Within thirty (30) days following the adoption of this Ordinance there shall be filed with the County Clerk of Cook County a copy thereof duly certified by the Village Clerk and Estimate of Revenues by source anticipated to be received by the Village in the fiscal year beginning January 1, 2023 and ending December 31, 2023, duly certified by the Chief Fiscal Officer.

SECTION THREE: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form in the manner provided by law.

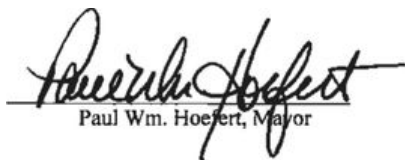
AYES: Filippone, Gens, Matuszak, Rogers, Saccotelli

NAYS: None

ABSENT: Zadel

ABSTAIN: None

PASSED AND APPROVED this 1st day of November 2022.


Paul Wm. Hoefert, Mayor

ATTEST:


Karen Agoranos, Village Clerk

Village Officials

Mayor

Paul Wm. Hoefert

Trustees

Agostino S. Fillppone

Terri Gens

John J. Matuszak

Richard F. Rogers

Colleen E. Saccotelli

Michael Zadel

Administration

Michael J. Cassady, Village Manager

Nellie S. Beckner, Assistant Village Manager

Karen Agoranos, Village Clerk

Amit R. Thakkar, Director of Finance/Treasurer

William J. Cooney, Jr., Director of Community Development

William M. Schroeder, Director of Building and Inspection Services

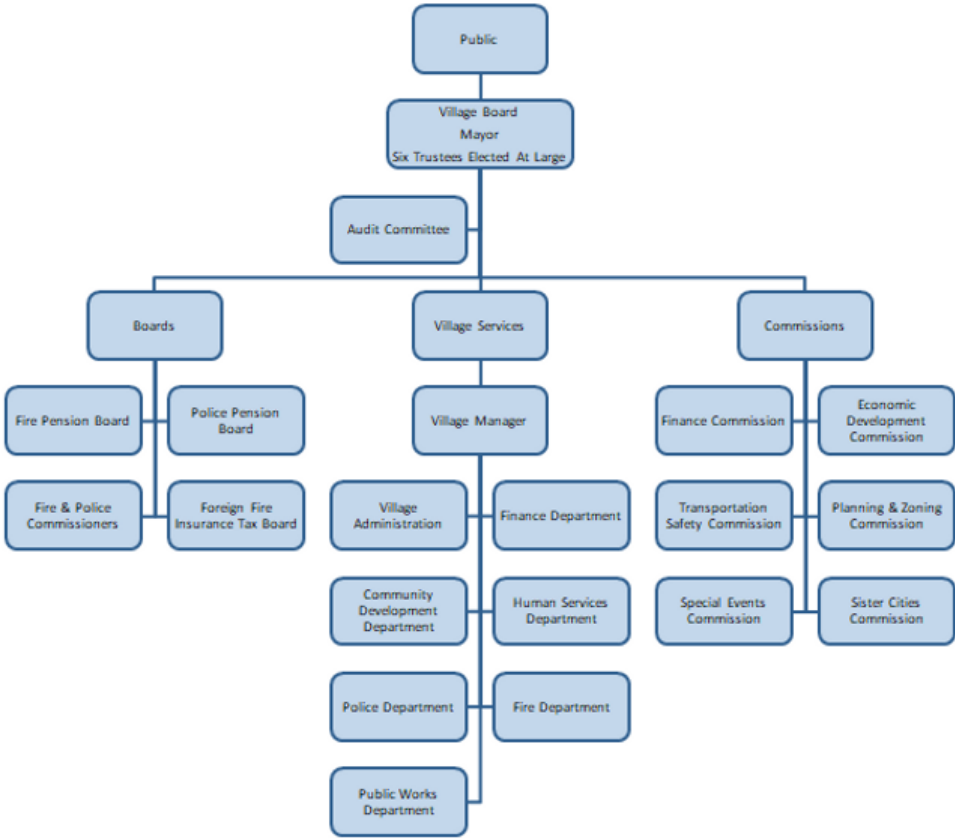
Julie K. Kane, Director of Human Services

Michael Eterno, Chief of Police

John Dolan, Fire Chief

Sean P. Dorsey, Director of Public Works

Organization Chart



Number of Authorized Positions

	Full-Time Employees			Part-Time Employees			Seasonal Employees			Full-Time Equivalent		
	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
PUBLIC REPRESENTATION	-	-	-	7.00	7.00	7.00	-	-	-	0.70	0.70	0.70
VILLAGE ADMINISTRATION	14.00	13.00	15.00	3.00	4.00	1.00	2.00	2.00	2.00	16.00	15.50	16.00
FINANCE DEPARTMENT	10.00	10.00	10.00	5.00	5.00	5.00	1.00	1.00	1.00	13.00	13.00	13.00
COMMUNITY DEVELOPMENT	19.00	19.00	20.00	1.00	1.00	1.00	5.00	5.00	5.00	20.75	20.75	21.75
HUMAN SERVICES DEPARTMENT	9.00	11.00	10.00	1.00	-	2.00	2.00	2.00	-	9.55	11.05	11.00
PUBLIC SAFETY AND PROTECTION												
Police Department	104.00	103.00	104.00	3.00	3.00	3.00	-	-	-	105.50	104.50	105.50
Fire Department	80.00	86.00	86.00	1.00	1.00	1.00	14.00	15.00	20.00	80.75	86.79	87.45
Total Public Safety And Protection	184.00	189.00	190.00	4.00	4.00	4.00	14.00	15.00	20.00	186.25	191.29	192.95
PUBLIC WORKS DEPARTMENT	65.00	66.00	66.00	5.00	5.00	0.00	31.00	31.00	31.00	72.00	72.55	73.55
VILLAGE TOTALS	301.00	308.00	311.00	26.00	26.00	20.00	55.00	56.00	59.00	318.25	324.84	328.95

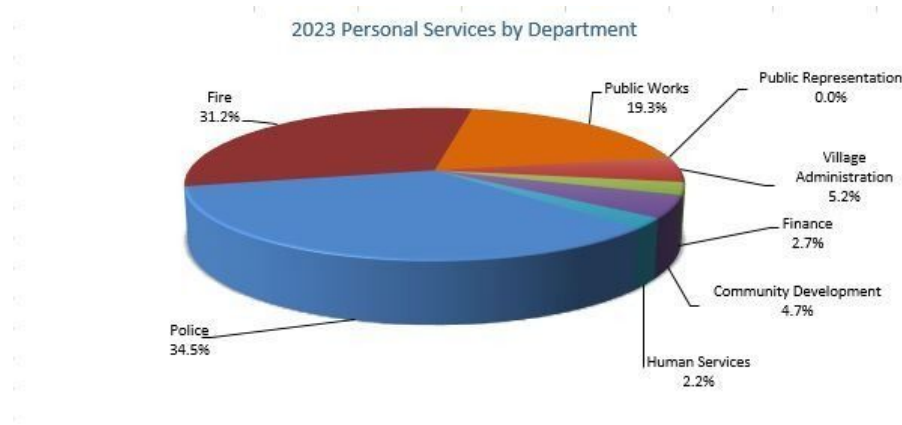
The change in the Village's number of authorized positions is comprised of several components:

- Village Administration eliminated three part-time positions and added two full-time positions
- Community Development added one full-time position
- Human Services eliminated one full-time position, added two part-time positions and eliminated 2 seasonal employee positions
- Police added one full-time position
- Fire added five seasonal employee positions
- Public Works added one full-time position

Personal Services

The following table summarizes personal services by department and includes actual amounts for 2020 and 2021; budgeted and estimated amounts for 2022; budget amounts for 2023; and forecast amounts for 2024. The graph presents the 2023 Budget by department. Personal services includes salaries and wages as well as employee benefits.

	2020 Actual	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast	% Change 22 to 23
Public Representation	27,573	26,961	26,923	26,923	26,923	26,923	0.0%
Village Administration	2,322,773	2,323,676	2,400,609	2,469,305	2,931,872	3,112,249	22.1%
Finance	1,311,029	1,261,107	1,339,028	1,251,020	1,453,870	1,511,388	8.6%
Community Development	2,331,779	2,315,345	2,478,598	2,478,598	2,659,377	2,743,771	7.3%
Human Services	1,017,623	1,035,270	1,258,244	1,258,244	1,260,018	1,245,074	0.1%
Police	16,981,060	17,695,987	18,036,939	17,862,128	19,427,175	20,454,107	7.7%
Fire	15,061,672	15,562,545	16,303,815	16,303,815	17,563,716	17,789,035	7.7%
Public Works	9,074,859	8,387,487	9,157,564	9,147,564	9,362,673	9,598,475	2.2%
Internal Service Funds	1,602,063	1,284,174	1,524,192	1,524,192	1,514,777	1,575,231	-0.6%
PERSONAL SERVICES TOTAL	49,730,431	49,892,552	52,525,912	52,321,789	56,200,401	58,056,253	7.0%

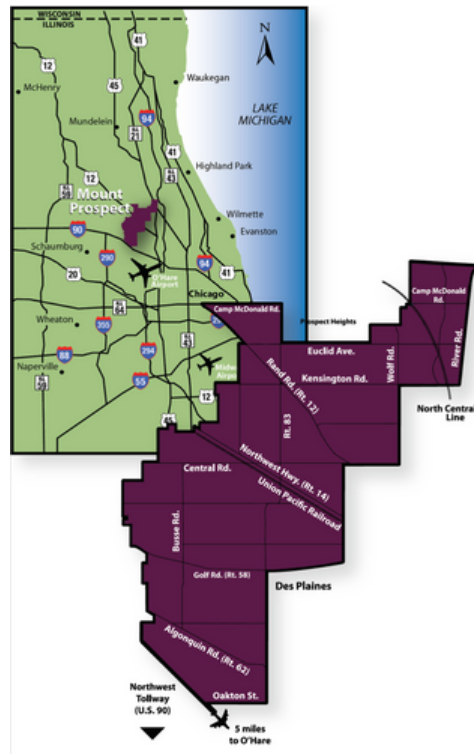


Village Profile

Mount Prospect is located just 23 miles northwest of downtown Chicago in Cook County with a land area of approximately 11 square miles. The Village is minutes away from O'Hare International and Chicago Executive airports, offering the business community the right location for success. A full range of outstanding business locations include the appealing Kensington Business Park, the newly-renovated Randhurst Village shopping center, a revitalized mixed-use downtown, and convenient light industrial properties located near Interstate 90. Mount Prospect boasts over 30 shopping centers found along major corridors, including Elmhurst Road (IL Route 83), Golf Road (IL Route 58), and Rand Road (US Route 12). Convenient access to a variety of transportation options is available, including nearby access to Interstate 90, two train stations on the Metra passenger rail line, and several PACE bus routes.

Incorporated in 1917, Mount Prospect operates under the Board/Manager form of government. It is a home-rule community as defined by the Illinois Constitution. The Mayor and six Village Trustees are elected at large for staggered terms of four years each. Three Trustees are elected in each odd-numbered year. The Mayor (Village President) was elected in 2021. The next mayoral election will be in 2025. The Village Board meets for regular business meetings on the first and third Tuesday of each month and as Committee of the Whole for preliminary discussion and consensus generating discussions on the second and fourth Tuesdays of each month. Members of the Village Board also participate in Coffee with Council, an informal meeting held on the second Saturday morning of each month for the purpose of allowing citizens to voice their opinions in a less structured atmosphere.

The Village grew slowly from 1917 to 1950 with the 1950 population totaling 4,009. By 1960, the Village's population had increased to 18,905, then almost doubling to 34,995 at the 1970 Census and leveling off at 53,168 at the 1990 Census. The 2020 Census figure is 56,852. The Village's most notable characteristics are its residential streets which are shaded by approximately 25,000 parkway trees, outstanding schools and parks, Randhurst Village, a lifestyle center, and Kensington Center for Business, which consists of 300 acres of quality industrial and office buildings in a spacious park-like environment.



Mount Prospect Public Library *

The Mount Prospect Public Library offers two locations, Downtown and South Branch. The Downtown location is approximately 101,000 square feet in size and has two public meeting rooms, 11 study/small group meeting rooms, youth program room and a computer laboratory. Currently, more than 61,000 patrons are registered cardholders. The collection has approximately 430,000 items on file, with an annual circulation figure of near one million (circulation figure dropped to 353,426 in 2020). The library offers books, online research catalogs, and more. A staff of 151 full and part-time employees works at the library.

* Source: Mount Prospect Public Library



School Districts & Facilities



School Districts & Facilities

- Mount Prospect Public School District 57
- Community Consolidated School District 59
- River Trails School District 26
- Community Consolidated School District 21
- Prospect Heights School District 23
- Arlington Heights School District 25
- Township High School District 214

Higher education facilities are available at Community College District No. 512 (Harper Community College). In addition, there are numerous institutions of higher education accessible throughout the Chicago Metropolitan Area.

Recreation & Parks

Recreation & Parks

- Public Golf Courses: 2
- Public Tennis Courts: 34
- Health Clubs: 3
- Public Swimming Pools: 3
- Country Club: Old Orchard
- Public Access to Lake/River: Yes (Des Plaines River)

Mount Prospect Park District

The Mount Prospect Park District maintains 25 park sites and 8 facility amenities, including Meadows Aquatic Center, Big Surf Wave Pool, Mount Prospect Golf Club, and RecPlex Fitness Center.

River Trails Park District

The River Trails Park District maintains 8 park sites, including Weiss Community Center, Burning Bush Community Center, and the Woodland Trails Pool.



Village Facilities and Services



Number of Full-Time Employees in 2022 - 308
Number of Part-Time Employees in 2022 - 26
Miles of Streets & Roads -166
Number of Permits Issued in 2021 - 2,651
Value of Construction in 2021 - \$86,888,416

Municipal Water Utility

Average Daily Gallons Billed 3,056,299
Miles of Water Mains - 160

Elections

Number of Registered Voters - 40,207
Percentage of Registered Voters Voting in Last Municipal Election - 13.64%

Fire Protection

Number of Firefighters - 78
Number of Stations - 3
Number of Fire Hydrants - 2,246
I.S.O. Rating Class - 2

Police Protection

Number of Police Officers - 83
Number of Police Stations - 1



Major Taxpayers and Employers Information

Major Employers

Number of
Employees

CVS Caremark	1,400
Robert Bosch Tool Corporation	650
Cummins-Allison	391
Mount Prospect School District 57	323
Village of Mount Prospect	318

Largest Taxpayers

EAV

United Airlines Inc.	\$ 39,059,347
Home Properties Colony	34,163,702
Randhurst Casto Conger	28,060,445
CRP 3 West Central LLC	26,547,896
1450 Owner LLC	21,355,448
Mount Prospect Plaza	17,529,339
Golf Plaza II	12,072,706
LIT Industrial Limited	10,489,002
Menard - Properties	9,957,315
Costco	9,848,970



Occupational and Industrial Profile *



Employed Persons by Occupational Category

Percent

Occupational Category

Number of Total

Management, Professional and Related Occupations	12,370	44.91%
Sales and Office Occupations	5,725	20.79%
Service Occupations	4,170	15.14%
Production, Transportation, and Material Moving Occupations	3,485	12.65%
Construction, Extraction and Maintenance Occupations	1,792	6.51%
Total	27,542	100.00%

Employed Persons by Industry

Percent

Industry

Number of Total

Educational, Health and Social Services	5,904	21.44%
Professional, Scientific, Management, Administrative and Waste Management Services	3,999	14.52%
Manufacturing	3,345	12.15%
Retail Trade	2,436	8.85%
Arts, Entertainment, Recreation, Accommodation and Food Service	2,384	8.66%
Finance, Insurance, Real Estate and Rental and Leasing	2,306	8.37%
Construction	1,911	6.94%
Transportation and Warehousing, and Utilities	1,900	6.90%
Other Services (Except Public Administration)	1,171	4.25%
Wholesale Trade	796	2.89%
Public Administration	733	2.66%
Information	552	2.00%
Agriculture, forestry, fishing and hunting and mining	105	0.38%
Total	27,542	100.00%

(a) Source: U.S. Census Bureau

Population Overview



TOTAL POPULATION

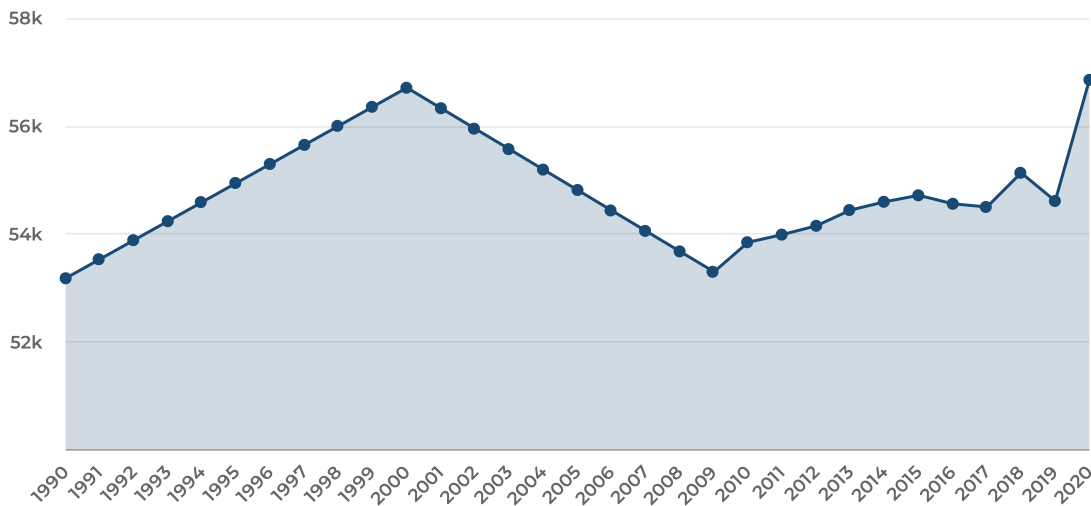
56,852

▲ **4.1%**
vs. 2019

GROWTH RANK

730 out of **2728**

Municipalities in Illinois



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



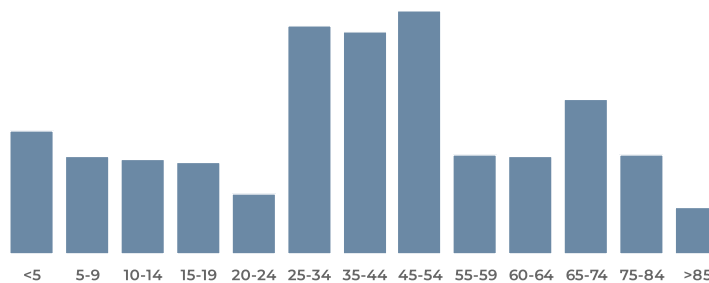
DAYTIME POPULATION

49,615

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

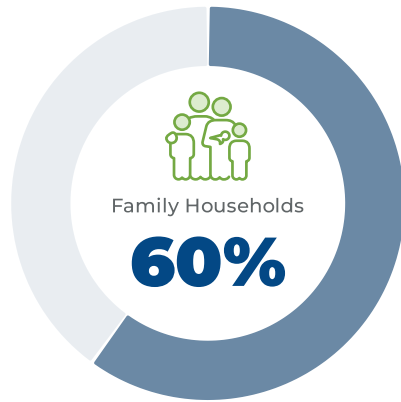
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

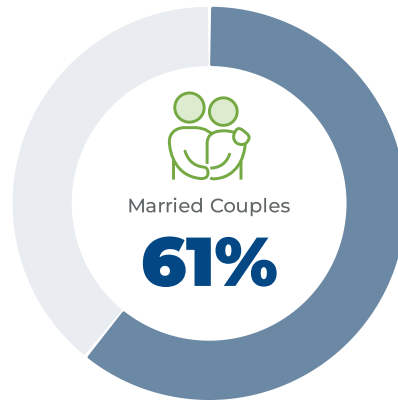
20,855

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



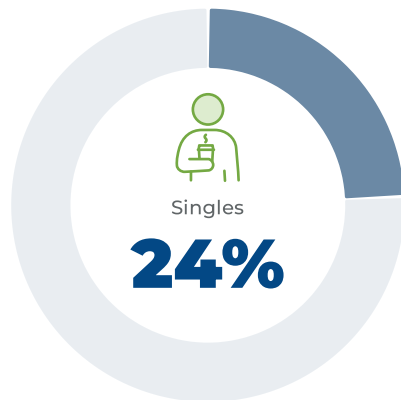
▲ 28%

higher than state average



▲ 28%

higher than state average



▼ 18%

lower than state average



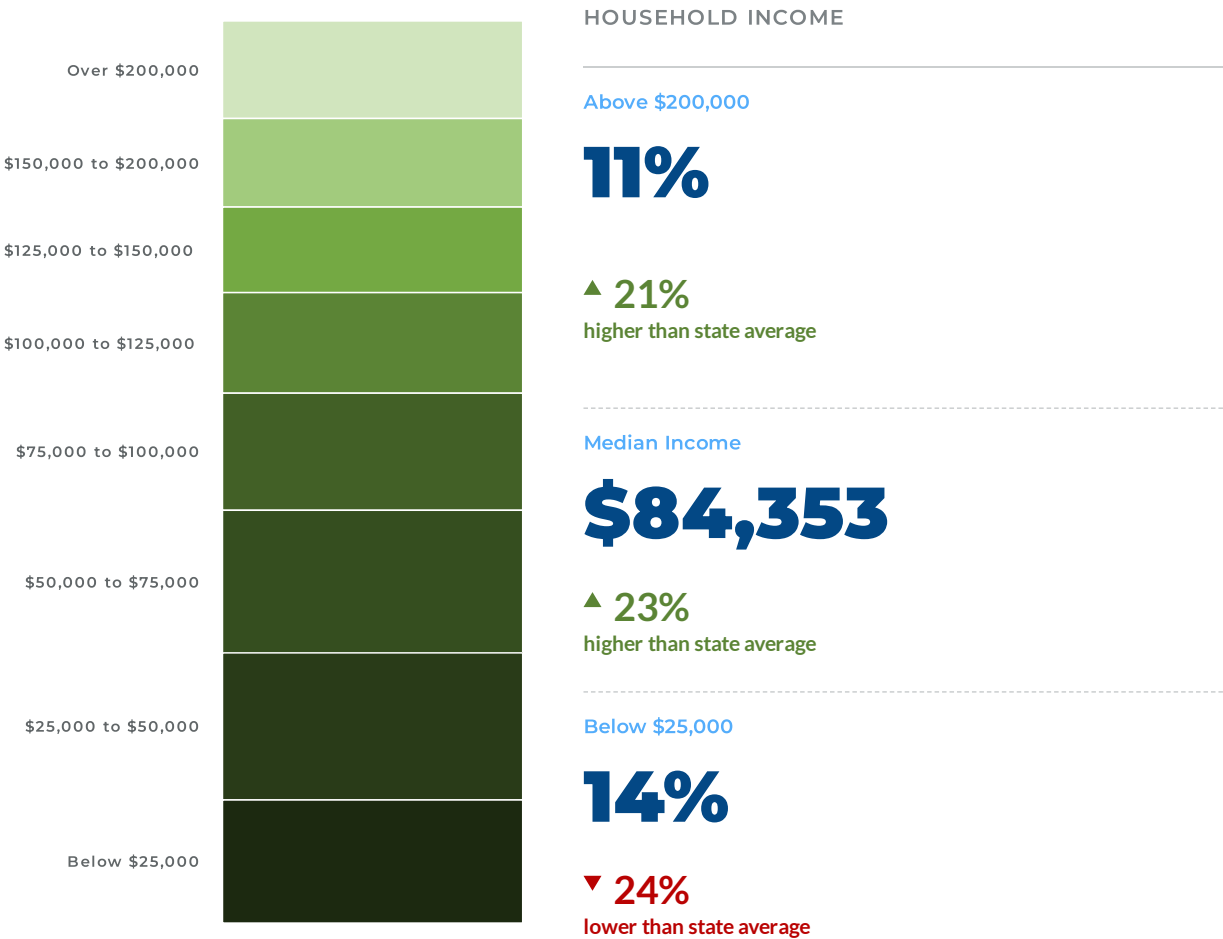
▼ 9%

lower than state average

**Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



**Data Source: American Community Survey 5-year estimates*

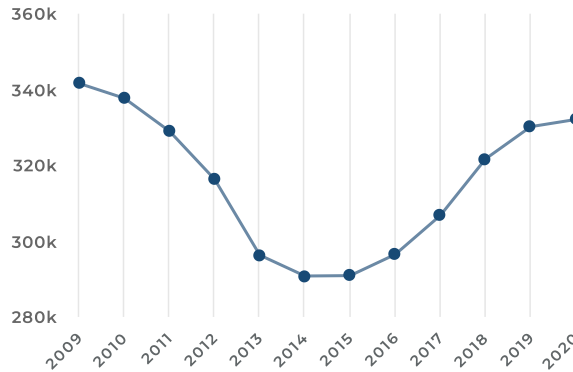


Housing Overview



2020 MEDIAN HOME VALUE

\$332,100



**Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

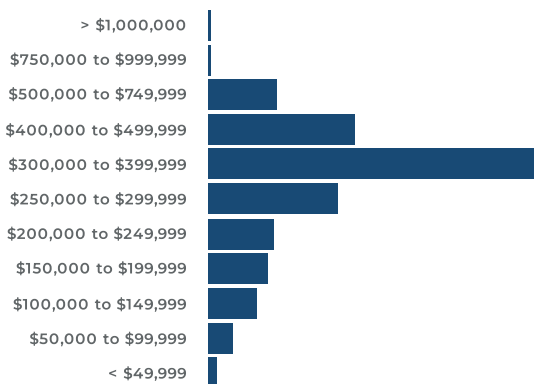
HOME OWNERS VS RENTERS

Mt. Prospect State Avg.



**Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



**Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

REAL ESTATE TAX LEVIES AND TAX RATE COMPARISON

The purpose of this schedule is to provide a summary of real estate tax levies for the Village and Library for the three-year period 2020-2022. The levies are broken out by funding purpose. Figures shown for levy year 2020 are actual amounts for levy, rate and EAV. Figures for levy years 2021 and 2022 are estimates as noted.

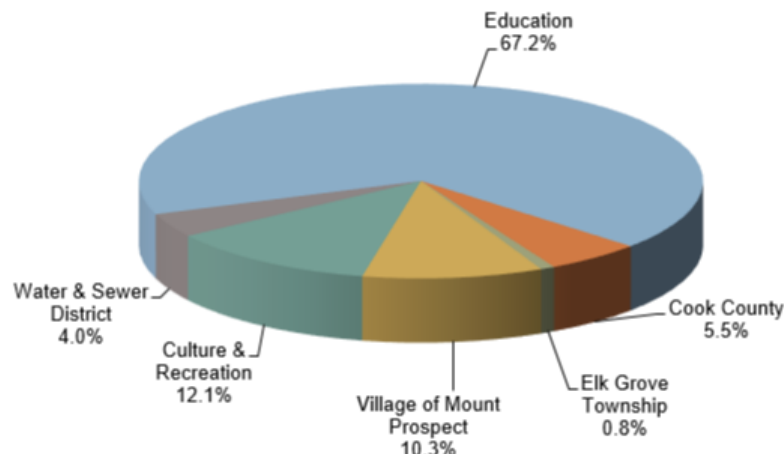
	2020 Tax Levy		2021 Tax Levy		2022 Tax Levy	
	Rate	Amount	Rate (2)	Amount	Rate (2)	Amount
Village Levies						
Police Protection	\$ 0.2226	\$ 4,433,430	\$ 0.2183	\$ 4,433,430	\$ 0.2140	\$ 4,433,430
Fire Protection	0.2514	5,005,805	0.2536	5,150,565	0.2486	5,150,565
G.O. Bonds	0.1378	2,743,973	0.1420	2,885,260	0.1087	2,252,415
Police Pension	0.1930	3,842,397	0.1755	3,564,916	0.2159	4,473,655
Fire Pension	0.1729	3,443,397	0.1691	3,434,833	0.1995	4,133,612
Total Village Levies	\$ 0.9777	\$ 19,469,002	\$ 0.9585	\$ 19,469,004	\$ 0.9868	\$ 20,443,677
Library Levies						
Operations	\$ 0.5117	\$ 10,190,608	\$ 0.5015	\$ 10,185,814	\$ 0.5086	\$ 10,537,000
Debt Service	0.0807	1,607,826	0.0794	1,612,620	-	\$ -
Total Library Levies	\$ 0.5925	\$ 11,798,434	\$ 0.5809	\$ 11,798,434	\$ 0.5086	\$ 10,537,000
Total Village and Library Levies	\$ 1.5702	\$ 31,267,436	\$ 1.5394	\$ 31,267,438	\$ 1.4954	\$ 20,443,677
Equalized Assessed Valuation (EAV) (3)	\$1,991,342,982		\$2,031,169,842		\$2,071,793,238	

- (1) Tax rates per \$100 Equalized Assessed Valuation.
- (2) Tax rates are estimated.
- (3) Changes in Equalized Assessed Valuation are based on 10-year historical trends.

Property Tax Distribution

The purpose of this graphic is to provide a summary of real estate tax distribution for all taxing districts from the 2020 levy. A total of twelve separate taxing districts show allocations from this levy. The Village has properties that reside in both Elk Grove and Wheeling Townships. This allocation reflects properties found in Elk Grove Township. 2021 Levy payable in 2022 is not finalized by Cook County yet. Hence, the distribution from 2020 property taxes payable in 2021 is used below.

DISTRIBUTION OF 2020 PROPERTY TAXES (PAYABLE 2021)



DISTRIBUTION OF 2021 PROPERTY TAX RATE (1)

	<u>Tax Rate</u>	<u>%</u>		<u>Tax Rate</u>	<u>%</u>
Education:			Village:		
School District 57	\$ 3.574	37.8%	Mount Prospect	\$ 0.978	10.3%
High School District 214	\$ 2.382	25.2%			
Harper District 512	\$ 0.409	4.3%	Culture and Recreation		
	<u>\$ 6.365</u>	<u>67.2%</u>	M.P. Park District	\$ 0.554	5.9%
			M.P. Library	\$ 0.593	6.3%
				<u>\$ 1.147</u>	<u>12.1%</u>
Cook County:			Water & Sewer District		
County Government	\$ 0.272	2.9%	Water Reclamation	\$ 0.378	4.0%
Cook County Forest	\$ 0.058	0.6%	SSA #5	\$ -	0.0%
Other	\$ 0.191	2.0%		<u>\$ 0.378</u>	<u>4.0%</u>
	<u>\$ 0.521</u>	<u>5.5%</u>			
Elk Grove Township	\$ 0.077	0.8%			
			TOTAL	<u>\$ 9.466</u>	<u>100.0%</u>

- (1) Sample property located in the Village of Mount Prospect, Elk Grove Township, and School District #57.
The tax rate is applied to each \$100 of Equalized Assessed Valuation.

Average Home Value	\$	330,200
Assessed Value - 10%	\$	33,020
Equalization Factor		3.2234
Equalized Assessed Value	\$	106,437
Total Tax - 9.466%	\$	10,010
Village of Mount Prospect - 10.3% of Total Tax	\$	1,031

BUDGET MESSAGE



Budget Transmittal

MAYOR

Paul Wm. Hoefert

TRUSTEES

Agostino S. Filippone
Terri Gens
John J. Matuszak
Richard F. Rogers
Colleen E. Saccotelli
Michael A. Zadel

**VILLAGE MANAGER**

Michael J. Cassady

VILLAGE CLERK

Karen Agoranos

Phone: 847/392-6000
Fax: 847/392-6022
www.mountprospect.org

Village of Mount Prospect

50 S. Emerson Street, Mount Prospect, Illinois 60056

September 22, 2022

Honorable Mayor Paul Wm. Hoefert
Village Board of Trustees
Finance Commissioners and
Stakeholders of the Village of Mount Prospect

It is my privilege to submit to Mayor Hoefert and the Village Board of Trustees the 2023 Budget for the Village of Mount Prospect. The approved budget is a responsible and transparent financial plan that incorporates key policies and priorities established by the Village Board and Administration. This budget prioritizes key life safety and customer service initiatives that remain core to our municipal mission and supports the Goals for Vision Attainment as well as several targets for action as outlined in the Strategic Plan. The Village lost 10% of its workforce back in the economic downturn from 2008-2010. The Village has evaluated its personnel levels and after a careful analysis, the Village will be adding a few key positions starting in FY 2023. The Village will be increasing its total full-time equivalent positions from 324.8 to 328.9. The Village has seen a significant growth in its intergovernmental revenues including Sales Tax, Income Tax, Personal Property Replacement Tax and Home-rule Sales Tax. Recently captured growth in the Village population as well as robust and thriving local economy has allowed the Village to lift its revenue base. After gaining needed confidence, it is concluded that the recently captured growth in the revenue base is sustainable into the future. The added revenue base will allow the Village to achieve a zero percent property tax levy increase for third year in a row (combined with the Mount Prospect Library). In order to achieve a zero percent tax levy increase (Village and Library combined), the Village will be abating \$750,000 from the Police and Fire Pension levies and additionally \$1,444,250 will be abated in the debt service levy for the Series 2018B Bonds (issued for Police and Fire Headquarter project).

Additionally, with the budget herewith, the Village Administration is proposing a one-year suspension of the Village Vehicle Sticker Program. Currently, the Village vehicle sticker costs \$45 per sticker. The Village collects around \$1.3 million in net revenue by running the vehicle sticker program. The collected amounts are earmarked for the Street Construction related activities. At this time, the Village staff believes that there is enough intergovernmental revenues collected through income tax, sales tax, and personal property replacement tax, which should allow the Village to replace the revenues from the vehicle sticker program. Though, the Village has seen a great growth in the intergovernmental revenues, the current market condition is uncertain. The current inflation rate (8.3%) is very high and worrisome and that's why the Village is proposing a suspension and not elimination of the vehicle sticker program. After a careful evaluation, the Village may reinstate the Vehicle Sticker or similar program in 2024 or eliminate the vehicle sticker requirement for all future years in late 2023 (for FY 2024 budget).

The Village has seen a great deal of financial success in the recent times. The Village has a healthy fund balance and is also carrying a healthy cash and investment balances. The Village was also successful in receiving various federal, state and local grants for many of its capital projects including Burning Bush Trails Park Project, Aspen Trails Park Project, Levee 37 Pump Upgrade Project, American Rescue Plan, FEMA Covid-19 grant, and CMAQ grants. The Village has also applied for SAFER grant, COPS grant and other State/Federal grants for various capital projects within the Village of Mount Prospect.



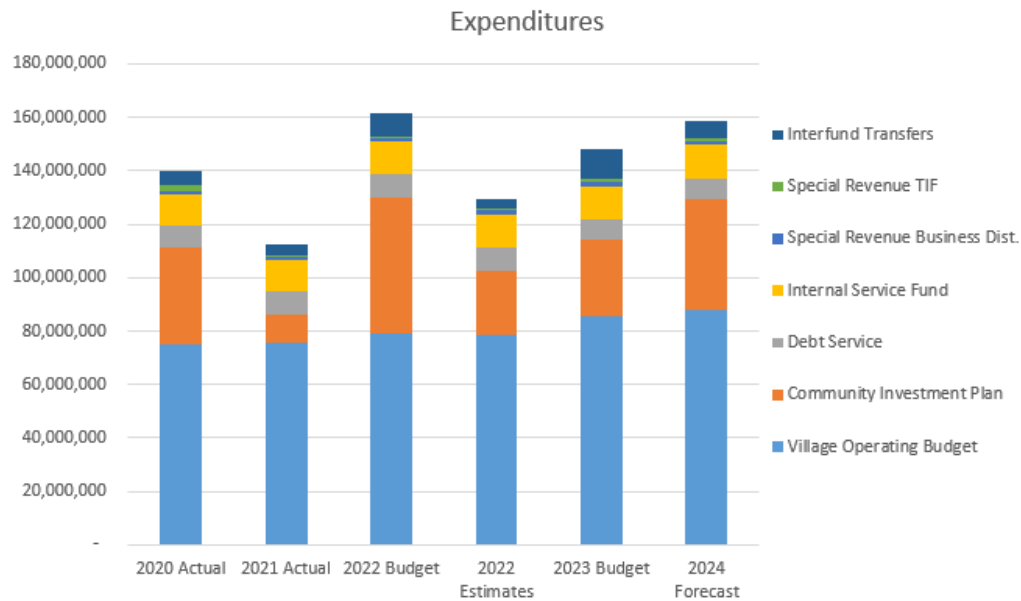
The spending plan includes many initiatives supporting the strategic goals established by the Village Board. One of those initiatives is hiring six additional firefighters to improve fire and emergency medical services in south Mount Prospect. Currently, Station 12, located at Golf and Busse, is the Village's busiest station and handles a large volume of EMS calls. The Village received approximately 287 mutual aid calls from the Elk Grove Rural Fire Protection District from Station 11 located on Algonquin Road and Linnenman. However the Elk Grove Rural Fire Protection District has been operating in a structural deficit for several years and cannot continue to adequately provide fire and EMS to its unincorporated jurisdiction or provide mutual aid calls efficiently to the region. The closure of Station 11 creates a service gap for the Village and will further stretch the current resources and response times at Station 12. The Village Board approved hiring of six additional fire fighters and paramedics during the 2022 budget. The Village has applied for the SAFER grant, which may fund a portion of salaries for the six new firefighters. The Village is expected to complete hiring of six firefighters/paramedics by April 2023. Meanwhile, the Village is expected to put its fourth ambulance into service by October 1, 2022. Until, six new firefighters are hired, the ambulance will be operated for 12 hours each day on an overtime basis.

Through the budget 2023, the Village Administration will be hiring two new building maintenance personnel for the Public Works Department, which will allow the Public Works Department to serve the needs of newly added public facilities including two new public safety buildings. The Village will also be adding a full time Director of Marketing and Public Relations in the Village Manager's Office and a part-time branding coordinator position will be eliminated. The Human Services department also requested a part-time Senior Activities Coordinator position, which is in the 2023 budget herewith. All of the newly added positions will allow the Village to improve its customer service levels and the Administration believes the step will allow the Village to regain some of its lost capacity from 2008-2010.

The Budget for 2023 expenditures totals \$148,201,054, a decrease of \$13.2 million, or 8.2% from the amended 2022 Budget. Decrease in spending is mainly attributable to the return to a more normal capital improvement plan totaling \$28.4 million. FY 2022 included many one-time grant funded capital projects, which are not expected to reoccur in the FY 2023. Along with that, the total debt service payments for FY 2023 will be \$7.6 million, a decrease of \$1.1 million compared to 2022 debt service schedule. The below table summarizes FY 2023 budget in comparison with FY 2022 budget and reflects associated variances.

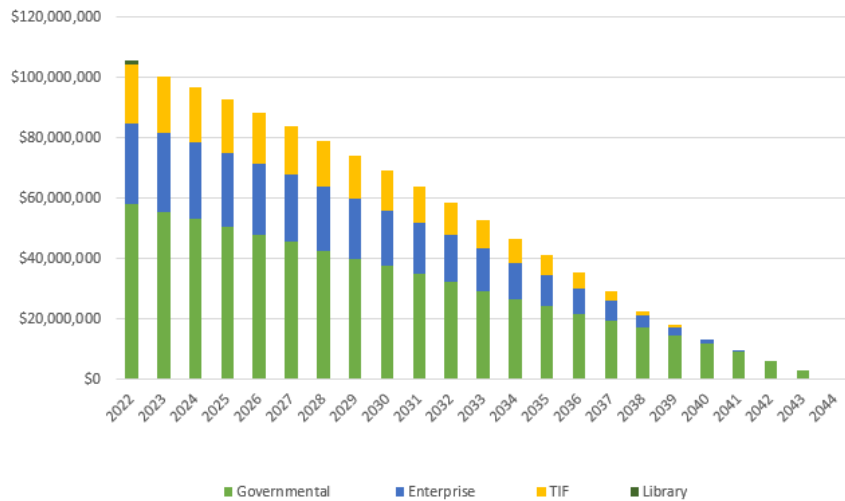
Expenditure Category	2023 Budget	2022 Budget	Increase / (Decrease)	Percent Change
Village Operating Budget	85,748,486	79,395,151	6,353,335	8.0%
Community Investment Plan	28,444,521	50,762,784	(22,318,263)	-44.0%
Debt Service	7,620,325	8,707,111	(1,086,786)	-12.5%
Internal Service Fund	12,552,222	11,979,095	573,127	4.8%
Special Revenue Business Dist.	1,421,500	1,285,500	136,000	10.6%
Special Revenue TIF	1,064,000	737,000	327,000	44.4%
Interfund Transfers	11,350,000	8,525,000	2,825,000	33.1%
Total Expenditures	148,201,054	161,391,641	(13,190,587)	-8.2%

The operating budget will see an increase of \$6.4 million or 8.0% from the 2022 Budget. Increased pension contribution, cost of living adjustments for personnel as well as inflationary adjustment to the contracted services are the main reason for an increase in the operating budget. The 5-year Community Investment Plan includes CIP spending for the year 2023 totaling \$28.4 million. The total CIP spending will be \$22.3 million less compared to 2022 amended budget. The total debt service payments for FY 2023 will be \$7.6 million. The Internal Service Fund expenditures total at \$12.5 million, an increase of \$573,127 compared to FY 2022 amended budget. The plan also includes interfund transfer outs totaling \$11,350,000 for FY 2023. Of this amount, \$5.3 million will be transferred from the General Fund to Water/Sewer Fund for an emergency interconnect project with Northwest Water Commission, \$1.9 million will be transferred from the General Fund to the Street Construction Fund, \$750,000 will be transferred to the Pension Stabilization Fund, \$1,400,000 will be transferred to the Debt Service Fund to abate the bond series 2018B debt service levy, and finally \$1,000,000 will be transferred to the Capital Improvement Fund and the Flood Control Construction Fund (each). Most of these transfers will allow the Village to carry out many crucial capital projects identified in the Community Investment Plan.



During FY 2023, a total of \$3.8 million will be repaid in outstanding principal debt, while the total interest payment will be \$3.7 million. The chart below shows the annual debt reduction by year for each type of the issued debt.

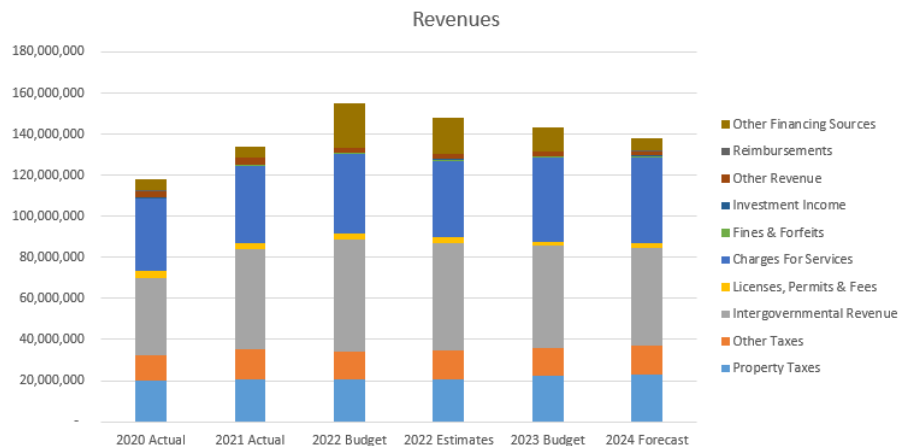
Principal Amount Outstanding 2022 - 2044



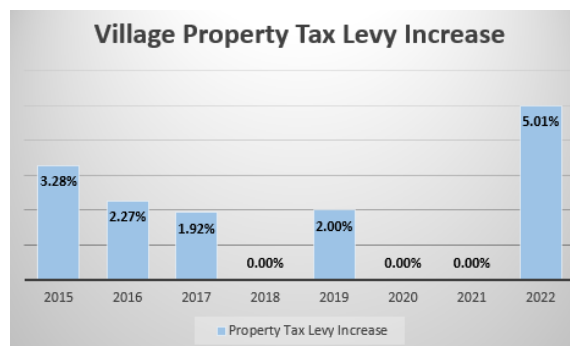
The 2023 revenue budget totals at \$143,151,313, a decrease of \$11,728,779 or 7.6 percent. FY 2022 includes various one-time grant revenues including the American Rescue Plan, Surface Transportation Program Grant (STP), Congestion Mitigation and Air Quality Grant (CMAQ), and a few other one-time grants, which are not expected to reoccur in FY 2023.

Revenue Category	2023 Budget	2022 Budget	Increase / (Decrease)	Percentage Change
Property Taxes	22,393,921	20,873,259	1,520,662	7.3%
Other Taxes	13,743,156	13,304,500	438,656	3.3%
Intergovernmental Revenue	49,689,008	54,713,145	(5,024,137)	-9.2%
Licenses, Permits & Fees	1,959,500	3,008,000	(1,048,500)	-34.9%
Charges For Services	40,837,772	38,333,258	2,504,514	6.5%
Fines & Forfeits	530,140	541,000	(10,860)	-2.0%
Investment Income	278,266	118,070	160,196	135.7%
Other Revenue	2,166,550	2,261,860	(95,310)	-4.2%
Reimbursements	203,000	397,000	(194,000)	-48.9%
Total Re-Occuring Revenues	131,801,313	133,550,092	(1,748,779)	-1.3%
Other Financing Sources	11,350,000	21,330,000	(9,980,000)	-46.8%
Total Revenues	143,151,313	154,880,092	(11,728,779)	-7.6%

The investment income for the year 2022 is budgeted at \$118,070, a reduction of \$332,431 or 73.8%. The reduction in the investment income is caused by very low prevailing interest rates in the market as well as a reduction in investable cash. Previously, the Village had bond proceeds on hand for the various capital projects. As many of our major projects are completed now, the bond proceeds have been utilized towards projected costs resulting in less investable cash.



Property Taxes are one of the most reliable revenue sources for any local government and the Village of Mount Prospect is not an exception to this fact. The total 2023 property tax revenue budget for the Village is \$22.4 million. The total property tax levy amount is \$20,443,677, a 5.01 percent increase over the 2021 extended levy payable in 2022. The remainder of the property taxes are from the Prospect and Main Tax Incremental Financing District (TIF). The property tax revenue accounts for 15.6 percent of the total 2023 annual revenue budget. The combined property tax levy for the Village of Mount Prospect and the Mount Prospect Library totals at \$31,191,417 (including 2% loss and costs), and represents a 0.71 percent decrease over the 2021 extended property taxes payable in 2022. The Village will be deploying its reserves and alternative revenue sources totaling \$2,194,250 in abatements and subsidies and that will allow the Village to hold the property tax rates at its current level. It is very important to maximize the alternative revenue sources as it has a perfect negative correlation with property taxes. Every additional dollar from alternative revenue sources helps the Village in reducing the direct property tax burden for residents and businesses. The chart below describes the Village property tax increases.



The Village is trying to achieve an optimization between property taxes and other variable revenue sources such as sales tax revenues. The Village has seen a significant growth in its sales tax revenue in recent years. While most of the growth belongs to a certain sector, Village's reliance on the variable revenue source for its operation poses certain market risks. In order to mitigate the risks to a certain extent, the Village is actively working on its budget philosophy to fund the one-time capital projects with variable revenue sources such as Home Rule sales tax. The Village is using 75 percent of the total Home Rule sales tax collection toward capital projects or the repayment of debt issued for capital projects. To further advance the same philosophy, the Village will be transferring its Home-rule sales (as interfund transfers) from the General Fund to the Capital Project Funds, which will allow all three capital project funds (CIP, Flood Control Construction and Street Construction Fund) to carry out meaningful capital projects.

The Village is in a very favorable geographic location due to its proximity with O'Hare Airport and major interstate highways. There are certain untapped potentials for growth and opportunities within the south side of the Village of Mount Prospect. The Village Leadership Team is actively working on the Connect South Mount Prospect Plan implementation. The Village established its new TIF called South Mount Prospect TIF in FY 2022. The TIF district will generate significant increment from various project including a 1.8 million sq. ft. data center from Cloud HQ. The Cloud HQ project will bring \$2.5 billion in private investment and will create more than 1,000 construction jobs, as well as upon completion, the building will house many engineers and other technology related jobs. The proposed data center will require higher amount of electricity and will result in a significant amount of electric utility tax for the Village. The

assessment year 2019 was the most recent triennial assessment, where the Village saw an 18 percent or \$301 million increase in equalized assessed values. The assessment year 2022 will also be a year of the triennial assessment and the Village is looking forward to the new enhanced assessment values from Elk Grove and Wheeling Townships.

The most recent census data has shown an encouraging growth in the village's population. The official Village population increased from 54,167 in 2010 to 56,852. The State of Illinois distributes Income Tax, Motor-fuel Tax and State Use Tax on a per capita basis. The Village is expected to gain \$300,000 in additional revenues in the above-mentioned per capita items. Recently, the Village has seen an unusual increase in the Income Tax and Use Tax revenues. The 2023 budget solidifies the recently captured growth and revenue amounts shows for sales tax and income tax reflects the same.

Along with the 2023 budget, the plan has a five-year capital improvement plan totaling \$150,849,542. Of this amount, \$28,444,521 is capital spending for FY 2023. In the next five year period, planned spending of \$32.8 million in street improvement projects, \$29.4 million in Watermain replacement projects, \$13.3 million in Rand-Elmhurst-Kensington improvement project, \$6.9 million in Phase II bike plan improvements, and \$5.0 million in sewer main rehab. All other significant projects are listed under the community investment plan section of the budget book. The plan also includes a Fire tower truck replacement in FY 2024. The fire truck/engines are special vehicles and requires long lead time. The ladder/tower truck order will be placed at the end of FY 2022, and that will allow the Village to take the delivery of the truck sometime in FY 2024. The tower truck is estimated to cost \$1.7 million. Through the vehicle lease program, the replacement price of the tower truck is fully funded. The Village staff is carefully evaluating current Fire Department Vehicles and may present an alternative plan in early FY 2023.

With the help of added intergovernmental revenues, we will be suspending the vehicle sticker program for FY 2023. During FY 2023, staff may reinstate vehicle sticker program for FY 2023 with some needed changes for efficiency or after careful study of revenue levels, may propose an elimination. For the most part, the 2023 Budget keeps most fees to customers flat, but some fees are increasing pursuant to previously approved studies. An increase to the combined water and sewer rate of 8.0 percent is included in this approved Budget to fund an expanded water/sewer main replacement program. These increases are required in the 2017 water rate study and subsequently approved by ordinance. The plan also includes a 3.5 percent increase in the refuse rates.

The General Fund operating expenses are budgeted at \$63.5 million, an increase of \$4.2 million from the amended 2022 budget of \$59.3 million. Of the \$4.2 million, \$1.5 million is added to the contractual services for inflationary adjustments. Police and Fire Pension costs are increasing by \$2.1 million. Of this amount, the General Fund will bear the burden totaling \$1.4 million, remaining \$750,000 will be funded from the Pension Stabilization Fund. The increased personnel headcounts as well as cost of living adjustments are increasing Personnel Service costs from \$31.3 million to \$32.8 million, an increase of \$1.6 million or 5.0% compared to the amended 2022 budget.

The approved 2023 Budget supports the Village's Strategic Plan Vision for 2037: *The Village of Mount Prospect represents the best of suburban communities – thriving, proud, diverse and connected – having a rich heritage, strong values and a timeless yet contemporary atmosphere.* The Village Board committed several evenings to developing the 2022-2026 Strategic Plan Implementation Guide that establishes an Action Plan for projects and initiatives designed to advance the Goals for Vision Attainment, developed initially in 2016 and amended in 2022.

Goals prioritized for progress in the 2022-2026 Implementation Guide are as follows:

Goal 1: Effective Village Government: Financially Sound, Providing Exceptional Service

Goal 2: Enhancing Mount Prospect Charm and Character: Honoring History, Heritage, and Diversity, Equity and Inclusion

Goal 3: Top-quality Village Infrastructure: Balanced and Proactive Community Investment

Goal 4: Family-friendly Neighborhoods: Safe and Livable for All

Goal 5: Vibrant Community Destinations: Downtown, Randhurst Village, South Mount Prospect, and Other Commercial Corridors

The Implementation Guide organizes projects and initiatives by Goal and prioritizes targets for action as Top and High Priority. Also included in each goal are major projects and initiatives already in progress. The Village Board is continually updated on progress of established Action Agenda priorities. Several of the priorities still require funding decisions by the Board.

Incorporated into the Budget is a multi-step contingency plan that can be implemented in the event the State of Illinois approves legislation that significantly affects local government. The contingency plan also provides direction for making budget adjustments due to a drop in revenues as a result of a slowing of the economy.

The multi-step plan provides for increasing levels of response to loss of revenue depending upon the timing and severity of the revenue reductions. A listing of the steps taken in response to revenue loss, in order of least to most significant, are:

1. Eliminate or defer capital projects/purchases.
2. Reduce funding (lease payments) of computer and vehicle replacement programs.
3. Institute a freeze or reduction in commodity, contractual service and supply accounts, where possible.
4. Review catalog of programs and services provided by the Village.
5. Review of staffing levels.

The Village used the above steps at the beginning of the pandemic in 2020. The first three steps were implemented in anticipation of the revenue losses. At this time, the Village has fully recovered from the financial and nonfinancial impacts of COVID-19. But now, the Village is facing a few new challenges including inflation, possible recession, legislative changes, deficit levels at the State of Illinois, uncertain market conditions, rising pension costs, aging infrastructure, supply-chain issues, labor turnover and a few more. A few of those challenges are described as below.

- a. The current rate of inflation is trending around 8.3 percent (CPI-U) over the last 12 months. Increased costs of supplies, contractual services and personnel costs beyond a normal annual increase creates a burden for the fund and cash balances. At the same time, it can create more burden for an already stressed property tax system. The Village has enough cash and fund balance on hand to digest short-term impacts of inflation, but in long-run, the Village may need to reevaluate the strategies to handle the inflation.
- b. Intergovernmental Revenues plays a significant role for the Village finances and the State of Illinois provides a significant part of the intergovernmental revenues. The State of Illinois has tried to reduce the Local Government Distributive Fund (LGDF) Income Tax from time to time. Any further reduction in the LGDF will result in revenue losses for the Village and may create an additional burden for the already stressed property tax system.
- c. The Village invests a fair amount in capital assets each year through the Community Investment Plan. Funding from various variable revenue sources and charges for services funds the new investment as well as the replacement of the existing assets. To maintain aging infrastructures and facilities without issuance of debt or a grant from the State or Federal Agency is challenging. The Village has received significant grants in recent times but it is a challenge to get awards while competing with other grantees.
- d. The Federal stimulus has created some challenges for the local labor market. The Village has highly talented and dedicated employees. To retain and hire talented employees due to the very competitive private labor market is a new challenge that the Village is facing in recent times.
- e. There is a huge demand of construction materials and vehicles in the market. The Village is dealing with high prices and supply chain issues with many capital projects. Many of the recent construction bid results have come in much higher than expected. The Village is also struggling to replace its scheduled Police, Fire and Public Works fleet. The Village is hopeful that several measures taken by the Federal and State Governments will curb the inflation and supply chain issues.

In spite of the above challenges, the financial position of the Village remains very strong. Reserve levels in recent times have continued to exceed our expectations as a result of revenue growth and responsible spending plans. The Village's General Fund is estimated to have a fund balance of \$35.3 million, which equates to 46 percent of the 2023 annual budget. It is important to note that not all the fund balance is in liquid form. Some portion of the fund balance is occupied by accounts receivables and it is not available immediately. The accounting fund balance at 46% may equate to a 30% to 33% in liquid cash balance. The Village's fund balance policy calls for the General Fund to maintain a reserve level of between 20.0 and 30.0 percent. Strong reserves and annual budgets that are balanced are two factors contributing to the strong bond rating assigned to Village debt. The General Fund reserves remain well above the target set by the Village Board (25%) through 2024. The drop in reserve levels for the two-year period beginning in 2022 is due to the intentional draw down for purposes of funding capital projects and a property tax abatements for a portion of taxes levied for public safety pensions and debt service.

The Forecast Budget for 2024 is projected at \$158,476,199. This is an increase of 6.9 percent from the 2023 budget. The increase from the FY 2023 is due to an increase in the CIP spending. There are a few expected grant funded projects planned for FY 2024, resulting in a higher planned CIP spending for FY 2024 compared to FY 2023. The General Fund budget for 2024 is projected at \$73,137,182, a decrease of \$3.4 million or 4.4 percent from the 2023 budget. Again, the decrease in the 2023 forecast is associated with the reduction in the interfund transfers. FY 2023 includes interfund transfers from the American Rescue Plan funds. No such transfers are expected for FY 2024, resulting in a decrease in the overall General Fund budget. A deficit of \$899,388 is estimated for FY 2024, mainly due to property tax abatements for public safety pensions. The unrestricted fund balance for the General Fund as of December 31, 2024 is expected to be \$34.3 million or 46.9 percent of the annual budget. With 46.9 percent in unrestricted fund balance, the liquid cash balance is expected to be around 32 percent of the annual budgeted expenditures.

I would like to thank our dedicated Finance Team for their careful financial analysis, planning and organization of the 2023 Budget. The outstanding efforts of their entire staff have resulted in an adaptive, understandable and responsible, financial plan. I am very appreciative of the efforts of our Leadership Team for their bottom-line focus and eye on exceptional customer service and value creation. Finally, I thank Paul Wm. Hoefert, the Board of Trustees and our Finance Commission for their insightful financial contributions and commitment to strategic planning as a way to make our community Vision for 2037 and beyond a reality.

Sincerely,
Michael J. Cassady
Village Manager

Budget Message

Development of Mount Prospect's annual budget is the single, most important administrative responsibility of the Village's management team. At a primary level, the Budget document represents the Village's plan for expected expenditures over the coming fiscal year and identifies the means by which those expenditures will be financed. At a higher level, the annual Budget should be reviewed as a continuation of the larger long-range strategy to maintain Mount Prospect's strong financial condition; core to this strategy is the Village's ability to finance the desired level of service on a continual basis.

To implement that broader strategy, there are a number of critical factors which must be constantly monitored, reviewed and acted upon. Those factors include the Village's ability to:

1. Maintain desired levels of service.
2. Provide a reliable and equitable means of funding those services.
3. Withstand local, regional and national economic fluctuations.
4. Meet the demands of natural growth, decline and change.

It is within this broad strategy that the annual Budget must be considered.

The Budget process itself represents an opportunity to not only review the Village's present financial condition but also to influence its future condition through the intense planning that goes into the preparation of the document.

The 2023 Budget is developed around the Village's Strategic Plan Vision for 2037. Each year as part of the Budget process, the Village Board will prepare a Strategic Plan Implementation Guide that establishes an Action Plan for projects and initiatives designed to advance the Goals for Vision Attainment. The Implementation Guide organizes projects and initiatives by goal and prioritizes targets for action as top and high priority. Also included in each goal are major projects and initiatives already in progress. Priorities still require funding decisions by the Board, hence their inclusion in the budget process.

Through the strategic planning process, the Village will:

- Establish which services will be provided and at what levels. Inherent in that discussion is identifying core/critical mission services and programs.
- Determine the most effective and efficient way to provide those services; including the propriety of contracting out, eliminating or combining departments, services and programs.
- Provide adequate personnel, supplies and equipment to achieve expected results.
- Define the scope and timing of major projects.
- Identify the revenues necessary to fund the services to be provided.

Oversight comes through scrutiny of the budget by the Village's elected officials and Finance Commission in the context of policy determinations deduced over the course of the previous year and the Village's own internal controls. The decisions made during this planning and oversight process will necessarily have a profound effect on the Village's future direction particularly when viewed in the context of the four factors previously identified. The four factors present constant challenges and diligent oversight as part of every budget process, including the development of the 2023 Budget.

A FEW WORDS ABOUT THE BUDGET

The following points are offered to provide background and insight into the budget preparation process and the philosophy employed therein:

The 2023 Budget coincides with the **calendar year**. It also includes a **Forecast Expenditure Plan** for the following year. Both of these features continue to prove helpful in planning for and bidding out capital projects, determining with greater accuracy property tax levy requirements and, in general, making the Budget document a more useful planning tool. Greater emphasis is given to the forecast budget to improve planning for the next budget cycle. This additional scrutiny of the forecast budget requires departments to provide detail as to what projected projects and costs are most likely to impact the forecast budget, instead of a standard across-the-board percentage increase for budgeting purposes.

The Village continues to approach the budget with the philosophy of creating "**cost centers**" as a way of accurately reflecting the cost of doing business. For the most part, these cost centers are department-based, so that when looking at a particular department's budget (e.g., Police), a true picture of the cost of providing police services to the residents and businesses of Mount Prospect is reflected.

A critical element of this budgeting philosophy is the use of "lease payments" (transfers between funds treated as "quasi-external transactions" for budgeting and accounting purposes). Lease payments recognize that departments have needs, on a continuing basis, for certain essential capital equipment such as computer replacement and vehicle replacement, as well as ongoing vehicle maintenance. These lease payments (which are recorded as expenses to each department) over time will provide the cash necessary to fund the expense and eventual replacement of such items.

The Village Board has a **fund balance policy** in place to govern both spending and fund balance levels for all operating and capital funds. This policy is designed to ensure that adequate revenues are available on an annual basis to fund essential projects. It also allows for building and maintaining an adequate fund balance that provides both a safety net during lean times and flexibility to address unforeseen needs.

The budget document itself reflects a top-down approach in its presentation of information. The first three sections, which include the Introduction, the Village Manager's Budget Message, and Strategic Plan, each strive to provide an understanding of the organization and foundation for the reader regarding budget preparation. The remaining sections provide operational information and include Fund Summaries, Revenue Summaries, Expenditures Summaries including department level details, followed by Capital Improvements, Debt, and finally the Other Financial Information which includes the Five-Year Forecast, Glossary, and the Financial Policies. If you view this document on paper or pdf form, the glossary will be found in the appendix.

2023 BUDGET

The 2023 Budget represents the Village's plan for expected expenditures over the coming year and identifies the means by which those expenditures will be funded. The following provides a financial summary and information regarding significant items impacting budgets at the fund level.

General Fund

The largest fund within the Village, the General Fund, accounts for most of the financial resources of the government. The General Fund is a major fund; its budget includes most of the basic operating services, such as Police and Fire protection, Finance, Community Development, Inspectional Services, Public Works and General Administration.

The 2023 Budget for the General Fund totals \$76,503,153. This is a balanced budget based on assumptions for current period revenues and available cash reserves. Cash reserves are being used for the purpose of abating portion of the public safety pension levies and abating debt service levy for series 2018B bonds (issued for Police and Fire HQ) totaling \$1,400,000. Absent these actions, the Budget of the General Fund returns a surplus of \$2,101,176. Items of note regarding the 2023 Budget for the General Fund include:

- The General Fund budget represents an increase of \$6.3 million, or 9.0 percent, compared to the amended 2022 budget.
- The 2023 General Fund budget includes \$11.4 million in interfund transfers from the General Fund. Of this amount, \$5.3 million is transferred to the Water/sewer fund from the American Rescue Plan grant for an emergency water interconnect project. The remaining transfers include, \$1.9 million to the Street Construction Fund, \$1.4 million to the Debt Service Fund, \$1,000,000 to the Flood Control Construction Fund, \$1,000,000 to the Capital Improvement Fund and \$750,000 to the Pension Stabilization Fund.
- The General Fund budget includes several newly added positions including Director of Marketing and Public Relations, HR Generalist, Combination Building Inspector (Building Dept.), Community Relations Officer (Police Department), Two Maintenance Personnel (Public Works) and two part-time positions for the Human Services Department (Admin Assistant and Senior Activities Coordinator). A few positions have been eliminated as a part of organizational restructuring. The net impact on personnel service costs due to all of these changes total at \$278,332.
- Due to changes in the mortality table as well as changes in the interest rate assumptions, the public safety pension costs are increasing by \$2.1 million. Of this amount, the Village is using \$750,000 from the General Fund reserves and alternative revenues, and the remaining amount is being added to the existing property tax levies for the pension funds.
- The total operating budget for the General Fund for FY 2023 is \$63.5 million, an increase of \$4.2 million or 7.0 percent. Increased pension costs, inflationary adjustments for the contractual services and cost of living adjustments for the personnel services along with newly added positions as described above are the main reasons for the increased operating budget.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specified purpose. The Village employs twelve of these fund types, which include, Pension Stabilization, South Mount Prospect TIF, Rural Special Service Area, Refuse Disposal, Motor Fuel Tax, Community Development Block Grant, Asset Seizure, Federal Equitable Share, DUI Fine, Foreign Fire Tax, Business District and Prospect/Main TIF.

The 2023 Budget for all Special Revenue Funds is \$13.8 million. This is an increase of \$577,451 or 4.3 percent, from the amended 2022 budget. Of this amount, \$7.5 million pertains to the Operating Budget, \$2.6 million is part of the Community Investment Plan, \$1.2 million is the Debt Service budget, and \$3.8 million belongs to other Non-Operating budget categories. The increase represents mostly inflationary increases and market adjustments for contractual services. The refuse service rates will see an increase of 3.5 percent. The overall revenue budget for Special Revenue funds is \$12.0 million. The Special Revenue Funds will have a planned use of cash/fund balance totaling \$1.8 million.

Enterprise Funds

Enterprise Funds consist of the Water and Sewer Utility Fund and two (2) parking funds. The Water and Sewer Utility Fund is a major fund that accounts for the provision of water and sewer services for commercial and residential customers. Expenses accounted for in this fund include charges for administration, operations, maintenance and billing/collection. The Village Parking System Fund accounts for the provision of Village-owned public parking services, while the Parking System Revenue Fund is used to account for the provision of public parking services for which fees are shared with the commuter railroad.

The 2023 Revenue Budget for all Enterprise Funds is \$25.6 million, of which the Water and Sewer Fund budget is \$25.4 million. The Enterprise Funds revenue budget decreased \$9.4 million, or 26.9 percent, from the prior year mainly due to a planned bond issuance in FY 2022 per the approved Comprehensive Water and Sewer Rate Study completed in 2017. There is no such bond issuance in FY 2023, resulting in a large decrease in the annual revenue for the Water and Sewer Fund. The Water and Sewer budget incorporates the long-term capital strategy as outlined in this study. A combination of rate increases and debt will provide the resources to improve the renewal/replacement rate of utility system mains from its 600 year cycle to a renewal cycle of approximately 130 years, closer to the industry best practice of 100 years. An increase in the combined water/sewer rate of 8.0 percent is included in this budget. Based on the approved rate change, the total water and sewer utility bill for a typical customer will increase \$7.30 per month from the current utility rate. The expenditure budget for the Water and Sewer Fund is \$29.4 million. The expenditures include \$14.2 million in operating expenditures, \$13.5 million in capital improvement projects and \$1.8 million in debt service payments. The capital improvement costs include \$5.5 million in an emergency water interconnect project with Northwest Water Commission. Of this amount, \$5.3 million is funded from the American Rescue Plan. The 2023 budgets for the Village Parking System Fund and the Parking System Revenue Fund are \$142,875 and \$121,952, respectively.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). There are three active capital funds in the 2023 Budget. These funds are the Capital Improvement Fund, the Street Improvement Construction Fund and the Flood Control Construction Fund.

The 2023 Budget for the Capital Funds is \$9.3 million; this is a decrease of \$12.7 million, or 57 percent, from the Amended 2022 Budget. The 2023 budget for Capital Funds represents a normal level of annual capital improvements to keep up with the aging infrastructure and facilities as well as funding the items identified in the Strategic Plan of the Village. The 2022 budget included a few one-time grant funded major projects, which are not expected to reoccur in FY 2023, resulting in a large decrease in the budget from FY 2022 to FY 2023.

The Capital Project Funds are receiving \$3.9 million in total interfund transfers from the General Fund for FY 2023. \$1.9 million will be transferred to the Street Improvement Construction Fund, \$1,000,000 will be transferred to the Capital Project Fund and \$1,000,000 will be given out to the Flood Control Construction Fund. The \$1.9 million transfer will facilitate the suspension of the vehicle sticker program for FY 2023. The \$1.9 million transfer is funded in the General Fund from state sales tax (\$1.4 million) and home-rule sales taxes (\$500,000). Besides transfers, the Capital Project Funds will receive \$4.5 million in home-rule sales tax allocation (3/4 of the total collection).

The overall expenditures for the Capital Project Funds include \$8,956,831 in capital projects and \$337,030 will be spent on various operating and reoccurring expenditures for FY 2023.

Debt Service Fund

The Debt Service Fund was established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Excluded from this fund is debt that is supported by other funds (Water and Sewer and TIF).

The 2023 Budget for the Debt Service Fund is \$4.6 million. This is a decrease of \$1.9 million, or 29.0 percent, from the prior year. Funding to support payment of the debt comes from property taxes, intergovernmental revenues and Home Rule sales tax. Property taxes account for \$2.2 million of total revenue, while intergovernmental and Home Rule sales taxes account for \$1.4 million and

\$923,656, respectively. The balance of funds needed to cover annual debt payments comes from Investment Income, Transfers, and Cash Reserves.

Internal Service Funds

Internal Service Funds account for the financing of goods or services provided by one department to another department on a cost reimbursement basis. Funds included in this category are the Vehicle Maintenance Fund, the Vehicle Replacement Fund, the Computer Replacement Fund and the Risk Management Fund.

The 2023 Budget for the Internal Service Funds is \$14.2 million. This is a decrease of \$1.6 million, or 10.2 percent, from the amended 2022 Budget. The Computer Replacement Fund provides for informational technology (IT) infrastructure and end-user equipment. The total budget for 2022 is \$401,000, an increase of \$207,000 or 106.7 percent compared to the amended 2022 budget. A Public Works Fiber Connectivity Project totaling \$220,000 is the main reason for an increase in the 2023 budget. The Risk Management Fund and the Vehicle Maintenance Fund expenditure budgets total \$10.0 million and \$2.6 million, respectively, and represent mostly inflationary increases of 2.9 percent and 7.7 percent, respectively. Higher fuel prices have resulted in a higher commodities and supply budget, resulting in a higher increase in the budget for the Vehicle Maintenance Fund. The Vehicle Replacement Fund expenditure totals \$1.3 million, a decrease of \$2.2 million or 63.4 percent compared to the amended 2022 budget. Due to the novel coronavirus, many of the vehicle replacement items were postponed in 2021 and they were added back to the replacement schedule in 2022, which resulted in a higher budget amount for FY 2022. FY 2023 represents a normal fleet replacement cycle. Hence, the FY 2023 budget is more typical and represents a lower amount compared to the FY 2022 budget.

2024 FORECAST BUDGET

The 2024 Forecast Budget is currently reflecting total projected expenditures of \$158,476,199. This represents a 6.9 percent increase from the 2022 Budget. The 2024 budget is expected to have multiple grant-funded one-time projects resulting in a higher community investment plan budget. The General Fund expenditures for 2024 are forecasted to decrease by \$3.4 million, or 4.4 percent, compared to the 2023 budget. The 2024 General Fund Forecast Budget, as presented, is currently reflecting a planned deficit of \$899,388, mainly to support public safety pension abatements.

BUDGET PROCESS

Public officials generally recognize that the preparation and adoption of the annual budget are two of the most important duties with which they are charged. However, the adoption of the budget is not an end in itself, but it is just one-step of an ongoing process. The process encompasses an extended period of planning, review, and priority setting. When the budget is adopted, it then becomes the fiscal plan which spells out how services will be provided and community improvements will be achieved. After the budget is adopted, it also becomes a control mechanism by which to measure the resources expended to meet the approved objectives and to measure the adequacy of the fiscal plan.

A calendar identifying the specific dates for the 2024-2028 Community Investment Program (CIP) and 2024 calendar year budget is included in this section. Following is a description of the various phases of this budget process.

The Strategic Plan

The budget is developed around the Village's Strategic Plan Vision for 2037. Each year to start the budget process, the Village Board will prepare a Strategic Plan Implementation Guide that establishes an Action Plan for projects and initiatives designed to advance the Goals for Vision Attainment. The Implementation Guide organizes projects and initiatives by Goal and prioritizes targets for action as Top and High Priority. Also included in each goal are major projects and initiatives already in progress. Priorities still require funding decisions by the Board hence their inclusion in the budget process.

The Community Investment Program

The development of the Community Investment Program (CIP) is a prelude to work on the annual budget. The CIP is the Village's five-year plan for capital expenditures. It addresses the Village's needs for replacement, upgrade, and expansion of infrastructure and other long-lived, high-cost assets. Generally included in the CIP are planned capital expenditures of \$25,000 or more, proposed purchases for the Village's motor vehicle fleet, and all IT purchases for the coordination of the computer program.

The CIP development process for the 2023-2027 CIP preceded preparation of the operating budget for 2023. A CIP kickoff meeting was held in May with submittals due mid-June. Departmental reviews with the Village Manager's Office took place in August with final budget amounts completed in September. The final CIP is incorporated into the annual budget document.

The Annual Budget

The Village has adopted sections 5/8-2-9.1 through 5/8-2-9.10 of Chapter 65 of the Illinois Compiled Statutes, providing for a municipality's financial operating under an annual budget in lieu of an appropriation ordinance. The approved budget provides the authority to expend funds in the new fiscal year.

In addition to the annual budget, the Village includes in its budget document the projected financial operating plan for the subsequent fiscal year. This projected plan is termed the "forecast." For example, this 2023 annual budget includes a 2024 forecast. The forecast is not legally binding, but it enables the Village to look into its financial operating future. The budget document also includes a five-year financial forecast for an even longer term view of the financial direction and condition of the Village.

Formulation of the annual budget parallels the formation of the CIP. The Finance Department will hold a budget kickoff meeting communicating parameters for guiding budget development and open access to the Village's budgeting system at which time the departments prepare their budget requests.

Upon receipt of the departmental budget requests, the Finance Department compiles the draft budget. Revenue estimates are prepared by the Finance Department based upon historical trends, economic forecasts of authoritative sources, and anticipated activities and events in the community which are expected to have a local economic impact. Departmental meetings are held with staff from the Village Manager's Office and Finance Department to discuss the budget request.

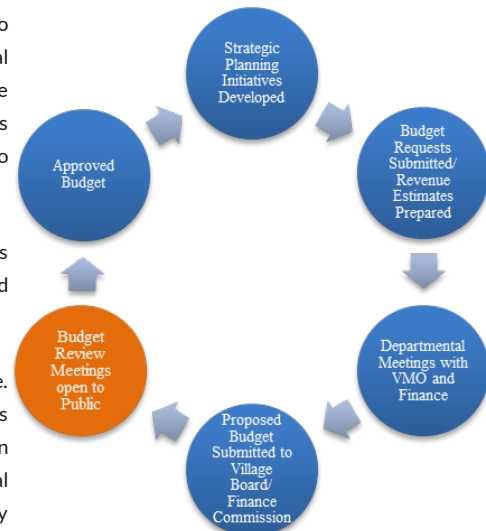
The Village Manager reviews all departmental budget requests, ensures that they are consistent with directives of the Village Board and initiatives outlined in the strategic plan, and fashions a feasible fiscal plan. The product is the proposed budget, which the Village Manager submits to the Village Board and the Finance Commission. The Finance Commission is a citizens' commission comprised of seven members appointed by the Mayor that advise and assists the Village Board in the maintenance of a sound tax structure and overall fiscal policy.

Staff then presents the proposed budget to the Village Board and Finance Commission at a series of public meetings. Input from the public is solicited during these budget presentations. Based upon Finance Commission and citizen input, recommendations of staff and its own findings, the Village Board may direct additions, deletions, or revisions to the proposed budget.

The Director of Finance revises the proposed budget as directed by the Village Board. Two public hearings on the proposed budget and property tax levy offer the public an additional opportunity prior to final approval to comment on the fiscal plan for the upcoming year. The Village Manager submits the final budget for formal approval in November. The final budget is adopted by ordinance. According to state law, the budget ordinance must be adopted prior to the start of the fiscal year and filed with the County Clerk within 30 days of adoption.

The budget process does not end with the adoption of the budget ordinance; it actually marks the beginning of a new cycle. Services and programs are evaluated, needs are identified and then the formal process begins again for the next year.

During the budget year, the fiscal plan will be monitored and changes made as appropriate. When priorities change or unanticipated expenditures are required, the Director of Finance is authorized to transfer budgeted amounts within a department or between departments within a fund. The Director of Finance must notify the Village Manager in writing of interdepartmental transfers. Any revisions that increase the total expenditures of any fund must be approved by the Village Board as budget amendments. Expenditures may not legally exceed budgeted appropriations at the fund level.



THE BUDGET MODEL

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

Basis of Accounting

The Village uses the following fund types:

Governmental Funds are used to account for the Village's general governmental activities and include the General Fund, special revenue funds, debt service funds, and capital project funds. Governmental funds use the modified accrual basis of accounting whereby revenues are recognized when they are “measurable and available” and expenditures are recorded when the related fund liability is incurred.

Proprietary Funds use the full accrual basis of accounting and include the enterprise funds (Water and Sewer Fund and Parking Funds) and internal service funds. Under the full accrual basis, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Budgetary Basis of Accounting

The budgets of the governmental funds are prepared on a modified accrual basis. The budgets of the proprietary funds are prepared on a full accrual basis with the exception of capital expenditures, depreciation, bond proceeds and principal payments. The full purchase price of capital expenditures, which is not considered an expense using the accrual basis, is included in the budget for the current year and proposed and forecast budgets. Depreciation is not included in the budget and is shown only in the prior year’s actual expenses. Bond proceeds are included as an Other Financing Source and related principal payments are included as expenditures in the budget. For financial reporting, these transactions are recorded on the balance sheet. A reconciliation of these differences is provided in the Village's Comprehensive Annual Financial Report.

Although the Village is required to account for revenues and expenditures on a fund basis, the fund structure is not necessarily the most appropriate model for reporting the delivery of services. Many authorities believe that a budget organized on the basis of “programs” is more meaningful. A program budget groups all the expenditures associated with a specific service, or program, regardless of the fund from which the resources are obtained. A true program budget includes actual expenditures for personnel, services and supplies as well as indirect expenditures or allocations for facilities, equipment, and administrative services.

Budgets may be organized in several variations. In actual practice, these variations range from a fund line-item, or appropriation budget, to a true program budget as described above.

The Village complies with state and accounting mandated requirements to account for revenues and expenditures on the fund basis. The Village budget by fund is provided in the Fund Summaries section.

The Village of Mount Prospect uses a “modified program budget” whereby services, or programs, are organized around a department or a division. A department or division is a unit that has been designated by management as a means for providing a specific service. The Village's Fire Department and Street Division of the Public Works Department are examples of these units of management. In the Operating Expenditure section, expenditure amounts are organized by department or division rather than around a fund structure.

Under the Village's modified program budget structure, services or programs are designated within the departmental or divisional unit. Each program includes line-item costs which are categorized by personal services, employee benefits, other employee costs, contractual services and commodities and supplies. Capital expenditures are reported separately as part of the Community Investment Program (CIP). All costs which can be reasonably identified with the program are included regardless of the source of funding. The Operating Expenditure tab includes a statement of activities, divisional organization chart, budgeted positions and amounts, and expenditure category totals.

The Village identifies each line-item expenditure within a department or division with the fund that will provide the resources. Line item detail budget sheets are organized by department and included in Appendix D. It should be noted that revenues are not departmentalized but are reported directly in the appropriate fund structure in the Revenues Section. As a result, the Village's annual budget fulfills legal reporting requirements and provides a meaningful way to present the costs associated with a service.

After more than eight months of planning and critical review, the budget becomes the fiscal plan for the new budget year. However, just as other plans are subject to change, the Village's fiscal plan (budget) is subject to change during the year. Emergency situations, emerging needs, new opportunities and unforeseen obstacles may require a change in plans during the year. When these circumstances arise, appropriate action will be taken. If the change involves reassigning priorities within a fund, Village management is authorized to make these changes. If the change requires an expenditure that will exceed the amount appropriated for a specific fund, the Village Board will be requested to amend the budget.

Thus the budget is a dynamic plan that fulfills its purpose of providing the fiscal framework for providing services to Village residents during the budget year and serves as a basis to plan for the future.

BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Mount Prospect, Illinois for its annual budget for the fiscal year beginning January 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

We believe our 2023 budget continues to conform to program requirements, and we will be submitting it to the Government Finance Officers Association to determine its eligibility for another award. An initiative has been made by the staff to incorporate new performance measures. The Finance Department also worked hard in implementing a new digital budget book software, which has allowed us to produce a digital version of this budget book.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Village of Mount Prospect
Illinois**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

BUDGET CALENDAR FOR 2024 BUDGET

2024 Dates	ACTION
January - May 2023	Strategic Plan Development - 2024-2028 Action Plan Village Board and Leadership Team meetings
4/11/23	Joint Workshop - 1Q Review Village Board and Finance Commission
5/17/23	2024-2028 CIP Kick-Off meeting (during weekly Leadership Team meeting). Community Investment Program (CIP) Development Software "Clear-Gov" opened to departments
6/14/23	2024 Budget Kick-Off meeting (during regular weekly Leadership Team meeting) NWS Budgeting System Software opened to departments
6/16/23	Data entry of CIP submittals completed by departments
7/03-14/23	Departmental Capital Budget reviews with Village Manager's Office and Finance Department
7/21/23	Complete Departmental Proposed 2024 Budget amounts. Revenue estimates completed by Finance Department
8/1-11/23	Departmental Budget reviews with Finance Department
8/8/23	Joint Workshop - Mid-Year Review and Capital Budget presentations Village Board and Finance Commission
8/14-18/23	Departmental Budget reviews with Village Manager's Office and Finance Department
8/31/23	Complete Proposed Budget amounts
9/29/23	Deliver Proposed Budget to Village Board and Finance Commission
9/29/23	Proposed Budget available for public inspection at the Village Clerk's Office and the Mount Prospect Public Library - Budget posted on Village website
10/10/23	Joint Workshop - Budget Review Village Board and Finance Commission Operating Budget presentations
10/24/23	Joint Workshop - Budget Review (2nd Workshop - if needed) Village Board and Finance Commission Operating Budget presentations
11/7/23	Budget Public Hearing and First Reading of Property Tax Levy and Proposed Budget Ordinances at Village Board Meeting
11/21/23	Truth in Taxation Public Hearing, Second Reading and Approval of Property Tax Levy and Proposed Budget Ordinances at Village Board Meeting
12/31/23	Approved Budget available for distribution



Budget Policies - Compliance

The following three established policies help guide the budget process: Long-Term Financial Policies for Revenues, Expenditures and Financial Planning; Fund Balance/Net Assets Policy; and Debt Service Policy. These policies are included in the Appendix of this document. Adhering to the guidelines set forth in the policies is a key component in the budgeting process. Summarized below is the status of the Village's compliance with these policies.

Long-Term Financial Policies for Revenues, Expenditures and Financial Planning

The Village will maintain a well-diversified revenue structure to reduce the impact on operations resulting from a shortfall in a single revenue source. A surplus is committed to supporting capital items.

Status: A well-diversified revenue base with no single source accounting for more than 18.0 percent of total revenues. Reliance on property taxes has been reduced as the police and fire protection portion of the levy has been held flat/reduced with annual adjustments for only the public safety pension and debt service portions. Sales Tax is the single most significant revenue source for the Village and accounts for 20.3 percent of the annual revenue budget. The budget proposed diverting a portion of the state sales tax towards capital projects and property tax abatements. The net sales tax revenue available for funding operating expenditures is at 17.6 percent.

Annual budget with budget forecast. The Village will prepare an annual budget document detailing approved expenses in year one along with a budget forecast for year two to help better project funding budget needs in the future.

Status: The 2023 Budget document includes a budget forecast for all funds. This presentation allows for tracking the changes in reserves resulting from projected revenues and expenditures in year two. This additional insight allows for discussion of potential future shortfalls well in advance of the budget period in question.

Set the annual contribution for public safety pensions at 100 percent of the actuarially determined amount. The annual contribution is determined to be the amount necessary to fund the normal cost plus an amount to amortize the unfunded liability.

Status: The Village Board has committed to funding public safety pension funds at 100 percent. The assumptions used in the calculation of the levy amount are more conservative than called for in state statutes, generating an estimated 10 percent higher contribution. This higher annual contribution will work to increase the funding levy and eliminate the unfunded liability more quickly.

Fund Balance/Net Assets Policy

Maintain the General Fund reserve balance at 20 percent to 30 percent of the subsequent year's expenditures. Maintain an adequate reserve to reduce potential current and future risks and ensure stable tax rates.

Status: General Fund reserves are expected to be 51 percent at the end of 2022. Surplus reserves in the General Fund have been used to stabilize the property tax levy by allowing a subsidy against the large expected increase in the public safety pension contribution since 2017, totaling \$3.5 million. The 2023 budget includes a subsidy of \$750,000 from the General Fund for public safety pensions. Additionally, from the 2023 revenues, \$1.4 million will be transferred to the Debt Service Fund. The transfer will allow the Village to abate the debt service levy for series 2018-B bonds. Both public safety pension abatements and debt service levy abatement will allow the Village to have a modest increase in the levy. When combined with the Mount Prospect Library, the property tax levy is expected to have a 0 percent increase.

Maintain the reserve balance in the Debt Service Fund for debt supported by property taxes equal to the next interest payment and for debt supported by alternative revenues at a level equal to 50 percent of next year's principal and interest payment.

Status: The estimated fund balance for the Debt Service fund is \$815,879 at December 31, 2022. While the recommended fund balance for the Debt Service Fund is \$1,442,946. The Village collects its ad valorem property taxes and other assigned revenues in a timely manner, which allows the Village to meet its debt service obligations on time. The Village collects assigned revenue sources for debt service on a monthly basis, and property taxes are collected in two installments in February and August. The February installment covers the debt service payments due on June 1, and the August installment covers the debt service payments due on December 1.

Maintain a net asset balance in the Water and Sewer Enterprise Fund equal to no less than three months of the subsequent year's operating expenses.

Status: The net asset policy compliance is met by the Water and Sewer Fund. A comprehensive water and sewer rate study completed in 2017 provided recommendations for rate increases and the use of debt to achieve proper net asset levels and improve the capital program of this utility. The new rate structure went into effect on January 1, 2018. A sixth year of rate increases is scheduled for 2023 as part of the funding plan. The



Water/Sewer Fund has also issued bonds in support of the capital program in 2022, and a part of the bond proceeds will be used in 2023 and 2024.

With establishing the policies for unrestricted fund balance/net asset levels, other factors are considered, including the predictability and volatility of revenue streams, exposure to one-time outlays and the potential drain upon General Fund reserves from other funds. It is perceived that in each case, the Village is in a good position relative to the associated risk.

Debt Service Policy

The Village will maintain a debt structure where 50 percent of the outstanding principal will be repaid within ten years.

Status: The Village has debt service principal payments extending out twenty-two years to 2043. Policy guidelines call for 50 percent of outstanding debt to be paid down in the next ten years. The Village will reach this mark in eleven years. The Village was aware that debt issued in conjunction with the Police and Fire Headquarters construction would put pressure on the policy guidelines. The impact is short lived as all ratios fall within an acceptable policy range by the end of 2022.

The Village will seek to maintain or improve its current bond rating and will specifically discuss with the Village Board a proposal that might cause that rating to be lowered.

Status: The Village has maintained a rating of AA+ from Standard & Poor's since 2009. The Village recently invited Fitch Ratings to also evaluate its finances. The Fitch review returned a rating of AA+ as well. The Village was recently reviewed again by Standard & Poors (in January 2022) and the Village has received an affirmation to its AA+ rating with a stable outlook.

Efforts to improve the metrics used to develop the rating include annexations to improve Equalized Assessed Values (EAV). The recent series of annexations in 2016 and 2017 added \$65 million to the Village's equalized assessed values. Also, with the triennial assessment of the year 2019, the EAV of the Village is back to the 2009 level and is approaching \$2.0 billion. The primary population number for the 2020 census is 56,852, which reflects an increase of 4.9 percent. The Village is expected to gain \$300,000 or more in per capita revenue from the State of Illinois. The Village is also funding its pension obligation at a faster pace and is expecting to be 100 percent funded by 2040. All of these initiatives are expected to serve the Village in the long run and will help in either maintaining or improving the credit ratings for the Village of Mount Prospect.

Guidelines for Direct Debt are as follows:

Outstanding Debt as a Percent of the Equalized Assessed Value

Guideline: 1 to 3.0%, **75% of Guideline: 2.25%** - Current level is 2.77% (in compliance with guidelines)

Outstanding Debt per Capita

Guideline: \$500 to \$1000, **75% of Guideline: \$875** - Current level is \$975 (in compliance with guidelines)

Debt Service Expenditures as a Percent of General Fund Expenditures

Guideline: 5 to 10%, **75% of Guideline: 8.75%** - Current level is 5.9% (in compliance with guidelines)

Status: The Village maintains a responsible debt level and a plan for bringing levels to or below each of the guidelines set for holding direct debt.

STRATEGIC PLAN



Strategic Plan Overview

Mission Statement

The Mission of Mount Prospect Village Government is to advance our community's collective quality of life and potential through adaptive leaderships and leading-edge service delivery.

Mount Prospect Vision 2037

The Village of Mount Prospect represents the
Best of Suburban Communities
Thriving,
Proud,
Diverse and Connected –having a rich heritage,
Strong Values and
A Timeless Yet Contemporary Atmosphere.

Core Beliefs

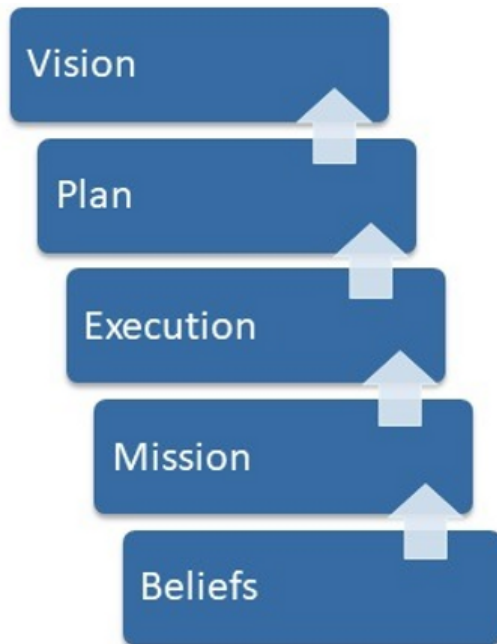
- Respect** for others and in the workplace,
- Listening** and understanding
- Acting in an **Ethical** Manner
- Demonstrating a **Positive and Optimistic** Attitude
- A **Commitment to Service**,
- Practice of **Sound Analysis & Decision Making**, &
- Building Consensus** as part of a team.

INTRODUCTION

The first Village Strategic Plan was completed in early 2015. This strategic plan provided the mission, vision, and goals for vision attainment along with the strategic action plan of the organization. An Implementation Guide was developed using the goals identified in the Strategic Plan. This Implementation Guide provides the objectives, short-term challenges and opportunities, and action items to be taken for accomplishing the goals of the Village. Action items are prioritized as top or high priority by the Village Board and fall into four categories: Policy Agenda, Management Agenda, Management in Progress, and Major Projects. The Implementation Guide is updated annually to reflect work completed and changing priorities.



Strategic Action Plan Model



The strategic planning model used to create the plan is illustrated to the left.

Each of the components of the Planning Model is a building block leading to the:

Vision – The value-based principles that describe the preferred future in 15 years.

The components of the planning model include:

Plan - Strategic goals that focus outcome-based objectives and potential actions for the next five years.

Execution – Plan with a one-year focus that includes prioritized actions from the Mayor and Village board resulting in an annual action plan and a management agenda identifying major projects of staff.

Mission – Principles that define the responsibility of Village government and frame the primary services – core business services.

Beliefs – Personal values that define performance standards and expectations for employees.

The Village of Mount Prospect Strategic Plan is described on the Village's website [\[link\]](#) and includes a complete listing of Policy and Management Agenda and Action items. There are also links to plan documents that detail the Objectives, Value to Residents, Short-term and Long-term Challenges and Opportunities, Policy and Management Actions, and Management in Progress for each goal. In addition, there is a public dashboard which allows anyone to see the status of specific items within the Village's Strategic Plan.



The Strategic Action Plan begins by focusing on the areas of importance to develop goals that are the map to achieving the Village's vision for the future. Through a collaborative effort between the elected officials and staff, five goals were identified with underlying objectives and specific action steps to accomplish each goal.

- Goal 1 - Effective Village Government: Financial Sound, Exception Service
- Goal 2 - Enhancing Mount Prospect Charm/Character: Honoring History, Heritage, and Diversity, Equity and Inclusion
- Goal 3 - Top-Quality Village Infrastructure: Balanced and Proactive Community Investment
- Goal 4 - Family-Friendly Neighborhoods: Safe and Livable for All
- Goal 5 - Vibrant Community Destinations: Downtown, Randhurst Village, South Mount Prospect and Other Commercial Corridors

Below are the top, high priority and other action agendas, both Policy and Management Agendas, identified for each of the stated goals. Following these action items is a summary of the 2022 Accomplishments.

GOAL 1 - EFFECTIVE VILLAGE GOVERNMENT

Financially Sound, Exception Service

Policy Agenda	Management Agenda
• Village Government Sustainability Plan (Top) • Village Proactive Communications and Marketing Strategy (Top) • Elk Grove Rural Fire Protection District (High) • Emergency Preparedness and Response Plan	• Fire and EMS Response Improvements in South Mount Prospect (Top) • Village Financial Policies Review and Revision (Top) • Vehicle Sticker Policy (Top) • Village Government Organization Capacity Rebuilding – Staffing (Top) • Risk Management Insurance (Top) • Village Code Chapter 11 – Businesses and Merchants Update (High) • Financial Plan Update (High) • Electric Rate Increase for Max Business User (High)

GOAL 2 – ENHANCING MOUNT PROSPECT CHARM/CHARACTER

Honoring History, Heritage, and Diversity, Equity and Inclusion

Policy Agenda	Management Agenda
• Diversity, Equity and Inclusion (Top) • Community Connections Center South Expansion Strategy (High) • Civic Academy for Residents • Community Events & Festival Enhancements • Human Services and Staffing	• Aging in the Community Actions

GOAL 3 – TOP-QUALITY VILLAGE INFRASTRUCTURE

Balanced and Proactive Community Investment

Policy Agenda	Management Agenda
• Major Storm Event Preparation (Top) • Capital Improvement Program Projects (High) • Wells Strategy (High)	• Federal Infrastructure Funding (High) • Bike Master Plan-Recognition as a "Bike Friendly" Community • American Rescue Plan Act (ARPA) Projects

GOAL 4 - FAMILY-FRIENDLY NEIGHBORHOODS

Safe and Livable for All

Policy Agenda	Management Agenda
• Charging Stations (High) • Building Code-Charge Port Wiring • Kopp Park Improvements • Annexation Policy, Strategy and Actions • Fountain Development in Pocket Park	

GOAL 5 - VIBRANT COMMUNITY DESTINATIONS

Downtown, Randhurst Village, South Mount Prospect and Other Commercial Corridors



Policy Agenda	Management Agenda
• Downtown Development (Top) • Connect South Mount Prospect Plan (Top) • Community Promotion & Marketing Campaign Implementation (Top) • Prospect Avenue District Development (High) • 111 Busse Redevelopment Project (High)	• Cloud HQ Project (Top) • 20 West Market/Restaurant Development (Top) • Algonquin/83 Redevelopment (High) • HQ Residences Development (High) • Kohl's Center Outlot/Vacant Parcel • MPEI:Relaunch • Golf Plaza 2 • Kensington Business Center Next Project • Century Tile: Raising Cane's • Lions Row Home

2023 Goals

The following chart details the Mayor and Village Board Strategic Priorities linked by Department.

	STRATEGIC GOALS				
	EFFECTIVE VILLAGE GOVERNMENT	ENHANCING MOUNT PROSPECT CHARM/CHARACTER	TOP-QUALITY VILLAGE INFRASTRUCTURE	FAMILY-FRIENDLY NEIGHBORHOODS	VIBRANT COMMUNITY DESTINATIONS
Department	Financially Sound, Exception Service	Honoring History, Heritage, and Diversity, Equity and Inclusion	Balanced and Proactive Community Investment	Safe and Livable for All	Downtown, Randhurst Village, South Mount Prospect and Other Commercial Corridors
Village Administration	✓	✓			✓
Finance	✓				
Community Development	✓	✓	✓		✓
Human Services		✓		✓	
Police		✓		✓	
Fire				✓	
Public Works			✓		

Below is a list of several opportunities and challenges related to accomplishing these goals:

GOAL 1:

- Potential loss of state shared revenues from the State of Illinois
- Inflation and supply chain issues resulting in increasing cost of projects and service delivery
- Protecting the Village government from cyberattacks by securing village's information and processes
- Hiring and retaining a most qualified Village workforce dedicated to serving the Mount Prospect community
- Delivering Village services in the most cost-effective, efficient manner with high level of customer satisfaction
- Diversifying Village revenue sources
- Determining how to communicate with and involve a more diverse population in Village government and governance
- Maintaining sound communications with residents and businesses in a changing communications environment
- Financial status and property tax assessment structure in Cook County
- Seeking accurate feedback from our residents and businesses

GOAL 2:

- Addressing the needs of young families moving to Mount Prospect
- Helping residents to learn about Mount Prospect's Village government – mission, services, processes and projects
- Attracting young families to Mount Prospect
- Informing the community with accurate information, and timely response to disinformation and misinformation
- Inadequate local transportation options making it difficult for residents to access local services
- Expanding Community Connections Center, expanding activities and human services partnerships
- Enhancing residents' ownership and pride in Mount Prospect residents and businesses
- Continuing to develop effective methods for engaging the community
- Understanding and appreciating different cultures – their values, heritage and traditions
- Differing definitions and expectations for diversity, equity and inclusion
- Pressure to address national and international issues and losing the mission and focus on community service
- Supporting an "inclusive community" – one community

GOAL 3:

- Addressing substandard infrastructure in annexed areas: assessing condition and available funding for improvements
- Unanticipated events – major storms, infrastructure failures, natural disasters – impacting the Village
- Unfunded Federal and State of Illinois regulations and mandates impacting Village infrastructure
- Making Mount Prospect a more walkable, pedestrian-friendly community



- Developing funding sources for maintaining existing Village infrastructure and building new infrastructure
- Inadequate revenue for parking fund and capital projects
- Flooding in certain areas and defining Village role and actions
- Supply chain and finding contractors delaying projects and increasing project costs
- Rising construction and maintenance costs
- Working with Union Pacific Railroad

GOAL 4:

- Maintaining and enhancing the safety of each neighborhood
- Increasing safety issues within multi-family housing
- Annexed areas following the Codes of Cook County and property maintenance issues and poor infrastructure needing replacement
- IDOT control of vehicle movement over pedestrian safety
- Increasing criminal activity coming from outside our community
- Defining affordable housing and the role of Village government
- Working with absentee property owners to maintain or upgrade their properties
- Code requirements and the impact on single-family housing upgrades
- Addressing property maintenance issues, including seniors who are having a difficult time in maintaining their single-family homes

GOAL 5:

- Building Mount Prospect's brand as a place to do business and a place to patronize businesses
- Vacancies in shopping centers
- Aligning Randhurst Village owners goals and plans with the Village's vision, goals and desired outcomes
- Landlords and property owners not maintaining or investing in upgrades for their buildings
- Increasing interest rates and the impacts on economic development projects and business investments
- Having entertainment businesses and venues for all generations
- Difficulty in hiring and retaining workforce
- Evolving retail business models

Accomplishments 2022

The Village of Mount Prospect is using Envisio which is a software to track our progress and accomplishments of our goals. You may see our list of accomplishments below or you may visit the website by click this link [link](#).

GOAL 1 - EFFECTIVE VILLAGE GOVERNMENT

Financially Sound, Exception Service

2022 Accomplishments

- Formalized use of Everbridge to send out text alerts to residents.
- Increased number of Village Newsletters from 6 to 10.
- Performed an entire overhaul and rewiring of the equipment in the TV Services Control Room.
- Relaunched the Village LinkedIn Page for use with Economic Development and Human Resources.
- Continued online permitted and license process improvements. (80% online)
- Implemented digital inspections across all of CD-BIS functions to eliminate paper and streamline data input.
- Kiosk and Improved Online Billing Portal.
- Approved Storm Water Utility Fee concept and delayed implementation for 1 year by having an alternative revenue source.
- Residents can now sign up for utility e-billing.
- COVID-19 Pandemic Financial impact has not be as great as initially forecasted.
- IGA for Elk Grove Rural Fire Protection District.
- American Rescue Plan spending approved by board. (Progress towards Economic Development, Human Services and Public Works infrastructure goals)
- FEMA Grants received to cover costs of PPE from Pandemic.
- Water/Sewer Debt Issuance in February 2022 (\$10 million at 2.14%).
- Online Platform for Collection of Local Taxes.
- Created an online budget book.
- Offered EyeOnWater App Leak Deduction Portal to our residents.
- Received the GFOA Certificate of Achievement for Excellent in Financial Reporting and Distinguished Budget Award.
- Reviewed and postponed implementation of Push Tax for Video Gambling.
- Received credit Rating of AA+ Stable Outlook from S&P.
- Outstanding budgetary performance, revenues have exceeded expectations while departments have kept expenses under budget and under control.
- Code Amendments for Food & Beverage, Vehicle Stickers and Real Estate Transfer Tax Rebates, improving clarity and transparency in regards to collection these fees and taxes.
- Completed a Lieutenant Promotional Exam.
- Replaced all six Village warning sirens. (Tornado/severe weather)
- Fire Administration transfer.
- Placed a new ambulance into service.
- Resumed in-person public education.
- Replaced ambulance medical vault.
- Moved to a cloud based patient care reporting system.
- Conducted petroleum bulk storage fire response training.
- Established a peer support program.
- Improved overall multi-agency training between police and fire in the communities of Elk Grove & Des Plaines.
- Added a second fire engine on all possible structure calls.
- Partnered with local strength and conditioning coach's to improve health of firefighters.
- Finalized a three year collective bargaining agreement between the village and fire union.
- Completed a dental carrier conversion.
- Increased participation in wellness biometric screening.
- Focused communication efforts to increase employee mental health awareness.
- Ensured compliance with COVID-19 related health and safety regulations for the workplace.
- Successfully protested 57 fraudulent unemployment claims.
- Executed Leadership Training, (Limited Bias in Recruiting, Mental Health Awareness).
- Revised RSH plan.
- Included benefit cost containment language in two collective bargaining agreements.
- Aging in Community Initiative: two informational workshops.
- Human Services Department video completed.
- Human Services E-newsletter sent out on a quarterly basis.
- Updated Human Services Department policies and guidelines.

- Police department continued state mandating.
- Provide officer wellness training to staff.
- Developed a police adjudication program.
- Instituted a police officer lateral transfer program.
- Conducted a new recruit exam for police officers.
- Police department started recording National Incident Based Reporting System in lieu of Uniform Crime Reporting.
- Hosted Household Hazardous Waste Collection Events.
- Completed COVID-19 After Action Report and continue to respond as pandemic evolved over 2021 and 2022.
- Elk Grove Rural Fire Protection District-Intergovernmental Agreement (Des Plaines and Elk Grove Village) to provide service to unincorporated area.
- Fire Pension Consolidation.
- Liquor Code Revision.
- Drafted a Village Operation Sustainability Plan.
- Launched a community solar program for residents and small businesses.

GOAL 2 – ENHANCING MOUNT PROSPECT CHARM/CHARACTER

Honoring History, Heritage, and Diversity, Equity and Inclusion

2022 Accomplishments

- Developed an outline and submitted a report for a Citizens Civic Academy.
- Assisted in the relocation of a local legend "Al's Shoe Service" from a redevelopment site to the train station.
- Completed RFQ process and secured services of DEI consultant.
- Worked with Village departments to broaden job advertising platforms in support of DEI.
- Celebration of Cultures brought back after a pause during COVID.
- Police department hosted first Teen Citizen's police academy.
- Completed a comprehensive review of village boards and commissions.
- Re-launch Community Events.
- Board came to a decision of the police patch.

GOAL 3 – TOP-QUALITY VILLAGE INFRASTRUCTURE

Balanced and Proactive Community Investment

2022 Accomplishments

- Obtained the 'SOLSMART' gold designation by ICMA for the Village.
- Replaced firefighting foam.
- Replaced Production Storage Devices.
- Replaced all Police Department Phones.
- Revised system for Village Hall panic triggers.
- CAD/RMS Dispatch rollout. (Police and Fire Department)
- Replaced department's aging fleet of AED's.
- Purchased and deployed drone program.
- Aspen Trails Park Storm water Detention Basin.
- Levee 37 Pump Station 2 Expansion.
- Water Main replacement.
- Rand-Central-Mt. Prospect Road Intersection Improvements.
- Separate and Combined Sanitary Sewer Improvements
- McDonald Creek Feasibility Study.
- Sidewalk inspection and maintenance program.
- Neighborhood Drainage Improvements.
- Streetlight LED Retrofits.
- Street Resurfacing.
- Pedestrian Signal Improvements Euclid and River Rd.
- Tree Planting Program.
- Central-Cathy Pedestrian Crossing Improvements.
- Completion of Public Works Strategic Plan.
- Tree City USA Award.
- Phase I Bike Plan Improvements.
- Lonnquist Boulevard Streetlight Improvement.
- Motor Control Center Replacement Station 5.
- Deep Well 4 Abandonment.

- Public Works Men and Women's Locker Room Improvements.
- Redundant Water Supply-Northwest Water Commission Interconnect.
- Cottonwood Relief Station Rehabilitation.
- Public Works Garage Lighting Improvements.
- Overhead Sewer Rebate Program.
- Algonquin Road Pedestrian Improvements.
- Rand-Kensington-Routh 83 Intersection Improvements.

GOAL 4 - FAMILY-FRIENDLY NEIGHBORHOODS

Safe and Livable for All

2022 Accomplishments

- Developing a remote video production system in a suitcase that can be used to produce live board meetings from remote locations through the Village.
- Adopted the 2021 IOC Building and Property Maintenance Codes, 2021 IFC Code and 2020 Electric Code.
- Completed permits and granted occupancy for the Kinzie Senior Living & MP Senior Living Facilities.
- Aging in Community initiative awarded Aging in a Changing Region grant and hosted two workshops.
- Updated Village Code to 2021 IFC.
- Police Department and Human Services partnered on outreach events to residents in South Mount Prospect.
- Human Services Department survey created to collect data for Needs Assessment report.
- Senior Opportunity Survey.
- 50+ Breakfast Club program rebranded to include a social hour after the presentation to provide engagement.
- Public Health Nurse created a new program for residents with advanced dementia and their caregivers.
- Human Services Department presentation given at Mount Prospect Police Department shift meetings.
- Senior Resource Hub developed to provided seniors with access to community resources.
- Collaboration with Police and Fire Department on active shooter plan and reunification center.
- Conducted a firearms simulator for training.
- Continue robust effort of 12 beat meetings per year for police department.
- Participate in Combined Active Shooter/Rescue Task Force training exercises.
- Implemented body worn cameras and audit software.
- Affordable housing whitepaper, valuable resource for future discussions.

GOAL 5 - VIBRANT COMMUNITY DESTINATIONS

Downtown, Randhurst Village, South Mount Prospect and Other Commercial Corridors

2022 Accomplishments

- Completed the permits on the residents units at Maple Street Lofts.
- Completed permits on 85% of Maple Street Rowhomes.
- Groundbreaking of the Cloud HQ redevelopment.
- Completed Chase Bank relocation/Busse Triangle Final Phase.
- Police/Fire Redevelopment name HQ Residences.
- Randhurst Village subdivision, Village Board approved the subdivision of Randhurst Village, allows for reinvestment.
- South Mount Prospect TIF created.
- COVID-19 Business Assistance Grants.
- Established new economic development programs to be funded with the American Rescue Plan funds.
- Maple Street Townhomes units sold out and Maple Street Parking Deck Opened.

FUND SUMMARIES

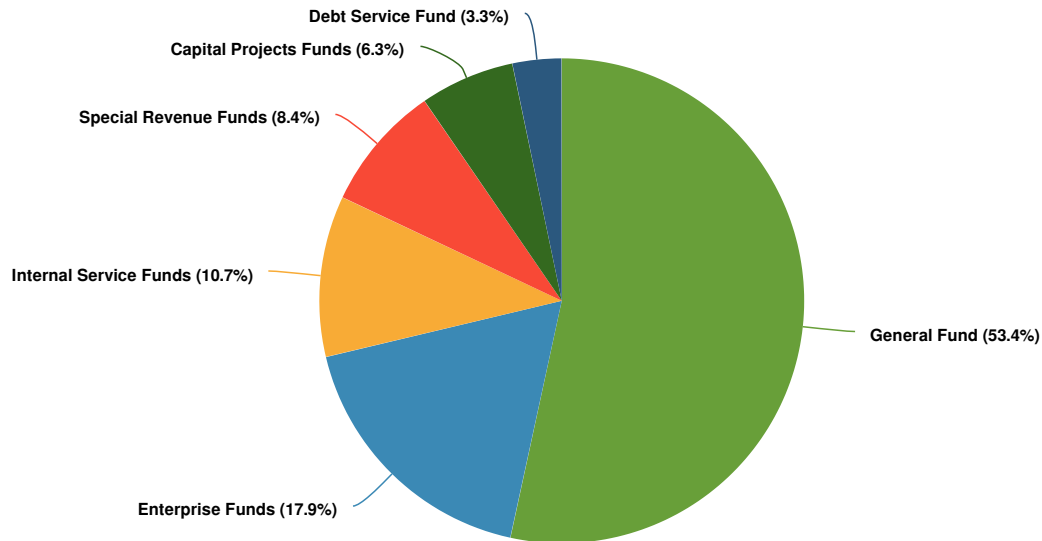


Total Village Budget by Fund Type

The purpose of this graphic is to provide an overview of the total Village of Mount Prospect budget for January 1, 2023 through December 31, 2023 by Fund Type. The schedules following this summary present the individual fund budgets, estimated fund or net assets balances, and recommended fund or net assets balances. The section that precedes this Fund Summaries section presents the budget by type of revenue and expenditure. A matrix mapping the Departmental/Fund relationship by major/non-major funds and a second by fund type is provided at the end of this section and serves as a bridge between the two ways of viewing the budget.

Revenue by Fund

Revenue by Fund

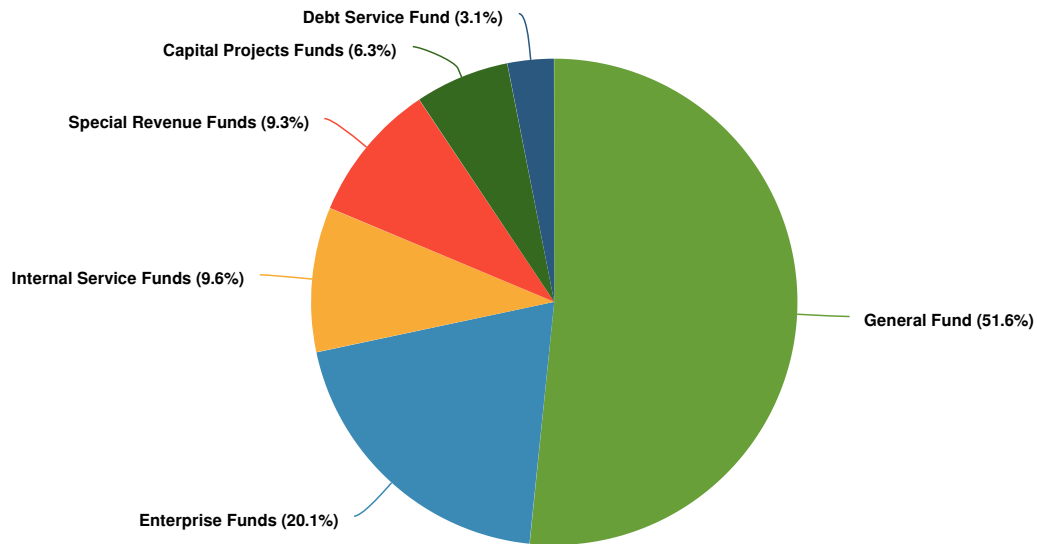


January 1-December 31, 2023

General Fund	\$76,454,329
Debt Service Fund	\$4,681,906
Capital Projects Funds	\$9,021,000
Special Revenue Funds	\$12,027,150
Enterprise Funds	\$25,584,496
Internal Service Funds	\$15,382,432
Total Revenue	\$143,151,313

Expenditures by Fund

Expenditures by Fund

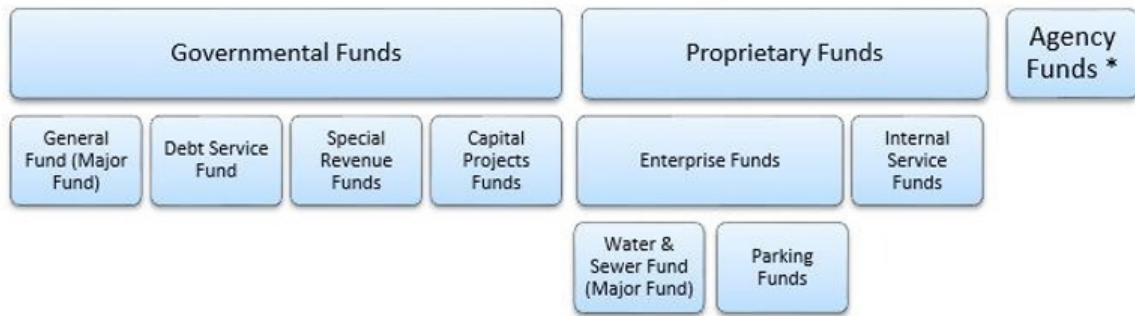


January 1-December 31, 2023

General Fund	\$76,503,153
Debt Service Fund	\$4,578,106
Capital Projects Funds	\$9,293,861
Special Revenue Funds	\$13,839,750
Enterprise Funds	\$29,737,962
Internal Service Funds	\$14,248,222
Total Expenditures	\$148,201,054



Fund Structure and Descriptions



** Due to the nature of the fund, Agency Funds are not included in the budget document.*

The Village's fund structure is illustrated above.

The major funds for budgetary purposes differ from the major funds reported by the Village in the audited financial statements. The Village reported five major funds in its 2021 audited financial statement. The reason for the difference in major fund reporting is that asset and liability numbers are considered in reporting major funds for financial reporting and they are not considered for budgeting purposes. The General Fund and the Water and Sewer Funds are classified as Major Funds for the 2023 budget.

MAJOR FUNDS

Fund 001-General Fund (Governmental Fund) – To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Fund 050-Water and Sewer Fund (Enterprise Fund) - To account for the provision of water and sewer services to the residents of the Village. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, and billing and collection.

NON-MAJOR FUNDS

Special Revenue Funds

Fund 36-Rural Special Service Area Fund – To account for revenues and expenses associated with fire protection services for the former Elk Grove Rural Fire Protection District.

Fund 37-South Mount Prospect TIF Fund – To account for the resources to acquire property and construct certain improvements in the South Mount Prospect Tax Increment Financing District. Financing is provided by incremental property taxes and investment income.

Fund 39-Pension Stabilization Fund – To account for pension contribution funds to help stabilize our property tax levy from increases due to changes in actuary assumptions such as mortality tables and interest rates. These funds will be used to abate property taxes in future years.

Fund 040-Refuse Disposal Fund – To account for the revenues and expenditures associated with providing solid waste collection services. Financing is provided by user fees and recycling income.

Fund 041-Motor Fuel Tax Fund - To account for the activities involved with street maintenance and construction. Financing is provided by the Village's share of state gasoline taxes. State law requires these gasoline taxes to be used to maintain streets.

Fund 042-Community Development Block Grant Fund - To account for the revenue and expenditures of the Community Development Block Grant from the federal government.

Fund 043-Asset Seizure Fund - To account for the revenue and expenditures of proceeds from the federal asset seizure program. Expenditures are restricted for use in the fight against drug abuse.

Fund 044-Federal Equitable Share Funds Fund - To account for the revenue and expenditures associated with the Federal Shared Funds Program. Expenditures are restricted for use in the fight against drug abuse.

Fund 045-DUI Fine Fund - To account for the revenue and expenditures of proceeds from DUI Fines as collected by the Circuit Court of Cook County. Expenditures are restricted for use in law enforcement activities.

Fund 046-Foreign Fire Tax Board Fund - To account for the revenues and expenditures of proceeds of the Foreign Fire Insurance Tax. Expenditures are limited to the maintenance, use and benefit of the Fire Department.

Fund 048-Business District Fund - To account for the revenues and expenditures of proceeds generated by the Randhurst Village redevelopment project. Proceeds include a Business District Tax, Sales Tax, Food & Beverage Tax, Hotel/Motel Tax and Entertainment Tax. Expenditures are restricted to the reimbursement of redevelopment related expenses of the developer per the Redevelopment Agreement approved December 8, 2009.

Fund 049-Prospect/Main TIF District Fund - To account for the resources to acquire property and construct certain improvements in the Prospect/Main Tax Increment Financing District. Financing is provided by incremental property taxes and investment income.

Fund 002-Debt Service Fund

The Village maintains a single fund to track monies for payment of principal and interest of various debt instruments. A detailed list of current outstanding issues appears under the Debt Summary section located later in the budget document.

Capital Projects Funds

Fund 020-Capital Improvement Fund - To account for the resources to provide for certain capital improvements and the replacement of Village equipment. Financing is provided by a portion of home rule sales tax, developer contributions, interest income and interfund transfers.

Fund 023-Street Improvement Construction Fund - To account for resources to carry out the Village's Street Improvement Program. Financing of the annual program has been provided by a portion of home rule sales tax, vehicle sticker fees, state and local motor fuel taxes, the sale of general obligation bonds in 2014 and various other state and federal grants. Other monies are provided by interest income.

Fund 024-Flood Control Construction Fund - To account for the resources to implement flood control projects throughout the Village. Financing has been provided by a portion of home rule sales tax, the sale of general obligation bonds in 1996, 1998, 2000, 2002 and 2013, installment loans from the Illinois Environmental Protection Agency (IEPA), 2012 installment notes, grants, interfund transfers and other fees and reimbursements. Other monies are provided by interest income.

Fund 025-Police and Fire Building Construction Fund - To account for resources associated with the construction of a replacement Police Headquarters and a replacement Fire Headquarters. Financing is provided by general obligation bonds issued in October 2018 and maturing December 1, 2043.

Agency Funds - These two funds are included in the audited financial statements of the general fund but are excluded from the budget document since they are escrow funds and do not generate revenue or incur expenses.

Fund 072-Flexcomp Escrow Fund - To account for employee payroll deductions pursuant to a Section 125 flexible compensation plan. The money is reimbursed to employees for qualified medical and dependent care expenses.

Fund 073-Escrow Deposit Fund - To account for refundable deposits held by the Village to ensure the completion of public improvements. The money is held by the Village until the improvements are completed.

PROPRIETARY FUNDS

Enterprise Funds

Fund 051-Village Parking System Fund - To account for all activities for the provision of public parking services in Village-owned lots for a fee.

Fund 052-Parking System Revenue Fund - To account for the provision of public parking services in Union Pacific-owned lots for a fee. All activities are accounted for, including administration, operations, maintenance, and billing and collection.

Internal Service Funds

Fund 060-Vehicle Maintenance Fund - To account for the maintenance and repair of all Village vehicles. Financing is being provided by a direct charge to various Village funds.

Fund 061-Vehicle Replacement Fund - To account for the acquisition and depreciation of Village vehicles. Financing is provided by direct charges to the General, Water & Sewer, Village Parking System Fund and Parking System Revenue Funds.

Fund 062-Computer Replacement Fund - To account for the acquisition and depreciation of Village computer hardware. Financing is provided by direct charges to the General, Refuse Disposal, Vehicle Maintenance, and Water & Sewer Funds.

Fund 063-Risk Management Fund - To account for the servicing and payment of liability, property, and casualty insurance and self-insurance as well as workers' compensation and medical benefits. Financing is provided by direct charges to various Village funds¹

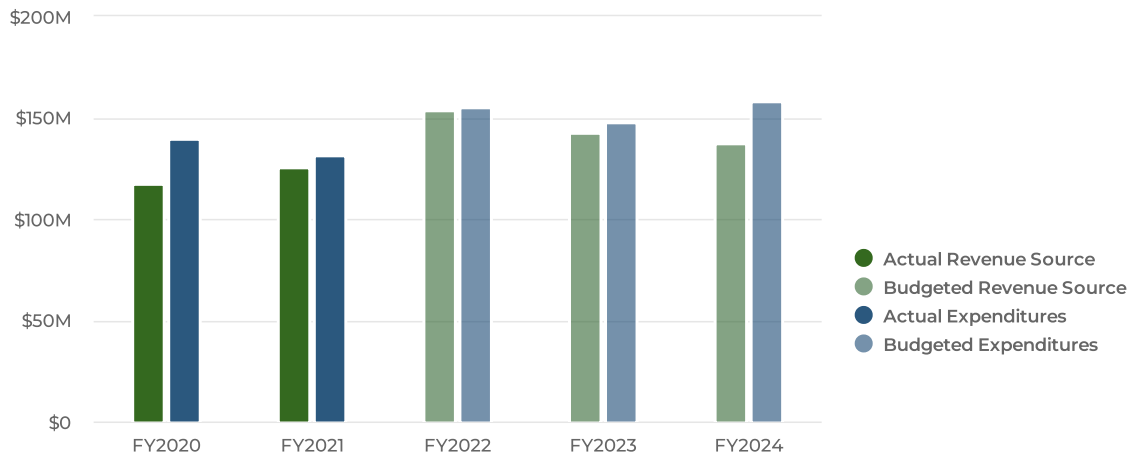




Revenues and Expenditures by Fund

Summary

The Village of Mount Prospect is projecting \$143.10M of revenue in FY2023, which represents a 7.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 8.2% or \$13.1M to \$148.2M in FY2023.



Revenue by Fund

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Budget Proposed vs. FY2023 Budgeted (% Change)
General Fund	\$58,741,301	\$69,063,044	\$65,779,208	\$68,753,493	\$76,454,329	\$72,237,794	16.2%
Debt Service Fund	\$6,236,444	\$5,349,728	\$5,407,686	\$5,481,686	\$4,681,906	\$4,652,129	-13.4%
Capital Projects Funds							
Capital Improvement Fund	\$1,401,071	\$2,413,007	\$9,101,000	\$4,808,000	\$2,508,000	\$3,568,400	-72.4%
Street Improvement Construc Fund	\$3,639,540	\$3,956,627	\$9,030,600	\$9,692,000	\$4,123,000	\$6,889,690	-54.3%
Flood Control Construction Fund	\$5,335,871	\$7,651,061	\$1,514,000	\$1,652,500	\$2,390,000	\$1,620,060	57.9%
Police & Fire Building Const.	\$96,684	\$126	\$0	\$0	\$0	\$0	0%
Total Capital Projects Funds:	\$10,473,166	\$14,020,821	\$19,645,600	\$16,152,500	\$9,021,000	\$12,078,150	-54.1%
Special Revenue Funds							
Refuse Disposal Fund	\$4,513,302	\$4,889,771	\$4,942,200	\$4,741,720	\$5,111,200	\$5,264,648	3.4%

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Budget Proposed vs. FY2023 Budgeted (% Change)
Motor Fuel Tax Fund	\$3,194,940	\$3,326,953	\$3,101,440	\$3,092,940	\$1,913,700	\$1,971,111	-38.3%
CDBG	\$377,613	\$703,509	\$507,770	\$507,770	\$480,000	\$492,900	-5.5%
Asset Seizure Fund	\$6,492	\$782	\$6,100	\$1,150	\$1,150	\$1,155	-81.1%
Federal Equitable Share Funds	\$1,443	\$5,883	\$8,220	\$300,800	\$50,800	\$10,824	518%
DUI Fine Fund	\$7,601	\$2,811	\$8,020	\$3,100	\$3,100	\$3,193	-61.3%
Foreign Fire Tax Board Fund	\$90,707	\$102,357	\$90,150	\$75,600	\$75,600	\$77,868	-16.1%
Business District Fund	\$1,036,290	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	\$1,464,145	10.6%
Prospect and Main TIF District	\$1,575,832	\$1,778,832	\$4,455,000	\$3,690,800	\$1,905,000	\$1,962,150	-57.2%
Rural Special Service Area Fund	\$0	\$0	\$0	\$0	\$160,000	\$166,400	N/A
SMP TIF Fund	\$0	\$0	\$0	\$0	\$155,100	\$310,200	N/A
Pension Stabilization Fund	\$0	\$0	\$750,000	\$750,000	\$750,000	\$750,000	N/A
Total Special Revenue Funds:	\$10,804,221	\$12,284,145	\$15,154,400	\$14,573,380	\$12,027,150	\$12,474,594	-16.5%
Enterprise Funds							
Water and Sewer Fund	\$16,899,702	\$17,717,930	\$34,732,525	\$29,172,700	\$25,471,800	\$20,560,836	-26.7%
Village Parking System Fund	\$49,349	\$11,110	\$96,210	\$20,900	\$25,360	\$26,121	-73.6%
Parking System Revenue Fund	\$57,744	\$45,419	\$176,600	\$147,780	\$87,336	\$89,957	-50.5%
Total Enterprise Funds:	\$17,006,796	\$17,774,460	\$35,005,335	\$29,341,380	\$25,584,496	\$20,676,914	-26.9%
Internal Service Funds							
Vehicle Maintenance Fund	\$2,522,045	\$2,364,064	\$2,032,691	\$2,033,891	\$2,579,592	\$2,664,753	26.9%
Vehicle Replacement Fund	\$1,837,039	\$1,972,699	\$1,444,950	\$1,454,450	\$2,412,370	\$2,414,946	67%
Computer Replacement Fund	\$46,082	\$178,452	\$210,175	\$210,175	\$181,000	\$223,000	-13.9%
Risk Management Fund	\$10,125,175	\$10,514,322	\$10,200,047	\$10,137,847	\$10,209,470	\$10,617,849	0.1%
Total Internal Service Funds:	\$14,530,342	\$15,029,537	\$13,887,863	\$13,836,363	\$15,382,432	\$15,920,548	10.8%
Total:	\$117,792,269	\$133,521,734	\$154,880,092	\$148,138,802	\$143,151,313	\$138,040,129	-7.1%

Expenditures by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
General Fund	\$59,245,076	\$60,442,105	\$70,175,732	\$64,276,336	\$76,503,153	\$73,137,182	9%
Debt Service Fund	\$6,564,937	\$6,694,107	\$6,448,292	\$6,448,292	\$4,578,106	\$4,576,056	-29%
Capital Projects Funds							
Capital Improvement Fund	\$1,256,337	\$932,452	\$11,076,519	\$3,363,237	\$3,888,831	\$6,956,587	-64.9%
Street Improvement Construc Fund	\$3,661,659	\$2,777,045	\$8,873,073	\$2,009,073	\$3,490,000	\$17,603,020	-60.7%
Flood Control Construction Fund	\$5,598,561	\$7,667,908	\$2,039,257	\$667,198	\$1,915,030	\$1,405,495	-6.1%
Police & Fire Building Const.	\$14,194,521	\$44,260	\$0	\$0	\$0	\$0	0%
Total Capital Projects Funds:	\$24,711,078	\$11,421,665	\$21,988,849	\$6,039,508	\$9,293,861	\$25,965,102	-57.7%
Special Revenue Funds							
Refuse Disposal Fund	\$4,660,338	\$4,818,824	\$4,915,980	\$4,916,203	\$5,044,137	\$5,154,529	2.6%
Motor Fuel Tax Fund	\$1,870,992	\$2,636,233	\$4,374,549	\$4,374,549	\$3,256,975	\$2,633,396	-25.5%
CDBG	\$377,613	\$703,509	\$507,770	\$509,228	\$480,000	\$0	-5.5%
Asset Seizure Fund	\$20,951	\$15,921	\$7,000	\$8,000	\$6,000	\$6,000	-14.3%
Federal Equitable Share Funds	\$0	\$0	\$1,000	\$1,000	\$91,000	\$1,000	9,000%
DUI Fine Fund	\$1,075	\$4,096	\$47,000	\$59,186	\$3,000	\$3,000	-93.6%
Foreign Fire Tax Board Fund	\$115,504	\$37,298	\$92,012	\$65,000	\$70,000	\$70,000	-23.9%
Business District Fund	\$1,036,290	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	\$1,425,000	10.6%
Prospect and Main TIF District	\$10,081,885	\$1,409,043	\$2,031,488	\$1,546,488	\$2,562,038	\$2,532,488	26.1%
SMP TIF Fund	\$0	\$0	\$0	\$0	\$155,100	\$155,100	N/A
Pension Stabilization Fund	\$0	\$0	\$0	\$0	\$750,000	\$0	N/A
Total Special Revenue Funds:	\$18,164,648	\$11,098,169	\$13,262,299	\$12,889,154	\$13,839,750	\$11,980,513	4.4%
Enterprise Funds							
Water and Sewer Fund	\$18,008,204	\$9,987,381	\$33,340,063	\$24,485,354	\$29,473,135	\$25,503,977	-11.6%
Village Parking System Fund	\$140,834	\$91,632	\$149,038	\$140,038	\$142,875	\$144,533	-4.1%
Parking System Revenue Fund	\$84,578	\$85,193	\$159,806	\$144,051	\$121,952	\$125,328	-23.7%
Total Enterprise Funds:	\$18,233,616	\$10,164,206	\$33,648,907	\$24,769,443	\$29,737,962	\$25,773,838	-11.6%
Internal Service Funds							
Vehicle Maintenance Fund	\$2,162,443	\$2,016,639	\$2,392,295	\$2,557,295	\$2,578,756	\$2,664,103	7.8%

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Vehicle Replacement Fund	\$1,056,331	\$1,111,457	\$3,594,466	\$2,439,000	\$1,295,000	\$3,784,000	-64%
Computer Replacement Fund	\$220,593	\$165,342	\$194,000	\$0	\$401,000	\$223,000	106.7%
Risk Management Fund	\$9,698,895	\$9,602,370	\$9,686,800	\$9,783,701	\$9,973,466	\$10,372,405	3%
Total Internal Service Funds:	\$13,138,262	\$12,895,808	\$15,867,561	\$14,779,996	\$14,248,222	\$17,043,508	-10.2%
Total:	\$140,057,618	\$112,716,059	\$161,391,640	\$129,202,729	\$148,201,054	\$158,476,199	-8.2%



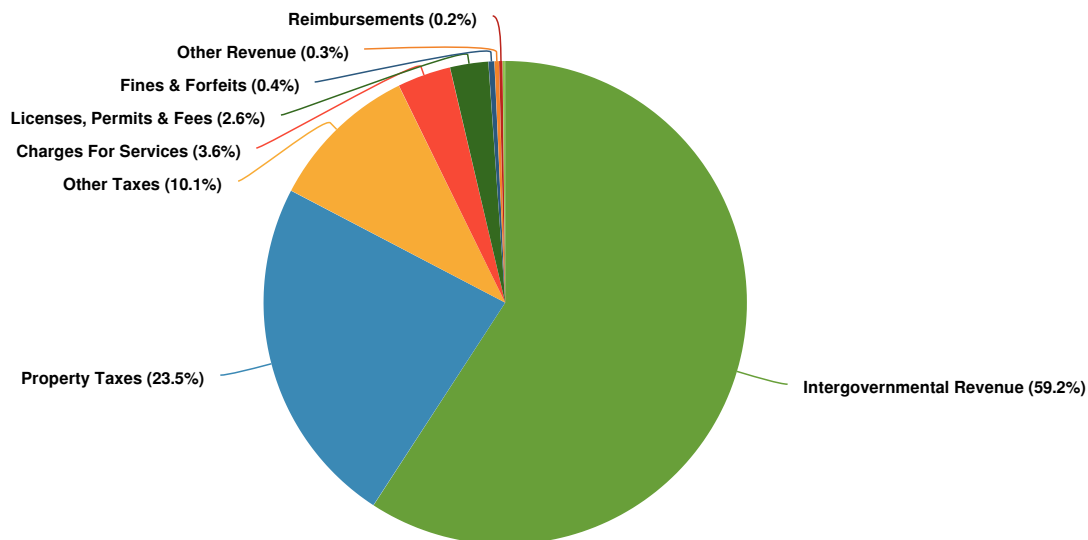
General Fund

The General Fund is the main operating fund for the Village's governmental activities. It accounts for the major revenue sources and expense categories as it relates to the core governmental functions. The General Fund is comprised of various revenue sources including Property Taxes, Other Taxes, Intergovernmental Revenue, Licenses & Permits, Fines & Forfeitures, Investment Income, Other Income and Other Financing Sources. For the most part, revenues are not departmentalized, but the expenditures are departmentalized. The General Fund expenditures are categorized as Public Representation, Village Administration, Finance, Community & Economic Development, Human Services, Police, Fire and Public Works.

Revenues by Source

The chart and table below provide details for the General Fund's revenue sources. The Property Taxes account for 23.5 percent of the total General Fund revenue and totals \$17,970,571. Intergovernmental revenue accounts for 59.2 percent of the total General Fund revenue and totals \$45,245,308. The category of Other Taxes accounts for 10.1 percent of the total revenue and totals \$7,699,500. The Property Taxes, Intergovernmental Revenue and Other Taxes, together, account for 92.8 percent of the total revenue. All other categories combined account for 7.2 percent of the General Fund revenue and total \$5,538,950.

Revenues by Source



Property Taxes: The 2023 Budget does not include any property tax levy increase. The total property tax levy will be \$20.4 million, an increase of \$974,673 or 5.01 percent compared to 2021 extended taxes (payable in 2022). When combined with the Mount Prospect Library, this is the third year in a row where the property tax levy reflects a 0 percent levy increase. To support a zero percent levy increase, the Village will be using the General Fund reserves totaling \$750,000 toward pension levies and \$1,400,000 in additional abatement for the bond series 2018B debt service levy.

Other Taxes: Other taxes include locally enacted taxes, including home-rule sales tax, food and beverage tax, real estate transfer tax, electric and gas utility tax, hotel/motel tax and cable franchise fees. The budget for the year 2023 is \$7,699,500, an increase of \$120,000 or 1.6 percent over 2022 budget.

License & Permit Fees: License & Permit fees account for revenue generated from business and non-business licenses. The total budgeted revenue for 2023 is \$1,958,500 and that is aligned with the most recent actual revenue for the category.

Intergovernmental Revenue: Intergovernmental revenue represents the largest category, providing 59.2 percent support for the General Fund activities. It includes sales tax, income tax, use tax, telecom tax, and grants. The sales tax alone accounts for \$28.5 million or 38 percent of the total General Fund revenue. In recent times, the Village has seen a significant increase in the income tax and use tax revenues, which are allocated as a per capita item. Intergovernmental revenue is increasing by 20.7 percent or \$7.8 million compared to the amended 2022 budget. The 2023 budget includes \$5.9 million from the American Rescue Plan grant as revenue is recognized against spending of these funds. This is a one-time grant from the federal government due to the COVID-19 pandemic and will not reoccur.

Charges for Services: Charges for Services primarily include ambulance billing fees and a few miscellaneous charges. Ambulance billing fee revenue for the year is \$2.7 million and the amount reflects recent trends and current collections.

Fines & Forfeitures: Fines & Forfeitures include various parking fines, code enforcement fines, ordinance fines and fines collected by Cook County. The total budgeted fines and forfeiture revenue for 2023 is \$307,300. Of this amount, \$165,000 is budgeted for parking fines, \$65,000 in Circuit Court fines (collected by Cook County), and \$35,000 in code fines. The remainder of the amount is budgeted for miscellaneous fines and forfeitures.

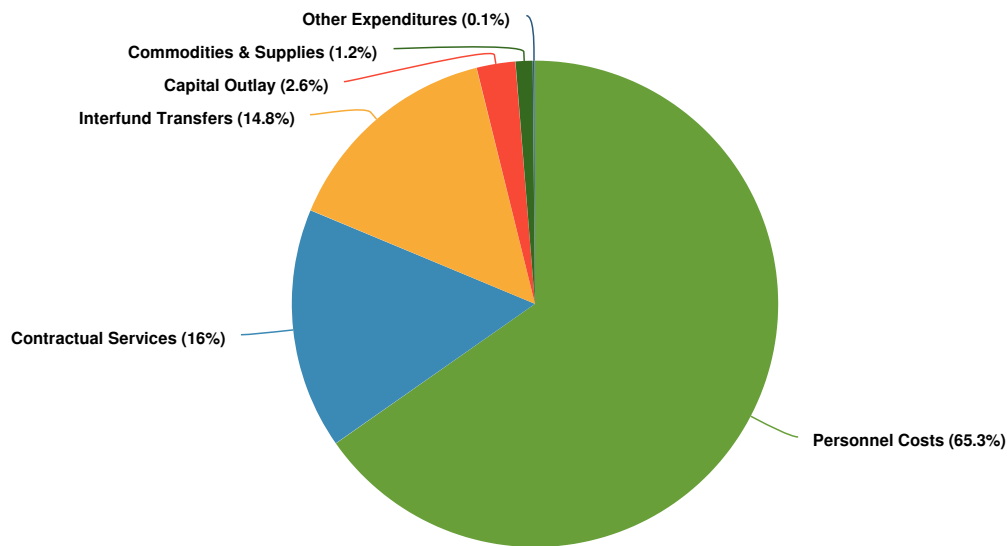
Investment Income: The Investment Income budget for the year 2023 is \$126,000. Investment income should start to come back with increasing interest rates as the federal reserve raises rates to combat inflation.

All Other Revenue Sources: All remaining revenue sources, combined, account for a total budgeted revenue of \$415,150 and primarily represent miscellaneous reimbursement from other governmental agencies for services.

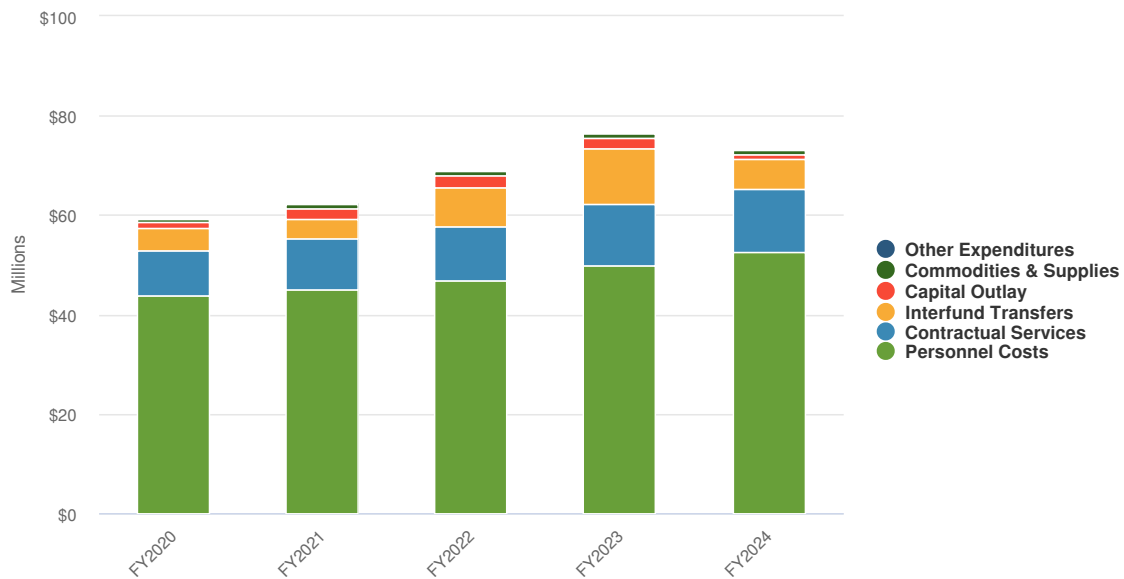
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Revenue Source							
Property Taxes	\$16,501,816	\$16,342,506	\$16,394,573	\$16,099,760	\$17,970,571	\$18,509,688	9.6%
Other Taxes	\$6,782,890	\$8,005,338	\$7,579,500	\$7,748,000	\$7,699,500	\$7,930,485	1.6%
Licenses, Permits & Fees	\$1,632,714	\$1,693,908	\$1,553,000	\$1,717,983	\$1,958,500	\$2,017,255	26.1%
Intergovernmental Revenue	\$30,925,242	\$39,358,721	\$37,490,435	\$40,243,300	\$45,245,308	\$40,122,852	20.7%
Other Revenue	\$233,407	\$275,047	\$193,350	\$238,150	\$238,150	\$242,295	23.2%
Charges For Services	\$2,060,969	\$2,745,749	\$1,982,000	\$2,132,000	\$2,732,000	\$2,786,960	37.8%
Fines & Forfeits	\$248,745	\$451,204	\$358,000	\$284,300	\$307,300	\$316,169	-14.2%
Investment Income	\$99,328	-\$3,033	\$12,350	\$116,000	\$126,000	\$129,780	920.2%
Reimbursements	\$256,190	\$193,604	\$216,000	\$174,000	\$177,000	\$182,310	-18.1%
Total Revenue Source:	\$58,741,301	\$69,063,044	\$65,779,208	\$68,753,493	\$76,454,329	\$72,237,794	16.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Personnel Costs: Personnel cost is the largest expenditure category for the General Fund. It includes salaries and wages for full-time, part-time and seasonal employees, payroll taxes (employer's portion), and benefits including pension contributions to the Police Pension Fund, Fire Pension Fund and the Illinois Municipal Retirement Fund. The total personnel costs for 2023 is budgeted at \$49,942,769. Compared to the amended 2022 budget, the budgeted amount is higher by \$2,875,694 or 6.1 percent. The 2023 budget includes one new position in the Village Manager's Office, one position in Community Development, a new part-time position in Human Services, one new position in Police,

five new volunteer firefighters and two new positions in Public Works. The remainder of the amount represents the agreed upon contractual cost of living adjustments for union employees, as well as cost of living adjustments for non-union employees. Personnel costs also include overtime for various departments, totaling \$1,967,409.

Contractual Services: Contractual Services include various contracts and obligations undertaken by the Village in providing the governmental services and includes various items including legal fees, vehicle lease payments, computer lease payments, Northwest Central Dispatch charges, equipment maintenance, janitorial charges, tree removal, corridor maintenance, landscaping, and many other services. The total 2023 budget for the contractual services is \$12,253,467, an increase of \$1,516,343 or 14.1 percent over the amended 2022 budget. Increases are mainly inflationary in nature and amounts are budgeted based on recent trends and actual costs.

Commodities & Supplies: Commodities and Supplies includes various operational supply items and the 2023 budget totals \$881,926. The category shows a reduction of \$35,194 or 3.8 percent compared to the amended 2022 budget.

Capital Outlay: Capital Outlay includes items from the Community Investment Plan and normally represents expenditures which benefit beyond one year. The budget totals \$1,975,686 and it mainly includes \$915,000 for an intersection study and \$393,300 for sidewalk improvements.

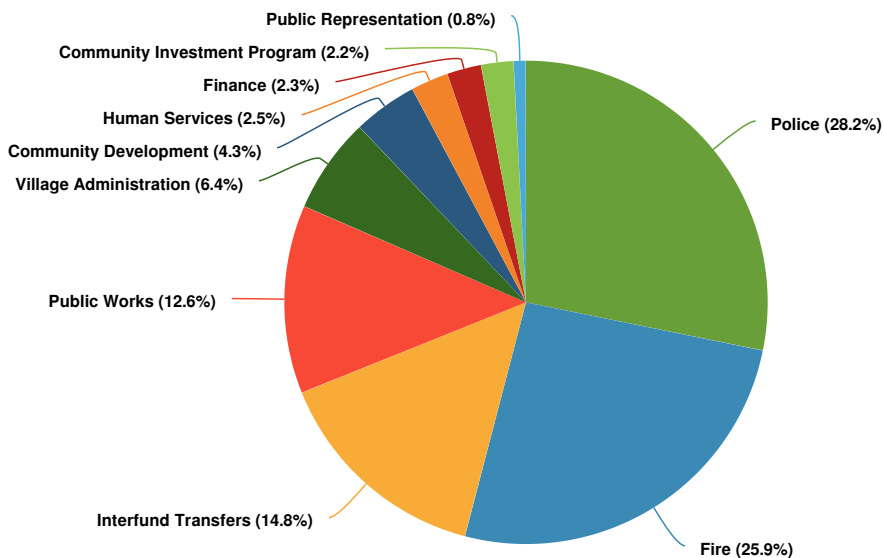
Interfund Transfers: The Interfund Transfers budget for 2023 totals \$11,350,000. Of this amount, \$1.4 million is being transferred to the debt service fund, \$1.0 million is being transferred to the Capital Improvement Fund, \$1.9 is being transferred to the Street Resurfacing Fund, \$1.0 million is being transferred to the Flood Control Fund, \$750,000 is being transferred to the Pension Stabilization Fund and the remaining \$5.3 million is being transferred to the Water and Sewer Fund from the American Rescue Plan to cover an Interconnect project with Northwest Water Commission.

Other Expenditures: The total budget for other expenditures is \$99,305, a decrease of \$207,517 or 67.6%.

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects							
Personnel Costs	\$43,664,824	\$45,083,198	\$47,067,119	\$46,856,448	\$49,942,769	\$52,477,198	6.1%
Contractual Services	\$9,279,911	\$9,360,155	\$10,737,124	\$10,430,474	\$12,253,467	\$12,646,542	14.1%
Capital Outlay	\$917,964	\$1,278,903	\$2,622,547	\$2,512,715	\$1,975,686	\$955,653	-24.7%
Commodities & Supplies	\$692,399	\$659,517	\$917,120	\$868,074	\$881,926	\$903,463	-3.8%
Other Expenditures	\$91,979	\$60,331	\$306,822	\$83,625	\$99,305	\$104,326	-67.6%
Interfund Transfers	\$4,598,000	\$4,000,000	\$8,525,000	\$3,525,000	\$11,350,000	\$6,050,000	33.1%
Total Expense Objects:	\$59,245,076	\$60,442,105	\$70,175,732	\$64,276,336	\$76,503,153	\$73,137,182	9%

Expenditures by Department

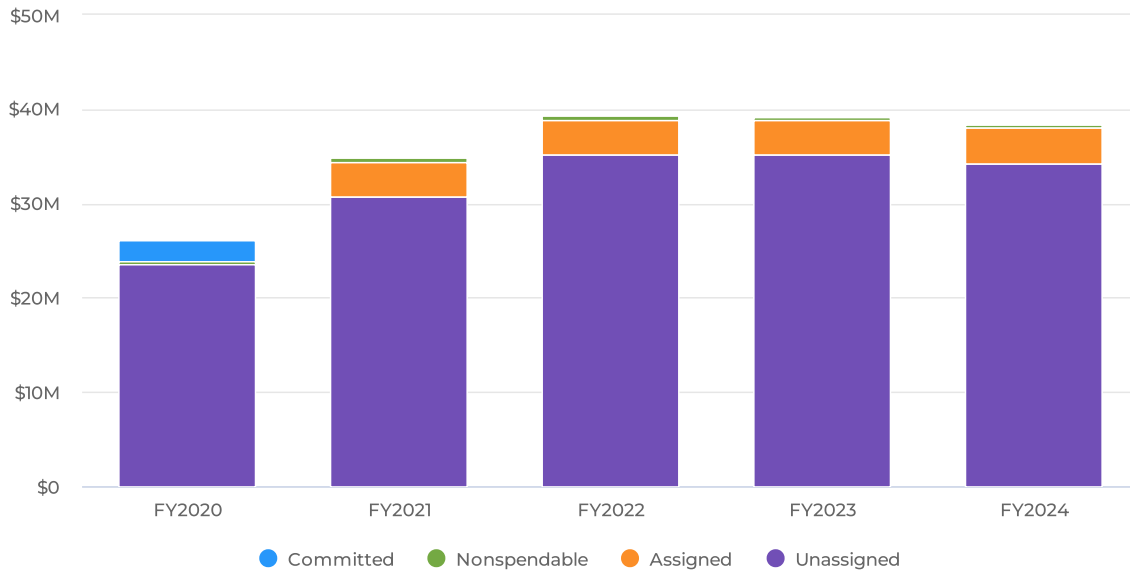
Budgeted Expenditures by Function



Fund Balance

It is important to maintain a sufficient fund balance and cash balance on hand for the smooth operation of the Village. The Fund Balance Policy recommends maintaining a fund balance from 20 percent to 30 percent of next year's annual expenditure budget. At the end of 2022, the Village's unrestricted fund balance is estimated to be around \$35.2 million. It represents 46 percent of the 2023 budgeted expenditures. At the end of 2023, the fund balance is estimated to be at \$35.1 million or 48 percent of the projected 2024 expenditures. It is important to note that the below listed fund balance is an accounting fund balance and does not necessarily represent cash on hand. The State of Illinois taxes are mostly in arrears by three months. The unassigned fund balance as of December 31, 2021 was \$30.7 million, but actual cash on hand was only \$18.5 million. It is also important to note that the estimated fund balance as of December 31, 2022 includes \$6.7 million received from the American Rescue Plan. The amount may be classified as a restricted fund balance during the audit process and the actual fund balance may be reduced by \$6.7 million from the amounts presented below.

Projections



	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast
001 - General Fund					
Revenues					
Revenues Total	69,063,044	65,779,208	68,753,493	76,454,329	72,237,794
Expenditures					
Expenditures Total	60,442,110	70,175,733	64,276,336	76,503,153	73,137,182
Excess (Deficiency) of Revenues & Other Sources Over Expenditures	8,620,934	(4,396,525)	4,477,157	(48,824)	(899,388)
Fund Balance, Beginning of Year (Unassigned)	22,132,006	30,752,940	30,752,940	35,230,097	35,181,273
Fund Balance, End of Year (Unassigned)	30,752,940	26,356,415	35,230,097	35,181,273	34,281,885
Fund Balance % of Subsequent Year Expenditures	44%	34%	46%	48%	46%
Revenues % Change from Prior Year		-4.75%	-0.45%	16.23%	-5.52%
Expenses % Change from Prior Year		16.10%	6.34%	9.02%	-4.40%

	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	
Unassigned	\$30,752,940	\$35,230,097	\$35,181,273	-0.1%
Assigned	\$3,700,000	\$3,700,000	\$3,700,000	0%
Committed	\$0	\$0	\$0	0%
Nonspendable	\$342,372	\$342,372	\$342,372	0%
Total Fund Balance:	\$34,795,312	\$39,272,469	\$39,223,645	-0.1%



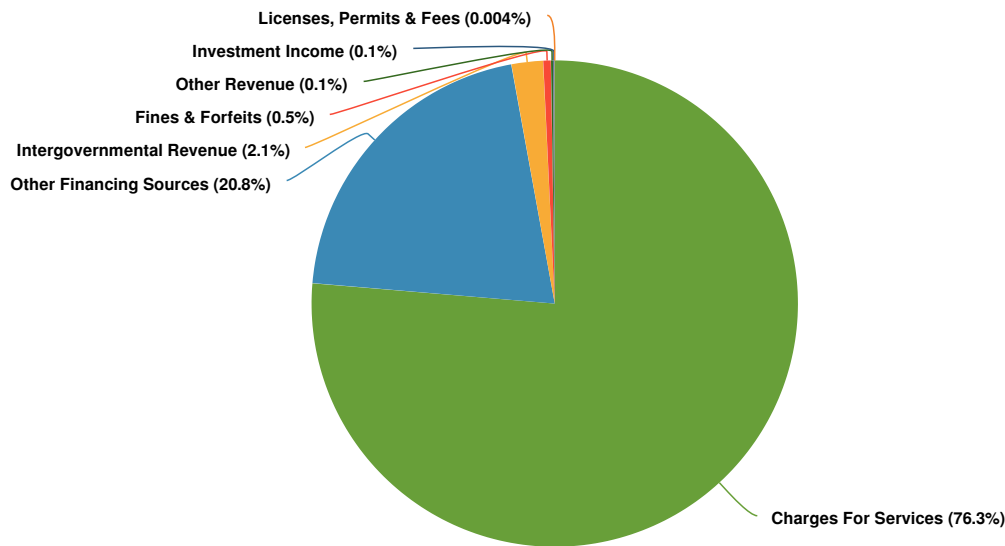
Water and Sewer Fund

The Water and Sewer Fund is a major enterprise fund that accounts for water and sewer utilities for the Village of Mount Prospect. The water and sewer charges are the primary source of funds. The fund also issues G.O. Bonds and other forms of debt instruments to fund capital projects and infrastructure needs. Water and sewer user charges fund the operation, maintenance, and improvement of infrastructure, as well as the debt service payments of the G.O. bonds and other debt obligations. The accounting for the Water and Sewer Fund is performed on a full accrual basis per the GASB requirements.

Revenues by Source

The chart and table below provide details about the Water and Sewer Fund's revenue sources. The total 2023 revenue budget for the Water and Sewer fund is \$25.4 million, a decrease of \$9.2 million or 26.7 percent below the amended 2022 budget.

Revenues by Source



Charges for Services: Charges for Services is the primary source of revenue for the Water and Sewer Fund. It includes fixed water and sewer base fees and variable volumetric charges for water and sewer. Charges for services in 2023 are budgeted at \$19.4 million and account for 77 percent of the total annual revenue for the fund. The fixed base fee for a single-family house will be \$8 per month, while the same for the sewer will be \$5.40 per month. The volumetric fee for water consumption will be \$13.66 per 1,000 gallons and for sewer, the volumetric fee will be \$3.02 per 1,000 gallons. A customer with monthly water usage of 5,000 gallons will have a monthly bill of \$96.80, an increase of \$7.30 or 8.0 percent compared to the current monthly water and sewer charges.

Intergovernmental Revenues: The total budget for intergovernmental revenues for 2023 is \$535,000. This includes \$535,000 in a deep well rehab grant from House Bill 62.

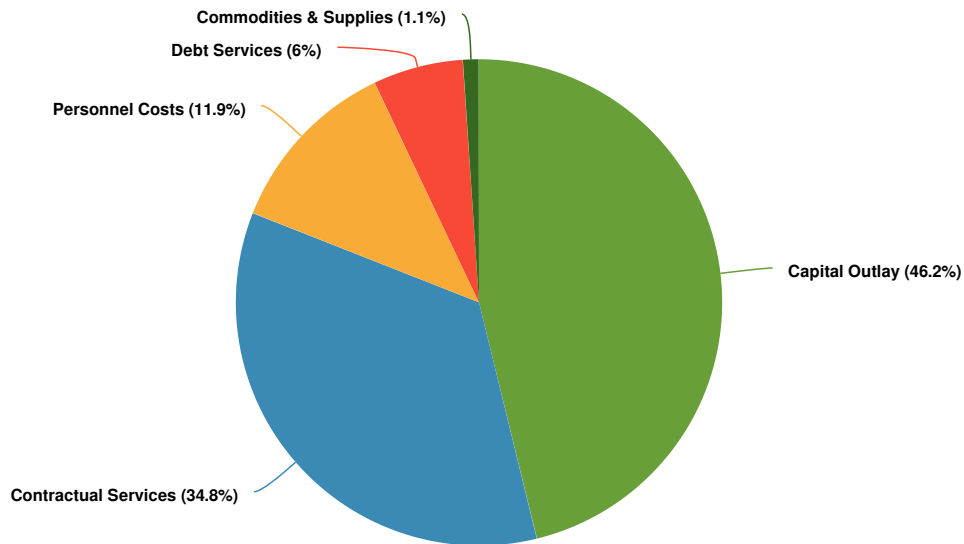
Other Financing Sources: Other Financing Sources include a transfer of \$5.3 million from the General Fund American Rescue Funds from the COVID-19 pandemic. This money will be used to fund the emergency interconnect with the Northwest Water Commission.

Other Revenues: Other miscellaneous income includes \$131,200 in fines and forfeits, \$35,000 in other revenue, \$25,000 in investment income and \$1,000 in license and permit fees.

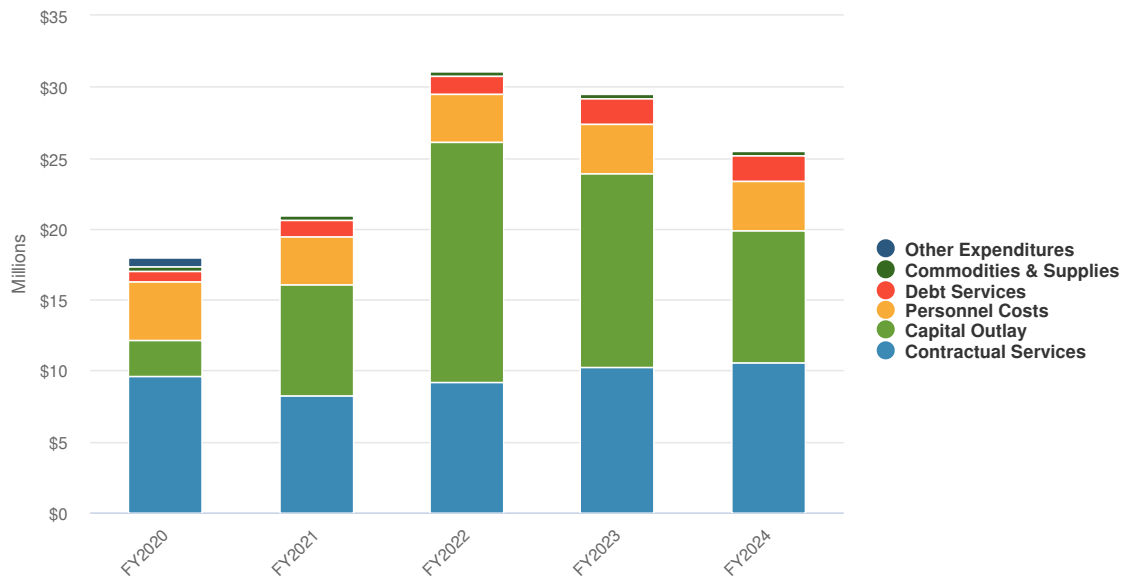
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Revenue Source							
Property Taxes	-\$24,959	-\$31,127	\$0	-\$5,000	\$0	\$0	0%
Licenses, Permits & Fees	\$1,110	\$0	\$5,000	\$1,000	\$1,000	\$1,030	-80%
Intergovernmental Revenue	\$0	\$0	\$6,035,000	\$535,000	\$535,000	\$551,050	-91.1%
Other Revenue	\$31,863	\$47,055	\$27,500	\$48,000	\$35,000	\$36,050	27.3%
Charges For Services	\$16,610,626	\$17,604,145	\$18,518,900	\$18,395,600	\$19,444,600	\$19,813,706	5%
Fines & Forfeits	\$122,263	\$131,398	\$125,000	\$132,000	\$131,200	\$133,250	5%
Investment Income	\$158,800	-\$19,159	\$21,125	\$66,100	\$25,000	\$25,750	18.3%
Reimbursements	\$0	\$175	\$0	\$0	\$0	\$0	0%
Other Financing Sources	\$0	-\$14,556	\$10,000,000	\$10,000,000	\$5,300,000	\$0	-47%
Total Revenue Source:	\$16,899,702	\$17,717,930	\$34,732,525	\$29,172,700	\$25,471,800	\$20,560,836	-26.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Personnel Costs: Personnel costs account for 12.0 percent of the total annual budget for the Water and Sewer Fund. The total budgeted expenditure under this category is \$3.5 million, an increase of \$96,682 or 2.8 percent over the amended 2022 budget.

Contractual Services: Contractual Services is one of the largest categories of expenditures for the Water and Sewer Fund. It accounts for \$10.2 million or 34.7 percent of total 2023 budgeted expenditures. It includes various contracts including water purchases from the Joint Action Water Agency totaling \$7.5. The Village, on average, uses 1.2 billion gallons of water each year. Besides JAWA, the vehicle replacement lease payment totaling \$578,290 and vehicle maintenance costs totaling \$617,381 also fall under contractual services. The category also includes various operational contractual services and obligations related to the day to day function of the water and sewer utilities.

Capital Outlay: Capital Outlay includes items from the Community Investment Plan and normally represents expenditures which have benefits beyond one year. The 2023 budget totals \$13.6 million for the capital outlay category. It includes various capital projects including \$5.5 million for the Northwest Water Commission interconnect, \$4.5 million in water main improvements, \$1.0 million in sewer main rehab, \$800,000 in combined sewer improvements, \$680,000 for lift station rehab, \$535,000 for deep well rehab and a few other small projects.

Commodities & Supplies: Commodities and Supplies includes various operational supply items and the 2023 budget totals \$311,600.

Debt Service: The debt service expenditure for the year is \$1,769,181, an increase of \$554,850 or 45.7 percent over the amended 2022 budget. The debt service amounts are budgeted based on a preset schedule established at the time of the issuance of the G.O. Bonds.

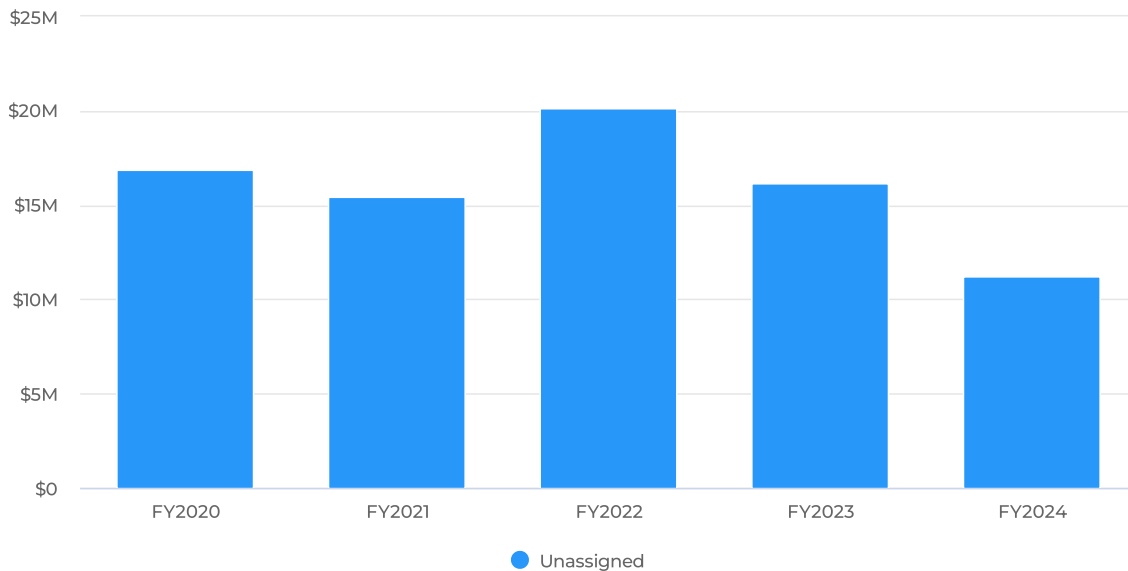
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel Costs	\$4,031,802	\$3,012,777	\$3,423,990	\$3,423,990	\$3,520,672	\$3,506,141	2.8%
Contractual Services	\$9,635,245	\$9,622,788	\$9,200,212	\$9,390,316	\$10,258,281	\$10,624,574	11.5%
Capital Outlay	\$2,576,704	-\$4,333,723	\$19,202,092	\$9,639,269	\$13,613,401	\$9,250,448	-29.1%
Commodities & Supplies	\$299,916	\$219,804	\$299,438	\$299,188	\$311,600	\$318,883	4.1%
Other Expenditures	\$686,789	\$840,594	\$0	\$0	\$0	\$0	0%

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Debt Services	\$777,747	\$625,141	\$1,214,331	\$1,732,591	\$1,769,181	\$1,803,931	45.7%
Total Expense Objects:	\$18,008,204	\$9,987,381	\$33,340,063	\$24,485,354	\$29,473,135	\$25,503,977	-11.6%

Fund Balance

The unrestricted net assets balance requirement per the Village's Fund Balance Policy is around \$3.6 million for the year 2023. The projected net assets balance for the Water and Sewer Fund is around \$16.1 million. Though \$16.1 million is reported as an unrestricted net assets balance, it includes \$10.0 million from the bond proceeds, which will not be part of the net assets balance once invested in capital assets. In the long-run the fund balance is expected to stay near the targeted fund balance provided by the fund balance policy.

Projections



	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast
050 - Water and Sewer Fund					
Excess (Deficiency) of Revenues & Other Sources Over Expenditures	7,730,551	1,392,462	4,687,346	(4,001,335)	(4,943,141)
Unrestricted Net Assets, Beginning of Year	7,739,759	15,470,310	15,470,310	20,157,656	16,156,321
Unrestricted Net Assets, End of Year	15,470,310	16,862,772	20,157,656	16,156,321	11,213,180
Recommended Balance	3,278,374	3,522,638	3,522,638	3,628,318	3,737,167
Revenues % Change from Prior Year		96.03%	64.65%	-26.66%	-19.28%
Expenses % Change from Prior Year		233.82%	145.16%	-11.60%	-13.47%



	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	
Unassigned	\$15,470,310	\$20,157,656	\$16,156,321	-19.9%
Total Fund Balance:	\$15,470,310	\$20,157,656	\$16,156,321	-19.9%



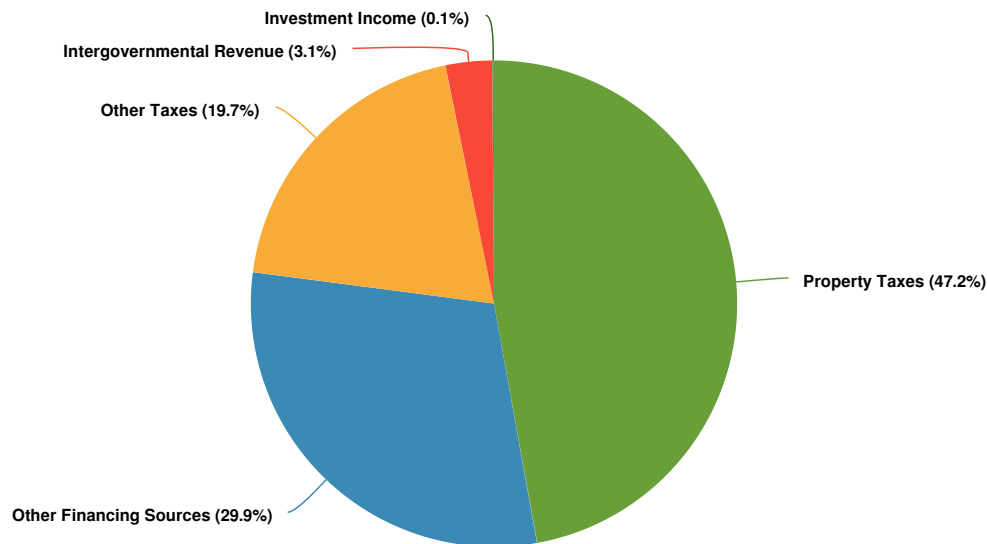
Debt Service Fund

The Debt Service Fund accounts for revenues assigned to the governmental debt services and also pays for the actual debt service interest and principal from the dedicated revenues. The fund does not account for the debt issued by enterprise funds and the TIF fund, as the GASB standard requires a full accrual accounting for the enterprise funds. An Enterprise Fund and TIF Fund book and report the true outstanding amount of the debt as a liability on the balance sheet.

Revenues by Source

The chart and table below provide details about the revenue sources for the Debt Service Fund.

Revenues by Source



Property Taxes: The 2023 property tax revenue for the Debt Service fund is \$2,208,250, a decrease of \$620,436 or 21.9 percent over the 2022 amended budget. The \$620,436 decrease in the debt service is due to paying off our 2012 bonds. The property tax debt service levy pays for Series 2014, Series 2016 and Series 2018B bonds.

Other Taxes: The Village assigns 1/4% of the collected home-rule sales tax to the Flood Control projects. Series 2013 bonds were issued for the Flood Control projects. \$923,656 is assigned from the home-rule sales tax for the Series 2013 bonds and is accounted for as Other Taxes for the Debt Service fund.

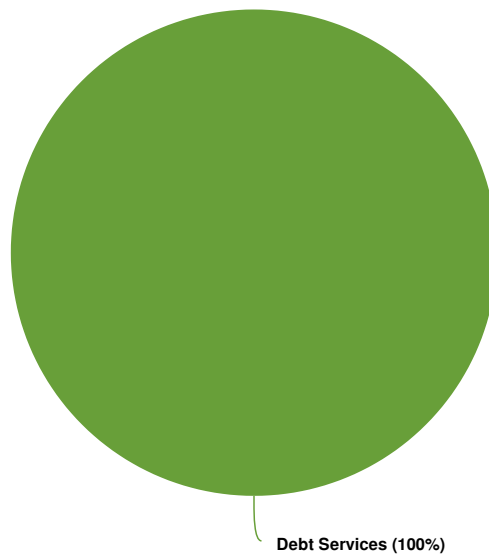
Intergovernmental Revenues: Series 2016 bonds were issued for the Mount Prospect Library and were paid off in 2022, thus the reason why the line item went down to \$145,000 in the 2023 budget. The Village is expected to receive \$145,000 in video gaming taxes from the State of Illinois.

Investment Income: The 2023 budget for investment income is \$5,000. Previously, the Debt Service Fund had more investable cash due to the capitalized interest on the 2018B bonds. Since all of the capitalized interest has been utilized for the bond payments, the reduction in the investable cash, as well as very low interest rates on investments have resulted in a significant reduction in the interest income.

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Revenue Source							
Property Taxes	\$2,548,250	\$2,690,171	\$2,828,686	\$2,828,686	\$2,208,250	\$2,146,263	-21.9%
Other Taxes	\$925,000	\$925,000	\$922,000	\$922,000	\$923,656	\$951,366	0.2%
Intergovernmental Revenue	\$1,646,611	\$1,728,902	\$1,656,000	\$1,726,000	\$145,000	\$149,350	-91.2%
Investment Income	\$11,582	\$836	\$1,000	\$5,000	\$5,000	\$5,150	400%
Other Financing Sources	\$1,105,000	\$4,819	\$0	\$0	\$1,400,000	\$1,400,000	N/A
Total Revenue Source:	\$6,236,444	\$5,349,728	\$5,407,686	\$5,481,686	\$4,681,906	\$4,652,129	-13.4%

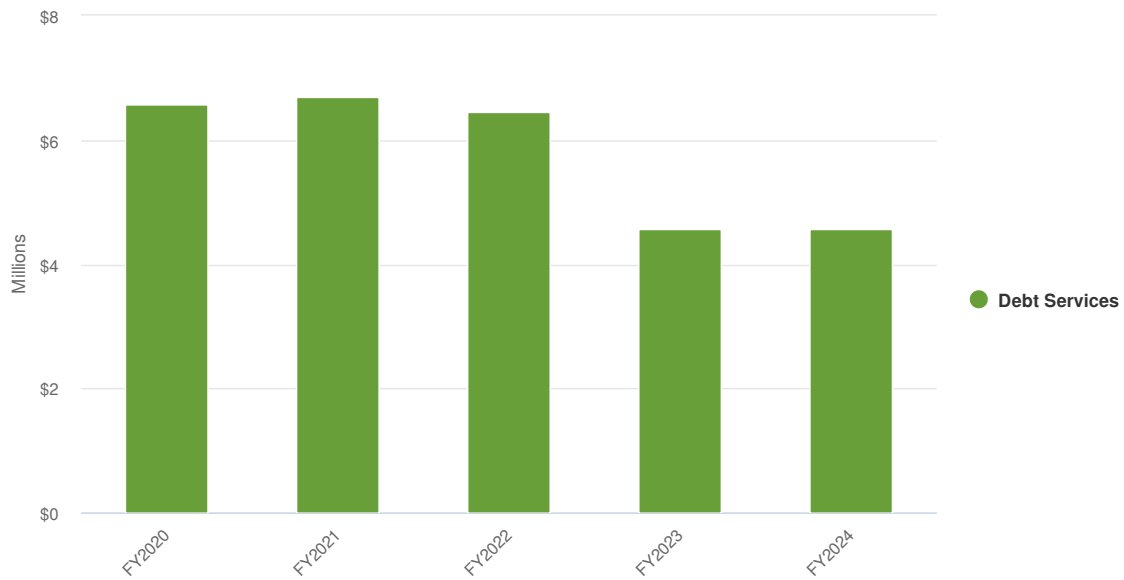
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Debt Services (100%)

Budgeted and Historical Expenditures by Expense Type



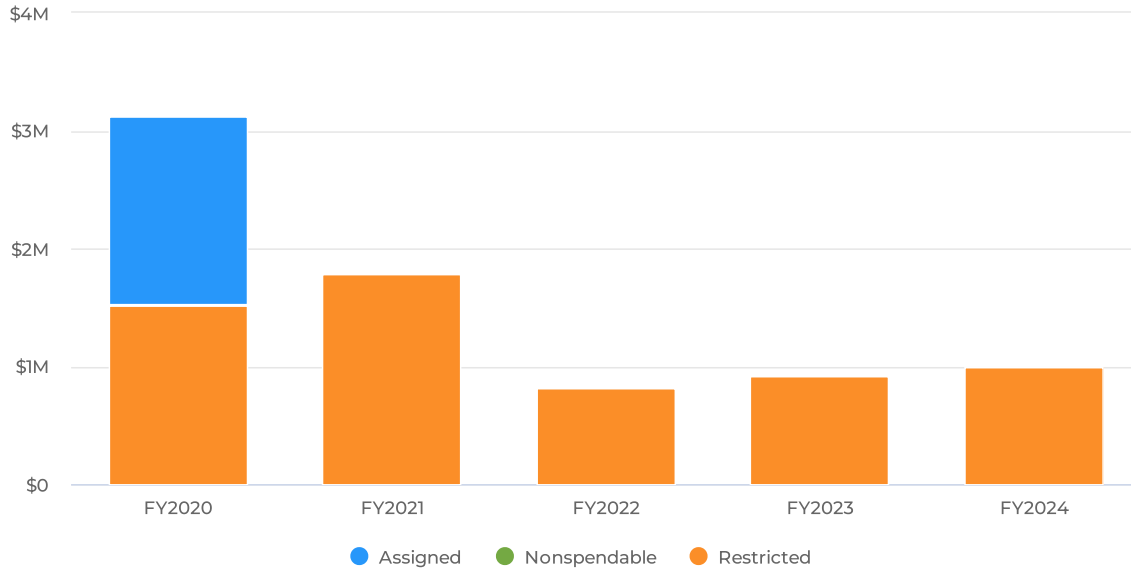
Debt Service: The total debt service budget for 2023 is \$4,578,106. It includes \$3,829,250 in principal payments, \$746,906 in interest payments, and \$1,950 is budgeted for the bond paying agent fees. The details on each outstanding bond issuance is listed under the Debt Summary section.

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Expense Objects							
Debt Services	\$6,564,937	\$6,694,107	\$6,448,292	\$6,448,292	\$4,578,106	\$4,576,056	-29%
Total Expense Objects:	\$6,564,937	\$6,694,107	\$6,448,292	\$6,448,292	\$4,578,106	\$4,576,056	-29%

Fund Balance

The estimated fund balance as of December 31, 2022 is \$815,879. By the end of 2023, the estimated fund balance will be \$919,679, while the fund balance per the policy should be \$1.4 million. The fund balance should be sufficient, since the first ad valorem property taxes levied in December of the prior year are due by March 1, which is well before the interest payment due date of June 1. Alternative revenue sources intended to pay debt service (home-rule sales tax) are received monthly to allow for timely payments.

Projections



	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast
002 - Debt Service Fund					
Revenues					
Revenues Total	5,349,728	5,407,686	5,481,686	4,681,906	4,652,129
Expenditures					
Expenditures Total	6,694,107	6,448,292	6,448,292	4,578,106	4,576,056
Excess (Deficiency) of Revenues & Other Sources Over Expenditures	(1,344,379)	(1,040,606)	(966,606)	103,800	76,073
Fund Balance, Beginning of Year	3,126,864	1,782,485	1,782,485	815,879	919,679
Fund Balance, End of Year	1,782,485	741,879	815,879	919,679	995,752
Recommended Fund Balance	1,495,951	1,442,946	1,442,946	1,398,078	1,372,303
Revenues % Change from Prior Year		1.08%	2.47%	-13.42%	-0.64%
Expenses % Change from Prior Year		-3.67%	-3.67%	-29.00%	-0.04%

	FY2021	FY2022	FY2023	% Change
Fund Balance	—	—	—	
Assigned	\$0	\$0	\$0	0%
Restricted	\$1,782,485	\$815,879	\$919,679	12.7%
Nonspendable	\$0	\$0	\$0	0%
Total Fund Balance:	\$1,782,485	\$815,879	\$919,679	12.7%



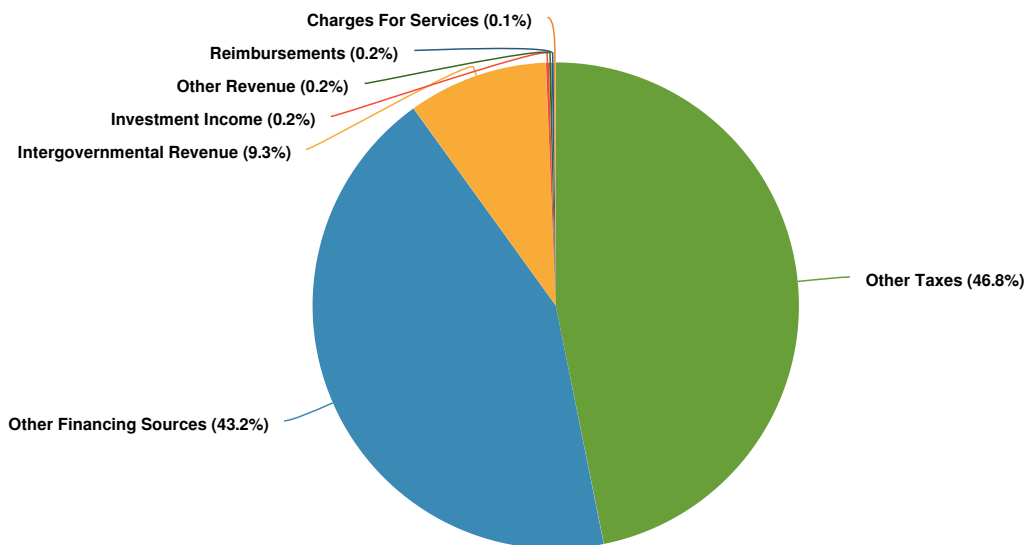
Capital Projects Funds

The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructures other than those from proprietary type activities which are accounted for in enterprise funds. The 2023 budget includes three capital project funds, they are the Capital Improvement Fund, Street Improvement Construction Fund and Flood Control Construction Fund.

Revenues by Source

The chart and table below provide details for the Capital Projects Funds revenue source. Other Financing Sources account for 43.2 percent of the total fund and totals \$3,900,000. Intergovernmental revenue accounts for 9.3 percent of the total Capital Projects Funds revenue and totals \$838,000. The category of Other Taxes accounts for 46.8 percent of the total Fund and totals \$4,225,000. The Other Financing Sources, Intergovernmental Revenue and Other Taxes, together, account for 99.3 percent of the total revenue. All other categories combined account for 0.7 percent of the Capital Projects Funds revenue and total \$58,000.

Revenues by Source

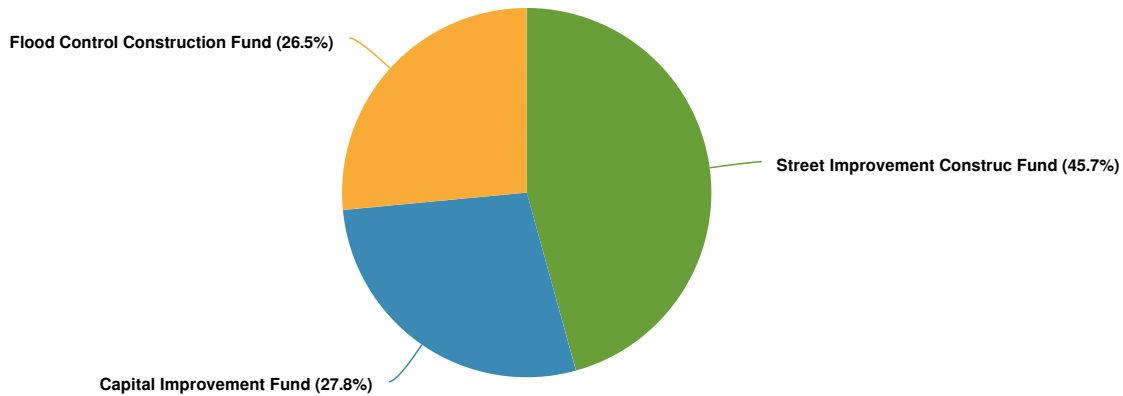


Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Taxes	\$3,826,989	\$4,998,708	\$3,878,000	\$4,464,500	\$4,225,000	\$4,351,750	8.9%
Licenses, Permits & Fees	\$1,414,357	\$1,451,051	\$2,450,000	\$1,300,000	\$0	\$0	-100%
Intergovernmental Revenue	\$1,578,250	\$2,978,696	\$5,564,000	\$5,619,000	\$838,000	\$3,766,660	-84.9%
Other Revenue	\$12,836	\$15,941	\$15,000	\$15,000	\$15,000	\$15,450	0%
Charges For Services	\$9,833	\$9,833	\$10,000	\$10,000	\$10,000	\$10,300	0%
Investment Income	\$83,780	\$1,592	\$2,600	\$18,000	\$18,000	\$18,540	592.3%
Reimbursements	\$54,121	\$25,000	\$26,000	\$26,000	\$15,000	\$15,450	-42.3%
Other Financing Sources	\$3,493,000	\$4,540,000	\$7,700,000	\$4,700,000	\$3,900,000	\$3,900,000	-49.4%
Total Revenue Source:	\$10,473,166	\$14,020,821	\$19,645,600	\$16,152,500	\$9,021,000	\$12,078,150	-54.1%

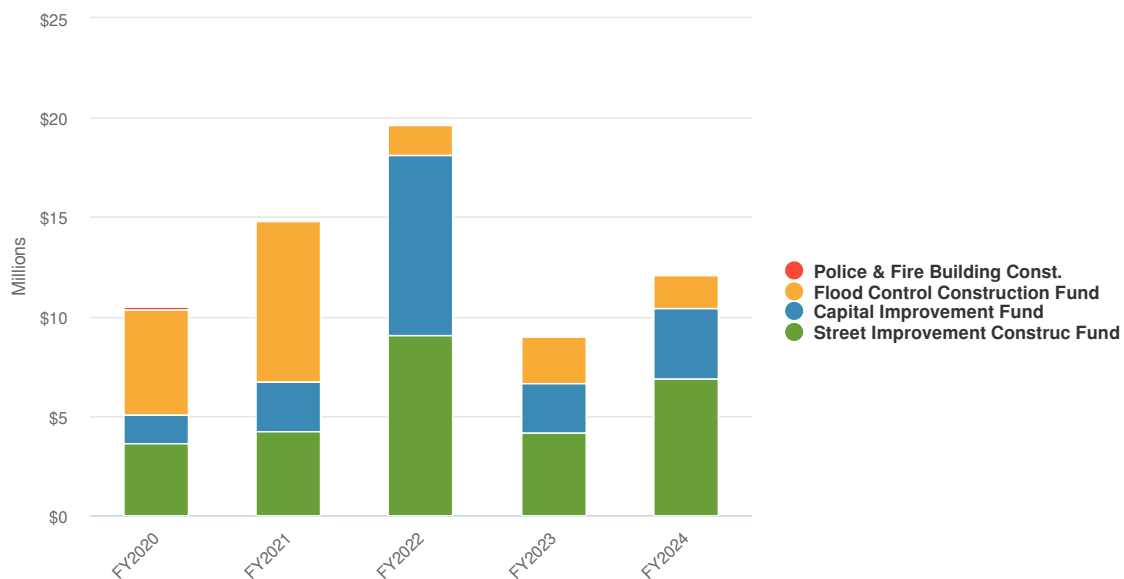
Revenue by Funds

The below chart and table analyzes the revenue budget for Capital Project type funds.

Revenue by Funds



Budgeted and Historical Revenue by Funds



The total 2023 revenue budget for the Capital Project Funds is \$9,021,000. This is a decrease of \$10,624,600 or 54.1 percent over the amended 2022 budget.

Capital Improvement Fund

The Capital Improvement Fund has two major revenue sources. The fund gets 0.25 percent of the home-rule sales tax revenue, which is budgeted at \$1.5 million for the year 2023. In addition to that, the fund gets an annual allocation of \$750,000 from the General Fund. However, the Capital Improvement Fund is getting \$1.0 million in transfers from the General Fund for the year 2023. Of this amount, \$1.0

million is provided from the General Fund to support various capital improvement projects as identified in the Community Investment Plan. The transfers from the General Fund for the year 2023 have been increased based on the current needs. The total revenues for the year 2023 are budgeted at \$2,508,000.

Street Improvement Construction Fund

The Street Construction Fund normally gets 0.25 percent of the home-rule sales tax, which is budgeted at \$1.5 million for the year 2023. Additionally, the Village receives \$650,000 in municipal motor fuel tax each year. Both of these items are accounted for under the category of Other Taxes. The fund also normally receives vehicle license fees but we have built the budget this year to suspend the vehicle license fees for one year and instead, do a transfer from the General Fund in the amount of \$1.9 (\$500,000 is the typical transfer plus \$1.4 million to cover suspension of vehicle license fees). The budget also includes \$73,000 in other miscellaneous revenues. The total revenues for the year 2023 are budgeted at \$4,123,000

Flood Control Construction Fund

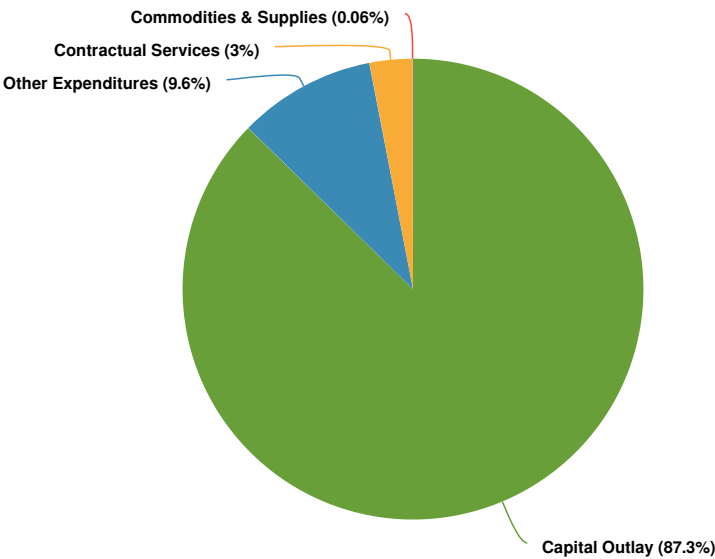
The Flood Control Construction Fund gets 0.25 percent of the home-rule sales tax. The 0.25 percent of the home-rule sales tax is budgeted at \$1.5 million. From this amount, \$924,000 is dedicated towards the debt service payment for 2013 Series bonds issued for the flood control projects. The remainder of \$576,000 will be received as revenue by the Flood Control Construction Fund. A grant in the amount of \$788,000 will be awarded by the State of Illinois for storm sewer lining. In addition, a new Storm Sewer Utility Fee was proposed in the 2022 budget but was suspended by the Board. It has been recommended by staff to be suspended again in 2023. Instead, a transfer from the General Fund in the amount of \$1.0 million will occur. Additionally, \$27,000 is budgeted for the year 2023 in miscellaneous revenues and reimbursements.

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Capital Improvement Fund								
Other Taxes	\$1,389,000	\$1,662,117	\$1,400,000	\$1,600,000	\$1,500,000	\$1,545,000	-100%	7.1%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$1,015,160	-100%	0%
Investment Income	\$12,071	\$890	\$1,000	\$8,000	\$8,000	\$8,240	-100%	700%
Other Financing Sources	\$0	\$750,000	\$7,700,000	\$3,200,000	\$1,000,000	\$1,000,000	-100%	-87%
Total Capital Improvement Fund:	\$1,401,071	\$2,413,007	\$9,101,000	\$4,808,000	\$2,508,000	\$3,568,400	-100%	-72.4%
Street Improvement Construc Fund								
Other Taxes	\$1,973,989	\$2,358,474	\$2,000,000	\$2,250,000	\$2,150,000	\$2,214,500	-100%	7.5%
Licenses, Permits & Fees	\$1,414,357	\$1,451,051	\$1,450,000	\$1,300,000	\$0	\$0	-100%	-100%
Intergovernmental Revenue	\$230,250	\$130,625	\$5,564,000	\$5,619,000	\$50,000	\$2,751,500	-100%	-99.1%
Other Revenue	\$12,836	\$15,941	\$15,000	\$15,000	\$15,000	\$15,450	-100%	0%
Investment Income	\$8,108	\$536	\$600	\$8,000	\$8,000	\$8,240	-100%	1,233.3%
Reimbursements	\$0	\$0	\$1,000	\$0	\$0	\$0	-100%	-100%
Other Financing Sources	\$0	\$0	\$0	\$500,000	\$1,900,000	\$1,900,000	N/A	N/A
Total Street Improvement Construc Fund:	\$3,639,540	\$3,956,627	\$9,030,600	\$9,692,000	\$4,123,000	\$6,889,690	-100%	-54.3%

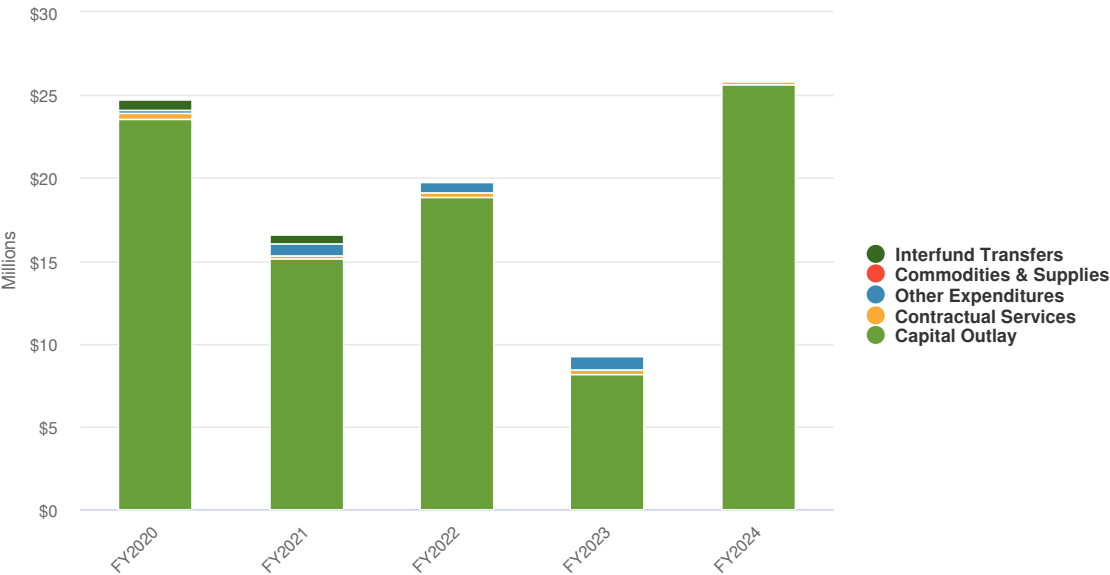
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Flood Control Construction Fund								
Other Taxes	\$464,000	\$978,117	\$478,000	\$614,500	\$575,000	\$592,250	-100%	20.3%
Licenses, Permits & Fees	\$0	\$0	\$1,000,000	\$0	\$0	\$0	N/A	-100%
Intergovernmental Revenue	\$1,348,000	\$2,848,071	\$0	\$0	\$788,000	\$0	-100%	N/A
Charges For Services	\$9,833	\$9,833	\$10,000	\$10,000	\$10,000	\$10,300	-100%	0%
Investment Income	\$1,038	\$40	\$1,000	\$2,000	\$2,000	\$2,060	-100%	100%
Reimbursements	\$20,000	\$25,000	\$25,000	\$26,000	\$15,000	\$15,450	-100%	-40%
Other Financing Sources	\$3,493,000	\$3,790,000	\$0	\$1,000,000	\$1,000,000	\$1,000,000	-100%	N/A
Total Flood Control Construction Fund:	\$5,335,871	\$7,651,061	\$1,514,000	\$1,652,500	\$2,390,000	\$1,620,060	-100%	57.9%
Police & Fire Building Const.								
Investment Income	\$62,563	\$126	\$0	\$0	\$0	\$0	N/A	0%
Reimbursements	\$34,121	\$0	\$0	\$0	\$0	\$0	N/A	0%
Total Police & Fire Building Const.:	\$96,684	\$126	\$0	\$0	\$0	\$0	N/A	0%
Total:	\$10,473,166	\$14,020,821	\$19,645,600	\$16,152,500	\$9,021,000	\$12,078,150	-100%	-54.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



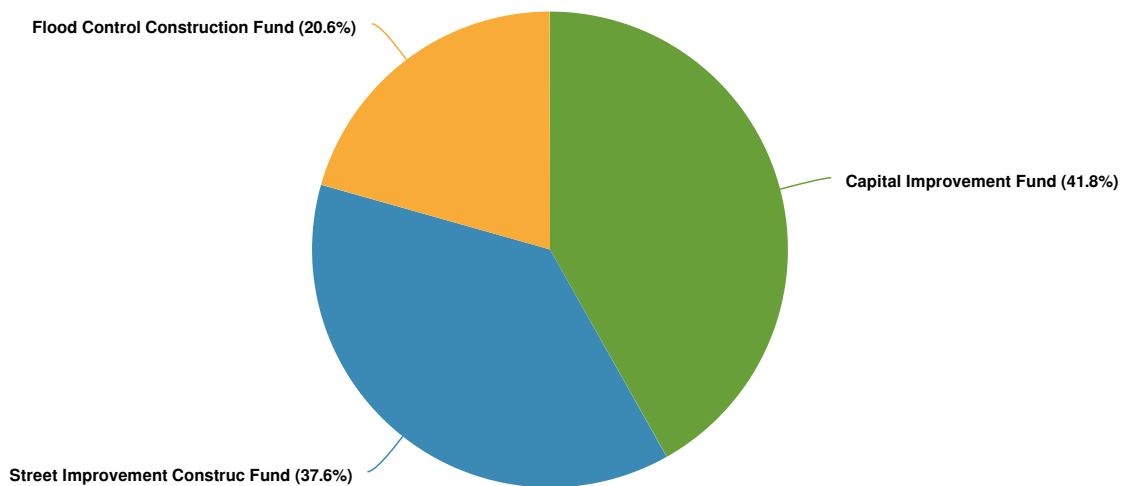
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Expense Objects							



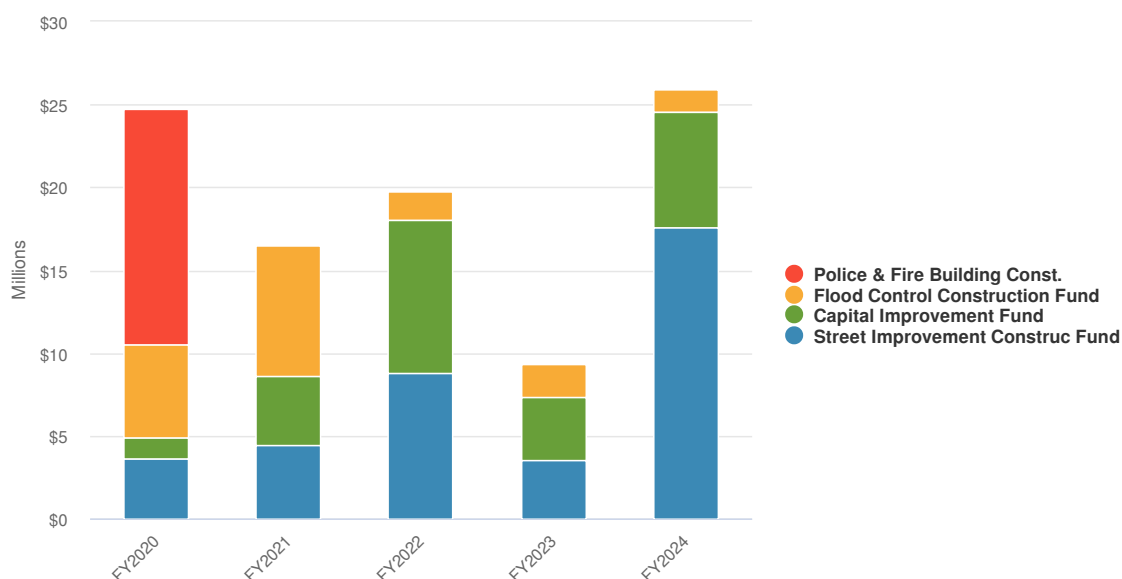
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Contractual Services	\$367,915	\$76,516	\$288,489	\$168,489	\$276,620	\$179,950	-4.1%
Capital Outlay	\$23,542,034	\$10,602,730	\$20,788,085	\$5,763,744	\$8,115,831	\$25,674,607	-61%
Commodities & Supplies	\$4,162	\$3,640	\$5,202	\$5,202	\$5,410	\$5,545	4%
Other Expenditures	\$206,968	\$193,960	\$907,073	\$102,073	\$896,000	\$105,000	-1.2%
Interfund Transfers	\$590,000	\$544,819	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$24,711,078	\$11,421,665	\$21,988,849	\$6,039,508	\$9,293,861	\$25,965,102	-57.7%

Expenditures by Funds

Expenditures by Funds



Budgeted and Historical Expenditures by Funds



The Expenditures for the Capital Improvement Type Funds are analyzed below:

Capital Improvement Fund

The Capital Improvement fund will have \$3,888,831 in items from the Community Investment Plan. A list of 2023 recurring projects includes brick sidewalk replacement - \$125,000, facade improvements, \$100,000, HVAC upgrades at \$82,500, and includes residential street lighting at \$225,000. The total non-recurring projects include \$1,065,00 for detention pond improvements, \$781,000 for Central Road pedestrian improvements, \$295,000 for bike plan improvements, \$200,000 for the public works fence replacement, \$130,000 Wolf Road Bridge improvements, \$100,000 for the EOC technology update, and a few other non-recurring items totaling \$785,331. The total 2023 CIP to be funded from the Capital Improvement Fund is \$3,888,831. For more details, please refer to the Capital Improvement section.

Street Improvement Construction Fund

The total budgeted expenditures for 2023 is \$3,490,000. Of this amount, \$3,450,000 will be invested in various capital projects as identified in the Community Investment Plan. The remaining \$40,000 is budgeted for contractual services for the Public Works department (for streets and buildings). The major project includes \$3,400,000 in street resurfacing projects and \$50,000 is budgeted for other miscellaneous street projects.

Flood Control Construction Fund

The total budgeted expenditure for the fund is \$1,915,030. Of this amount, \$1,618,000 will be expended on capital projects and \$297,030 is budgeted for various operating expenditures including contractual services and infrastructure maintenance. The major capital project includes \$788,000 for storm sewer lining, \$480,000 in non-curb street drainage improvements, \$150,000 for neighborhood drainage improvements, \$100,000 for Lake Briarwood Creek Improvement and \$100,000 is budgeted for other miscellaneous flood control projects.

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Budget Proposed vs. FY2023 Budgeted (% Change)
Capital Improvement Fund	\$1,256,337	\$932,452	\$11,076,519	\$3,363,237	\$3,888,831	\$6,956,587	-57.8%
Street Improvement Construc Fund	\$3,661,659	\$2,777,045	\$8,873,073	\$2,009,073	\$3,490,000	\$17,603,020	-60.5%
Flood Control Construction Fund	\$5,598,561	\$7,667,908	\$2,039,257	\$667,198	\$1,915,030	\$1,405,495	8.9%

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Budget Proposed vs. FY2023 Budgeted (% Change)
Police & Fire Building Const.	\$14,194,521	\$44,260	\$0	\$0	\$0	\$0	0%
Total:	\$24,711,078	\$11,421,665	\$21,988,849	\$6,039,508	\$9,293,861	\$25,965,102	-53.1%



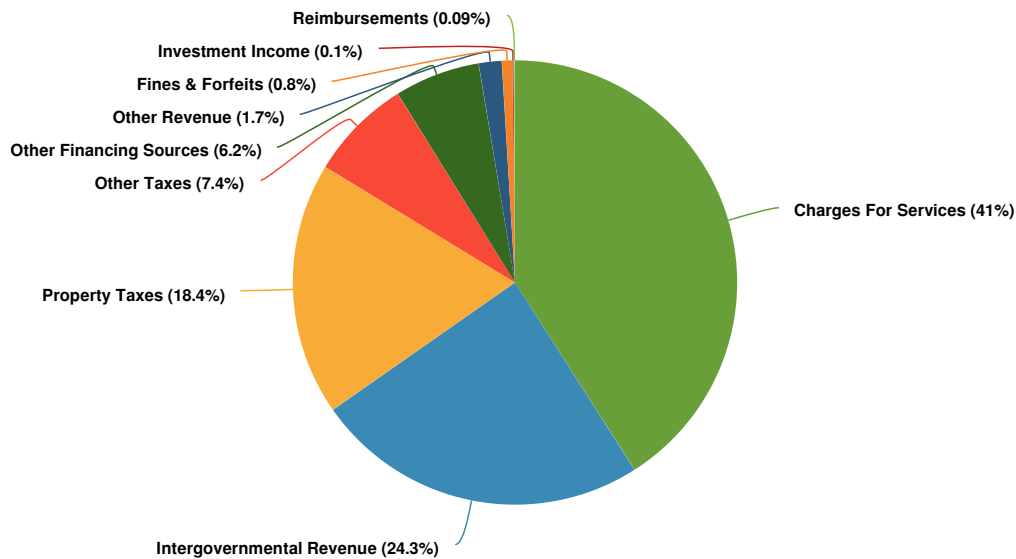
Special Revenue Fund

Special Revenue Funds accounts for certain established revenue streams and may only be used for a specific purpose for which the fund is established for. For example, the Motor Fuel Tax Fund collects the motor fuel tax and uses the same only for street improvement and construction projects. It can not use the dedicated revenue source for any other activities.

Revenues by Source

The chart and table below provides special revenue funds' revenue sources by category:

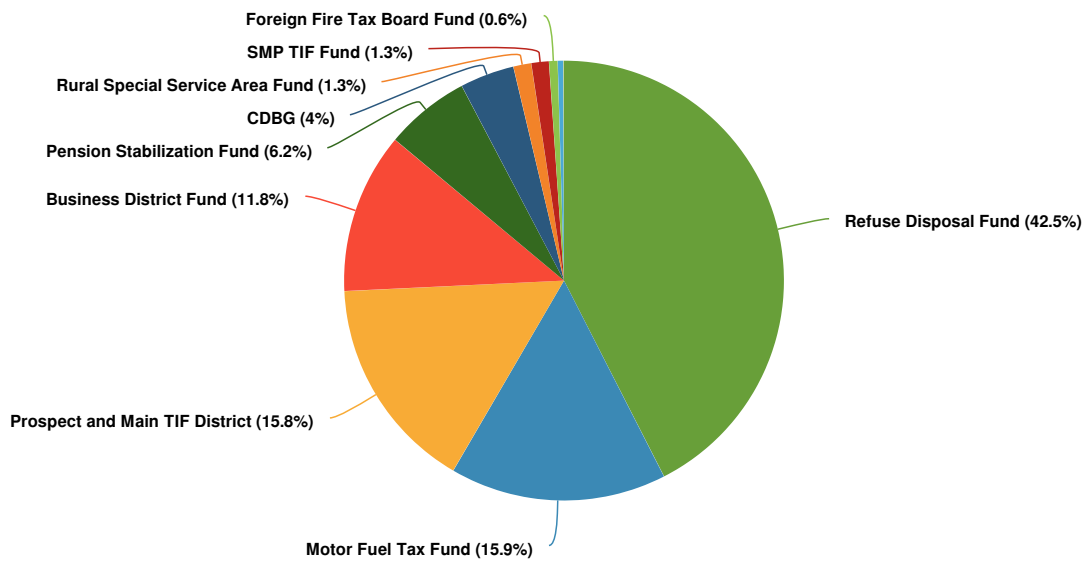
Revenues by Source



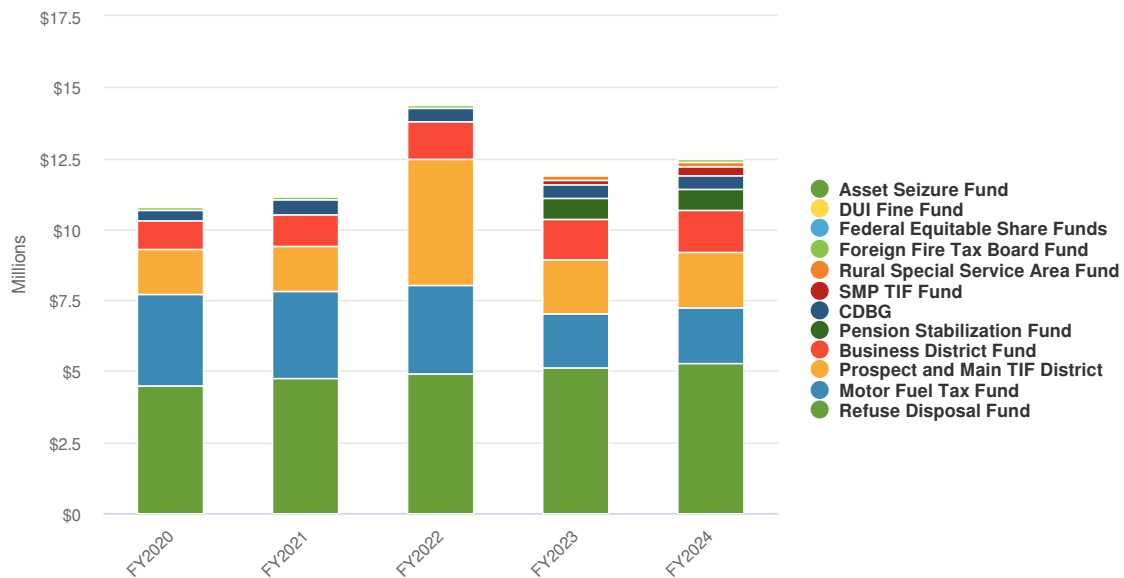
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Revenue Source							
Property Taxes	\$944,024	\$1,483,538	\$1,650,000	\$1,685,800	\$2,215,100	\$2,433,600	34.2%
Other Taxes	\$724,920	\$923,920	\$925,000	\$883,000	\$895,000	\$921,850	-3.2%
Intergovernmental Revenue	\$3,749,450	\$4,625,078	\$3,967,710	\$4,102,710	\$2,925,700	\$3,013,471	-26.3%
Other Revenue	\$366,057	\$185,218	\$226,000	\$220,560	\$200,600	\$205,230	-11.2%
Charges For Services	\$4,283,149	\$4,643,570	\$4,761,000	\$4,570,560	\$4,927,500	\$5,075,325	3.5%
Fines & Forfeits	\$43,502	\$45,623	\$57,000	\$338,100	\$90,600	\$51,788	58.9%
Investment Income	\$40,093	\$1,580	\$2,690	\$11,650	\$11,650	\$12,000	333.1%
Reimbursements	\$63,026	\$80,452	\$15,000	\$11,000	\$11,000	\$11,330	-26.7%
Other Financing Sources	\$590,000	\$295,165	\$3,550,000	\$2,750,000	\$750,000	\$750,000	-78.9%
Total Revenue Source:	\$10,804,221	\$12,284,145	\$15,154,400	\$14,573,380	\$12,027,150	\$12,474,594	-20.6%

Revenue by Funds

Revenue by Fund



Budgeted and Historical Revenue by Funds



Rural Special Service Area Fund

This fund is for property taxes collected from the area that Elk Grove Rural Fire Protection District covered with fire protection and EMS services. Property tax revenues will be collected in the amount of \$160,000

South Mount Prospect TIF Fund

The fund accounts for the revenues and expenses for South Mount Prospect Tax Increment Financing District of the Village. Incremental taxes from increased property taxes due to development of the area will come into this fund. In 2023, we are expecting property tax increment revenue of \$155,100.

Pension Stabilization Fund

The fund is for transfers from the General Fund to help smooth the increases in the actuarial required pension contributions. In 2023, the Village expects a transfer from the General Fund in the amount of \$750,000.

Refuse Disposal Fund

The fund accounts for refuse collection and disposal activities for the Village. The 2023 budget includes \$4,927,500 in refuse service charges. The 2023 budget has a 3.5 percent increase in refuse service charges. Besides service charges, other revenues totaling \$145,600, fines & forfeitures totaling \$36,100, investment income of \$1,000 and \$1,000 in miscellaneous reimbursements are budgeted for 2023

Motor Fuel Tax

The fund receives Motor Fuel Tax as an intergovernmental revenue from the State of Illinois. \$1,895,700 is collected in the intergovernmental revenue from motor fuel tax. Besides the intergovernmental revenues, \$10,000 in miscellaneous reimbursements and \$8,000 in investment income are budgeted for 2023.

Community Development Block Grant

The fund accounts for the Community Development Block Grant provided for supporting community development activities. The revenue budget includes \$430,000 in federal grants and \$50,000 in various program income.

Asset Seizure Fund

The fund accounts for fines and forfeitures collected from the asset seizures.. The revenue budget includes \$1,000 in fines and forfeitures and \$150 in investment income.

Federal Equitable Share Fund

The fund accounts for proceeds received from federal and state authorities from asset forfeitures and seizures. The revenue budget includes \$50,500 in fines and forfeitures and \$300 in investment income.

DUI Find Fund

The fund accounts for fines received from DUI enforcement. The revenue budget includes \$3,000 in fines and \$100 in other income.

Foreign Fire Tax

The fund accounts for fees received from out of state fire-alarm companies serving within the jurisdiction of the Village of Mount Prospect. The revenue budget includes \$75,000 in foreign fire taxes and \$600 is budgeted for investment income.

Business District Fund

The fund accounts for taxes and revenues collected from the Randhurst Business District of the Village. The revenue budget includes other taxes totaling \$820,000, intergovernmental revenues (sales tax) totaling \$600,000 and \$1,500 is budgeted in investment income. The other taxes include \$340,000 in food & beverage taxes, \$160,000 in hotel/motel taxes, \$45,000 in movie theater taxes and \$275,000 in business district taxes.

Prospect & Main TIF Fund

The fund accounts for the revenues and expenses for the Prospect & Main Tax Increment Financing District of the Village. The revenue budget includes tax increments totaling \$1,900,000 and \$5,000 in miscellaneous income.

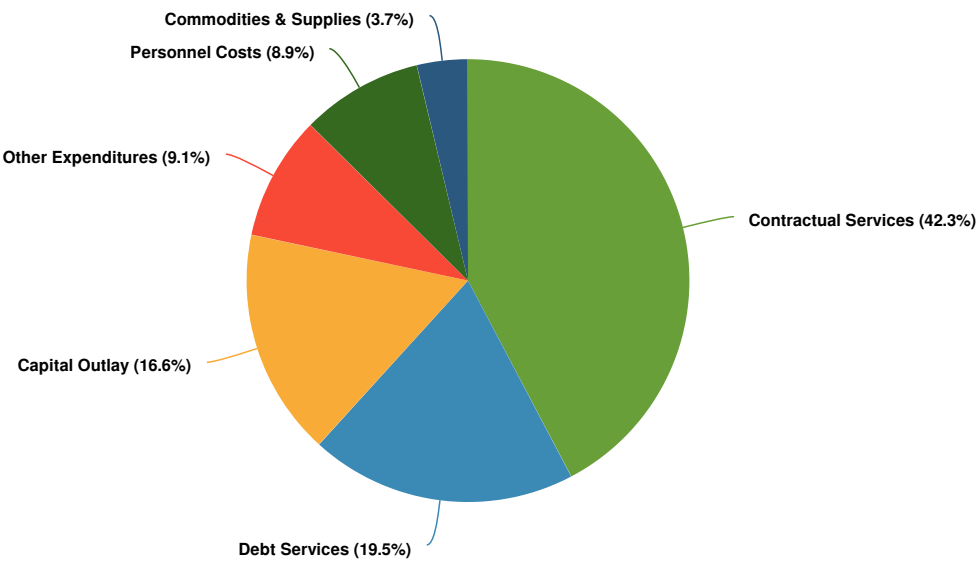
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Refuse Disposal Fund							
Other Revenue	\$158,623	\$143,090	\$141,000	\$135,560	\$145,600	\$150,080	3.3%
Charges For Services	\$4,283,149	\$4,643,570	\$4,761,000	\$4,570,560	\$4,927,500	\$5,075,325	3.5%
Fines & Forfeits	\$28,516	\$36,188	\$35,000	\$33,600	\$36,100	\$37,183	3.1%
Investment Income	\$2,667	\$133	\$200	\$1,000	\$1,000	\$1,030	400%
Reimbursements	\$40,348	\$66,791	\$5,000	\$1,000	\$1,000	\$1,030	-80%
Total Refuse Disposal Fund:	\$4,513,302	\$4,889,771	\$4,942,200	\$4,741,720	\$5,111,200	\$5,264,648	3.4%

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Motor Fuel Tax Fund							
Intergovernmental Revenue	\$3,161,148	\$3,312,310	\$3,089,940	\$3,074,940	\$1,895,700	\$1,952,571	-38.6%
Investment Income	\$11,114	\$981	\$1,500	\$8,000	\$8,000	\$8,240	433.3%
Reimbursements	\$22,678	\$13,662	\$10,000	\$10,000	\$10,000	\$10,300	0%
Total Motor Fuel Tax Fund:	\$3,194,940	\$3,326,953	\$3,101,440	\$3,092,940	\$1,913,700	\$1,971,111	-38.3%
CDBG							
Intergovernmental Revenue	\$191,878	\$661,380	\$427,770	\$427,770	\$430,000	\$442,900	0.5%
Other Revenue	\$185,735	\$42,128	\$80,000	\$80,000	\$50,000	\$50,000	-37.5%
Total CDBG:	\$377,613	\$703,509	\$507,770	\$507,770	\$480,000	\$492,900	-5.5%
Asset Seizure Fund							
Fines & Forfeits	\$6,032	\$752	\$6,000	\$1,000	\$1,000	\$1,000	-83.3%
Investment Income	\$460	\$31	\$100	\$150	\$150	\$155	50%
Total Asset Seizure Fund:	\$6,492	\$782	\$6,100	\$1,150	\$1,150	\$1,155	-81.1%
Federal Equitable Share Funds							
Fines & Forfeits	\$1,401	\$5,878	\$8,000	\$300,500	\$50,500	\$10,515	531.3%
Investment Income	\$42	\$5	\$220	\$300	\$300	\$309	36.4%
Total Federal Equitable Share Funds:	\$1,443	\$5,883	\$8,220	\$300,800	\$50,800	\$10,824	518%
DUI Fine Fund							
Fines & Forfeits	\$7,553	\$2,805	\$8,000	\$3,000	\$3,000	\$3,090	-62.5%
Investment Income	\$49	\$6	\$20	\$100	\$100	\$103	400%
Total DUI Fine Fund:	\$7,601	\$2,811	\$8,020	\$3,100	\$3,100	\$3,193	-61.3%
Foreign Fire Tax Board Fund							
Other Taxes	\$89,275	\$102,272	\$90,000	\$75,000	\$75,000	\$77,250	-16.7%
Investment Income	\$1,432	\$85	\$150	\$600	\$600	\$618	300%
Total Foreign Fire Tax Board Fund:	\$90,707	\$102,357	\$90,150	\$75,600	\$75,600	\$77,868	-16.1%
Business District Fund							
Other Taxes	\$635,645	\$821,648	\$835,000	\$808,000	\$820,000	\$844,600	-1.8%
Intergovernmental Revenue	\$396,424	\$651,388	\$450,000	\$600,000	\$600,000	\$618,000	33.3%
Investment Income	\$4,221	\$210	\$500	\$1,500	\$1,500	\$1,545	200%
Total Business District Fund:	\$1,036,290	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	\$1,464,145	10.6%

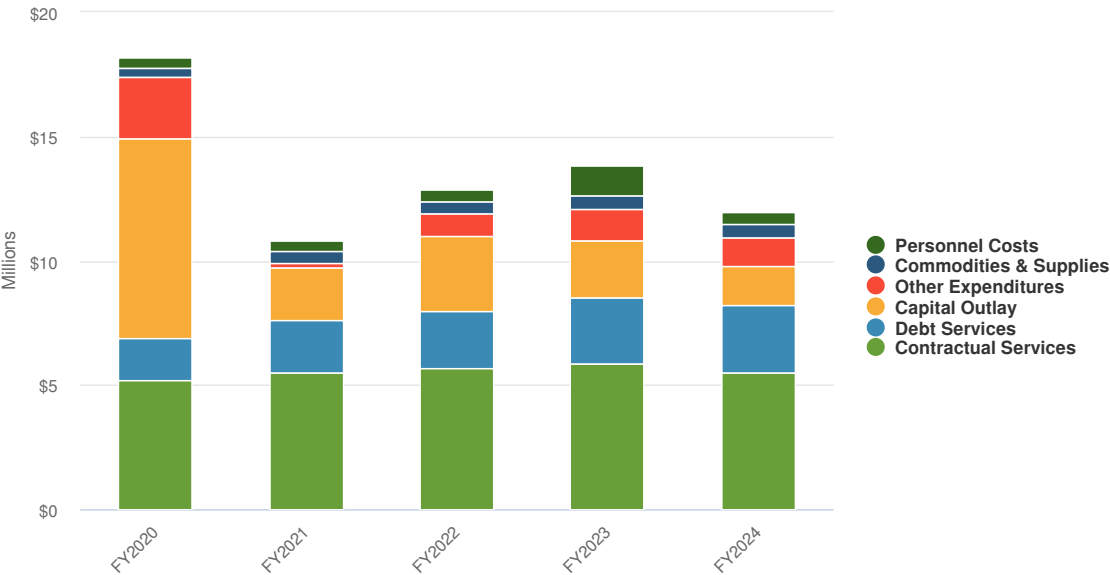
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Prospect and Main TIF District							
Property Taxes	\$944,024	\$1,483,538	\$1,650,000	\$1,685,800	\$1,900,000	\$1,957,000	15.2%
Other Revenue	\$21,700	\$0	\$5,000	\$5,000	\$5,000	\$5,150	0%
Investment Income	\$20,108	\$129	\$0	\$0	\$0	\$0	0%
Other Financing Sources	\$590,000	\$295,165	\$2,800,000	\$2,000,000	\$0	\$0	-100%
Total Prospect and Main TIF District:	\$1,575,832	\$1,778,832	\$4,455,000	\$3,690,800	\$1,905,000	\$1,962,150	-57.2%
Rural Special Service Area Fund							
Property Taxes	\$0	\$0	\$0	\$0	\$160,000	\$166,400	N/A
Total Rural Special Service Area Fund:	\$0	\$0	\$0	\$0	\$160,000	\$166,400	N/A
SMP TIF Fund							
Property Taxes	\$0	\$0	\$0	\$0	\$155,100	\$310,200	N/A
Total SMP TIF Fund:	\$0	\$0	\$0	\$0	\$155,100	\$310,200	N/A
Pension Stabilization Fund							
Other Financing Sources	\$0	\$0	\$750,000	\$750,000	\$750,000	\$750,000	0%
Total Pension Stabilization Fund:	\$0	\$0	\$750,000	\$750,000	\$750,000	\$750,000	0%
Total:	\$10,804,221	\$12,284,145	\$15,154,400	\$14,573,380	\$12,027,150	\$12,474,594	-20.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



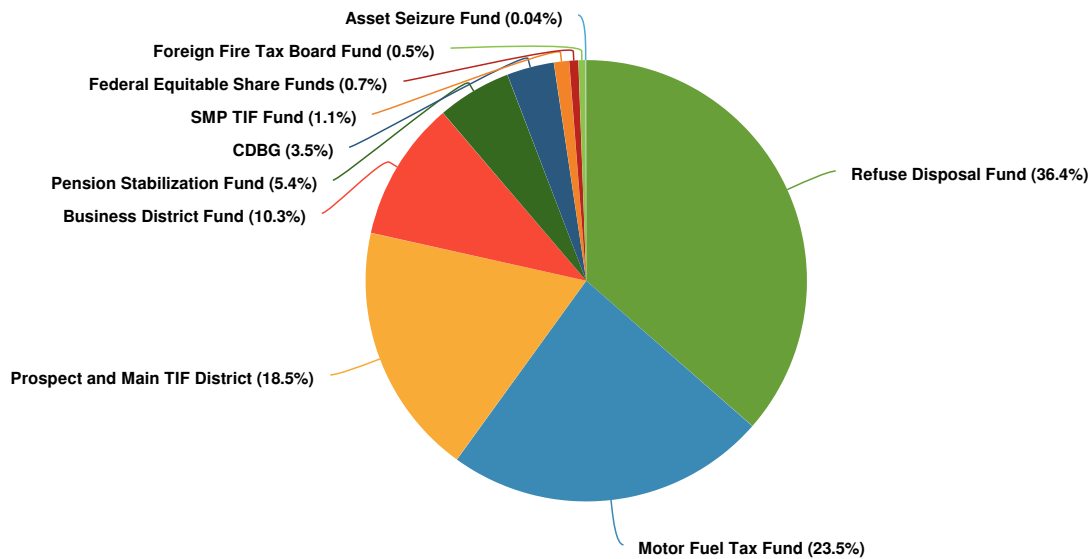
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Expense Objects							



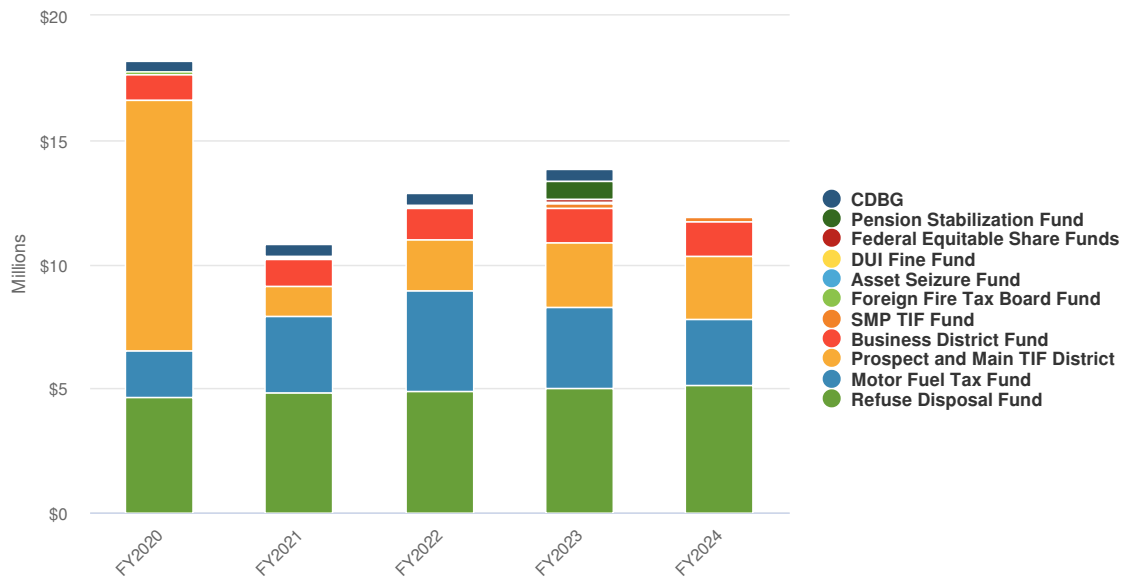
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Personnel Costs	\$417,200	\$469,264	\$457,464	\$457,464	\$1,228,927	\$497,983	168.6%
Contractual Services	\$5,168,103	\$5,764,306	\$5,653,437	\$5,641,418	\$5,852,106	\$5,478,677	3.5%
Capital Outlay	\$8,019,956	\$1,747,746	\$3,434,939	\$3,420,413	\$2,294,000	\$1,554,000	-33.2%
Commodities & Supplies	\$323,018	\$399,608	\$482,471	\$496,871	\$514,179	\$525,365	6.6%
Other Expenditures	\$2,496,670	\$224,812	\$904,000	\$419,000	\$1,256,000	\$1,190,000	38.9%
Debt Services	\$1,739,701	\$2,492,433	\$2,329,988	\$2,453,988	\$2,694,538	\$2,734,488	15.6%
Total Expense Objects:	\$18,164,648	\$11,098,169	\$13,262,299	\$12,889,154	\$13,839,750	\$11,980,513	4.4%

Expenditures by Funds

Expenditures by Funds



Budgeted and Historical Expenditures by Funds



Rural Special Service Area Fund

At this time we are not budgeting any expenses for this fund.

South Mount Prospect TIF Fund

The expenditures for the fund include \$50,000 in legal fees, \$50,000 in professional fees and \$50,000 in facade grants. Other supplies and memberships are budgeted at \$5,100. Total expenditures for the fund are \$155,100.

Pension Stabilization Fund

The expenditures for the fund include a pension contribution to fire and police pension funds for \$375,000 each for a total of \$750,000.

Refuse Disposal Fund

The expenditures for the fund include \$478,927 in personnel costs, \$4,520,735 in contractual services and \$44,475 in various operational commodities and supplies. The contractual services primarily includes \$3,385,148 in Republic Service contract costs for the refuse collection and programs and \$1,078,338 is budgeted for tipping fees payable to the Solid Waste Agency of Northern Cook County (SWANCC). \$57,249 in contractual services includes liability insurance and other contractual obligations.

Motor Fuel Tax

The expenditures for the fund include \$653,871 in contractual services, \$403,104 in commodities and supplies and \$2,200,000 is budgeted for the Community Investment Plan items. The contractual services include \$264,100 in electricity charges for the street lights, \$105,854 in traffic light maintenance, \$89,598 for snow removal and \$194,259 for various street maintenance items. \$403,104 for salt purchases are budgeted under commodities and supplies. The CIP items include \$2,100,000 for the annual street resurfacing program and \$100,000 is budgeted for traffic signal replacement.

Community Development Block Grant

The Community Development Block Grant expenditure include various contractual services totaling \$480,000. The contractual services includes \$331,500 in sidewalk improvement programs and \$148,500 is budgeted as contributions to various qualified programs and institutions.

Asset Seizure Fund

The expenditures for the fund includes \$3,000 in contractual services and \$3,000 is budgeted for small equipment purchases.

Federal Equitable Share Fund

The expenditures for the fund includes \$1,000 in professional services and \$90,000 is budgeted for new conducted energy weapon replacements (tasers).

DUI Find Fund

The expenditures for the fund includes \$2,000 in professional services and \$1,000 in training expenses.

Foreign Fire Tax

The expenditures for the fund includes \$5,000 in contractual services and \$65,000 in qualified commodities and supplies for the Fire Department.

Business District Fund

The expenditures include an interest payment on a note established per the Redevelopment Agreement between the owners of the Randhurst Mall and the Village. A total of \$1,421,500 is budgeted for interest payments for 2023, which equals the total budgeted revenue for 2023.

Prospect & Main TIF Fund

The total expenditures for the fund is \$2,562,038. It includes \$1,273,038 in debt service payments and \$1,206,000 in other expenditures and \$81,500 in contractual services. The other expenditures includes, \$100,000 in facade programs, \$800,000 in developers' incentives per the redevelopment agreements in place, and \$297,000 for return of increment to Cook County.

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Budget Proposed vs. FY2023 Budgeted (% Change)
Refuse Disposal Fund							
Personnel Costs	\$417,200	\$469,264	\$457,464	\$457,464	\$478,927	\$497,983	4.7%
Contractual Services	\$4,203,160	\$4,332,678	\$4,415,745	\$4,415,968	\$4,520,735	\$4,610,963	2.4%
Commodities & Supplies	\$39,978	\$16,883	\$42,771	\$42,771	\$44,475	\$45,583	4%
Total Refuse Disposal Fund:	\$4,660,338	\$4,818,824	\$4,915,980	\$4,916,203	\$5,044,137	\$5,154,529	2.6%
Motor Fuel Tax Fund							
Contractual Services	\$469,361	\$553,271	\$628,722	\$628,722	\$653,871	\$670,214	4%
Capital Outlay	\$1,150,000	\$1,730,773	\$3,358,227	\$3,358,227	\$2,200,000	\$1,550,000	-27.6%
Commodities & Supplies	\$251,631	\$352,189	\$387,600	\$387,600	\$403,104	\$413,182	4%
Total Motor Fuel Tax Fund:	\$1,870,992	\$2,636,233	\$4,374,549	\$4,374,549	\$3,256,975	\$2,633,396	-19.7%
CDBG							
Contractual Services	\$377,613	\$703,509	\$507,770	\$509,228	\$480,000	\$0	-5.5%
Total CDBG:	\$377,613	\$703,509	\$507,770	\$509,228	\$480,000	\$0	-5.5%
Asset Seizure Fund							
Contractual Services	\$0	\$0	\$4,000	\$3,000	\$3,000	\$3,000	-25%
Capital Outlay	\$20,951	\$15,921	\$3,000	\$5,000	\$3,000	\$3,000	0%
Total Asset Seizure Fund:	\$20,951	\$15,921	\$7,000	\$8,000	\$6,000	\$6,000	-14.3%
Federal Equitable Share Funds							
Contractual Services	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0%
Capital Outlay	\$0	\$0	\$0	\$0	\$90,000	\$0	N/A
Total Federal Equitable Share Funds:	\$0	\$0	\$1,000	\$1,000	\$91,000	\$1,000	9,000%
DUI Fine Fund							

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Budget Proposed vs. FY2023 Budgeted (% Change)
Contractual Services	\$0	\$3,043	\$2,000	\$2,000	\$2,000	\$2,000	0%
Capital Outlay	\$1,075	\$1,053	\$45,000	\$57,186	\$1,000	\$1,000	N/A
Total DUI Fine Fund:	\$1,075	\$4,096	\$47,000	\$59,186	\$3,000	\$3,000	50%
Foreign Fire Tax Board Fund							
Contractual Services	\$7,254	\$6,762	\$12,700	\$0	\$5,000	\$5,000	-60.6%
Capital Outlay	\$76,840	\$0	\$28,712	\$0	\$0	\$0	0%
Commodities & Supplies	\$31,409	\$30,536	\$50,600	\$65,000	\$65,000	\$65,000	28.5%
Total Foreign Fire Tax Board Fund:	\$115,504	\$37,298	\$92,012	\$65,000	\$70,000	\$70,000	10.6%
Business District Fund							
Debt Services	\$1,036,290	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	\$1,425,000	10.6%
Total Business District Fund:	\$1,036,290	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	\$1,425,000	10.6%
Prospect and Main TIF District							
Contractual Services	\$110,714	\$165,043	\$81,500	\$81,500	\$81,500	\$81,500	0%
Capital Outlay	\$6,771,090	\$0	\$0	\$0	\$0	\$0	0%
Commodities & Supplies	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	0%
Other Expenditures	\$2,496,670	\$224,812	\$904,000	\$419,000	\$1,206,000	\$1,140,000	33.4%
Debt Services	\$703,411	\$1,019,188	\$1,044,488	\$1,044,488	\$1,273,038	\$1,309,488	21.9%
Total Prospect and Main TIF District:	\$10,081,885	\$1,409,043	\$2,031,488	\$1,546,488	\$2,562,038	\$2,532,488	26.1%
SMP TIF Fund							
Contractual Services	\$0	\$0	\$0	\$0	\$105,000	\$105,000	N/A
Commodities & Supplies	\$0	\$0	\$0	\$0	\$100	\$100	N/A
Other Expenditures	\$0	\$0	\$0	\$0	\$50,000	\$50,000	N/A
Total SMP TIF Fund:	\$0	\$0	\$0	\$0	\$155,100	\$155,100	N/A
Pension Stabilization Fund							
Personnel Costs	\$0	\$0	\$0	\$0	\$750,000	\$0	N/A
Total Pension Stabilization Fund:	\$0	\$0	\$0	\$0	\$750,000	\$0	N/A
Total:	\$18,164,648	\$11,098,169	\$13,262,299	\$12,889,154	\$13,839,750	\$11,980,513	7.5%

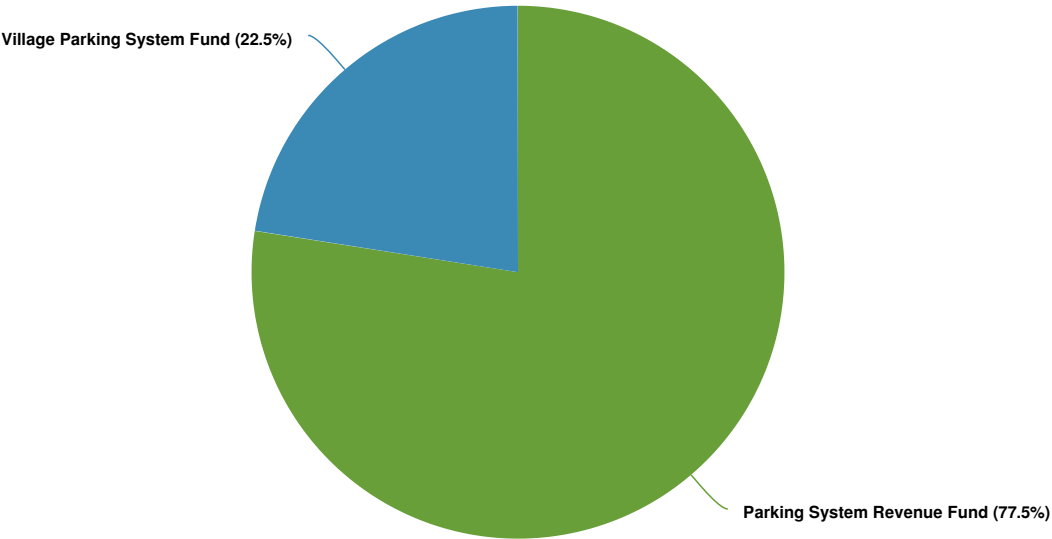


Non-Major Enterprise Funds

The Village of Mount Prospect has two non-major enterprise funds. One is the Village Parking System Fund and Parking System Revenue Fund. Both of them are related to parking facilities in the Downtown Mount Prospect. The Village Parking System Fund primarily deals with Metra Lots, while Village Parking System Fund deals with other Village owned parking facilities.

Revenue by Fund

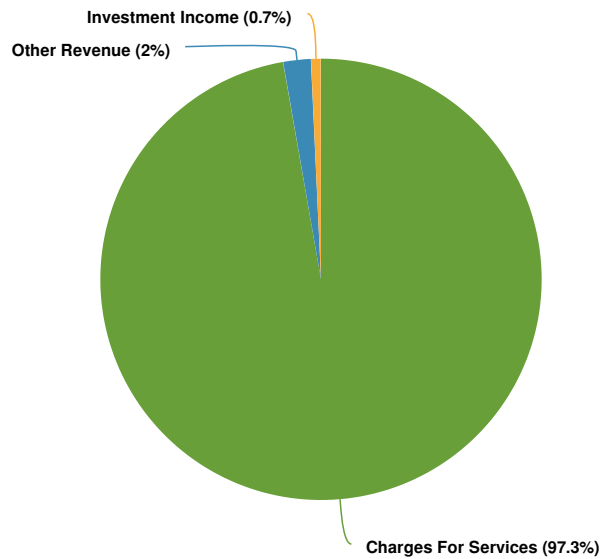
Revenue by Fund



Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Village Parking System Fund	\$49,349	\$11,110	\$96,210	\$20,900	\$25,360	\$26,121	-73.6%
Parking System Revenue Fund	\$57,744	\$45,419	\$176,600	\$147,780	\$87,336	\$89,957	-50.5%
Total:	\$107,094	\$56,529	\$272,810	\$168,680	\$112,696	\$116,078	-58.7%

Revenues by Source

Revenues by Source



Charges for Services: Parking fees are the main source of revenue for both the funds and they account for 97.3 percent of the total revenues for 2023. Both of these funds are impacted by low demand due to the pandemic. The Village Parking System Fund is expected to collect \$24,400 in parking fees, while the Parking System Revenue Fund is expected to collect \$85,200 in Metra lot parking fees.

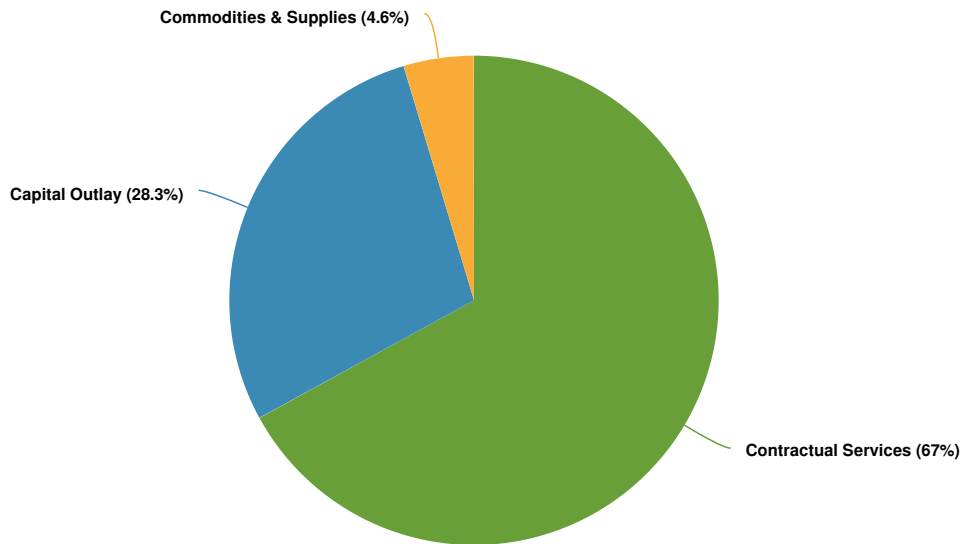
Other Revenue: A convenience fee of \$360 for the Village Parking System Fund and \$1,920 from the Parking System Revenue Fund is budgeted as other income.

Investment Income: A small investment income of \$600 and \$216 is budgeted for the Village Parking System Fund and Parking System Revenue Fund, respectively.

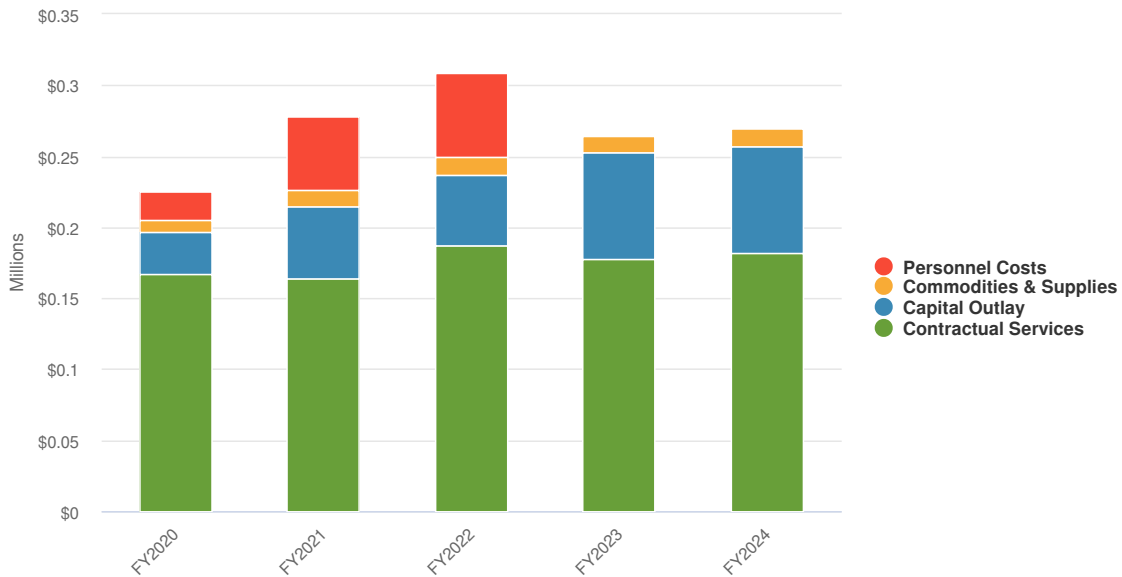
Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue	\$2,255	\$1,237	\$4,560	\$1,900	\$2,280	\$2,349	-50%
Charges For Services	\$102,996	\$55,192	\$193,000	\$91,100	\$109,600	\$112,888	-43.2%
Investment Income	\$1,842	\$100	\$250	\$680	\$816	\$841	226.4%
Other Financing Sources	\$0	\$0	\$75,000	\$75,000	\$0	\$0	-100%
Total Revenue Source:	\$107,094	\$56,529	\$272,810	\$168,680	\$112,696	\$116,078	-58.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Operating Costs: Operating costs includes \$177,538 in contractual services and \$12,289 in commodities and supplies. Of this total operating expenditure of \$189,827, \$67,875 belongs to the Village Parking System Fund and \$121,952 is for the Parking System Revenue Fund. The operating expenditure for the Parking System Revenue Fund includes \$28,116 in lease payments to the Union Pacific Railroad Company, which equates to one-third of collected parking revenues from the Metra parking lots. The operating expenditures include utilities, janitorial charges, parking lot sealcoating, snow removal, liability insurance, and other charges related to a typical parking facility.

Capital Outlay: Capital improvements totaling \$75,000 are budgeted for the Village Parking System Fund.

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel Costs	\$20,722	\$49,500	\$59,695	\$59,695	\$0	\$0	-100%
Contractual Services	\$167,055	\$87,626	\$187,333	\$162,578	\$177,538	\$182,265	-5.2%
Capital Outlay	\$29,901	\$31,432	\$50,000	\$50,000	\$75,000	\$75,000	50%
Commodities & Supplies	\$7,734	\$8,267	\$11,816	\$11,816	\$12,289	\$12,596	4%
Total Expense Objects:	\$225,412	\$176,825	\$308,844	\$284,089	\$264,827	\$269,861	-14.3%

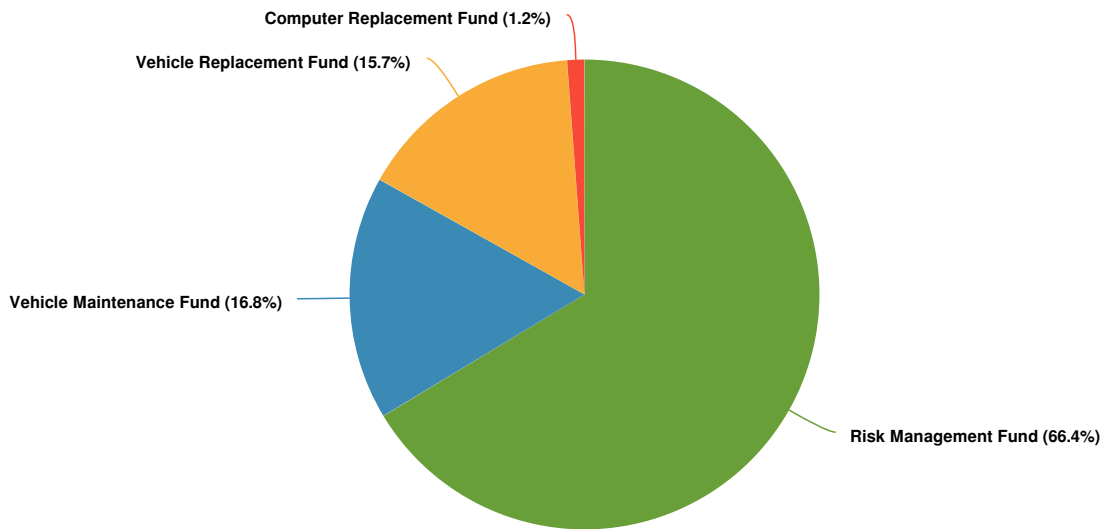


Internal Service Funds

Internal Service Funds are funds used to track goods and services on a cost reimbursement basis. An internal service fund incurs expenses on behalf of various departments and collects charges from these departments to fund the expenditures incurred. The Village of Mount Prospect has four internal service funds. They are the Vehicle Maintenance Fund, Vehicle Replacement Fund, Computer Replacement Fund and the Risk Management Fund

Revenue by Funds

Revenue by Funds



Vehicle Maintenance Fund

The Vehicle Maintenance Fund maintains the fleet of the Village and charges the cost of operations to the departments as internal service charges. The total revenue for the fund is \$2,579,592, of which \$2,577,792 is internal service charges to be collected from various departments and the remaining \$1,800 is budgeted for interest income.

Vehicle Replacement Fund

The Vehicle Replacement Fund provides a sinking fund mechanism for the replacement of the Village's fleet and heavy equipment. Based on the estimated life and replacement costs, lease payments are set and budgeted in the operating budget of various departments. These payments are transferred each month from departments to the Vehicle Replacement Fund as internal service charges/lease payments. This mechanism allows the Village to buy vehicles and equipment at the end of the vehicle's useful life. The 2023 budget includes \$2,327,370 in lease payments. The collected payments are also actively invested based on a cashflow projection. Investment income of \$85,000 is budgeted for the year 2023. All these revenue sources are expected to generate \$2,412,370 in total revenue for 2023.

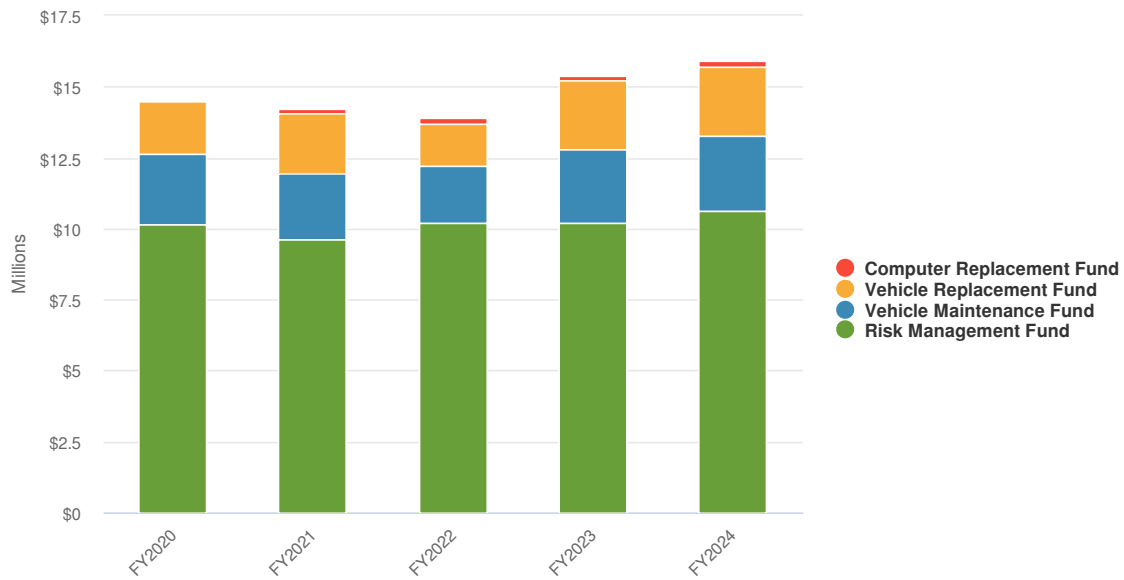
Computer Replacement Fund

The fund is setup with the same concept as the Vehicle Replacement Fund. The fund provides a funding mechanism for computer equipment and infrastructure. An internal service charge of \$181,000 will be collected in computer lease payments and will be utilized in upgrading end user computers, laptops and also various infrastructure upgrades including network switches and servers.

Risk Management Fund

The Risk Management Fund accounts for all the insurance and risk management aspects of the Village's operation. It accounts for employee health insurance, property insurance, general liability and worker's compensation claims and other risk management related items. The total 2023 revenue budget for the Risk Management Fund is \$10,209,470. The fund is set to collect \$8,528,950 in various internal service charges. The amount includes \$1,086,310 to be collected from the Mount Prospect Library for the health insurance charges. The fund is also budgeted to collect \$1,675,520 in employees and retiree contributions under other income. Investment income of \$5,000 is budgeted for the year 2023.

Budgeted and Historical Revenue by Funds

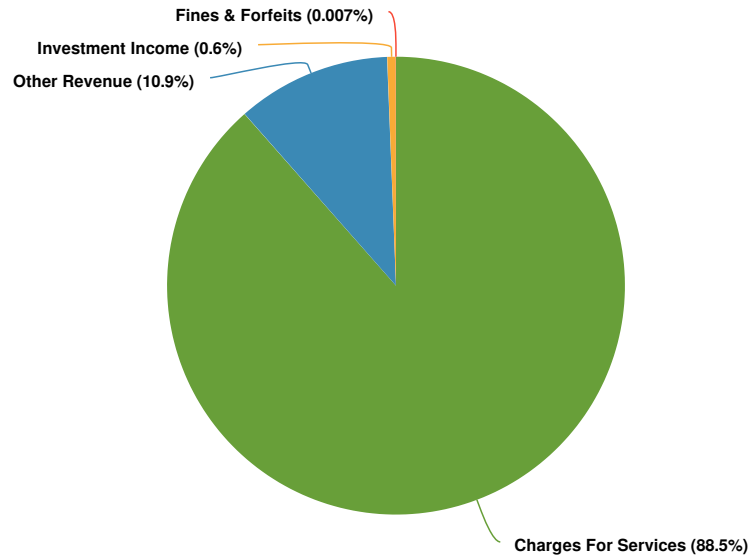


Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Vehicle Maintenance Fund	\$2,522,045	\$2,364,064	\$2,032,691	\$2,033,891	\$2,579,592	\$2,664,753	26.9%
Vehicle Replacement Fund	\$1,837,039	\$1,972,699	\$1,444,950	\$1,454,450	\$2,412,370	\$2,414,946	67%
Computer Replacement Fund	\$46,082	\$178,452	\$210,175	\$210,175	\$181,000	\$223,000	-13.9%
Risk Management Fund	\$10,125,175	\$10,514,322	\$10,200,047	\$10,137,847	\$10,209,470	\$10,617,849	0.1%
Total:	\$14,530,342	\$15,029,537	\$13,887,863	\$13,836,363	\$15,382,432	\$15,920,548	10.8%

Revenues by Source

The chart and table below provide details for the revenue sources for all four internal service funds.

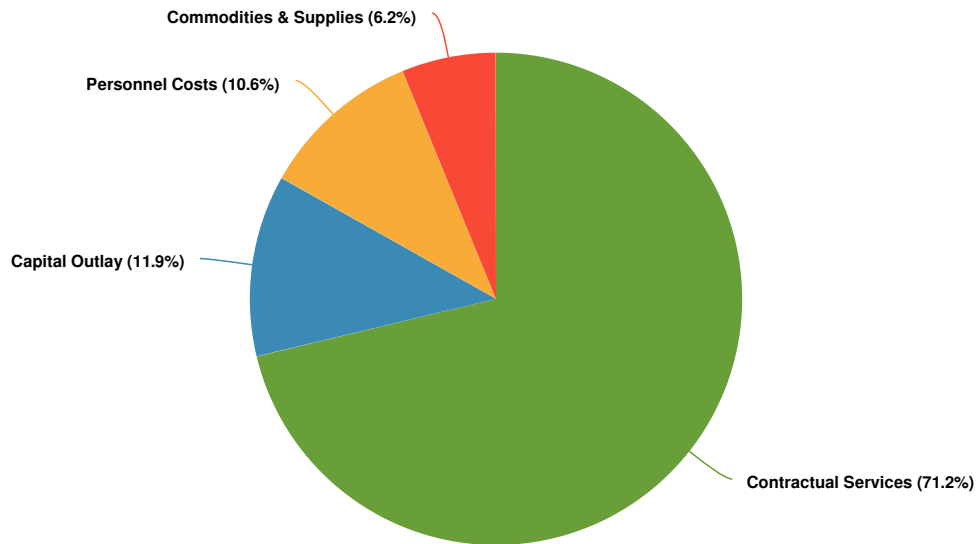
Revenues by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Revenue Source							
Other Revenue	\$2,229,329	\$2,625,045	\$1,795,450	\$1,797,250	\$1,675,520	\$1,742,541	-6.7%
Charges For Services	\$12,141,180	\$12,363,040	\$11,868,358	\$11,868,358	\$13,614,072	\$14,083,871	14.7%
Fines & Forfeits	\$700	\$298	\$1,000	\$1,000	\$1,040	\$1,066	4%
Investment Income	\$51,843	-\$83,107	\$78,055	\$86,755	\$91,800	\$93,070	17.6%
Reimbursements	\$119,789	\$97,184	\$140,000	\$71,000	\$0	\$0	-100%
Other Financing Sources	-\$12,499	\$27,077	\$5,000	\$12,000	\$0	\$0	-100%
Total Revenue Source:	\$14,530,342	\$15,029,537	\$13,887,863	\$13,836,363	\$15,382,432	\$15,920,548	10.8%

Expenditures by Expense Type

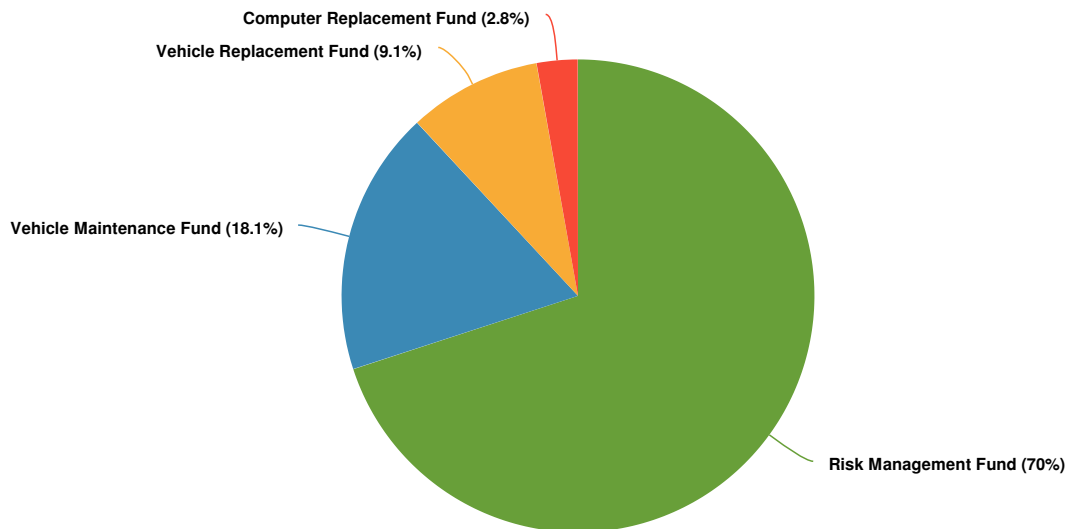
Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget (% Change)
Expense Objects							
Personnel Costs	\$1,602,063	\$1,284,175	\$1,524,192	\$1,524,192	\$1,514,777	\$1,575,231	-0.6%
Contractual Services	\$9,782,489	\$9,723,284	\$9,758,059	\$9,813,960	\$10,151,339	\$10,554,409	4%
Capital Outlay	\$216,862	\$155,292	\$3,891,536	\$2,590,570	\$1,699,195	\$4,009,311	-56.3%
Commodities & Supplies	\$475,901	\$610,682	\$693,774	\$851,274	\$882,911	\$904,557	27.3%
Other Expenditures	\$1,060,946	\$1,122,376	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$13,138,262	\$12,895,808	\$15,867,561	\$14,779,996	\$14,248,222	\$17,043,508	-10.2%

Expenditures by Funds

Expenditures by Funds



Vehicle Maintenance Fund

The Vehicle Maintenance Department has ten full-time, two part-time and a few seasonal employees. The total personnel budget for 2023 is \$1,514,777. \$860,411 is budgeted for the year 2023 for various commodities and vehicle maintenance supplies. The commodities & supplies include \$592,000 for fuel and \$268,411 in vehicle maintenance supplies and other items. \$200,373 is budgeted for various contractual services. The contractual services include \$107,892 in equipment maintenance and \$51,575 in professional services. \$16,832 is also budgeted for cloud-based vehicle maintenance software. The 2023 budget includes \$4,485 for small equipment upgrades. The total budgeted for this fund is 2,578,756.

Vehicle Replacement Fund

Vehicle Replacement Fund expenditures include vehicles and equipment purchases as identified in the Community Investment Plan. \$1,295,000 is planned for vehicle and equipment replacement for the year 2023. It includes \$761,000 in vehicle replacement for Public Works, \$42,000 in vehicle replacement for the Fire Department and \$464,000 in Police vehicle replacement. Due to supply issues and many manufacturers no longer producing police vehicles, many purchases have been pushed to 2024 and further.

Computer Replacement Fund

The 2023 budget for the Computer Replacement Fund includes new computer and infrastructure upgrades totaling \$401,000.

Risk Management Fund

The Risk Management fund expenditures include \$9,950,966 in contractual services and \$22,500 in commodities and supplies. The contractual services include \$8,430,566 for medical, dental and life insurance premiums. Of this amount, \$1,675,520 is paid from the employees' contributions and retirees' contributions. The contractual service budget also includes \$400,000 for worker's compensation claims. The budget includes \$675,000 in IRMA contributions, general liability claims and other insurance and \$385,000 in medical claims administration. The remaining amount of \$82,900 is budgeted for other professional services, insurance premiums and unemployment claims.

Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Budget Proposed vs. FY2023 Budgeted (% Change)
Vehicle Maintenance Fund							
Personnel Costs	\$1,602,063	\$1,284,175	\$1,524,192	\$1,524,192	\$1,514,777	\$1,575,231	-0.6%
Contractual Services	\$89,735	\$126,615	\$193,759	\$193,759	\$200,373	\$205,404	3.4%
Capital Outlay	\$884	\$869	\$3,070	\$3,070	\$3,195	\$2,311	4.1%
Commodities & Supplies	\$469,761	\$604,979	\$671,274	\$836,274	\$860,411	\$881,157	28.2%
Total Vehicle Maintenance Fund:	\$2,162,443	\$2,016,639	\$2,392,295	\$2,557,295	\$2,578,756	\$2,664,103	7.8%
Vehicle Replacement Fund							
Capital Outlay	\$9,094	\$2,159	\$3,594,466	\$2,439,000	\$1,295,000	\$3,784,000	-59.8%
Other Expenditures	\$1,047,238	\$1,109,298	\$0	\$0	\$0	\$0	0%
Total Vehicle Replacement Fund:	\$1,056,331	\$1,111,457	\$3,594,466	\$2,439,000	\$1,295,000	\$3,784,000	-59.8%
Computer Replacement Fund							
Capital Outlay	\$206,884	\$152,264	\$194,000	\$0	\$401,000	\$223,000	106.7%
Other Expenditures	\$13,709	\$13,078	\$0	\$0	\$0	\$0	0%
Total Computer Replacement Fund:	\$220,593	\$165,342	\$194,000	\$0	\$401,000	\$223,000	106.7%
Risk Management Fund							
Contractual Services	\$9,692,754	\$9,596,668	\$9,564,300	\$9,620,201	\$9,950,966	\$10,349,005	4%
Capital Outlay	\$0	\$0	\$100,000	\$148,500	\$0	\$0	-100%
Commodities & Supplies	\$6,140	\$5,702	\$22,500	\$15,000	\$22,500	\$23,400	0%
Total Risk Management Fund:	\$9,698,895	\$9,602,370	\$9,686,800	\$9,783,701	\$9,973,466	\$10,372,405	3%
Total:	\$13,138,262	\$12,895,808	\$15,867,561	\$14,779,996	\$14,248,222	\$17,043,508	-8.1%



Matrix of Department/Fund Relationship

MATRIX OF DEPARTMENT/FUND RELATIONSHIP - BY FUND TYPE

Many Village departments are responsible for managing budgets in various funds. The budgets of certain Village Funds are shared by multiple departments. This matrix presents the relationship between the functional units (department/division) and the funds by fund type.

REVENUES BY TYPE	General Fund	Debt Service Fund	Capital Funds	Special Rev Funds	Enterprise Funds	Internal Serv Funds	Total 2023 Budget
Property Taxes	17,970,571	2,208,250	-	2,215,100	-	-	22,393,921
Other Taxes	7,699,500	923,656	4,225,000	895,000	-	-	13,743,156
Licenses, Permits & Fees	1,958,500	-	-	-	1,000	-	1,959,500
Intergovernmental Revenue	45,245,308	145,000	838,000	2,925,700	535,000	-	49,689,008
Charges For Services	2,732,000	-	10,000	4,927,500	19,554,200	13,614,072	40,837,772
Fines & Forfeits	307,300	-	-	90,600	131,200	1,040	530,140
Investment Income	126,000	5,000	18,000	11,650	25,816	91,800	278,266
Reimbursements	177,000	-	15,000	11,000	-	-	203,000
Other Revenue	238,150	-	15,000	200,600	37,280	1,675,520	2,166,550
Other Financing Sources	-	1,400,000	3,900,000	750,000	5,300,000	-	11,350,000
Total Revenues	76,454,329	4,681,906	9,021,000	12,027,150	25,584,496	15,382,432	143,151,313

EXPENDITURES

Operating

Public Representation	624,596	-	-	-	-	-	624,596
Village Administration	4,895,101	-	-	100,000	-	-	4,995,101
Finance Department	1,746,748	-	-	15,100	411,999	-	2,173,847
Community Development	3,293,244	-	-	535,000	-	-	3,828,244
Human Services Department	1,924,212	-	-	-	-	-	1,924,212
Police Department	21,575,071	-	-	385,000	-	-	21,960,071
Fire Department	19,793,653	-	-	445,000	-	-	20,238,653
Public Works Department	9,638,838	-	337,030	6,086,112	13,991,782	-	30,053,762

Non-Operating

Community Investment Program	1,661,690	-	8,956,831	2,515,000	13,565,000	1,696,000	28,394,521
Debt	-	4,578,106	-	1,273,038	1,769,181	-	7,620,325
Internal Service Funds	-	-	-	-	-	12,552,222	12,552,222
Business District Fund	-	-	-	1,421,500	-	-	1,421,500
Prospect/Main TIF District	-	-	-	1,064,000	-	-	1,064,000
Interfund Transfers	11,350,000	-	-	-	-	-	11,350,000
Total Expenditures	76,503,153	4,578,106	9,293,861	13,839,750	29,737,962	14,248,222	148,201,054

Excess(Deficiency) of Revenues &

Other Sources Over Expenditures	(48,824)	103,800	(272,861)	(1,812,600)	(4,153,466)	1,134,210	(5,049,741)
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MATRIX OF DEPARTMENT/FUND RELATIONSHIP - MAJOR & NON-MAJOR FUNDS

Many Village departments are responsible for managing budgets in various funds. The budgets of certain Village Funds are shared by multiple departments. This matrix presents the relationship between the functional units (department/division) and the major and non-major funds.

REVENUES BY TYPE	Major Funds		Non-Major	Total 2023 Budget
	General	Water & Sewer	Funds in Aggregate	
Property Taxes	17,970,571	-	4,423,350	22,393,921
Other Taxes	7,699,500	-	6,043,656	13,743,156
Licenses, Permits & Fees	1,958,500	1,000	-	1,959,500
Intergovernmental Revenue	45,245,308	535,000	3,908,700	49,689,008
Charges For Services	2,732,000	19,444,600	18,661,172	40,837,772
Fines & Forfeits	307,300	131,200	91,640	530,140
Investment Income	126,000	25,000	127,266	278,266
Reimbursements	177,000	-	26,000	203,000
Other Revenue	238,150	35,000	1,893,400	2,166,550
Other Financing Sources	-	5,300,000	6,050,000	11,350,000
Total Revenues	76,454,329	25,471,800	41,225,184	143,151,313

EXPENDITURES

Operating

Public Representation	624,596	-	-	624,596
Village Administration	4,895,101	-	100,000	4,995,101
Finance Department	1,746,748	401,999	25,100	2,173,847
Community Development	3,293,244	-	535,000	3,828,244
Human Services Department	1,924,212	-	-	1,924,212
Police Department	21,575,071	-	385,000	21,960,071
Fire Department	19,793,653	-	445,000	20,238,653
Public Works Department	9,638,838	13,811,955	6,602,969	30,053,762

Non-Operating

Community Investment Program	1,661,690	13,490,000	13,242,831	28,394,521
Debt	-	1,769,181	5,851,144	7,620,325
Internal Service Funds	-	-	12,552,222	12,552,222
Business District Fund	-	-	1,421,500	1,421,500
Prospect/Main TIF District	-	-	1,064,000	1,064,000
Interfund Transfers	11,350,000	-	-	11,350,000
Total Expenditures	76,503,153	29,473,135	42,224,766	148,201,054

Excess (Deficiency) of Revenues &

Other Sources Over Expenditures	(48,824)	(4,001,335)	(999,582)	(5,049,741)
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Fund Summaries

FUND SUMMARY REQUIREMENTS

Illinois Statutes and Generally Accepted Accounting Principles require a municipality to account for revenues and expenditures on a "fund" basis. A fund is a separate accounting entity which is organized into a set of self-balancing accounts and is established to accomplish a specific purpose. Funds may be required by state statute, Village ordinance, or by the Government Accounting Standards Board (GASB). For example, Illinois Statutes require Motor Fuel Tax monies to be accounted for in the Motor Fuel Tax Fund, and the GASB has established specific fund types and fund groups to ensure consistency of reporting by municipalities. The Village's fund structure conforms to these legal and accounting requirements.

To satisfy the legal and accounting requirements that revenues and expenditures are accounted for on a "fund" basis, budget line-item amounts are aggregated by the fund and presented in two summaries: Revenues by Fund, and Expenditures by Fund. These schedules show actual amounts for 2020 and 2021, budget and estimated amounts for 2022, budget amounts for 2023 and forecast amounts for 2024. Following the summary schedules are schedules for the General Fund, Water and Sewer Fund, Debt Service Fund, Capital Project Funds (combined), Special Revenue Funds (combined), non-major Enterprise Funds (combined), and Internal Service Funds (Combined).

The Fund Summaries section provides details regarding the total revenue and expenditure for the Village. It also provides summarized details of revenue and expenditures for the major funds. The non-major funds provide the same level of details, but in a combined format. There are also separate sections providing Revenue Summaries and Expenditure Summaries. The Expenditure Summaries reflect the operating expenditure details by department. The non-operating expenditures include the Business District Fund, Prospect and Main TIF Fund, Internal Service Funds, Interfund Transfers, Capital Investment Items and Debt Service details. The matrix at the end of the Fund Summaries section serves as a bridge between the two ways of viewing the budget by presenting the relationship between the functional units (department/division) and the funds.

There is a separate section for the Capital Improvements or Community Investment Plan items, which reflects each project in detail. The Debt Service Section provides summarized details for each outstanding bond issuance for the Government-wide debt and charts.

Analysis of Changes in Fund Equity

For 2023, Village revenues and other financing sources are expected to come in at \$143,151,313 and total expenditures are budgeted at \$148,201,054. The net result is a projected decrease in fund balance or retained earnings of \$5,049,741.

The 2023 Budget for the **General Fund** totals \$76,503,153. This is a balanced budget based on the assumptions for current period revenues and available Fund reserves. Again, reserves from the American Rescue Plan are being used for the purpose of funding capital projects. The projected deficit is a function of timing issues.

General Fund unassigned reserves are estimated to total \$35,230,097 million at December 31, 2022, a fund balance of 46 percent. The General Fund reserves balance will be drawn down by \$48,824 to \$35,181,273 at December 31, 2023. The budget includes interfund transfers totaling \$11,350,000. Of this amount, \$5,300,000 is transferred from the American Rescue Plan funds to the Water and Sewer Fund for the interconnect project, \$1,900,000 will be transferred to the Street Construction Fund, \$750,000 will be transferred to the Pension Stabilization Fund, \$1,000,000 will be transferred to the Flood Control Construction Fund and Capital Improvement Fund (each). The estimated fund balance as of December 31, 2023 is estimated at 48 percent of the forecasted 2024 budget.

Debt Service Fund reserves are estimated to total \$815,879 on December 31, 2022. The Debt Service Fund shows a total operating surplus of \$103,800 for 2023. Payments are based on the set repayment schedule for the various debt service issues. Reserves are expected to be at \$919,679 as of December 31, 2023. Though the Debt Service Fund Balance are below recommended fund balance levels, the Village has enough cushion on hand to meet all of its debt service obligations in a timely manner.

Capital Projects Fund reserves are estimated to total \$18,278,256 at December 31, 2022. Balances in the Capital Projects Funds are made up of reserves in the Capital Improvement, Street Improvement and Flood Control Construction Funds. There are various grant funded projects for FY 2022 and 2023. Upon completion of those projects, the Village will revert back to its normal fund balance for the Capital Project Fund totaling \$4,118,443 in FY 2024.

The fund balance policy calls for reserve levels of 25% to 50% of the five-year average total expenditures with a maximum fund balance level of \$1 million.

Special Revenue Fund reserves are estimated to total \$8,046,424 at December 31, 2022. Expenses in Special Revenue funds are expected to exceed revenues in 2023 by \$1,812,600. Special Revenue Project Fund reserves are expected to be at \$6,233,824 at December 31, 2023. Each of the Special Revenue Funds has a reserve balance that exceeds the policy amount except for the Prospect and Main TIF. The shortfall in the reserve balance for this fund will be reduced in 2022 as new developments come online and incremental revenues grow.

Unrestricted Net Assets for all **Water and Sewer Fund** are projected to be \$20,157,656 at the end of 2022. The 2023 budget for the Water and Sewer Fund is expected to have a deficit of \$4,001,335, mainly due to various capital projects funded from the 2022 bond issuance. The recommended fund balance for the Water and Sewer Fund is \$3.6 million, while the estimated fund balance is \$20.2 million. A major portion of the fund balance, from \$20.2 million, is expected to be invested in capital and infrastructure assets, and the remaining liquid fund balance is in alignment with the recommended fund balance for the Water and Sewer Fund. The other non-major enterprise funds are expected to have a deficit of \$152,131 in FY 2023 and will have an estimated fund balance of \$43,006 at December 31, 2023.

Unrestricted Net Assets for the **Internal Service Funds** is projected to be \$16,923,737 at the end of 2022. The 2023 budget reflects a net surplus of \$1,134,210. The surplus is mainly attributable to the Vehicle Replacement Fund. Surplus from FY 2023 will be utilized in FY 2024. The fund balance for the Internal Service Funds is projected at \$18,057,947 at December 31, 2023 and with an expected deficit in FY 2024, the fund balance is projected to be at \$16,934,987 at December 31, 2024.

REVENUE SUMMARIES

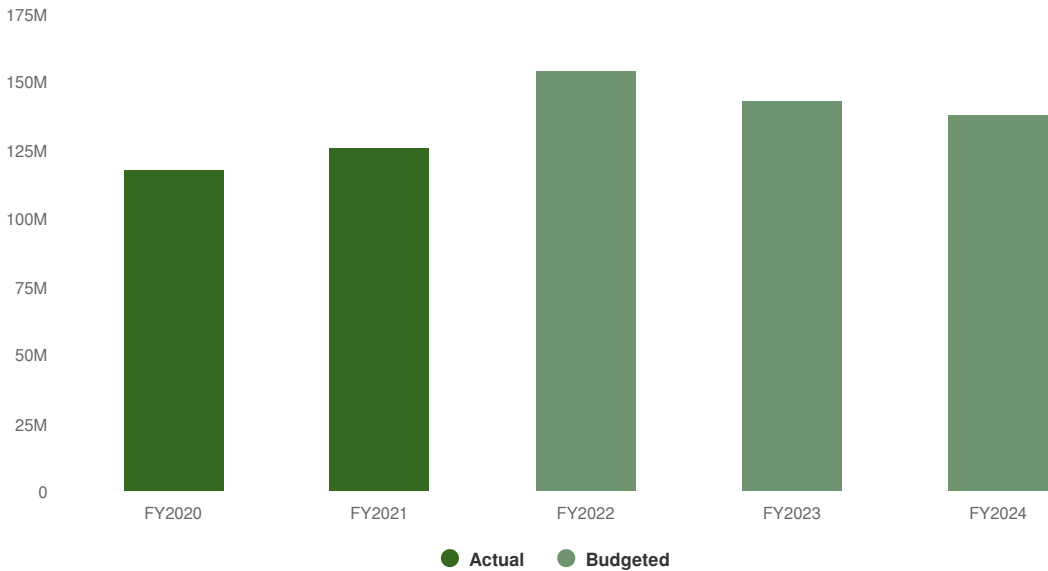
Revenue Summary

\$143,151,313

-\$10,978,779

(-7.12% vs. prior year)

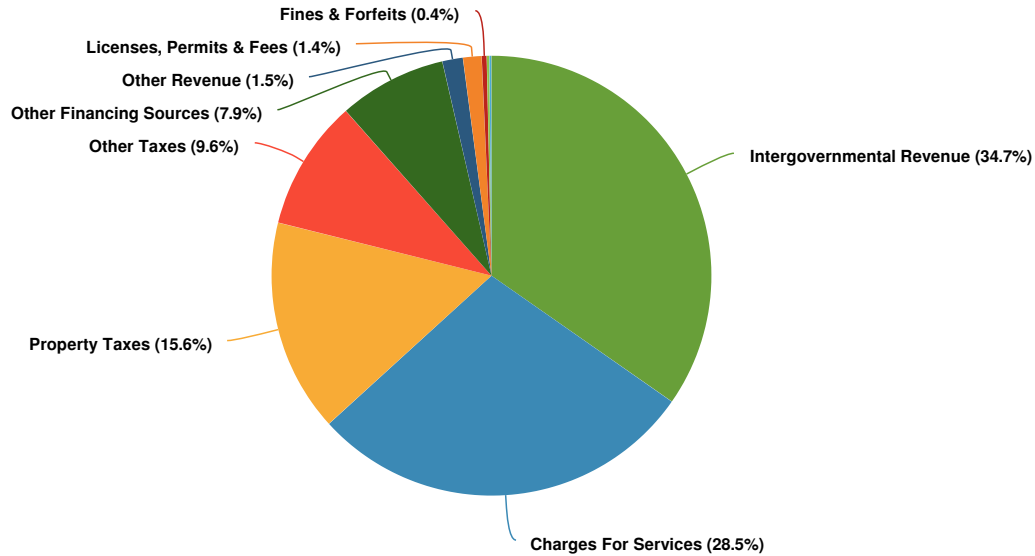
Revenue Summary and Historical Budget vs. Actual



Revenues by Source

These graphs provide an overview of the total Village of Mount Prospect budget for January 1, 2023 through December 31, 2023 by type of revenue. More detailed schedules are included throughout the Fund Summaries section. The total revenue budget for the Village for the year 2023 is \$143,515,313.

Revenue by Source



Name	FY2020 Actual	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2024 Forecast	FY2022 Amended Budget vs. FY2023 Budget Proposed (% Change)
Revenue Source							
Property Taxes	\$19,969,131	\$20,485,088	\$20,873,259	\$20,609,246	\$22,393,921	\$23,089,551	7.3%
Other Taxes	\$12,259,799	\$14,852,966	\$13,304,500	\$14,017,500	\$13,743,156	\$14,155,451	3.3%
Licenses, Permits & Fees	\$3,048,180	\$3,144,958	\$4,008,000	\$3,018,983	\$1,959,500	\$2,018,285	-51.1%
Intergovernmental Revenue	\$37,899,553	\$48,691,397	\$54,713,145	\$52,226,010	\$49,689,008	\$47,603,383	-9.2%
Other Revenue	\$2,875,747	\$3,149,544	\$2,261,860	\$2,320,860	\$2,166,550	\$2,243,915	-4.2%
Charges For Services	\$35,208,752	\$37,421,529	\$37,333,258	\$37,067,618	\$40,837,772	\$41,883,050	9.4%
Fines & Forfeits	\$415,209	\$628,522	\$541,000	\$755,400	\$530,140	\$502,273	-2%
Investment Income	\$447,269	-\$101,190	\$118,070	\$304,185	\$278,266	\$285,131	135.7%
Reimbursements	\$493,127	\$396,415	\$397,000	\$282,000	\$203,000	\$209,090	-48.9%
Other Financing Sources	\$5,175,501	\$4,852,505	\$21,330,000	\$17,537,000	\$11,350,000	\$6,050,000	-46.8%
Total Revenue Source:	\$117,792,269	\$133,521,734	\$154,880,092	\$148,138,802	\$143,151,313	\$138,040,129	-7.6%

Revenue Analysis & Assumptions

This narrative identifies major revenue sources, discusses significant trends driving the revenue projections and explains the underlying assumptions for the revenue estimates. Following the narrative is a revenue summary schedule, identifying revenue sources expected in fiscal year 2023 along with the current (2022) budget. The summary provides revenues and other sources by revenue type, reflecting the major revenues and other financing sources totaled by the type of revenue.

Revenue Category	2023 Budget	2022 Budget	Increase / (Decrease)	Percentage Change
Property Taxes	22,393,921	20,873,259	1,520,662	7.3%
Other Taxes	13,743,156	13,304,500	438,656	3.3%
Intergovernmental Revenue	49,689,008	54,713,145	(5,024,137)	-9.2%
Licenses, Permits & Fees	1,959,500	3,008,000	(1,048,500)	-34.9%
Charges For Services	40,837,772	38,333,258	2,504,514	6.5%
Fines & Forfeits	530,140	541,000	(10,860)	-2.0%
Investment Income	278,266	118,070	160,196	135.7%
Other Revenue	2,166,550	2,261,860	(95,310)	-4.2%
Reimbursements	203,000	397,000	(194,000)	-48.9%
Total Re-Occurring Revenues	131,801,313	133,550,092	(1,748,779)	-1.3%
Other Financing Sources	11,350,000	21,330,000	(9,980,000)	-46.8%
Total Revenues	143,151,313	154,880,092	(11,728,779)	-7.6%

MAJOR REVENUE SOURCES

The preceding table summarizes the totals for each type of revenue and other financing categories and indicates the increase or decrease for 2023 relative to the 2022 Budget. Total revenues and other financing sources in 2023 for all Village funds are expected to be \$143,151,313 compared to the amended 2022 budget of \$154,880,092.

Total re-occurring revenues for 2023 are estimated at \$131,801,313, a decrease of 1.3 percent from 2022. FY 2022 includes several one-time grant revenues including the American Rescue Plan. Such grant revenues are not expected in FY 2023, resulting in an overall decrease in the intergovernmental revenues. With the exception of one-time grant revenues, the intergovernmental revenues reflect the largest amount of growth, especially in the state sales tax, income tax and home-rule sales tax. **Total transfers and other financing sources** for 2023 are expected to be \$11,350,000, which is a decrease of \$9,980,000, or 46.8 percent from 2022. The decrease in the Other Financing Sources is attributable to a planned bond issuance in FY 2022, while there is no bond issuance expected in FY 2023.

Property Taxes

Property Tax is one of the three most significant sources of revenue the Village receives. The corporate levy provides resources for police and fire protection, public safety pensions and the payment of debt service. TIF incremental property taxes provide resources for the Prospect and Main Redevelopment Fund.

In 2023, property tax revenues are expected to total \$22,393,921 compared to \$20,873,259 budgeted for 2022. This is an increase of 7.3 percent. The combined property tax levy for the Village of Mount Prospect and Mount Prospect Library is a zero percent levy increase. The budget has 5.01% increase in the Village Property Tax levy, while the Mount Prospect Library will have a reduction in levy by 10% due to not having a debt service levy. Increase in the property taxes category are budgeted for Tax Increment Financing revenues for Prospect & Main TIF.

Property taxes to be derived from the annual property tax levy are \$20.4 million. Property taxes are levied by the Village, but are extended and collected by Cook County. Property taxes are payable in two installments on or about March 1 and August 1 in the year after the taxes are levied. Property tax revenues in the proposed 2023 budget represent receipts from the 2022 tax levy.

The state legislature has imposed a tax cap of the lower of 5 percent or the consumer price index on non-home-rule units of government in Cook County. As a home-rule municipality, the Village does not have any property tax rate or levy limitations. The property tax levy supports different areas of operation and is broken down by 1) Police and Fire protection; 2) Debt Service; and 3) Public Safety Pensions. To accommodate a combined zero percent levy increase, \$750,000 is abated from the public safety pension levies and \$1,444,250 is being abated for series 2018-B bonds using the other General Fund revenues.

Other Taxes

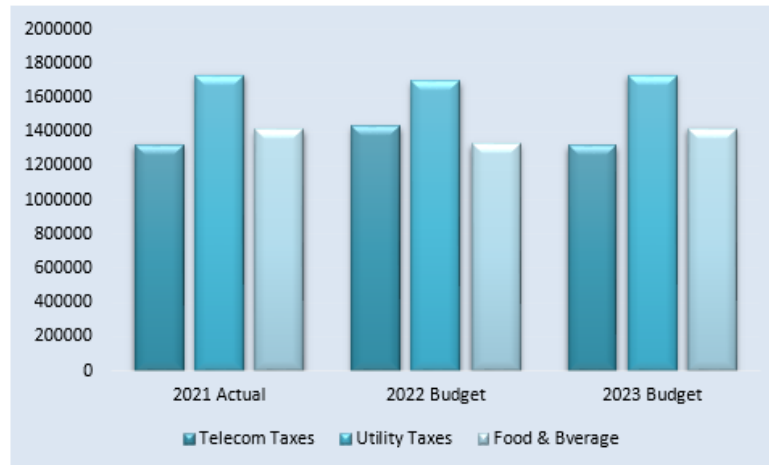
Overall, revenues from Other Taxes are expected to total \$13,743,156, an increase of \$438,656 from the amended 2022 budget. The following is a summary of some of the larger revenue sources categorized as Other Taxes.

The Village's total Home Rule Sales tax rate is 1.0 percent. Of this amount, 0.25 percent is allocated to each of the following: flood control, street resurfacing, capital projects (funded through the Capital Improvement Fund) and operations. Capital projects funded through the Capital Improvement Fund are those that can be supported on a pay-as-you-go basis with a cost range for projects between \$25,000 and \$1,000,000.



The current projection for the home-rule sales tax for 2023 is \$6.0 million. The original 2022 budget amount was \$5.6 million. Recently, the Village has seen great growth in the home-rule sales tax, but by applying conservative concepts, the Village increased the revenue budget by only \$400,000.

The other significant sources of Other Taxes include the Telecommunication Taxes, Utility Taxes and Food & Beverage Taxes. The telecom taxes are expected to be approximately \$1,320,000 and reflects a normal downward trend due to reductions in landline phones. Utility taxes are budgeted at \$1,695,000 and it reflects an increase of around \$37,000. The Food and Beverage taxes are expected to be approximately \$1,420,000, an increase of \$93,000 compared to 2022 budgeted amounts.

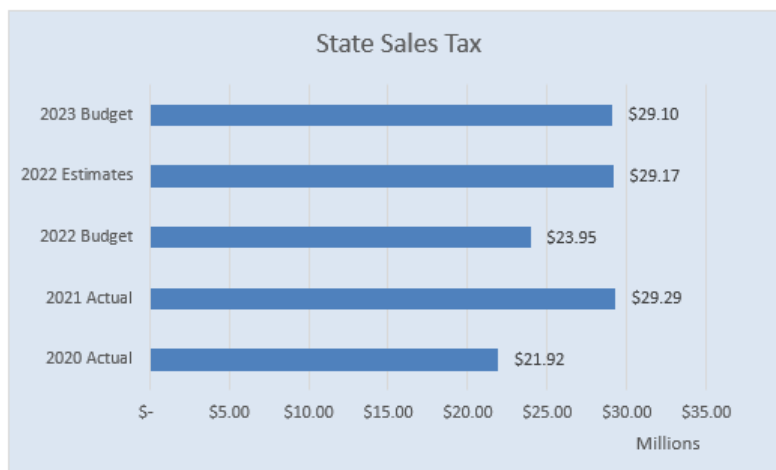


Intergovernmental Revenue

Intergovernmental revenue includes state-shared revenues such as the sales tax, income tax and motor fuel tax, along with other state and federal grant revenues. Intergovernmental revenues are expected to total \$49.7 million in 2023, a decrease of \$5.0 million, or 9.2 percent, from the 2022 budget. FY 2022 intergovernmental revenue includes various one-time grants including CMAQ (\$5.5 mil) and the American Rescue Plan (\$3.5 million), which are not expected in FY 2023, resulting in an overall decrease of \$5.0 million.

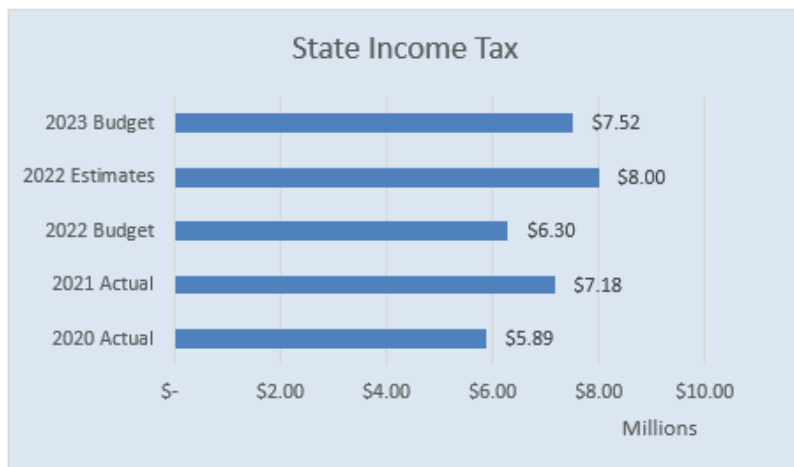
Sales Tax is the single most significant source of revenue for the Village. Sales taxes are expected to reach \$29.1 million in 2023. The State of Illinois remits 1 percent of the 6.25 percent state sales tax to local governments on a point-of-sale basis. Sales tax (state portion) is recorded as revenue only in the General Fund.

The recent state sales tax revenue numbers are encouraging. Before relying on this growth, Staff wanted to determine if the recent growth is more permanent in nature and if it is sustainable in the future or not. But with the sales tax data from FY 2021 and YTD data from FY 2022, staff has concluded that it is safe to rely on recently captured sales tax growth. Hence, the sales tax revenue budget has been raised from \$23.9 million to \$29.1 million.



State Income Tax receipts are estimated at \$7.5 million for 2023. Fiscal years 2020 and 2021 were excellent years for State Income Tax revenues and the Village collected \$5.9 million and \$7.2 million, respectively. The 2022 estimate for the income tax revenue is \$8.0 million. The Village of Mount Prospect receives state income tax from the State as a per capita item. The Census 2020 revealed a growth of 4.95 percent in the population, and will help the Village in achieving the budgeted revenues for the year 2023 from the State income tax.

The following chart illustrates the annual changes in income tax receipts from 2020 to 2023. Receipts for 2020 and 2021 are actuals, 2022 is an estimate, and 2023 is a budgeted amount.



State Motor Fuel Tax – Due to an additional Motor Fuel Tax of nineteen cents per gallon enacted by the State of Illinois in 2019, receipts from this state-shared tax are expected to be \$1.9 million in 2023. Regular distributions of MFT are projected to be \$35.00 per capita. Proceeds from the state motor fuel tax are deposited in the Motor Fuel Tax Fund and are earmarked for street maintenance and repairs.

Licenses, Permits & Fees

This category of revenue includes vehicle licenses, business licenses, building permits, franchise fees, infrastructure maintenance fees and other fees. Per the Board direction, the Vehicle Sticker/License program is suspended for FY 2023. The suspension will result in loss of vehicle sticker revenues totaling \$1.4 million. Per the staff proposal and the Village Board direction, the vehicle sticker revenues will be replaced by \$1.4 million allocation from the state sales tax. The remaining Business Licenses and Permit fees are expected to generate revenues totaling \$1,959,500 for FY 2023.

Charges for Services

Charges for Services for 2023 are budgeted at \$40.8 million, or 6.5 percent over the amended budget for 2022. The increase in charges for services is due to the planned bump in water and sewer rates of 8.0 percent. The larger than typical rate increase is being driven by the results of a comprehensive water and sewer rate study implementing a more robust capital program.

Charges for services include the fees charged for such proprietary activities as water/sewer and parking. Refuse disposal fees are included in the Refuse Disposal Fund, a special revenue fund. Also included in this category are internal service fund charges for the Risk Management, Vehicle Replacement, Vehicle Maintenance, and Computer Replacement funds.

Within the General Fund, the ambulance billing fee is the single largest revenue source under the category of charges for services. Due to recent Ground Emergency Medical Transport program, the Village has collected \$800,000 in additional billing fees. The same has been reflected in the budgeted amount for FY 2023. The 2023 budget for ambulance billing fee is \$2.7 million, an increase of \$800,000 over 2022 budget.

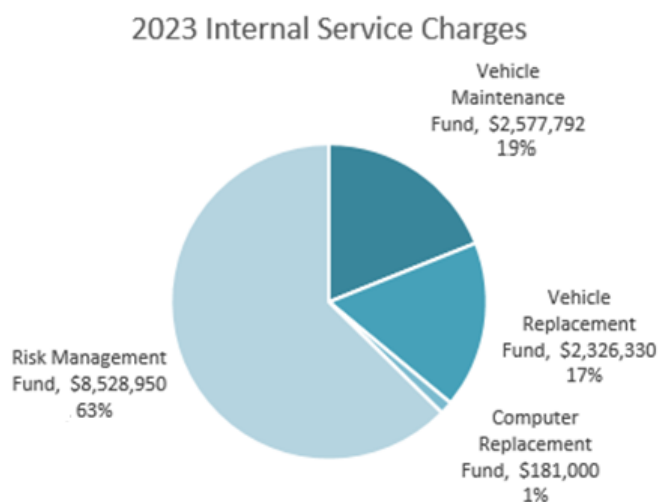
Water and Sewer Charges represent revenue from the sale of water to Village residents and Village businesses and a small number of businesses and governmental agencies outside the Village's corporate boundaries. The Village supplies about 75 percent of its residents and businesses with water, with the balance being served by a private water company. It is expected that total water sales will be 1.2 billion gallons in 2023, which is consistent with recent levels.

The current combined water and sewer rate is \$15.50 per 1,000 gallons of water consumed in 2022. The rate for 2023 is \$16.68, an 8.0 percent increase from the current rate. The sewer base fee will be \$5.40 per month for all Village sewer accounts. The water base fee will be assessed by meter size ranging from \$8 to \$75 per month for all the Village water accounts. Water and sewer charges for 2023 are \$19.4 million.

Refuse Disposal Charges – This revenue source consists of single-family and multi-family refuse disposal fees. A total of \$4,570,560 in revenue is projected for 2022, while the 2023 budget is \$4,927,500. An annual direct charge to single-family households was implemented in 2006 to supplement the tax levy for refuse collection. The annual property tax levy was eliminated in 2014 with the entire cost of service now being supported through user fees. The refuse rates are expected to increase by 3.5 percent in 2023.

Internal Service Fund Charges represent payments made by the main operating funds to the four internal service funds maintained by the Village. The four funds are: Risk Management, Vehicle Maintenance, Vehicle Replacement and Computer Replacement. The reason for using internal service funds is to reflect operating expenditures within the various departments and divisions and aggregate the cost in one location in an internal service fund. Total internal service charges for 2023 are budgeted at \$13,614,072.

Risk Management Fund charges in 2023 total \$8,528,950, an increase of \$259,533 or 3.1 percent from 2022. Increases in the risk management charges are primarily the result of increased health insurance costs and increases in membership dues at the Intergovernmental Risk Management Agency with a lower deductible plan. Vehicle Maintenance Fund charges are increased by \$545,401 and are budgeted at \$2,577,792. Recent increases in fuel prices are the main reason for increases in the Vehicle Maintenance budget. Vehicle replacement charges to the various operating funds are budgeted at \$2,326,330 for 2023, an increase of \$969,880 from 2022. Computer replacement charges in 2023 total \$181,000. Both the vehicle replacement and computer replacement programs are fully funded for the 2023 and 2024 budget years.



Fines & Forfeits

Income from fines and forfeits is derived from circuit court and local parking fines as well as local ordinance fines and water and sewer penalties. Total fines and forfeits for 2023 are budgeted at \$530,140. This is a modest decrease from \$541,000 budgeted for the year 2022. Due to the recent adjudication program, the Village was able to collect higher revenue under this category.

Investment Income

All investments of general Village surplus funds are made in accordance with the Village investment policy. The policy was last amended in 2016. Total investment income for 2023 is budgeted at \$278,266, an increase of \$160,196. Due to recent interest rate increases, the Village is currently earning approximately 2.2% on its investments and is expected to earn similar amounts for 2023.

Reimbursements

The Village is expecting revenue from reimbursements to total \$203,000 for 2023, a decrease of \$194,000 from 2022. This revenue category fluctuates greatly from year to year, as reimbursements are sporadic and cannot be accurately anticipated.

Other Revenue

The Other Revenue category includes employee and retiree contributions toward health insurance and various other miscellaneous revenues. Other revenue is estimated at \$2,166,550 for 2023.

Interfund Transfers/ Other Financing Sources

A total transfer of \$11,350,000 is budgeted for the year 2023 from the General Fund. Of this amount, \$5,300,000 will be transferred to the Water/Sewer fund for the interconnect project (funded from the American Rescue Plan), \$750,000 will be transferred to the Pension Stabilization Fund, \$1,400,000 will be transferred to the debt service fund for Series 2018B bond abatements, \$1,900,000 will be transferred to the Street Construction Fund, \$1,000,000 will be transferred to the Capital Improvement Fund and Flood Control Construction Fund (each).

The following narrative describes the methods and assumptions used in projecting many of the major revenue sources identified in this section. Sources for preparing the revenue projections include historical trend data, professional association estimates and the projected impact of economic development efforts within the Village. Assumptions for the following categories of revenues will be discussed: ad valorem taxes, local taxes, licenses, permits and fees, intergovernmental revenues, service charges and investment income.

Ad Valorem Taxes (Property Tax)

Average annual growth rate (2017-2020): 1.1 percent

2023 budget assumption: 5.01 percent

The Village levies a property tax annually for police and fire protection, debt service and pensions. The levy is a flat dollar amount with an additional 2 percent loss and cost amount added by Cook County to assure the Village receives the base amount in the event of non-payment by property owners. It is expected that the Village will receive 98.5 percent of the total levy, including the loss and cost amount. The average amount received per levy year from 2012-2016 is 98.6 percent. The most recent levy year's receipts (2020, collected in 2021) were 98.6 percent. Receipts from the 2021 levy are not expected to be fully known until one year after the scheduled date for payment.

Local Taxes

Local taxes include the home rule sales tax, incremental property tax, real estate transfer tax and local motor fuel tax.

Home Rule Sales Taxes

Average annual growth rate (2017-2021): 6.20 percent

2023 budget assumption: 7.0 percent (Increase)

This tax is not applied against the same merchandise base as the state shared sales tax. Food, drug and titled vehicles are exempt from this home rule tax. Based on the application of this tax, the Village projects the home rule tax at less than a one for one basis. The Village has seen great growth in its home-rule sales tax, but by applying conservatism and by assessing current market conditions, 2023 revenue increases are estimated at a 7.0 percent growth.

Real Estate Transfer Tax

Average annual growth rate (2017-2021): 7.5 percent

2023 budget assumption: 0.0 percent

Receipts are based on expected activity in the real estate market and can fluctuate greatly from year to year. Receipts are calculated using the total value of sales of both the residential and commercial/industrial sectors. The rate is \$3 per \$1,000. In 2021, the total value of real estate sales was \$490 million. The 2023 budget amount for Real Estate Transfer Tax is \$1,125,000, the same as the 2022 budget.

Licenses, Permits and Fees

This revenue category includes licenses for vehicles, businesses and liquor as well as building related licenses and permits for remodeling and construction. Several planning and zoning related fees are included in this category, along with franchise fees related to cable television.

Business Licenses and Permits

Average annual growth rate (2017-2021): 7.7 percent

2023 budget assumption: 1.9 percent (Increase)

Revenue is expected to level off at \$604,500 for FY 2023. There appears to be a balance between the numbers of new licenses being issued and the number of closed businesses. There are approximately 1,050 active business licenses maintained on an annual basis.

Building Related Permit Fees

Average annual growth rate (2016-2020): 1.0 percent (decrease)

2023 budget assumption: 40.0 percent (increase)

These permit fees are expected to level off in 2023 with \$1,355,000 to be received during the year. The newly started data center project in southern Mount Prospect is expected to bring \$1,000,000 in permit fees in FY 2023. In addition, the regular permit fees, landlord rental permits and impact fees are expected to be at a normal level and will allow the Village to collect \$1,355,000 in total building related permit fees, an increase of \$390,000 over the 2022 budgeted amount.

Intergovernmental Revenues

Includes state shared revenues for sales tax, income tax, motor fuel tax and the Community Development Block Grant.

Sales tax

Average annual growth rate (2017-2021): 13.2 percent

2023 budget assumption: 21.5 percent (increase)

Annual growth averaged 13.2 percent between 2017 and 2021. Projections for 2022 reflect this revenue to increase from \$23.0 million to \$29.1 million. Recent growth in the state sales tax revenue is unusual and staff confirmed the sustainability of this growth. With data analysis from 2021 and 2022, the growth is believed to be sustainable and hence the 2023 budget reflects the true up for the sales tax amount. The 2023 budget sales tax totals \$29.1 million, which is in alignment with the 2022 estimated amount.

Income and Motor Fuel Taxes

Average annual growth rate (2017-2021):

Income Tax: 9.8 percent (Increase)

Motor Fuel Tax: 11.7 percent (increase)

2023 budget assumption:

Income Tax: 19.0 percent

Motor Fuel Tax: 0.00 percent

These intergovernmental revenues are determined on a per capita basis. The Village was getting its allocations from the State based on the 2010 census data. The most recent census data from 2020 reflects a growth of 4.95 percent in the population, which has resulted in an additional allocation. The 2022 estimate for the income tax revenue is \$8.0 million. The 2022 estimate for income tax is set at \$131 per capita. The revenue is also adjusted with the growth in the income tax revenues for the years 2020 and 2021. The budget for 2023 is leveling off at \$7.5 million. The per capita estimate for motor fuel taxes was \$25.75 until 2019, but the additional nineteen cents motor fuel tax has increased the Motor Fuel Tax distribution to \$35.0 per capita (starting from the year 2020).

Service Charges

This category of revenue includes ambulance fees, refuse disposal fees, water and sewer fees, internal service and other Village fees.

Ambulance Fee

Average annual growth rate (2017-2021): 26.0 percent

2023 budget assumption: 47.0 percent (increase)

These revenues support fire emergency response services. The ambulance billing rates increased in the year 2019 and the Fire Department has reported an increase in call volume. Additionally, the Fire Department is getting close to \$800,000 from the Ground Emergency Medical Transport program, which allows us to collect a higher ambulance billing rate for Medicare and Medicaid patients than we were previously receiving. All of these reasons have allowed the Village to collect \$2.7 million in ambulance billing fees. The budget amount for 2023 is now aligned with 2021 actual and 2022 estimates and represents 47 percent increase over the 2022 budgeted amount of \$1.9 million. FY 2023 budget is leveling off at \$2.7 million.

Water and Sewer Fees (combined rate)

Average annual growth rate (2017-2021): 5.8 percent

2023 budget assumption: 8.0 percent (increase)

These revenues support the maintenance and operations of the Village water system and a limited amount of capital renewal and replacement. Rates for 2023 will increase by 8.0 percent. A comprehensive rate study to determine appropriate funding needs was completed in 2017. Results of the study provided a multi-year financing plan, generating sufficient cash flow to support ongoing operations and an improved capital program.

Refuse Disposal Fees

Average annual growth rate (2017-2021): 2.08 percent

2023 budget assumption: 3.50 percent (increase)

Disposal fees are expected to be set at \$274 per year, per residential unit for 2023. There are approximately 13,600 residential units that are billed annually. Multi-family rates are based on the size of container and frequency of collection. A matrix of multi-family units is utilized that identifies the cost per unit.

Investment Income

Average annual growth rate (2016-2020): 27.9 percent

2022 budget assumption: 135.7 percent (increase)

Interest income is generated from surplus funds on hand in the governmental and proprietary funds. Interest income for surplus funds held in funds other than fiduciary funds is assumed to be in a range from 0.05 percent to 2.25 percent for 2023 and 2024. This is a significant increase from the previously earned investment income at 2.25 percent. The Village is proactively managing its investments and due to recent rate increases, investment incomes are expected to rise from \$118,070 to \$278,266 in FY 2023.



Revenue by Fund

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
All Funds					
General Fund					
Property Taxes					
Property Tax Prop Taxes - PY	001.400.002	-\$202,071	\$0	-\$27,000	\$0
Property Tax Prop Taxes-Police CY	001.400.003	\$3,788,166	\$3,495,016	\$3,442,590	\$4,385,936
Property Tax Prop Taxes-Police PY	001.400.004	-\$47,810	\$0	-\$6,000	\$0
Property Tax Prop Taxes-Fire CY	001.400.005	\$3,395,610	\$3,367,483	\$3,316,970	\$4,052,561
Property Tax Prop Taxes-Fire PY	001.400.006	-\$41,297	\$0	-\$6,000	\$0
Property Tax Prop Taxes - R&B CY	001.400.009	\$117,853	\$136,000	\$125,000	\$136,000
Property Tax Prop Taxes - R&B PY	001.400.010	-\$1,964	\$0	-\$1,000	\$0
Property Tax Prop Taxes - CY	001.60.00.00.0.000.400.001	\$4,384,012	\$4,346,500	\$4,281,300	\$4,346,500
Property Tax Prop Taxes - CY	001.70.00.00.0.000.400.001	\$4,950,007	\$5,049,574	\$4,973,900	\$5,049,574
Total Property Taxes:		\$16,342,506	\$16,394,573	\$16,099,760	\$17,970,571
Other Taxes					
Utility Tax ComEd Electric Tax	001.401.001	\$1,103,358	\$1,185,000	\$1,105,000	\$1,105,000
Utility Tax Natural Gas Use Tax	001.401.002	\$106,398	\$110,000	\$107,000	\$107,000
Utility Tax NICOR Gas Tax	001.401.003	\$521,633	\$400,000	\$520,000	\$520,000
Utility Tax Telecom Tax	001.401.004	\$1,322,482	\$1,435,000	\$1,320,000	\$1,320,000
Use Taxes Auto Rental Tax	001.402.001	\$34,924	\$23,500	\$35,000	\$35,000
Use Taxes Food & Bev Tax	001.402.003	\$1,080,890	\$1,002,000	\$1,080,000	\$1,080,000
Use Taxes Hotel/Motel Tax	001.402.005	\$161,448	\$175,000	\$175,000	\$175,000
Use Taxes Real Estate Trsfr Tax	001.402.007	\$1,471,917	\$1,125,000	\$1,125,000	\$1,125,000
Home Rule Sales Tax HR Sales Tax-3rd	001.403.003	\$1,462,117	\$1,400,000	\$1,550,000	\$1,500,000
Franchise Fees Cable TV - Comcast	001.404.001	\$606,798	\$580,000	\$600,000	\$600,000
Franchise Fees Cable TV - WOW	001.404.002	\$95,659	\$102,000	\$95,000	\$95,000
Franchise Fees Cable TV - AT&T	001.404.003	\$37,713	\$42,000	\$36,000	\$37,500
Total Other Taxes:		\$8,005,338	\$7,579,500	\$7,748,000	\$7,699,500
Licenses, Permits & Fees					
Business Licenses & Permits Alarm Licenses	001.409.001	\$45,188	\$47,000	\$45,000	\$45,000
Business Licenses & Permits Business Licenses	001.409.002	\$145,079	\$150,000	\$151,000	\$150,000
Business Licenses & Permits Contractor Licenses	001.409.003	\$138,400	\$110,000	\$115,000	\$115,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Business Licenses & Permits Elevator Licenses	001.409.005	\$24,480	\$25,000	\$25,000	\$25,000
Business Licenses & Permits Liquor Licenses	001.409.006	\$173,865	\$175,000	\$177,208	\$180,000
Business Licenses & Permits Utility Permit Fee	001.409.007	\$28,250	\$5,000	\$4,000	\$3,000
Business Licenses & Permits Gaming Applications	001.409.009	\$600	\$1,000	\$500	\$500
Business Licenses & Permits Gaming Terminal Fees	001.409.010	\$76,250	\$75,000	\$84,000	\$85,000
Nonbusiness Licenses & Permits Building Permit	001.410.001	\$739,596	\$650,000	\$750,000	\$1,000,000
Nonbusiness Licenses & Permits Landlord/Rental Permit	001.410.004	\$303,402	\$290,000	\$305,000	\$305,000
Nonbusiness Licenses & Permits Village Impact Fees	001.410.009	\$18,798	\$25,000	\$61,275	\$50,000
Total Licenses, Permits & Fees:		\$1,693,908	\$1,553,000	\$1,717,983	\$1,958,500
Intergovernmental Revenue					
State Taxes Charitable Games Tax	001.415.001	\$1,315	\$3,500	\$1,500	\$3,000
State Taxes State Income Tax	001.415.002	\$7,175,489	\$6,300,000	\$8,000,000	\$7,521,500
State Taxes State Sales Tax	001.415.004	\$28,638,555	\$23,500,000	\$28,569,000	\$28,500,000
State Taxes State Use Tax	001.415.005	\$2,203,936	\$2,000,000	\$2,000,000	\$2,063,700
State Taxes Cannabis Education Fund	001.415.007	\$77,487	\$50,000	\$65,000	\$110,800
State Taxes Municipal Cannabis Tax	001.415.008	\$19,238	\$600,000	\$30,000	\$30,000
Personal Property Replacement Tax Pers Prop Repl Tax	001.416.001	\$709,233	\$475,000	\$1,100,000	\$825,000
Personal Property Replacement Tax Pers Prop Repl Tx-R&B	001.416.002	\$13,834	\$6,000	\$6,000	\$6,000
Other Intergovernmental Forest River Fire Dist	001.417.001	\$74,647	\$45,000	\$45,000	\$45,000
Other Intergovernmental Maint of State Highways	001.417.002	\$167,428	\$80,000	\$45,000	\$45,000
Federal Grants FEMA Grant	001.418.003	\$124,628	\$0	\$35,000	\$0
Federal Grants STP Grant	001.418.006	\$0	\$800,000	\$0	\$114,940
Federal Grants American Rescue Plan	001.418.027	\$0	\$3,513,935	\$306,300	\$5,942,368
State Grants IL DCEO Capital Grant	001.419.007	\$14,160	\$0	\$0	\$0
Other Grants Other Grants	001.420.003	\$115,024	\$100,000	\$25,000	\$25,000
Other Grants Other Grants	001.420.999	\$0	\$0	\$2,500	\$0
Federal Grants Body Armor Grant	001.60.00.00.0.000.418.001	\$7,474	\$5,000	\$8,000	\$8,000
Other Intergovernmental Reimb-Police DEA Task Force	001.60.61.66.0.000.417.025	\$16,273	\$12,000	\$5,000	\$5,000
Total Intergovernmental Revenue:		\$39,358,721	\$37,490,435	\$40,243,300	\$45,245,308

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Revenue					
Program Income Sister City Events	001.476.005	\$1,294	\$1,000	\$1,000	\$1,000
Other Revenue Animal Release	001.479.001	\$175	\$250	\$200	\$200
Other Revenue Cash Over/Short	001.479.002	-\$156	\$0	\$0	\$0
Other Revenue Miscellaneous Income	001.479.005	\$44,639	\$10,000	\$35,000	\$35,000
Other Revenue Police and Fire Reports	001.479.006	\$5,415	\$5,000	\$6,000	\$6,000
Other Revenue Sale of Property	001.479.008	\$360	\$0	\$0	\$0
Other Revenue Subpoena Fees	001.479.009	\$150	\$100	\$350	\$350
Other Revenue ROW Restoration Chrgs	001.479.011	\$0	\$2,000	\$0	\$0
Other Revenue Event Sponsorship	001.479.012	\$600	\$2,000	\$2,000	\$2,000
Leases Cell Tower	001.480.001	\$147,911	\$125,000	\$125,000	\$125,000
Leases General Store	001.480.002	\$21,234	\$12,000	\$46,000	\$46,000
Special Events Commission Celestial Celebrations	001.495.001	\$0	\$25,000	\$0	\$0
Special Events Commission Family Bike Ride	001.495.004	\$230	\$0	\$0	\$0
Special Events Commission Other Revenues	001.495.005	\$2,726	\$2,000	\$1,500	\$1,500
Program Income Human Services	001.50.00.00.0.000.476.003	\$558	\$1,000	\$600	\$600
Donations HS Donations	001.50.00.00.0.000.477.003	\$451	\$1,000	\$500	\$500
Other Revenue CCC-Mbr Agency	001.50.54.00.0.000.479.004	-\$833	\$1,000	\$0	\$0
Donations Police Donations	001.60.00.00.0.000.477.005	\$32,293	\$1,000	\$5,000	\$5,000
Program Income Fire Training Rev	001.70.00.00.0.000.476.002	\$11,370	\$1,000	\$8,000	\$8,000
Donations Fire Donations	001.70.00.00.0.000.477.002	\$6,030	\$4,000	\$1,000	\$1,000
Donations Paramedic Donations	001.70.00.00.0.000.477.004	\$100	\$0	\$0	\$0
Donations PW Donations	001.80.00.00.0.000.477.006	\$500	\$0	\$6,000	\$6,000
Total Other Revenue:		\$275,047	\$193,350	\$238,150	\$238,150
Charges For Services					
Cable & Other Programming Fees MP Library	001.442.001	\$0	\$5,000	\$0	\$0
Cable & Other Programming Fees MP Park District	001.442.002	\$0	\$5,000	\$0	\$0
Service Charge Permit Reinspection Fee	001.449.004	\$4,225	\$5,000	\$1,000	\$1,000
Service Charge Truck Fees	001.449.008	\$4,815	\$6,000	\$1,500	\$1,500
Service Charge Vacant Structure Reg	001.449.009	\$3,000	\$6,000	\$2,000	\$2,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Service Charge ZBA Hearing Fees	001.449.012	\$10,500	\$5,000	\$10,000	\$10,000
Special Detail Revenue Spec Detail Revenue	001.60.61.00.0.000.444.001	\$17,855	\$50,000	\$17,500	\$17,500
Service Charge Ambulance Fee	001.70.00.00.0.000.449.001	\$2,705,354	\$1,900,000	\$2,100,000	\$2,700,000
Total Charges For Services:		\$2,745,749	\$1,982,000	\$2,132,000	\$2,732,000
Fines & Forfeits					
Fines and Forfeits Code Fines	001.453.003	\$49,150	\$50,000	\$12,000	\$35,000
Fines and Forfeits Forfeited Escrow Funds	001.453.008	\$41,050	\$35,000	\$35,000	\$35,000
Fines and Forfeits Local Ordinance Fines	001.453.009	\$300	\$5,000	\$1,000	\$1,000
Fines and Forfeits Parking Fines	001.453.011	\$179,429	\$175,000	\$165,000	\$165,000
Fines and Forfeits Permit Penalties	001.453.012	\$12,000	\$0	\$0	\$0
Fines and Forfeits Circuit Court Fines	001.60.00.00.0.000.453.001	\$163,525	\$85,000	\$65,000	\$65,000
Fines and Forfeits False Alarm Fees	001.60.00.00.0.000.453.006	\$5,600	\$7,000	\$6,000	\$6,000
Fines and Forfeits Parental Resp Fines	001.60.00.00.0.000.453.007	\$150	\$1,000	\$300	\$300
Total Fines & Forfeits:		\$451,204	\$358,000	\$284,300	\$307,300
Investment Income					
Interest Income Interest Income	001.456.001	\$10,116	\$10,000	\$125,000	\$125,000
Interest Income - Escrow Interest Income - Escrow	001.457.001	\$196	\$250	\$1,000	\$1,000
Bank Account Interest Bank Account Int	001.458.001	\$1,030	\$2,000	\$0	\$0
IMET Market Value Adjustment IMET Market Val Adjust	001.459.001	\$26	\$100	\$0	\$0
Unrealized Gains/Losses PMA	001.467.006	-\$14,400	\$0	-\$10,000	\$0
Total Investment Income:		-\$3,033	\$12,350	\$116,000	\$126,000
Reimbursements					
Reimbursements MP Library Contrib	001.473.005	\$28,874	\$25,000	\$10,000	\$10,000
Reimbursements Other Reimbursements	001.473.006	\$6,756	\$20,000	\$5,000	\$5,000
Reimbursements Sidewalk - Shared Cost	001.473.011	\$13,725	\$20,000	\$15,000	\$15,000
Reimbursements Tree Replacement Reimb	001.473.012	\$0	\$5,000	\$2,000	\$2,000
Reimbursements Ins. Reimb - TTD	001.473.019	\$37,668	\$35,000	\$35,000	\$35,000
Reimbursements High School Youth Officer	001.60.00.00.0.000.473.002	\$103,048	\$105,000	\$105,000	\$108,000
Reimbursements Police Training	001.60.00.00.0.000.473.007	\$0	\$1,000	\$0	\$0

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Reimbursements Fire Training	001.70.00.00.0.000.473.001	\$3,533	\$5,000	\$2,000	\$2,000
Total Reimbursements:		\$193,604	\$216,000	\$174,000	\$177,000
Total General Fund:		\$69,063,044	\$65,779,208	\$68,753,493	\$76,454,329
Debt Service Fund					
Property Taxes					
Property Tax Prop Taxes - CY	002.00.00.00.2.515.400.001	\$914,096	\$912,436	\$912,436	\$0
Property Tax Prop Taxes - CY	002.00.00.00.2.517.400.001	\$1,065,650	\$1,196,700	\$1,196,700	\$1,302,950
Property Tax Prop Taxes - CY	002.00.00.00.2.518.400.001	\$265,800	\$265,800	\$265,800	\$780,800
Property Tax Prop Taxes - CY	002.00.00.00.2.519.400.001	\$444,625	\$453,750	\$453,750	\$124,500
Total Property Taxes:		\$2,690,171	\$2,828,686	\$2,828,686	\$2,208,250
Other Taxes					
Home Rule Sales Tax HR Sales Tax-1st	002.00.00.00.2.516.403.001	\$925,000	\$922,000	\$922,000	\$923,656
Total Other Taxes:		\$925,000	\$922,000	\$922,000	\$923,656
Intergovernmental Revenue					
Other Intergovernmental Series 2016 MPPL	002.00.00.00.2.577.417.009	\$1,576,750	\$1,581,000	\$1,581,000	\$0
State Taxes Video Gaming Tax	002.415.006	\$152,152	\$75,000	\$145,000	\$145,000
Total Intergovernmental Revenue:		\$1,728,902	\$1,656,000	\$1,726,000	\$145,000
Investment Income					
Interest Income Interest Income	002.456.001	\$836	\$1,000	\$5,000	\$5,000
Total Investment Income:		\$836	\$1,000	\$5,000	\$5,000
Other Financing Sources					
Transfer In Transfer In	002.487.001	\$4,819	\$0	\$0	\$1,400,000
Total Other Financing Sources:		\$4,819	\$0	\$0	\$1,400,000
Total Debt Service Fund:		\$5,349,728	\$5,407,686	\$5,481,686	\$4,681,906
Capital Projects Funds					
Capital Improvement Fund					
Other Taxes					
Home Rule Sales Tax HR Sales Tax-4th	020.403.004	\$1,662,117	\$1,400,000	\$1,600,000	\$1,500,000
Total Other Taxes:		\$1,662,117	\$1,400,000	\$1,600,000	\$1,500,000
Investment Income					
Interest Income Interest Income	020.456.001	\$890	\$1,000	\$8,000	\$8,000
Total Investment Income:		\$890	\$1,000	\$8,000	\$8,000
Other Financing Sources					

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Transfer In Transfer In	020.487.001	\$750,000	\$7,700,000	\$3,200,000	\$1,000,000
Total Other Financing Sources:		\$750,000	\$7,700,000	\$3,200,000	\$1,000,000
Total Capital Improvement Fund:		\$2,413,007	\$9,101,000	\$4,808,000	\$2,508,000
Street Improvement Construc Fund					
Other Taxes					
Use Taxes Municipal MFT	023.402.006	\$696,357	\$600,000	\$650,000	\$650,000
Home Rule Sales Tax HR Sales Tax-2nd	023.403.002	\$1,662,117	\$1,400,000	\$1,600,000	\$1,500,000
Total Other Taxes:		\$2,358,474	\$2,000,000	\$2,250,000	\$2,150,000
Licenses, Permits & Fees					
Nonbusiness Licenses & Permits Vehicle License	023.410.008	\$1,451,051	\$1,450,000	\$1,300,000	\$0
Total Licenses, Permits & Fees:		\$1,451,051	\$1,450,000	\$1,300,000	\$0
Intergovernmental Revenue					
Federal Grants CMAQ Grant	023.418.022	\$0	\$5,564,000	\$5,564,000	\$0
Other Grants Cook County	023.420.016	\$130,625	\$0	\$55,000	\$50,000
Total Intergovernmental Revenue:		\$130,625	\$5,564,000	\$5,619,000	\$50,000
Other Revenue					
Other Revenue Miscellaneous Income	023.479.005	\$15,941	\$15,000	\$15,000	\$15,000
Total Other Revenue:		\$15,941	\$15,000	\$15,000	\$15,000
Investment Income					
Interest Income Interest Income	023.456.001	\$536	\$600	\$8,000	\$8,000
Total Investment Income:		\$536	\$600	\$8,000	\$8,000
Reimbursements					
Reimbursements Other Reimbursements	023.473.006	\$0	\$1,000	\$0	\$0
Total Reimbursements:		\$0	\$1,000	\$0	\$0
Other Financing Sources					
Transfer In Transfer In	023.487.001	\$0	\$0	\$500,000	\$1,900,000
Total Other Financing Sources:		\$0	\$0	\$500,000	\$1,900,000
Total Street Improvement Construc Fund:		\$3,956,627	\$9,030,600	\$9,692,000	\$4,123,000
Flood Control Construction Fund					
Other Taxes					
Home Rule Sales Tax HR Sales Tax-1st	024.403.001	\$978,117	\$478,000	\$614,500	\$575,000
Total Other Taxes:		\$978,117	\$478,000	\$614,500	\$575,000



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Licenses, Permits & Fees					
Water & Sewer Storm Sewer - Base Fee	024.446.012	\$0	\$1,000,000	\$0	\$0
Total Licenses, Permits & Fees:		\$0	\$1,000,000	\$0	\$0
Intergovernmental Revenue					
State Grants State Grant Proceeds	024.419.014	\$0	\$0	\$0	\$788,000
Other Grants Flood Grant	024.420.014	\$2,848,071	\$0	\$0	\$0
Total Intergovernmental Revenue:		\$2,848,071	\$0	\$0	\$788,000
Charges For Services					
Service Charge Stormwater Det Fee	024.449.006	\$9,833	\$10,000	\$10,000	\$10,000
Total Charges For Services:		\$9,833	\$10,000	\$10,000	\$10,000
Investment Income					
Interest Income Interest Income	024.456.001	\$40	\$1,000	\$2,000	\$2,000
Total Investment Income:		\$40	\$1,000	\$2,000	\$2,000
Reimbursements					
Reimbursements Other Reimbursements	024.473.006	\$25,000	\$25,000	\$26,000	\$15,000
Total Reimbursements:		\$25,000	\$25,000	\$26,000	\$15,000
Other Financing Sources					
Transfer In Transfer In	024.487.001	\$3,790,000	\$0	\$1,000,000	\$1,000,000
Total Other Financing Sources:		\$3,790,000	\$0	\$1,000,000	\$1,000,000
Total Flood Control Construction Fund:		\$7,651,061	\$1,514,000	\$1,652,500	\$2,390,000
Police & Fire Building Const.					
Investment Income					
Interest Income Interest Income	025.456.001	\$126	\$0	\$0	\$0
Total Investment Income:		\$126	\$0	\$0	\$0
Total Police & Fire Building Const.:		\$126	\$0	\$0	\$0
Total Capital Projects Funds:		\$14,020,821	\$19,645,600	\$16,152,500	\$9,021,000
Special Revenue Funds					
Refuse Disposal Fund					
Other Revenue					
Other Revenue Miscellaneous Income	040.479.005	\$8,516	\$5,000	\$5,000	\$5,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Revenue CmrcI Cont Admn Fee	040.80.85.00.0.000.479.003	\$108,334	\$110,000	\$105,600	\$113,800
Sale of Recycling Bins Recycling Bins	040.80.85.00.0.000.481.001	\$1,300	\$2,000	\$1,920	\$2,000
Single Family Yard Waste Cart Rental S/F YW Cart Rent	040.80.85.00.0.000.485.001	\$24,940	\$24,000	\$23,040	\$24,800
Total Other Revenue:		\$143,090	\$141,000	\$135,560	\$145,600
Charges For Services					
Refuse Disposal Charges Sgle Fam Ref Disp	040.80.85.00.0.000.445.001	\$3,470,639	\$3,622,500	\$3,477,600	\$3,749,200
Refuse Disposal Charges M-Fam Ref Disp	040.80.85.00.0.000.445.002	\$1,172,931	\$1,138,500	\$1,092,960	\$1,178,300
Total Charges For Services:		\$4,643,570	\$4,761,000	\$4,570,560	\$4,927,500
Fines & Forfeits					
Fines and Forfeits MF Ref Disp Penalties	040.80.85.00.0.000.453.010	\$3,405	\$5,000	\$4,800	\$5,100
Fines and Forfeits SF Ref Disp Penalties	040.80.85.00.0.000.453.014	\$32,783	\$30,000	\$28,800	\$31,000
Total Fines & Forfeits:		\$36,188	\$35,000	\$33,600	\$36,100
Investment Income					
Interest Income Interest Income	040.456.001	\$133	\$200	\$1,000	\$1,000
Total Investment Income:		\$133	\$200	\$1,000	\$1,000
Reimbursements					
Reimbursements Other Reimbursements	040.473.006	\$66,791	\$5,000	\$1,000	\$1,000
Total Reimbursements:		\$66,791	\$5,000	\$1,000	\$1,000
Total Refuse Disposal Fund:		\$4,889,771	\$4,942,200	\$4,741,720	\$5,111,200
Motor Fuel Tax Fund					
Intergovernmental Revenue					
State Taxes State Motor Fuel Tax	041.415.003	\$2,122,371	\$1,900,000	\$1,885,000	\$1,895,700
State Grants Rebuild Illinois Grant	041.419.017	\$1,189,939	\$1,189,940	\$1,189,940	\$0
Total Intergovernmental Revenue:		\$3,312,310	\$3,089,940	\$3,074,940	\$1,895,700
Investment Income					
Interest Income Interest Income	041.456.001	\$981	\$1,500	\$8,000	\$8,000
Total Investment Income:		\$981	\$1,500	\$8,000	\$8,000
Reimbursements					
Reimbursements MFT Projects Reimb	041.473.004	\$7,912	\$5,000	\$5,000	\$5,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Reimbursements Other Reimbursements	041.473.006	\$5,750	\$5,000	\$5,000	\$5,000
Total Reimbursements:		\$13,662	\$10,000	\$10,000	\$10,000
Total Motor Fuel Tax Fund:		\$3,326,953	\$3,101,440	\$3,092,940	\$1,913,700
CDBG					
Intergovernmental Revenue					
Federal Grants Comm Dev Block Grant	042.418.002	\$661,380	\$427,770	\$427,770	\$430,000
Total Intergovernmental Revenue:		\$661,380	\$427,770	\$427,770	\$430,000
Other Revenue					
Program Income CDBG Program Income	042.476.001	\$42,128	\$80,000	\$80,000	\$50,000
Total Other Revenue:		\$42,128	\$80,000	\$80,000	\$50,000
Total CDBG:		\$703,509	\$507,770	\$507,770	\$480,000
Asset Seizure Fund					
Fines & Forfeits					
Fines and Forfeits Seized Assets	043.60.61.00.0.000.453.013	\$752	\$6,000	\$1,000	\$1,000
Total Fines & Forfeits:		\$752	\$6,000	\$1,000	\$1,000
Investment Income					
Interest Income Interest Income	043.456.001	\$31	\$100	\$150	\$150
Total Investment Income:		\$31	\$100	\$150	\$150
Total Asset Seizure Fund:		\$782	\$6,100	\$1,150	\$1,150
Federal Equitable Share Funds					
Fines & Forfeits					
Fines and Forfeits DEA Seized Assets	044.60.61.00.0.000.453.004	\$0	\$6,000	\$300,000	\$50,000
Fines and Forfeits Justice Funds Seized Assets	044.60.61.00.0.450.453.017	\$5,878	\$2,000	\$500	\$500
Total Fines & Forfeits:		\$5,878	\$8,000	\$300,500	\$50,500
Investment Income					
Bank Account Interest Bank Account Int	044.458.001	\$0	\$20	\$100	\$100
Bank Account Interest Bank Account Int	044.60.61.00.0.450.458.001	\$4	\$100	\$100	\$100
Bank Account Interest Bank Account Int	044.60.61.00.0.451.458.001	\$1	\$100	\$100	\$100
Total Investment Income:		\$5	\$220	\$300	\$300
Total Federal Equitable Share Funds:		\$5,883	\$8,220	\$300,800	\$50,800

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
DUI Fine Fund					
Fines & Forfeits					
Fines and Forfeits DUI Fines	045.60.61.00.0.000.453.005	\$2,805	\$8,000	\$3,000	\$3,000
Total Fines & Forfeits:		\$2,805	\$8,000	\$3,000	\$3,000
Investment Income					
Interest Income Interest Income	045.456.001	\$6	\$20	\$100	\$100
Total Investment Income:		\$6	\$20	\$100	\$100
Total DUI Fine Fund:		\$2,811	\$8,020	\$3,100	\$3,100
Foreign Fire Tax Board Fund					
Other Taxes					
Use Taxes Foreign Fire Ins Tax	046.402.004	\$102,272	\$90,000	\$75,000	\$75,000
Total Other Taxes:		\$102,272	\$90,000	\$75,000	\$75,000
Investment Income					
Interest Income Interest Income	046.456.001	\$85	\$150	\$600	\$600
Total Investment Income:		\$85	\$150	\$600	\$600
Total Foreign Fire Tax Board Fund:		\$102,357	\$90,150	\$75,600	\$75,600
Business District Fund					
Other Taxes					
Use Taxes Food & Bev Tax	048.00.00.00.0.775.402.003	\$331,694	\$325,000	\$340,000	\$340,000
Use Taxes Hotel/Motel Tax	048.00.00.00.0.775.402.005	\$164,828	\$175,000	\$160,000	\$160,000
Use Taxes Movie Thtre Tax	048.00.00.00.0.775.402.008	\$34,249	\$60,000	\$38,000	\$45,000
Business District Tax Business Dist Tax	048.00.00.00.0.775.405.001	\$290,877	\$275,000	\$270,000	\$275,000
Total Other Taxes:		\$821,648	\$835,000	\$808,000	\$820,000
Intergovernmental Revenue					
State Taxes State Sales Tax	048.00.00.00.0.775.415.004	\$651,388	\$450,000	\$600,000	\$600,000
Total Intergovernmental Revenue:		\$651,388	\$450,000	\$600,000	\$600,000
Investment Income					
Interest Income Interest Income	048.456.001	\$210	\$500	\$1,500	\$1,500
Total Investment Income:		\$210	\$500	\$1,500	\$1,500
Total Business District Fund:		\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500
Prospect and Main TIF District					
Property Taxes					
Property Tax Prop Tax Increment CY	049.400.011	\$1,480,388	\$1,650,000	\$1,685,000	\$1,900,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Property Tax Prop Tax Increment PY	049.400.012	\$3,149	\$0	\$800	\$0
Total Property Taxes:		\$1,483,538	\$1,650,000	\$1,685,800	\$1,900,000
Other Revenue					
Other Revenue Miscellaneous Income	049.479.005	\$0	\$5,000	\$5,000	\$5,000
Total Other Revenue:		\$0	\$5,000	\$5,000	\$5,000
Investment Income					
Interest Income Interest Income	049.456.001	\$129	\$0	\$0	\$0
Total Investment Income:		\$129	\$0	\$0	\$0
Other Financing Sources					
Sale of Property Sale of Property	049.492.001	\$295,165	\$2,800,000	\$2,000,000	\$0
Total Other Financing Sources:		\$295,165	\$2,800,000	\$2,000,000	\$0
Total Prospect and Main TIF District:		\$1,778,832	\$4,455,000	\$3,690,800	\$1,905,000
Rural Special Service Area Fund					
Property Taxes					
Property Tax Prop Taxes - SSA CY	036.400.007	\$0	\$0	\$0	\$160,000
Total Property Taxes:		\$0	\$0	\$0	\$160,000
Total Rural Special Service Area Fund:		\$0	\$0	\$0	\$160,000
SMP TIF Fund					
Property Taxes					
Property Tax Prop Tax Increment CY	037.400.011	\$0	\$0	\$0	\$155,100
Total Property Taxes:		\$0	\$0	\$0	\$155,100
Total SMP TIF Fund:		\$0	\$0	\$0	\$155,100
Pension Stabilization Fund					
Other Financing Sources					
Transfer In Transfer In	039.487.001	\$0	\$750,000	\$750,000	\$750,000
Total Other Financing Sources:		\$0	\$750,000	\$750,000	\$750,000
Total Pension Stabilization Fund:		\$0	\$750,000	\$750,000	\$750,000
Total Special Revenue Funds:		\$12,284,145	\$15,154,400	\$14,573,380	\$12,027,150
Enterprise Funds					
Water and Sewer Fund					
Property Taxes					

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Property Tax Prop Taxes - SSA PY	050.400.008	-\$31,127	\$0	-\$5,000	\$0
Total Property Taxes:		-\$31,127	\$0	-\$5,000	\$0
Licenses, Permits & Fees					
Business Licenses & Permits Cross Conn Permit Fee	050.409.004	\$0	\$5,000	\$1,000	\$1,000
Total Licenses, Permits & Fees:		\$0	\$5,000	\$1,000	\$1,000
Intergovernmental Revenue					
State Grants State Grant Proceeds	050.419.014	\$0	\$535,000	\$535,000	\$535,000
Other Grants Other Grants	050.420.003	\$0	\$5,500,000	\$0	\$0
Total Intergovernmental Revenue:		\$0	\$6,035,000	\$535,000	\$535,000
Other Revenue					
Other Revenue Miscellaneous Income	050.479.005	\$47,055	\$27,500	\$48,000	\$35,000
Total Other Revenue:		\$47,055	\$27,500	\$48,000	\$35,000
Charges For Services					
Water & Sewer Water Sales	050.80.84.87.0.000.446.001	\$13,172,962	\$14,131,000	\$13,652,000	\$14,837,500
Water & Sewer Water Meter Fees	050.80.84.87.0.000.446.004	\$39,960	\$27,000	\$43,200	\$28,300
Water & Sewer Water Tap Fees	050.80.84.87.0.000.446.005	\$6,075	\$1,000	\$6,800	\$1,000
Water & Sewer Meter Reading	050.80.84.87.0.000.446.009	\$371	\$500	\$400	\$500
Water & Sewer Water Base Fee	050.80.84.87.0.000.446.010	\$898,268	\$790,000	\$961,200	\$829,500
Water & Sewer Sewer Fees	050.80.84.88.0.000.446.002	\$2,800,021	\$2,770,200	\$3,024,000	\$2,908,700
Water & Sewer Sewer Const Fee	050.80.84.88.0.000.446.003	-\$46	\$0	\$0	\$0
Water & Sewer Sewer Base Fee	050.80.84.88.0.000.446.011	\$686,534	\$799,200	\$708,000	\$839,100
Total Charges For Services:		\$17,604,145	\$18,518,900	\$18,395,600	\$19,444,600
Fines & Forfeits					
Fines and Forfeits Water Penalties	050.80.84.87.0.000.453.015	\$105,380	\$100,000	\$104,000	\$105,000
Fines and Forfeits Sewer Penalties	050.80.84.88.0.000.453.016	\$26,018	\$25,000	\$28,000	\$26,200
Total Fines & Forfeits:		\$131,398	\$125,000	\$132,000	\$131,200
Investment Income					
Interest Income Interest Income	050.456.001	-\$20,228	\$20,000	\$65,000	\$25,000
Bank Account Interest Bank Account Int	050.458.001	\$1,060	\$1,075	\$1,000	\$0
IMET Market Value Adjustment IMET Market Val Adjust	050.459.001	\$9	\$50	\$100	\$0
Total Investment Income:		-\$19,159	\$21,125	\$66,100	\$25,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Reimbursements					
Reimbursements Water Fund Reim	050.80.84.00.0.000.473.013	\$175	\$0	\$0	\$0
Total Reimbursements:		\$175	\$0	\$0	\$0
Other Financing Sources					
Transfer In Transfer In	050.487.001	\$0	\$0	\$0	\$5,300,000
Bond Proceeds Bond Proceeds	050.488.001	\$0	\$10,000,000	\$10,000,000	\$0
Gain/Loss on Disposal of Assets Gain/Loss Disp of Assets	050.494.001	-\$14,556	\$0	\$0	\$0
Total Other Financing Sources:		-\$14,556	\$10,000,000	\$10,000,000	\$5,300,000
Total Water and Sewer Fund:		\$17,717,930	\$34,732,525	\$29,172,700	\$25,471,800
Village Parking System Fund					
Other Revenue					
Other Revenue Miscellaneous Income	051.479.005	\$139	\$0	\$0	\$0
Other Revenue Convenience Fee	051.479.015	\$133	\$3,060	\$300	\$360
Total Other Revenue:		\$272	\$3,060	\$300	\$360
Charges For Services					
Village Parking Fund Service Charges Charging Stations	051.424.003	\$380	\$500	\$600	\$1,000
Parking Fees (Village Only) Maple Street	051.448.001	\$1,666	\$60,000	\$6,000	\$7,200
Parking Fees (Village Only) Prospect Avenue	051.448.003	\$430	\$15,000	\$1,200	\$1,440
Parking Fees (Village Only) Wille Lot	051.448.004	\$120	\$5,000	\$0	\$0
Parking Fees (Village Only) Emerson St Parking Deck	051.448.005	\$5,676	\$6,500	\$4,800	\$5,760
Leases Train Depot	051.480.003	\$2,500	\$6,000	\$7,500	\$9,000
Total Charges For Services:		\$10,773	\$93,000	\$20,100	\$24,400
Investment Income					
Interest Income Interest Income	051.456.001	\$65	\$150	\$500	\$600
Total Investment Income:		\$65	\$150	\$500	\$600
Total Village Parking System Fund:		\$11,110	\$96,210	\$20,900	\$25,360
Parking System Revenue Fund					
Other Revenue					
Other Revenue Convenience Fee	052.479.015	\$965	\$1,500	\$1,600	\$1,920
Total Other Revenue:		\$965	\$1,500	\$1,600	\$1,920

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Charges For Services					
Parking Fees (Shared) Meter Lot East	052.447.001	\$29,131	\$50,000	\$42,000	\$50,400
Parking Fees (Shared) Meter Lot West	052.447.002	\$15,288	\$50,000	\$29,000	\$34,800
Total Charges For Services:		\$44,419	\$100,000	\$71,000	\$85,200
Investment Income					
Interest Income Interest Income	052.456.001	\$35	\$100	\$180	\$216
Total Investment Income:		\$35	\$100	\$180	\$216
Other Financing Sources					
Transfer In Transfer In	052.487.001	\$0	\$75,000	\$75,000	\$0
Total Other Financing Sources:		\$0	\$75,000	\$75,000	\$0
Total Parking System Revenue Fund:		\$45,419	\$176,600	\$147,780	\$87,336
Total Enterprise Funds:		\$17,774,460	\$35,005,335	\$29,341,380	\$25,584,496
Internal Service Funds					
Vehicle Maintenance Fund					
Charges For Services					
Manager's Office Service Charges Vehicle Maint	060.20.21.00.0.000.426.001	\$3,537	\$3,049	\$3,049	\$3,867
Television Services Charges Vehicle Maint	060.20.26.00.0.000.427.001	\$3,773	\$3,252	\$3,252	\$4,124
Planning & Zoning Service Charges Vehicle Maint	060.40.41.00.0.000.428.001	\$3,537	\$3,049	\$3,049	\$3,867
Building Service Charges Vehicle Maint	060.40.42.00.0.000.429.001	\$4,951	\$4,268	\$4,268	\$5,413
Housing Inspections Service Charges Vehicle Maint	060.40.43.41.0.000.430.001	\$24,757	\$21,340	\$21,340	\$27,067
Health Inspections Service Charges Vehicle Maint	060.40.43.42.0.000.431.001	\$3,537	\$3,049	\$3,049	\$3,867
Human Services Service Charges Vehicle Maint	060.50.00.00.0.000.432.001	\$3,537	\$3,049	\$3,049	\$3,867
Police Administration Service Charges Vehicle Maint	060.60.00.00.0.000.433.001	\$600,543	\$517,650	\$517,650	\$656,564
Fire Administration Service Charge Vehicle Maint	060.70.00.00.0.000.434.001	\$372,775	\$321,321	\$321,321	\$407,549
Public Works Administration Service Charges Vehicle Maint	060.80.00.00.0.000.435.001	\$733,760	\$632,479	\$632,479	\$802,208
Public Works Engineering Service Charges Vehicle Maint	060.80.83.00.0.000.436.001	\$38,433	\$33,128	\$33,128	\$42,018
Public Works Water Service Charge Vehicle Maint	060.80.84.00.0.000.437.001	\$564,704	\$486,757	\$486,757	\$617,381
Total Charges For Services:		\$2,357,844	\$2,032,391	\$2,032,391	\$2,577,792
Investment Income					



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Interest Income Interest Income	060.456.001	\$139	\$300	\$1,500	\$1,800
Total Investment Income:		\$139	\$300	\$1,500	\$1,800
Other Financing Sources					
Gain/Loss on Sale of Assets Gain/Loss Sale of Assets	060.493.001	\$6,081	\$0	\$0	\$0
Total Other Financing Sources:		\$6,081	\$0	\$0	\$0
Total Vehicle Maintenance Fund:		\$2,364,064	\$2,032,691	\$2,033,891	\$2,579,592
Vehicle Replacement Fund					
Charges For Services					
Manager's Office Service Charges Vehicle Replacement - IT	061.20.24.00.0.000.426.004	\$0	\$1,500	\$1,500	\$0
Television Services Charges Vehicle Repl	061.20.25.26.0.000.427.002	\$0	\$0	\$0	\$2,820
Planning & Zoning Service Charges Vehicle Repl	061.40.41.00.0.000.428.002	\$1,500	\$1,500	\$1,500	\$1,500
Building Service Charges Vehicle Repl	061.40.42.00.0.000.429.002	\$4,300	\$3,670	\$3,670	\$8,640
Housing Inspections Service Charges Vehicle Repl	061.40.43.41.0.000.430.002	\$8,180	\$7,670	\$7,670	\$11,720
Health Inspections Service Charges Vehicle Repl	061.40.43.42.0.000.431.002	\$1,500	\$1,500	\$1,500	\$1,500
Manager's Office Service Charges Vehicle Repl	061.426.002	\$4,230	\$3,000	\$3,000	\$12,230
Human Services Service Charges Vehicle Repl	061.50.00.00.0.000.432.002	\$0	\$0	\$0	\$1,810
Police Administration Service Charges Vehicle Repl	061.60.00.00.0.000.433.002	\$358,880	\$76,680	\$76,680	\$226,540
Fire Administration Service Charge Vehicle Repl	061.70.00.00.0.000.434.002	\$646,340	\$693,140	\$693,140	\$862,100
Public Works Administration Service Charges Vehicle Repl	061.80.00.00.0.000.435.002	\$544,060	\$300,290	\$300,290	\$606,180
Public Works Engineering Service Charges Vehicle Repl	061.80.83.00.0.000.436.002	\$13,430	\$13,330	\$13,330	\$13,000
Public Works Water Service Charge Vehicle Repl	061.80.84.00.0.000.437.002	\$452,440	\$254,170	\$254,170	\$578,290
Total Charges For Services:		\$2,034,860	\$1,356,450	\$1,356,450	\$2,326,330
Fines & Forfeits					
Fines and Forfeits Circuit Court Supv Fee	061.60.00.00.0.000.453.002	\$298	\$1,000	\$1,000	\$1,040
Total Fines & Forfeits:		\$298	\$1,000	\$1,000	\$1,040
Investment Income					
Interest Income Interest Income	061.456.001	\$64,717	\$76,500	\$85,000	\$85,000
Unrealized Gains/Losses PMA	061.467.006	-\$148,172	\$1,000	\$0	\$0
Total Investment Income:		-\$83,455	\$77,500	\$85,000	\$85,000

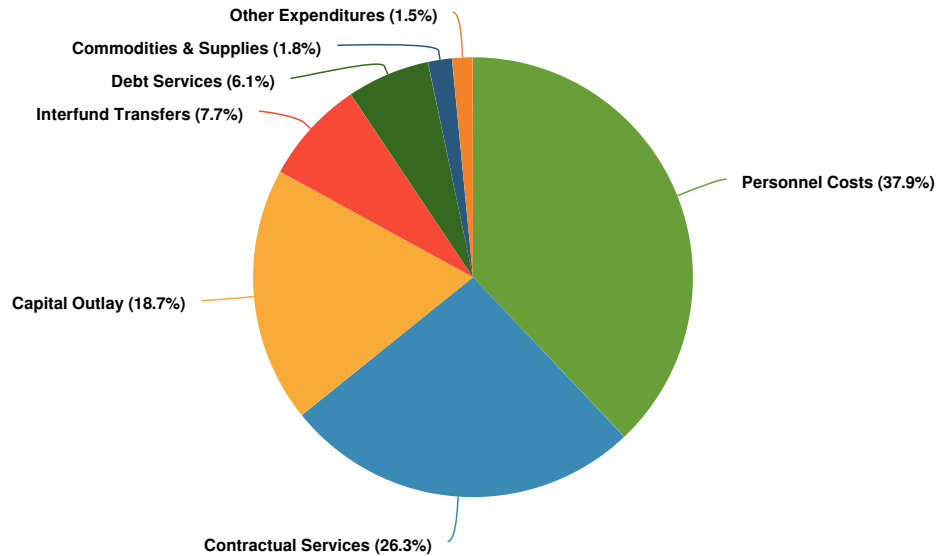
Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Reimbursements					
Reimbursements Contribution Revenue	061.473.015	\$0	\$5,000	\$0	\$0
Total Reimbursements:		\$0	\$5,000	\$0	\$0
Other Financing Sources					
Gain/Loss on Sale of Assets Gain/Loss Sale of Assets	061.493.001	\$20,996	\$5,000	\$12,000	\$0
Total Other Financing Sources:		\$20,996	\$5,000	\$12,000	\$0
Total Vehicle Replacement Fund:		\$1,972,699	\$1,444,950	\$1,454,450	\$2,412,370
Computer Replacement Fund					
Charges For Services					
Computer Replacement Computers-IT Div	062.20.24.00.0.000.438.001	\$169,480	\$197,500	\$197,500	\$171,950
Computer Replacement Computers-Water	062.80.84.00.0.000.438.005	\$8,920	\$12,600	\$12,600	\$9,050
Total Charges For Services:		\$178,400	\$210,100	\$210,100	\$181,000
Investment Income					
Interest Income Interest Income	062.456.001	\$52	\$75	\$75	\$0
Total Investment Income:		\$52	\$75	\$75	\$0
Total Computer Replacement Fund:		\$178,452	\$210,175	\$210,175	\$181,000
Risk Management Fund					
Other Revenue					
Contributions Employee Health Contrib	063.478.001	\$677,928	\$687,000	\$687,000	\$612,480
Contributions Flex Addl Life Contrib	063.478.003	\$24,711	\$25,500	\$25,500	\$5,000
Contributions Retiree Medical Contrib	063.478.008	\$846,251	\$900,000	\$900,000	\$875,700
Contributions Employee Dental Contrib	063.478.012	\$128,004	\$132,000	\$132,000	\$132,940
Contributions Retiree Dental Contrib	063.478.013	\$32,096	\$35,000	\$35,000	\$32,096
Contributions Vision Contribution	063.478.014	\$15,425	\$15,500	\$15,500	\$15,904
Contributions Retiree Vision Contribution	063.478.015	\$367	\$450	\$450	\$400
Other Revenue Miscellaneous Income	063.479.005	\$821	\$0	\$1,800	\$1,000
Other Revenue Change in IPBC Terminal Reserve	063.479.016	\$766,799	\$0	\$0	\$0
Other Revenue Change in IRMA Excess Surplus	063.479.017	\$132,643	\$0	\$0	\$0

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Total Other Revenue:		\$2,625,045	\$1,795,450	\$1,797,250	\$1,675,520
Charges For Services					
Risk Management - Liability Gen Fund-Liability	063.30.00.00.4.000.439.001	\$914,802	\$1,131,434	\$1,131,434	\$1,086,310
Risk Management - Medical & Dental Departmental Charges	063.440.010	\$4,523,534	\$4,583,721	\$4,583,721	\$4,653,900
Risk Management - Medical & Dental Medical - PW Charges	063.440.011	\$858,905	\$1,037,828	\$1,037,828	\$1,192,280
Risk Management - Medical & Dental Depart Charges Dental	063.440.012	\$127,783	\$130,036	\$130,036	\$132,940
Risk Management - Life Dept Charges-Life	063.441.010	\$37,956	\$40,989	\$40,989	\$42,580
Risk Management - Liability Parking Fund-Liab	063.80.81.81.4.000.439.002	\$535	\$5,475	\$5,475	\$9,266
Risk Management - Liability Parking Fund-Liab	063.80.81.81.4.000.439.005	\$526	\$3,926	\$3,926	\$4,901
Risk Management - Liability Water Fund-Liab	063.80.84.00.4.000.439.006	\$251,102	\$208,331	\$208,331	\$243,440
Risk Management - Liability Refuse Fund-Liab	063.80.85.00.4.000.439.003	\$16,932	\$18,884	\$18,884	\$23,064
Risk Management - Liability Veh Maint-Liab	063.80.86.00.4.000.439.004	\$18,302	\$33,793	\$33,793	\$33,019
Risk Management - Medical & Dental MPPL - Medical	063.90.00.00.4.000.440.003	\$1,041,559	\$1,075,000	\$1,075,000	\$1,107,250
Total Charges For Services:		\$7,791,936	\$8,269,417	\$8,269,417	\$8,528,950
Investment Income					
Interest Income Interest Income	063.456.001	\$157	\$180	\$180	\$5,000
Total Investment Income:		\$157	\$180	\$180	\$5,000
Reimbursements					
Reimbursements Insurance Reimb	063.473.016	\$53,835	\$120,000	\$25,000	\$0
Reimbursements IRMA Reimbursements	063.473.020	\$43,349	\$15,000	\$46,000	\$0
Total Reimbursements:		\$97,184	\$135,000	\$71,000	\$0
Total Risk Management Fund:		\$10,514,322	\$10,200,047	\$10,137,847	\$10,209,470
Total Internal Service Funds:		\$15,029,537	\$13,887,863	\$13,836,363	\$15,382,432
Total All Funds:		\$133,521,734	\$154,880,092	\$148,138,802	\$143,151,313

EXPENDITURE SUMMARIES

Expenditures Summary

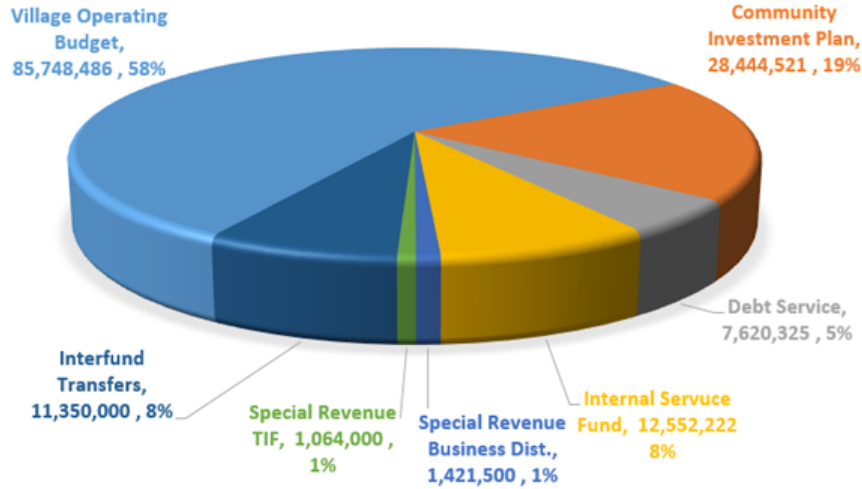
Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Costs	\$49,898,913	\$52,532,460	\$52,321,789	\$56,207,145	7%
Contractual Services	\$34,634,675	\$35,824,654	\$35,607,235	\$38,969,351	8.8%
Capital Outlay	\$9,482,380	\$49,989,199	\$23,976,711	\$27,773,113	-44.4%
Commodities & Supplies	\$1,901,517	\$2,409,821	\$2,532,425	\$2,608,315	8.2%
Other Expenditures	\$2,442,073	\$2,117,895	\$604,698	\$2,251,305	6.3%
Debt Services	\$9,811,681	\$9,992,611	\$10,634,871	\$9,041,825	-9.5%
Interfund Transfers	\$4,544,819	\$8,525,000	\$3,525,000	\$11,350,000	33.1%
Total Expense Objects:	\$112,716,059	\$161,391,640	\$129,202,729	\$148,201,054	-8.2%

Expenditure Analysis & Assumptions

This narrative section identifies expenditures by Operating and Non-Operating budgets, discusses the projections and describes the methods and assumptions used in projecting the major operating expenses. Following the narrative is an expenditure summary schedule, identifying the expenditures expected in fiscal year 2023 along with the current (2022) budget.



Total expenditures in 2023 for all Village funds are expected to be \$148,201,054 compared to the amended 2022 budget of \$161,391,641. The following table summarizes the totals for each expense type for 2023 relative to 2022.

Expenditure Category	2023 Budget	2022 Budget	Increase / (Decrease)	Percent Change
Village Operating Budget	85,748,486	79,395,151	6,353,335	8.0%
Community Investment Plan	28,444,521	50,762,784	(22,318,263)	-44.0%
Debt Service	7,620,325	8,707,111	(1,086,786)	-12.5%
Internal Service Fund	12,552,222	11,979,095	573,127	4.8%
Special Revenue Business Dist.	1,421,500	1,285,500	136,000	10.6%
Special Revenue TIF	1,064,000	737,000	327,000	44.4%
Interfund Transfers	11,350,000	8,525,000	2,825,000	33.1%
Total Expenditures	148,201,054	161,391,641	(13,190,587)	-8.2%

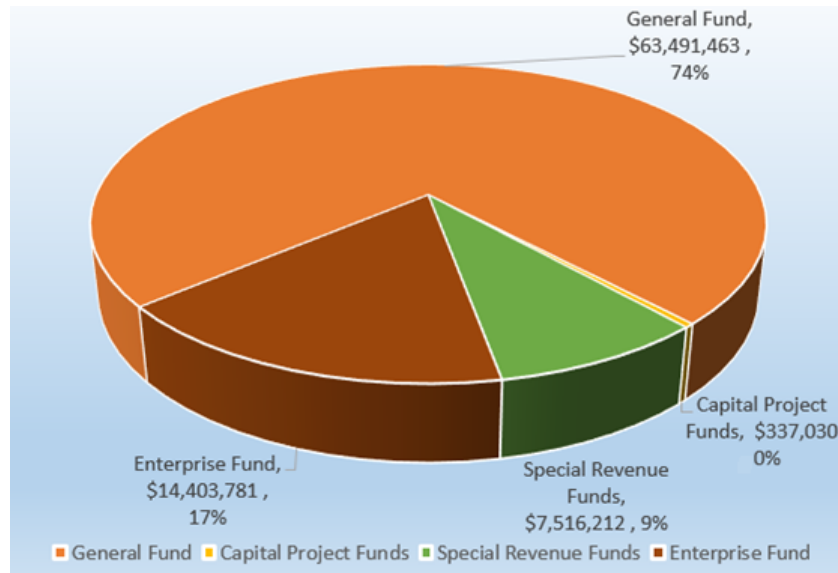
EXPENDITURES

Operating Budget

The Village's operating budget reflects the anticipated spending for all departments during the upcoming year for items such as public safety, planning and development, social services, and other municipal programs and services.

In 2023, the total operating budget is \$85,748,486. This is an increase of \$6,403,335 or 8.0 percent from the amended 2022 budget. Funding to support the operating budget comes from the General Fund, Capital Project Funds, Special Revenue Funds, and Enterprise Funds.

The graph below shows a breakdown of the operating budget Fund Type.



The increase in the operating budget is primarily attributable to the increase pension costs, cost of living adjustments, and inflationary adjustments for contractual services. Recent inflation is recorded at a 40-year high and resulted in an unusual inflationary increase for the Village's operating budget. The General Fund operating budget for FY 2023 increased from \$59,321,612 to \$63,491,463, an increase of \$4.2 million, and a major portion of this amount is attributable to inflationary increases and added personnel levels.

Capital Budget

The Village capital budget is a plan for the acquisition of capital assets, which are resources that have an expected lifetime that extends beyond the acquisition year. Funding of the capital budget comes from dedicated revenue sources such as the home rule sales tax, license fees and bond proceeds. Bond funding of capital projects are for larger projects, buildings and infrastructure, that cannot be supported on a pay-as-you-go basis.

In 2023, the total capital budget is projected to be \$28.4 million, a decrease of \$22.3 million or 44.0 percent. There are several one-time grant funded projects in FY 2022, which are not expected to occur in FY 2023. The basis of the annual capital budget is drawn from the five-year Community Investment Program (CIP). The CIP is a multi-year, prioritized plan for capital expenditures. The CIP addresses capital expenditures of \$25,000 or more and all proposed additions to the motor vehicle fleet and computer inventory. In addition to the CIP, other capital expenditures not meeting the guidelines for inclusion in the Community Investment Program are included in the Village capital budget.

Debt Service Budget

The Debt Service section of the budget contains the provision for current debt obligations of the Village. Current debt obligations include General Obligation Bonds issued for the various capital projects.

Total Debt Service Fund expenditures of \$7,620,325 are made up of \$7,615,925 General Obligation Debt and \$4,400 bond paying agent fees. Total debt expenditures decreased by \$1,086,786, or 12.5 percent compared to the 2022 budget. A summary of annual debt service requirements and the annual principal requirements for all outstanding issues are included as supplemental information in the Debt Summary section of the document.

Internal Services Budget

The Internal Services budget is used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis. The Risk Management Fund and Vehicle Maintenance Fund are included in this Budget.

In 2023, the total internal service budget is projected at \$12,552,222. This is an increase of \$573,127, or 4.8 percent, from the amended 2022 budget. The Risk Management Fund accounted for \$9,973,466 of the total, while the Vehicle Maintenance Fund accounted for \$2,578,756.

Business District Fund

The Business District Fund (a Special Revenue Fund) was established to account for the revenues and expenditures associated with the one Business District within the Village, Randhurst Village. Total expenditures for the Business District Fund for 2023 are projected at \$1,421,500, an increase of \$136,000 or 10.6 percent. Funding to support the expenditures is generated from sales taxes above a certain threshold, hotel/motel, entertainment and food & beverage taxes and a separate business district tax for retail establishments located within the district itself.

Prospect & Main TIF District Non-Operating Expenditures

The Prospect and Main TIF District Fund accounts for the resources to acquire and construct certain improvements in the Prospect and Main Tax Increment Financing District. A total of \$1,064,000 in non-operating expenditures are budgeted in this Fund for 2023. This is a planned increase of \$327,000 or 44.4 percent from the prior year due to redevelopment agreements in place. Non-operating expenditures for the Prospect & Main TIF District Fund include planned spending for property acquisition, developer incentives, corridor maintenance and other professional services. These expenditures are considered one-time or non-recurring items and have been segregated from the other TIF-related expenses of Capital and Debt Service.

Interfund Transfers

The Interfund Transfers budget for 2023 totals \$11,350,000. Of this amount, \$5.3 million is transferred to the Water/Sewer Fund for the Northwest Water Interconnect project (funded from the American Rescue Plan). There will be a \$1.9 million transfer from the General Fund to the Street Construction Fund, \$750,000 transfer to the Pension Stabilization Fund, \$1,000,000 transfer to the Flood Control Construction Fund and Capital Improvement Fund (each). Additionally, \$1.4 million will be transferred from the General Fund to the Debt Service Fund to support the abatement of the 2018B debt service levy.

This narrative describes the methods and assumptions used in projecting the major expenses identified in this section. Various data sources including historical trends, professional associate estimates, projected economic development, and general market conditions are the factors considered in carrying out the estimates and forecasts. The following categories of operating expenses are discussed: Personal Services, Salaries & Wages, Employee Benefits, Other Employee Costs, Contractual Services, Utilities, and Commodities & Supplies. The Community Investment Plan, Debt Service, Internal Service Funds, and Other Non-operating items are discussed in the respective sections of the budget book.

Personal Services, Salaries & Wages

Average annual growth rate (2018-2022): 3.5 percent

2023 Budget Assumption: 2.5 percent to 5.0 percent

The personal services costs consist of Salaries and Wages and represent 24.8% of the total 2023 Budget. There are 311 full-time Village employees (including new hiring), of which 190 are represented by the collective bargaining agreements. The wage increases for the union employees are driven by the collective bargaining agreements. The non-union employees receive performance-based wage increases from 0 to 5.0 percent. The total Personal Services cost for 2023 is reflected at \$6.8 million.

Employee Benefits

Average annual growth rate (2018-2022): 2.0 percent

2023 Budget Assumption: 11.1 percent

The employee benefits primarily include pension contributions, health insurance, and federal payroll taxes. Health insurance expenses can vary from year to year due to changes in the selection of insurance plans as well as the number of dependents covered under the employee health insurance plans. Overall health insurance costs are estimated to increase by 2.5 percent over 2022 budget. The police and fire pension levies are determined by an actuary hired by the Village. Due to changes in the interest rate assumption as well as changes in the mortality tables, the pension contributions are increasing by \$1,607,518 or 22.9 percent. Increased pension contribution is the main reason for increased employee benefit costs.

Other Employment Costs

Average annual growth rate (2018-2022): 1.2 percent

2023 Budget Assumption: 3.3 percent

The other employment costs are comprised of employee training, uniform allowance, dues and membership, travel and meeting reimbursements, tuition fee reimbursements, and commercial driver's license reimbursements. The total Other Employment Costs are budgeted at \$642,560 for the year 2023, an increase of \$20,391 or 3.3 percent over 2022 budget.



Contractual Services

Average annual growth rate (2018-2022): 2.6 percent

2023 Budget Assumption: 11.1 percent

Contractual Services is one of the biggest operating expense categories in the budget after Personal Services. It represents 18.0 percent of the total budget. It consists of many large line items including JAWA water purchases and fixed costs, vehicle maintenance payments, vehicle lease payments, refuse contractual services, Northwest Central Dispatch, legal fees, CDBG contracts, miscellaneous Public Works contracts, and many other contractual obligations. Most of the increases in the category are driven by the actual contracts and market trends; all the internal service fund charges are allocated based on the actual expenses for the fund, so that the fund can operate with self-sustained revenue sources. The total contractual services costs for 2023 is budgeted at \$26.7 million, an increase of 2.7 million or 11.1 percent over the 2022 budget. Increased contractual service costs are the result of high inflation and supply chain issues in the current market.

Utilities

Average annual growth rate (2018-2022): 3.8 percent

2023 Budget Assumption: 1.0 percent

The Utility expenses include electricity expenses for the streetlights and certain village facilities, natural gas charges, and telephone and cellular phone services. The amount is budgeted based on the recent actual expenses incurred by the Village. The 2023 budget for this category is \$607,489, an increase of \$6,263 or 1.0 percent over 2022 budget.

Commodities and Supplies

Average annual growth rate (2018-2022): 5.7 percent

2023 Budget Assumption: 7.7 percent

The Commodities and Supplies category comprises many significant line items including street salts and calcium chloride for snow control, gas for vehicles, vehicle maintenance supplies, water and sewer utility maintenance supplies, street maintenance supplies, building maintenance supplies, and office supplies. Due to high inflation, commodities and supplies (especially fuel prices) are expected to increase by 7.7 percent in FY 2023. The FY 2023 budget totals \$2.6 million, an increase of \$185,364 over the 2022 budget.

Operating Expenditures



Departmental Summaries - Overview

Summary information is provided for all departments in this section. Information presented includes the following:

Statement of Activities

Provides a brief overview of the function of the department.

Division Organization

An organization chart illustrates the reporting structure for the department/division.

Budgeted Positions and Amounts

Summarizes authorized positions, full-time equivalents and budgeted personal services. Personal services include Salaries and Wages and Employee Benefits.

2022 Key Accomplishments

The Departments' contributions to fulfilling the strategic plan for the Village.

Performance Measures

Provides information relating to units of work (e.g. number of permit applications, number of vehicle stickers sold, or the number of arrests made) for the Department.

2023 Goals

A brief listing of the Department's plans to fulfill the strategic plan for the upcoming budget year.

Expenditures by Division and Account Classification

Summarizes the 2020 and 2021 actual, 2022 amended budget, 2022 estimated amount, 2023 budget, and 2024 forecasted amount for the expenditures of the divisions within the department by account classification.

Significant Budget Changes

Salary and Benefits:

- Village Administration added two full-time positions and eliminated three part-time positions.
- Community Development added one full-time position.
- Human Services eliminated one full-time position, added two part-time positions and eliminated 2 seasonal employee positions.
- The Police Department added one full-time position.
- The Fire Department added five seasonal positions.
- Public Works added one full-time position.

Insurance costs have been allocated to the department:

- General Liability Insurance costs have been allocated to the departments based on a weighted percentage of Full-Time Equivalents, Budget and Departmental Assets calculated for each department/division. The cost was allocated to the Village Manager's Office, Finance, Community Development, Human Services, Police, Fire and Public Works Departments.
- Workers' Compensation Insurance costs have been allocated to the department based on a weighted percentage of Full-time Equivalents, Salaries and Wages Budget, and a claims experience factor for the department. The costs were allocated to the Village Manager's Office, Finance, Community Development, Human Services, Police, Fire and Public Works Departments/Divisions.

Public Representation

Statement of Activities

The Mayor and Board of Trustees develop policies and enact ordinances and resolutions to ensure the health, safety, and welfare of Mount Prospect residents. It is the responsibility of the Village Board to adopt an annual budget outlining the services to be offered to Village residents during the coming year and to establish the revenue sources to be used to finance the proposed services. Additionally, the Village Board establishes the tax levy, acts on all code amendments and directs policy on issues that may arise from time to time.

Lastly, a provision has again been included in the 2023 budget for modest financial support for those activities that benefit the entire community. It should be noted that the Village's participation in these activities includes not only financial support but also assistance from employees and the use of Village equipment where appropriate.



Mayor Paul Wm. Hoefert



Trustee Agostino S. Filippone



Trustee Terri Gens



Trustee John J. Matuszak



Trustee Richard F. Rogers

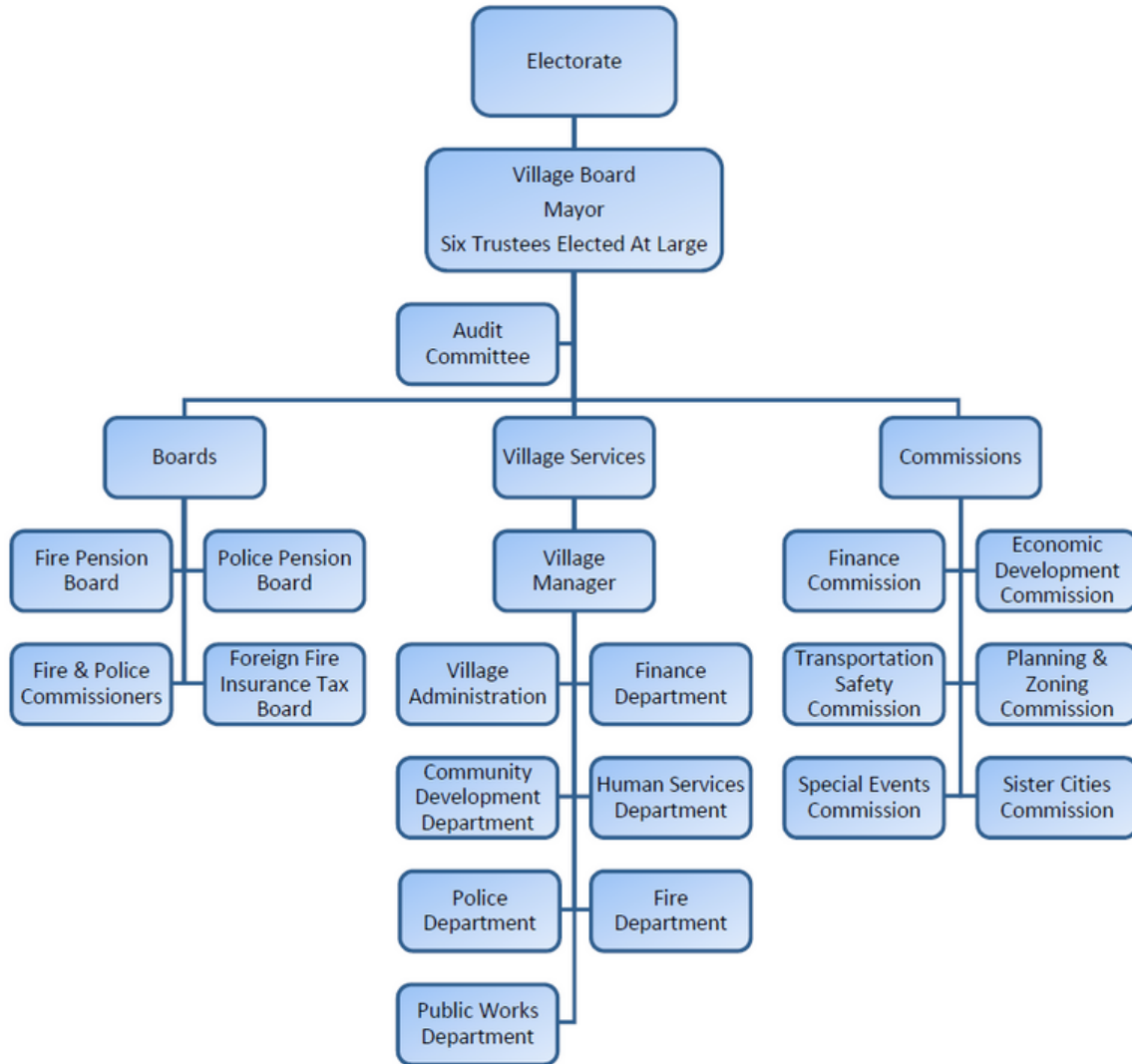


Trustee Colleen E. Saccotelli



Trustee Michael A. Zadel

Organizational Chart

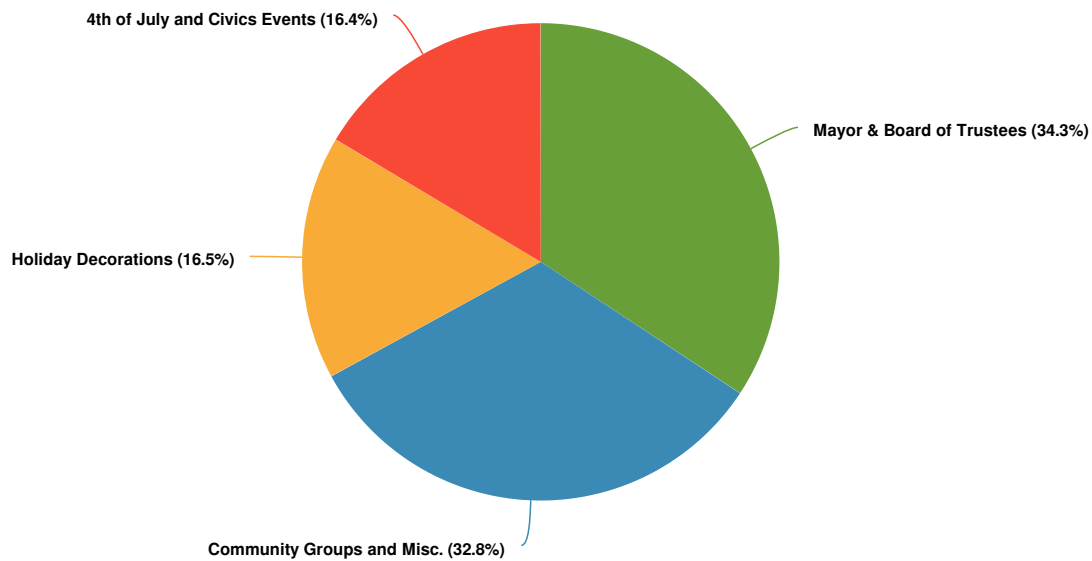


Budgeted Positions

	2021 Positions		2022 Positions		2023 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2021	2022	2023
Public Representation									
Mayor	1.00	0.10	1.00	0.10	1.00	0.10	9,151	9,151	9,151
Trustee	6.00	0.60	6.00	0.60	6.00	0.60	17,772	17,772	17,772
Public Representation Total	7.00	0.70	7.00	0.70	7.00	0.70	26,923	26,923	26,923

Expenditures by Function

Budgeted Expenditures by Program



Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Public Representation					
Mayor & Board of Trustees					
Personnel Costs	\$26,961	\$26,923	\$26,923	\$26,923	0%
Contractual Services	\$133,988	\$189,050	\$182,550	\$181,652	-3.9%
Commodities & Supplies	\$5,267	\$5,300	\$5,300	\$5,514	4%
Total Mayor & Board of Trustees:	\$166,216	\$221,273	\$214,773	\$214,089	-3.2%
Community Groups and Misc.					
Contractual Services	\$150,804	\$188,400	\$158,400	\$198,608	5.4%
Other Expenditures	\$2,715	\$6,120	\$6,120	\$6,120	0%
Total Community Groups and Misc.:	\$153,519	\$194,520	\$164,520	\$204,728	5.2%
Blood Donor Program					
Commodities & Supplies	-\$285	\$0	\$0	\$0	0%
Total Blood Donor Program:	-\$285	\$0	\$0	\$0	0%
4th of July and Civics Events					
Contractual Services	\$51,642	\$55,069	\$55,069	\$57,272	4%
Commodities & Supplies	\$8,373	\$43,621	\$43,621	\$45,366	4%

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Total 4th of July and Civics Events:	\$60,014	\$98,690	\$98,690	\$102,638	4%
Holiday Decorations					
Contractual Services	\$44,532	\$73,983	\$73,983	\$76,942	4%
Commodities & Supplies	\$33,542	\$25,191	\$25,191	\$26,199	4%
Total Holiday Decorations:	\$78,074	\$99,174	\$99,174	\$103,141	4%
Total Public Representation:	\$457,538	\$613,657	\$577,157	\$624,596	1.8%
Total Expenditures:	\$457,538	\$613,657	\$577,157	\$624,596	1.8%

Public Representation Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Public Representation					
Mayor & Board of Trustees					
Personnel Costs					
Part-Time Earnings Part-Time Earnings	001.10.11.00.0.000.501.001	\$25,045	\$25,006	\$25,006	\$25,006
Social Security Contributions Social Security	001.10.11.00.0.000.511.001	\$1,553	\$1,553	\$1,553	\$1,553
Social Security Contributions Medicare	001.10.11.00.0.000.511.002	\$363	\$364	\$364	\$364
Total Personnel Costs:		\$26,961	\$26,923	\$26,923	\$26,923
Contractual Services					
Board/Commissions Activities Board/Comm Activities	001.10.11.00.0.000.516.001	\$3,217	\$3,000	\$0	\$0
Travel & Meetings Travel & Meetings	001.10.11.00.0.000.522.001	\$3,344	\$3,000	\$0	\$0
Professional Services Auditing Services	001.10.11.00.0.000.530.002	\$35,000	\$35,000	\$35,000	\$35,000
Professional Services Other Prof. Serv.	001.10.11.00.0.000.530.006	\$0	\$50,000	\$50,000	\$52,000
Professional Services Hearing Expense	001.10.11.00.0.000.530.013	\$0	\$500	\$0	\$0
Professional Services Strategic Plan	001.10.11.00.0.000.530.020	\$40,050	\$45,000	\$45,000	\$40,000
Meeting Expense Meeting Expense	001.10.11.00.0.000.537.001	\$3,112	\$3,100	\$3,100	\$3,224
Memorial Gifts Memorial Gifts	001.10.11.00.0.000.538.001	\$1,396	\$1,400	\$1,400	\$1,456
Special Functions Special Functions	001.10.11.00.0.000.539.001	\$7,271	\$3,900	\$3,900	\$4,056
Special Projects Special Projects	001.10.11.00.0.000.543.001	\$6,961	\$4,000	\$4,000	\$4,160
Postage Postage Expense	001.10.11.00.0.000.544.002	\$50	\$150	\$150	\$156
Organizational Memberships Org Memberships	001.10.11.00.0.000.549.001	\$33,587	\$40,000	\$40,000	\$41,600
Total Contractual Services:		\$133,988	\$189,050	\$182,550	\$181,652
Commodities & Supplies					
Office Supplies Office Supplies	001.10.11.00.0.000.606.001	\$961	\$1,000	\$1,000	\$1,040
Other Supplies Other Supplies	001.10.11.00.0.000.608.001	\$1,806	\$1,700	\$1,700	\$1,770
Administration Supplies Recognition Supplies	001.10.11.00.0.000.630.001	\$2,500	\$2,600	\$2,600	\$2,704
Total Commodities & Supplies:		\$5,267	\$5,300	\$5,300	\$5,514
Total Mayor & Board of Trustees:		\$166,216	\$221,273	\$214,773	\$214,089
Community Groups and Misc.					
Contractual Services					
Community Groups & Other Sponsored Events Sister Cities Comm.	001.10.11.00.0.001.578.001	\$122	\$2,500	\$2,500	\$2,500
Community Groups & Other Sponsored Events Youth Commission	001.10.11.00.0.001.578.002	\$0	\$0	\$1,000	\$0



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Community Groups & Other Sponsored Events Memorial Day Parade	001.10.11.00.0.001.578.004	\$1,200	\$1,200	\$1,200	\$1,200
Community Groups & Other Sponsored Events Summer Block Party	001.10.11.00.0.001.578.005	\$83,207	\$65,000	\$65,000	\$70,000
Community Groups & Other Sponsored Events MP Historical Society	001.10.11.00.0.001.578.006	\$50,000	\$50,000	\$50,000	\$50,000
Community Groups & Other Sponsored Events MP Downtown Merch.	001.10.11.00.0.001.578.007	\$0	\$2,000	\$0	\$0
Community Groups & Other Sponsored Events Friday's On The Green	001.10.11.00.0.001.578.011	\$3,715	\$5,000	\$5,000	\$5,200
Community Groups & Other Sponsored Events Celebration of Cultures	001.10.11.00.0.001.578.014	\$9,684	\$32,000	\$32,000	\$32,000
Special Events Commission Celestial Celebrations	001.10.11.00.0.001.579.001	\$2,340	\$30,000	\$1,000	\$37,000
Special Events Commission Family Bike Ride	001.10.11.00.0.001.579.004	\$200	\$200	\$200	\$208
Special Events Commission Other Expenses	001.10.11.00.0.001.579.005	\$337	\$500	\$500	\$500
Total Contractual Services:		\$150,804	\$188,400	\$158,400	\$198,608
Other Expenditures					
Other Expenditures Property Tax Rebate	001.10.11.00.0.001.636.010	\$2,715	\$6,120	\$6,120	\$6,120
Total Other Expenditures:		\$2,715	\$6,120	\$6,120	\$6,120
Total Community Groups and Misc.:		\$153,519	\$194,520	\$164,520	\$204,728
Blood Donor Program					
Commodities & Supplies					
Other Supplies Other Supplies	001.10.11.00.0.002.608.001	-\$285	\$0	\$0	\$0
Total Commodities & Supplies:		-\$285	\$0	\$0	\$0
Total Blood Donor Program:		-\$285	\$0	\$0	\$0
4th of July and Civics Events					
Contractual Services					
Professional Services Other Prof. Serv.	001.10.11.00.8.400.530.006	\$0	\$1,063	\$1,063	\$1,106
Community Groups & Other Sponsored Events July 4th Parade	001.10.11.00.8.400.578.003	\$21,989	\$22,481	\$22,481	\$23,380
Community Groups & Other Sponsored Events Oktoberfest	001.10.11.00.8.400.578.015	\$25,635	\$25,128	\$25,128	\$26,133
Holiday Decorations Barricade Rental	001.10.11.00.8.400.580.005	\$0	\$2,297	\$2,297	\$2,389
Holiday Decorations Fireworks	001.10.11.00.8.400.580.006	\$4,018	\$4,100	\$4,100	\$4,264
Total Contractual Services:		\$51,642	\$55,069	\$55,069	\$57,272
Commodities & Supplies					
Community & Civic Services Civic Events Sign	001.10.11.00.8.400.617.001	\$0	\$608	\$608	\$632
Community & Civic Services Light Pole Banners	001.10.11.00.8.400.617.002	\$1,411	\$23,430	\$23,430	\$24,367
Community & Civic Services Parade/Block Pty Supl.	001.10.11.00.8.400.617.003	\$3,440	\$15,348	\$15,348	\$15,962

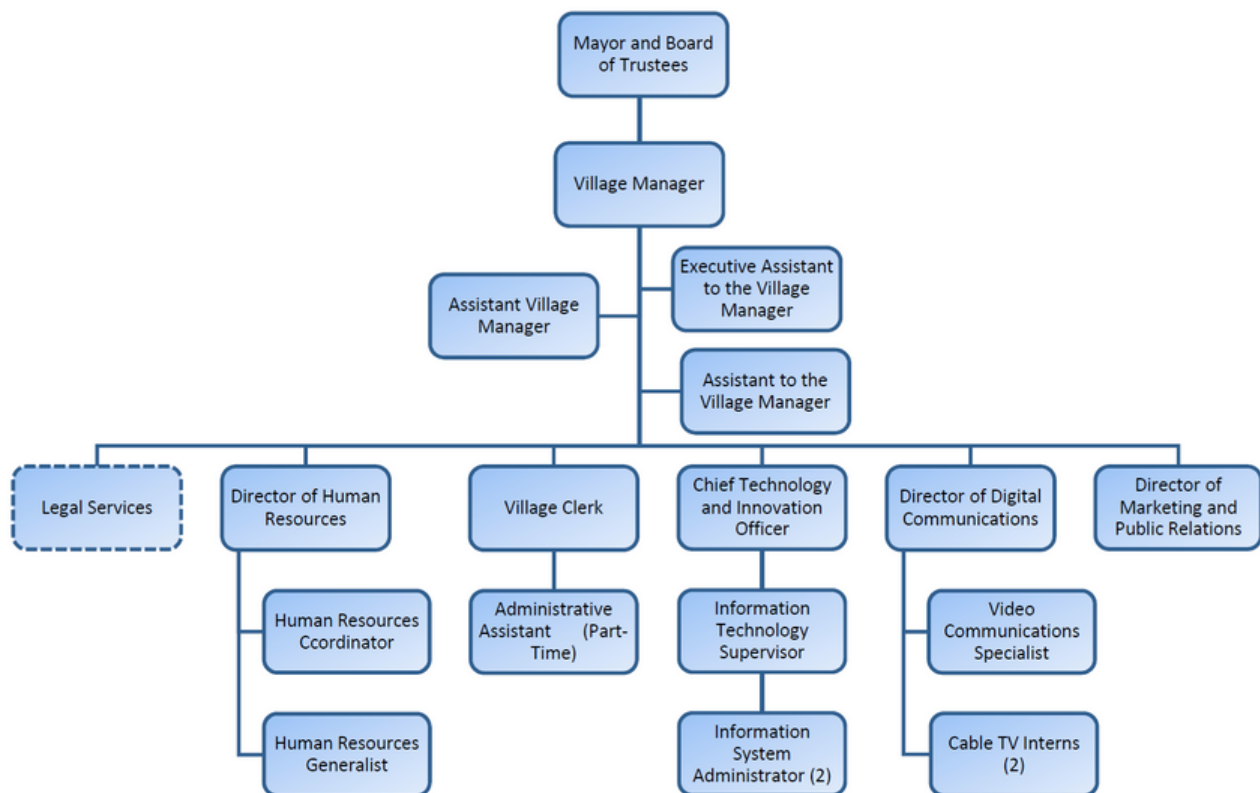
Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Community & Civic Services Village Flags	001.10.11.00.8.400.617.004	\$2,821	\$3,215	\$3,215	\$3,344
Public Works - General Sign Making Materials	001.10.11.00.8.400.622.008	\$700	\$1,020	\$1,020	\$1,061
Total Commodities & Supplies:		\$8,373	\$43,621	\$43,621	\$45,366
Total 4th of July and Civics Events:		\$60,014	\$98,690	\$98,690	\$102,638
Holiday Decorations					
Contractual Services					
Holiday Decorations Holiday Wreath Inst.	001.10.11.00.8.401.580.001	\$5,614	\$16,403	\$16,403	\$17,059
Holiday Decorations White Light Inst.	001.10.11.00.8.401.580.004	\$38,918	\$57,580	\$57,580	\$59,883
Total Contractual Services:		\$44,532	\$73,983	\$73,983	\$76,942
Commodities & Supplies					
Community & Civic Services Holiday Decorations	001.10.11.00.8.401.617.005	\$19,034	\$8,788	\$8,788	\$9,140
Community & Civic Services White Light Supplies	001.10.11.00.8.401.617.006	\$14,508	\$16,403	\$16,403	\$17,059
Total Commodities & Supplies:		\$33,542	\$25,191	\$25,191	\$26,199
Total Holiday Decorations:		\$78,074	\$99,174	\$99,174	\$103,141
Total Public Representation:		\$457,538	\$613,657	\$577,157	\$624,596
Total Expenditures:		\$457,538	\$613,657	\$577,157	\$624,596

Village Administration

Statement of Activities

Village Administration includes the Village's Manager's Office, Legal Services, Village Clerk's Office, Human Resources, Information Technology, Communications, Marketing and Public Relations. As a whole, these divisions are responsible for general day-to-day administration of Village operations. The Village Manager's Office develops policies and recommendations by working with the Mayor and Board of Trustees, coordinates the Village's Strategic Plan Implementation Guide, and reviews economic development initiatives. The Village Clerk's Office is responsible for freedom of information requests and maintains an agenda and minutes for all Boards and Commissions. The Human Resources Division activities include recruitment, training and retention of a high performing and diverse workforce. It is the responsibility of the Information Technology Division to provide secure, efficient, and financially viable information technology solutions that fulfil the dynamic needs of the Village, enhancing staff's ability to deliver services. Activities include network administration, information systems management, software updates, and hardware upgrades. The Digital Communications Division provides production of certain Village events, livestream of Village Board meetings, and maintains the Village's website and social media sites. Marketing and Public Relations Division oversees the Village Newsletter, press releases, and crisis communication practices.

Organizational Chart



Budgeted Positions

	2021 Positions		2022 Positions		2023 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2021	2022	2023
Village Administration									
Full-Time									
Village Manager	1.00	1.00	1.00	1.00	1.00	1.00	249,973	265,533	281,781
Assistant Village Manager	1.00	1.00	1.00	1.00	1.00	1.00	151,703	158,157	166,064
Executive Asst. to the Vlg. Mgr.	1.00	1.00	1.00	1.00	1.00	1.00	96,341	100,440	105,461
Assistant to the Village Manager	1.00	1.00	1.00	1.00	1.00	1.00	82,505	86,015	99,868
Village Clerk	1.00	1.00	1.00	1.00	1.00	1.00	85,805	89,455	93,928
Director of Human Resources	1.00	1.00	1.00	1.00	1.00	1.00	123,757	129,022	135,473
HR Generalist	1.00	1.00	1.00	1.00	1.00	1.00	73,508	81,120	71,664
Human Resources Coord.	-	-	-	-	1.00	1.00	-	-	91,350
Chief Tech. & Innovation Officer	1.00	1.00	1.00	1.00	1.00	1.00	150,869	157,286	165,151
IT Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	97,204	92,000	104,473
Info Systems Administrator	3.00	3.00	2.00	2.00	2.00	2.00	253,551	172,130	171,900
Director of Digital Comm	1.00	1.00	1.00	1.00	1.00	1.00	91,236	95,117	99,873
Video Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00	59,326	61,645	64,665
Director of Mktg & Pub Relations	-	-	-	-	1.00	1.00	-	-	110,019
Full-Time Total	14.00	14.00	13.00	13.00	15.00	15.00	1,515,778	1,487,920	1,761,670
Part-Time									
P/T Administrative Assistant	1.00	0.50	1.00	0.50	1.00	0.50	19,188	20,882	35,156
P/T Branding Coordinator	1.00	0.50	1.00	0.50	-	-	33,100	32,448	-
P/T HR Assistant	1.00	0.50	1.00	0.50	-	-	26,650	36,175	-
P/T Info Systems Administrator	-	-	1.00	0.50	-	-	-	43,572	-
Part-Time Total	3.00	1.50	4.00	2.00	1.00	0.50	78,938	133,077	35,156
Seasonal									
Intern-Budget Only	2.00	0.50	2.00	0.50	2.00	0.50	5,001	5,000	6,000
Seasonal Total	2.00	0.50	2.00	0.50	2.00	0.50	5,001	5,000	6,000
Employee Benefits	-	-	-	-	-	-	799,334	756,260	814,036
Other Compensation	-	-	-	-	-	-	17,752	18,352	15,010
Village Administration Total	19.00	16.00	19.00	15.50	18.00	16.00	2,416,803	2,400,609	2,631,872

2022 Key Accomplishments

Goal 1: Effective Village Government

- Mount Prospect, Elk Grove Village and Des Plaines signed an intergovernmental agreement to provide Fire & EMS service to unincorporated areas served by Elk Grove Rural Fire Protection District.
- Installed and implemented new CAD/RMS application on 100+ PCs. Aides Police and Fire personnel along with residents in having a state-of-the-art application for public safety response.
- Formalized the use of the Everbridge platform to send out text alerts to residents. Allows people who are not on social media to receive important information via text.
- Increased the number of Village Newsletter editions per year from six to ten issues to enhance communication of news and events.

Goal 2: Enhancing Mount Prospect Charm/Character

- Selected a Diversity, Equity and Inclusion consultant to complete an audit and provide recommendations.
- Further broadened job advertising platforms in support of Diversity, Equity and Inclusion efforts.

Goal 4: Family-Friendly Neighborhoods

- Awarded SolSmart Gold Designation by ICMA in recognition of code and process changes to promote solar PV adoption.
- Drafted a Village Operational Sustainability Plan to review all village sustainability actions to date and establish the framework for an Action Plan.

Goal 5: Vibrant Community Destinations

- Cloud HQ's preliminary PUD to redevelop the United Property site to build multiple data centers was approved by the Village Board and the project held its ground breaking.
- Relocated Al's Shoe Shop, Purple Rose Florist and Colonial Dental in Mount Prospect so the redevelopment of Prospect Place could commence.
- Village Board approved the subdivision of Randhurst Village allowing ownership to sell outlots to generate cash to reinvest into the center (i.e. funds to retrofit vacant big boxes).

Performance Measures

Strategic Goal	Task	Performance Measure	2019	2020	% Change from 2019 to 2020	2021	% Change from 2020 to 2021
Goal 1: Effective Village Government: Financially Sound, Exceptional Service	Village Clerk's Office	# of Freedom of Information Acts (FOIAs) excluding those submitted to Police	283	255	-9.9%	289	13.3%
		# of Resolutions Prepared	42	53	26.2%	48	-9.4%
		# Ordinances Drafted	73	69	-5.5%	50	-27.5%
	Information Technology	Helpdesk Tickets Responded to ≤ 2 hours (during business hours)	95.0%	95.0%	0.0%	95.0%	0.0%
		ERP Uptime	99.8%	99.8%	0.0%	99.9%	0.1%
		Email Uptime	99.8%	99.8%	0.0%	99.9%	0.1%
		Phone System Uptime	99.9%	99.8%	-0.1%	99.9%	0.1%
		% of PC < 6 years old	75.0%	77.0%	2.7%	87.0%	13.0%
	Human Resources	Employee Wellness Biometric Screening Participants	180	184	2.2%	188	2.2%
		Workplace culture satisfaction among Employees*	92%	83%	-9.8%	88%	6.0%
		Employee Turnover	7%	5%	-28.6%	8%	60.0%
		# of New Hires (FT & PT)	18	12	-33.3%	19	58.3%
		Total Employee Separations	22	15	-31.8%	26	73.3%
Goal 2: Mount Prospect Charm and Character: Honoring History, Heritage, and Diversity, Equity and Inclusion	Communications	# of Retirement Only	9	4	-55.6%	14	250.0%
		Hours Played (Avg. per month)	840	840	0.0%	840	0.0%
		# of Internet Live Stream Views	8,006	1,835**	-77.1%	4,646	153.2%
		# of Video-On-Demand Views	6,231	1,219**	-80.4%	2,719	123.1%
		# of Facebook Posts	1,659	1,740	4.9%	1,670	-4.0%
	Human Resources	# of Facebook Fans	16,822	17,100	1.7%	17,300	1.2%
		# of Tweets	1,097	1,160	5.7%	1,250	7.8%
		# of Twitter Followers	7,812	8,290	6.1%	8,690	4.8%
		# of Instagram Posts	37	52	40.5%	45	-13.5%
		# of Instagram Followers	741	1,260	70.0%	1,520	20.6%
	Human Resources	# of YouTube Videos Posted	64	55	-14.1%	41	-25.5%
		# of YouTube Views	15,000	16,761	11.7%	15,820	-5.6%

*Self-Reported

**New counting metric converted from Earthchannel SD to Champ Video HD



2023 Goals

Goal 1: Effective Village Government

- Fire and EMS Response Improvements in South Mount Prospect.
- Complete the Village's Sustainability Action Plan.
- Restore staffing to pre-2010 levels to continue meeting service level expectations.
- Expand the Village's proactive communications (i.e. new methods, "mini" summits, Village Website/App).

Goal 2: Enhancing Mount Prospect Charm/Character

- Implement recommendations provided in the Diversity, Equity and Inclusion Report.
- Launch Civic Academy for Residents to encourage residents to learn more about municipal government.
- Review community events and festivals to evaluate costs and enhancement opportunities.

Goal 4: Family-Friendly Neighborhoods

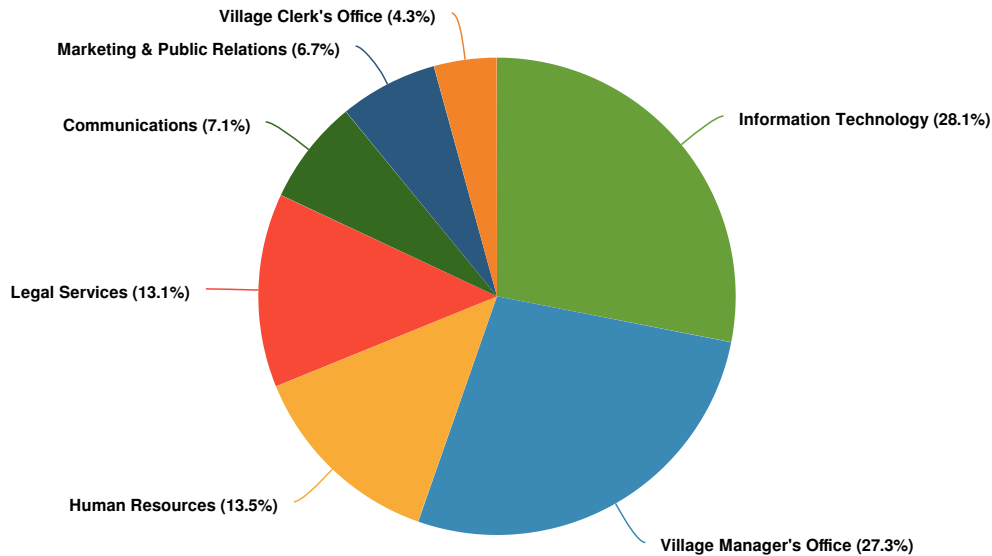
- Partner with Cloud HQ and the Mount Prospect Park District to make improvements to Kopp Park.
- Implement Busse Ave. streetscape and Pocket Park improvements (i.e. fountain) in conjunction with the redevelopment of 111 E. Busse.

Goal 5: Vibrant Community Destinations

- Approve redevelopment plan for the Chase Bank Building site at 111 E. Busse Ave.
- Enhance Village Communications and Marketing activities to improve sharing of information and events with the community.

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Village Administration					
Legal Services					
Contractual Services	\$468,615	\$618,300	\$618,300	\$643,020	4%
Total Legal Services:	\$468,615	\$618,300	\$618,300	\$643,020	4%

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Village Manager's Office					
Personnel Costs	\$810,374	\$873,735	\$879,735	\$1,192,797	36.5%
Contractual Services	\$76,969	\$120,987	\$119,587	\$134,118	10.9%
Capital Outlay	\$216	\$240	\$240	\$252	5%
Commodities & Supplies	\$6,728	\$7,776	\$7,625	\$8,430	8.4%
Other Expenditures	\$0	\$143,697	\$0	\$0	-100%
Total Village Manager's Office:	\$894,287	\$1,146,435	\$1,007,187	\$1,335,597	16.5%
Village Clerk's Office					
Personnel Costs	\$157,115	\$160,056	\$159,295	\$178,602	11.6%
Contractual Services	\$18,832	\$27,910	\$26,610	\$28,570	2.4%
Commodities & Supplies	\$912	\$1,000	\$1,000	\$1,200	20%
Total Village Clerk's Office:	\$176,859	\$188,966	\$186,905	\$208,372	10.3%
Human Resources					
Personnel Costs	\$502,516	\$491,123	\$500,652	\$564,918	15%
Contractual Services	\$43,839	\$104,010	\$79,200	\$93,610	-10%
Commodities & Supplies	\$1,638	\$1,000	\$1,000	\$1,250	25%
Total Human Resources:	\$547,993	\$596,133	\$580,852	\$659,778	10.7%
Communications					
Personnel Costs	\$235,898	\$245,438	\$342,938	\$246,859	0.6%
Contractual Services	\$210,955	\$285,652	\$235,952	\$85,244	-70.2%
Commodities & Supplies	\$3,589	\$5,200	\$600	\$650	-87.5%
Capital Outlay	\$7,697	\$15,000	\$15,000	\$15,000	0%
Total Communications:	\$458,140	\$551,290	\$594,490	\$347,753	-36.9%
Information Technology					
Personnel Costs	\$617,773	\$630,257	\$586,685	\$601,915	-4.5%
Contractual Services	\$512,724	\$639,435	\$678,235	\$757,385	18.4%
Capital Outlay	\$12,959	\$15,000	\$15,000	\$15,000	0%
Commodities & Supplies	\$475	\$500	\$500	\$500	0%
Total Information Technology:	\$1,143,930	\$1,285,192	\$1,280,420	\$1,374,800	7%
Marketing & Public Relations					
Personnel Costs	\$0	\$0	\$0	\$146,781	N/A
Contractual Services	\$0	\$0	\$0	\$179,000	N/A
Total Marketing & Public Relations:	\$0	\$0	\$0	\$325,781	N/A
Total Village Administration:	\$3,689,825	\$4,386,316	\$4,268,154	\$4,895,101	11.6%
Total Expenditures:	\$3,689,825	\$4,386,316	\$4,268,154	\$4,895,101	11.6%

Village Administration Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Village Administration					
Legal Services					
Contractual Services					
Professional Services Other Prof. Serv.	001.20.21.00.0.050.530.006	\$2,785	\$3,000	\$3,000	\$3,120
Legal Services Legal-General Counsel	001.20.21.00.0.050.531.001	\$429,915	\$550,000	\$550,000	\$572,000
Legal Services Legal-Special Counsel	001.20.21.00.0.050.531.002	\$31,926	\$55,000	\$55,000	\$57,200
Legal Services Legal-Adm Adjudication	001.20.21.00.0.050.531.003	\$3,990	\$5,000	\$5,000	\$5,200
Legal Services Legal-Prosecutor	001.20.21.00.0.050.531.006	\$0	\$5,000	\$5,000	\$5,200
Postage Postage - Legal	001.20.21.00.0.050.544.001	\$0	\$300	\$300	\$300
Total Contractual Services:		\$468,615	\$618,300	\$618,300	\$643,020
Total Legal Services:		\$468,615	\$618,300	\$618,300	\$643,020
Village Manager's Office					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.20.21.00.0.000.500.001	\$582,309	\$610,145	\$610,145	\$653,174
Part-Time Earnings Part-Time Earnings	001.20.21.00.0.000.501.001	\$0	\$32,448	\$32,448	\$0
Longevity Pay Longevity Pay	001.20.21.00.0.000.506.001	\$2,600	\$2,700	\$2,700	\$2,700
Group Insurance Medical Insurance	001.20.21.00.0.000.510.001	\$68,814	\$69,272	\$69,272	\$70,812
Group Insurance Workers' Comp Ins	001.20.21.00.0.000.510.003	\$12,100	\$13,200	\$13,200	\$0
Group Insurance Dental Insurance	001.20.21.00.0.000.510.004	\$2,227	\$2,142	\$2,142	\$2,209
Social Security Contributions Social Security	001.20.21.00.0.000.511.001	\$27,954	\$32,290	\$32,290	\$41,831
Social Security Contributions Medicare	001.20.21.00.0.000.511.002	\$8,780	\$9,774	\$9,774	\$14,544
Retirement Contributions IMRF Pension Expense	001.20.21.00.0.000.512.001	\$70,939	\$70,128	\$70,128	\$57,248
Other Employee Benefits Sick Leave Incentive	001.20.21.00.0.000.513.001	\$0	\$4,338	\$4,338	\$2,999
Other Employee Benefits Vac/Pers Leave Incent.	001.20.21.00.0.000.513.002	\$18,390	\$11,059	\$11,059	\$24,548
Other Employee Benefits Employee Allowances	001.20.21.00.0.000.513.004	\$0	\$0	\$6,000	\$6,001
Other Employee Benefits Other Compensation	001.20.21.00.0.000.513.006	\$16,261	\$16,239	\$16,239	\$16,731



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Employee Benefits Market Adjustment Pool	001.20.21.00.0.000.513.008	\$0	\$0	\$0	\$300,000
Total Personnel Costs:		\$810,374	\$873,735	\$879,735	\$1,192,797
Contractual Services					
Board/Staff Workshops Board/Staff Wrkshps	001.20.21.00.0.000.515.001	\$1,080	\$1,400	\$1,400	\$1,456
Dues & Memberships Dues & Memberships	001.20.21.00.0.000.518.001	\$3,427	\$6,000	\$6,000	\$6,240
Travel & Meetings Travel & Meetings	001.20.21.00.0.000.522.001	\$6,540	\$14,000	\$14,000	\$14,560
Training Training	001.20.21.00.0.000.525.004	\$465	\$4,000	\$4,000	\$4,000
Professional Services Other Prof. Serv.	001.20.21.00.0.000.530.006	\$32,649	\$50,000	\$50,000	\$52,000
Equipment Maintenance & Repair Equipment Maint.	001.20.21.00.0.000.532.002	\$0	\$205	\$205	\$213
Postage Postage Expense	001.20.21.00.0.000.544.002	\$943	\$2,040	\$2,040	\$2,121
Vehicle Lease Payment Vehicle Lease Payment	001.20.21.00.0.000.553.001	\$4,230	\$3,000	\$3,000	\$12,230
Vehicle Maintenance Payment Vehicle Maint Payment	001.20.21.00.0.000.554.001	\$3,537	\$3,049	\$3,049	\$3,867
Technical Services Computer Software	001.20.21.00.0.000.560.012	\$0	\$1,000	\$0	\$0
Computer Software Cloud-Based Service	001.20.21.00.0.000.561.004	\$1,465	\$2,000	\$2,000	\$2,080
Records Management Document Imaging	001.20.21.00.0.000.562.001	\$0	\$5,000	\$5,000	\$5,000
Telephone - Cellular Telephone - Cellular	001.20.21.00.0.000.590.001	\$2,834	\$4,400	\$4,000	\$4,000
Insurance Expense General Liability	001.20.21.00.0.000.593.001	\$19,800	\$24,893	\$24,893	\$26,351
Total Contractual Services:		\$76,969	\$120,987	\$119,587	\$134,118
Capital Outlay					
Office Equipment Office Eqpt	001.20.21.00.0.000.656.001	\$216	\$240	\$240	\$252
Total Capital Outlay:		\$216	\$240	\$240	\$252
Commodities & Supplies					
Office Equipment Office Equipment	001.20.21.00.0.000.604.001	\$0	\$0	\$0	\$500
Office Supplies Office Supplies	001.20.21.00.0.000.606.001	\$3,697	\$4,500	\$4,500	\$4,680
Publications Publications	001.20.21.00.0.000.612.001	\$2,880	\$3,125	\$3,125	\$3,250
Vehicle Registration/License Vehicle Reg/License	001.20.21.00.0.000.616.001	\$151	\$151	\$0	\$0
Total Commodities & Supplies:		\$6,728	\$7,776	\$7,625	\$8,430
Other Expenditures					
Other Expenditures Contingencies	001.20.21.00.0.000.636.020	\$0	\$143,697	\$0	\$0
Total Other Expenditures:		\$0	\$143,697	\$0	\$0
Total Village Manager's Office:		\$894,287	\$1,146,435	\$1,007,187	\$1,335,597



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Village Clerk's Office					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.20.22.00.0.000.500.001	\$86,362	\$89,455	\$89,455	\$93,928
Part-Time Earnings Part-Time Earnings	001.20.22.00.0.000.501.001	\$22,723	\$20,882	\$20,882	\$35,156
Longevity Pay Longevity Pay	001.20.22.00.0.000.506.001	\$600	\$600	\$600	\$600
Group Insurance Medical Insurance	001.20.22.00.0.000.510.001	\$24,350	\$24,508	\$24,508	\$24,823
Group Insurance Dental Insurance	001.20.22.00.0.000.510.004	\$846	\$813	\$813	\$839
Social Security Contributions Social Security	001.20.22.00.0.000.511.001	\$6,539	\$7,014	\$7,014	\$8,156
Social Security Contributions Medicare	001.20.22.00.0.000.511.002	\$1,529	\$1,642	\$1,642	\$1,909
Retirement Contributions IMRF Pension Expense	001.20.22.00.0.000.512.001	\$12,675	\$12,442	\$12,442	\$10,773
Other Employee Benefits Sick Leave Incentive	001.20.22.00.0.000.513.001	\$0	\$761	\$0	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.20.22.00.0.000.513.002	\$1,491	\$1,939	\$1,939	\$2,418
Total Personnel Costs:		\$157,115	\$160,056	\$159,295	\$178,602
Contractual Services					
Dues & Memberships Dues & Memberships	001.20.22.00.0.000.518.001	\$310	\$325	\$325	\$335
Travel & Meetings Travel & Meetings	001.20.22.00.0.000.522.001	\$59	\$500	\$200	\$700
Training Training	001.20.22.00.0.000.525.004	\$0	\$1,000	\$0	\$1,000
Legal Notices Legal Notices	001.20.22.00.0.000.541.001	\$370	\$2,000	\$2,000	\$2,100
Recording Expense Recording Expense	001.20.22.00.0.000.542.001	\$3,564	\$7,500	\$7,500	\$7,500
Postage Postage Expense	001.20.22.00.0.000.544.002	\$274	\$500	\$500	\$500
Copier Lease Payment Copier Lease Payment	001.20.22.00.0.000.551.001	\$7,569	\$8,435	\$8,435	\$8,435
Records Management Codification	001.20.22.00.0.000.562.003	\$6,685	\$7,650	\$7,650	\$8,000
Total Contractual Services:		\$18,832	\$27,910	\$26,610	\$28,570
Commodities & Supplies					
Office Supplies Office Supplies	001.20.22.00.0.000.606.001	\$25	\$0	\$0	\$0
Other Supplies Other Supplies	001.20.22.00.0.000.608.001	\$887	\$1,000	\$1,000	\$1,200
Total Commodities & Supplies:		\$912	\$1,000	\$1,000	\$1,200
Total Village Clerk's Office:		\$176,859	\$188,966	\$186,905	\$208,372
Human Resources					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.20.23.00.0.000.500.001	\$202,833	\$210,142	\$251,839	\$298,487



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Part-Time Earnings Part-Time Earnings	001.20.23.00.0.000.501.001	\$26,148	\$36,175	\$4,007	\$0
Longevity Pay Longevity Pay	001.20.23.00.0.000.506.001	\$700	\$1,400	\$1,400	\$1,400
Group Insurance Medical Insurance	001.20.23.00.0.000.510.001	\$48,700	\$49,016	\$49,016	\$49,646
Group Insurance Dental Insurance	001.20.23.00.0.000.510.004	\$1,692	\$1,626	\$1,626	\$1,678
Social Security Contributions Social Security	001.20.23.00.0.000.511.001	\$20,122	\$23,754	\$23,754	\$27,928
Social Security Contributions Medicare	001.20.23.00.0.000.511.002	\$5,507	\$5,558	\$5,558	\$6,578
Retirement Contributions IMRF Pension Expense	001.20.23.00.0.000.512.001	\$23,339	\$27,292	\$27,292	\$24,852
Other Employee Benefits Sick Leave Incentive	001.20.23.00.0.000.513.001	\$0	\$327	\$327	\$2,999
Other Employee Benefits Vac/Pers Leave Incent.	001.20.23.00.0.000.513.002	\$3,400	\$833	\$833	\$1,350
Other Employee Benefits Other Compensation	001.20.23.00.0.000.513.006	\$7,860	\$0	\$0	\$0
Other Employee Benefits Merit Pay Pool	001.20.23.00.0.000.513.007	\$162,216	\$135,000	\$135,000	\$150,000
Total Personnel Costs:		\$502,516	\$491,123	\$500,652	\$564,918
Contractual Services					
Dues & Memberships Dues & Memberships	001.20.23.00.0.000.518.001	\$1,330	\$2,000	\$1,900	\$2,500
Employee Recognition Employee Recognition	001.20.23.00.0.000.519.001	\$4,633	\$5,100	\$5,100	\$5,700
Medical Examinations Medical Examinations	001.20.23.00.0.000.520.001	\$4,421	\$4,000	\$4,000	\$16,000
Travel & Meetings Travel & Meetings	001.20.23.00.0.000.522.001	\$229	\$1,560	\$1,000	\$1,560
Tuition Reimbursements Tuition Reimbursements	001.20.23.00.0.000.523.001	\$6,416	\$12,000	\$6,000	\$12,000
Training Management Trng.	001.20.23.00.0.000.525.003	\$15,056	\$32,000	\$15,000	\$32,000
Training Training	001.20.23.00.0.000.525.004	\$2,386	\$3,300	\$2,300	\$3,300
Professional Services Other Prof. Serv.	001.20.23.00.0.000.530.006	\$222	\$35,000	\$35,000	\$11,000
Postage Postage Expense	001.20.23.00.0.000.544.002	\$336	\$650	\$500	\$650
HR Expenses Personnel Recruitment	001.20.23.00.0.000.546.002	\$5,594	\$5,000	\$5,000	\$5,500
Computer Software Cloud-Based Service	001.20.23.00.0.000.561.004	\$3,215	\$3,400	\$3,400	\$3,400
Total Contractual Services:		\$43,839	\$104,010	\$79,200	\$93,610
Commodities & Supplies					
Office Supplies Office Supplies	001.20.23.00.0.000.606.001	\$210	\$250	\$250	\$250
Publications Publications	001.20.23.00.0.000.612.001	\$1,428	\$750	\$750	\$1,000
Total Commodities & Supplies:		\$1,638	\$1,000	\$1,000	\$1,250
Total Human Resources:		\$547,993	\$596,133	\$580,852	\$659,778

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Communications					
Communications					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.20.25.00.0.000.500.001	\$92,830	\$95,117	\$95,117	\$99,873
Longevity Pay Longevity Pay	001.20.25.00.0.000.506.001	\$900	\$900	\$900	\$900
Group Insurance Medical Insurance	001.20.25.00.0.000.510.001	\$20,728	\$17,935	\$17,935	\$17,483
Group Insurance Dental Insurance	001.20.25.00.0.000.510.004	\$698	\$530	\$530	\$546
Social Security Contributions Social Security	001.20.25.00.0.000.511.001	\$5,814	\$6,171	\$6,171	\$6,394
Social Security Contributions Medicare	001.20.25.00.0.000.511.002	\$1,360	\$1,445	\$1,445	\$1,496
Retirement Contributions IMRF Pension Expense	001.20.25.00.0.000.512.001	\$10,811	\$10,838	\$108,338	\$8,364
Other Employee Benefits Sick Leave Incentive	001.20.25.00.0.000.513.001	\$932	\$869	\$869	\$649
Other Employee Benefits Vac/Pers Leave Incent.	001.20.25.00.0.000.513.002	\$4,661	\$2,214	\$2,214	\$1,284
Other Employee Benefits Employee Allowances	001.20.25.00.0.000.513.004	\$1,000	\$1,001	\$1,001	\$1,001
Total Personnel Costs:		\$139,736	\$137,020	\$234,520	\$137,990
Contractual Services					
Dues & Memberships Dues & Memberships	001.20.25.00.0.000.518.001	\$75	\$0	\$0	\$0
Travel & Meetings Travel & Meetings	001.20.25.00.0.000.522.001	\$0	\$2,200	\$0	\$2,200
Professional Services Other Prof. Serv.	001.20.25.00.0.000.530.006	\$845	\$2,000	\$1,800	\$2,000
Professional Services Marketing Services	001.20.25.00.0.000.530.010	\$750	\$2,000	\$2,000	\$0
Postage Postage Expense	001.20.25.00.0.000.544.002	\$28	\$50	\$50	\$50
Computer Software Cloud-Based Service	001.20.25.00.0.000.561.004	\$38,686	\$42,000	\$42,000	\$46,000
Records Management Printing Expense	001.20.25.00.0.000.562.002	\$42,903	\$50,000	\$50,000	\$0
Total Contractual Services:		\$83,286	\$98,250	\$95,850	\$50,250
Total Communications:		\$223,022	\$235,270	\$330,370	\$188,240
TV Services					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.20.25.26.0.000.500.001	\$59,500	\$61,645	\$61,645	\$64,665
Seasonal Earnings Seasonal Earnings	001.20.25.26.0.000.502.001	\$0	\$5,000	\$5,000	\$6,000
Overtime Earnings Overtime	001.20.25.26.0.000.503.001	\$6,452	\$9,952	\$9,952	\$6,710



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Longevity Pay Longevity Pay	001.20.25.26.0.000.506.001	\$0	\$600	\$600	\$600
Group Insurance Medical Insurance	001.20.25.26.0.000.510.001	\$17,772	\$17,935	\$17,935	\$18,100
Group Insurance Dental Insurance	001.20.25.26.0.000.510.004	\$551	\$530	\$530	\$546
Social Security Contributions Social Security	001.20.25.26.0.000.511.001	\$3,723	\$4,788	\$4,788	\$4,886
Social Security Contributions Medicare	001.20.25.26.0.000.511.002	\$871	\$1,121	\$1,121	\$1,144
Retirement Contributions IMRF Pension Expense	001.20.25.26.0.000.512.001	\$7,294	\$6,847	\$6,847	\$5,412
Other Employee Benefits Vac/Pers Leave Incent.	001.20.25.26.0.000.513.002	\$0	\$0	\$0	\$806
Total Personnel Costs:		\$96,162	\$108,418	\$108,418	\$108,869
Contractual Services					
Professional Services Other Prof. Serv.	001.20.25.26.0.000.530.006	\$7,799	\$20,000	\$0	\$0
Equipment Maintenance & Repair Equipment Maint.	001.20.25.26.0.000.532.002	\$0	\$3,000	\$0	\$0
Music Library Music Library	001.20.25.26.0.000.540.001	\$1,300	\$1,600	\$0	\$0
Vehicle Lease Payment Vehicle Lease Payment	001.20.25.26.0.000.553.001	\$0	\$0	\$0	\$2,820
Vehicle Maintenance Payment Vehicle Maint Payment	001.20.25.26.0.000.554.001	\$3,773	\$3,252	\$3,252	\$4,124
Technical Services Internet Hosting	001.20.25.26.0.000.560.005	\$8,045	\$8,500	\$0	\$0
Total Contractual Services:		\$20,917	\$36,352	\$3,252	\$6,944
Capital Outlay					
Other Equipment Broadcast Camera Repl.	001.20.25.26.0.000.665.005	\$0	\$3,000	\$3,000	\$3,000
Other Equipment Cable TV Equip - New	001.20.25.26.0.000.665.007	\$3,670	\$5,000	\$5,000	\$5,000
Other Equipment Cable TV Bd Rm Equip-Repl	001.20.25.26.0.000.665.008	\$4,027	\$7,000	\$7,000	\$7,000
Total Capital Outlay:		\$7,697	\$15,000	\$15,000	\$15,000
Commodities & Supplies					
Other Supplies Other Supplies	001.20.25.26.0.000.608.001	\$3,418	\$4,500	\$0	\$0
Total Commodities & Supplies:		\$3,418	\$4,500	\$0	\$0
Total TV Services:		\$128,194	\$164,270	\$126,670	\$130,813
Community Engagement					
Contractual Services					
Dues & Memberships Dues & Memberships	001.20.25.27.0.000.518.001	\$400	\$1,800	\$750	\$1,800
Travel & Meetings Travel & Meetings	001.20.25.27.0.000.522.001	\$0	\$3,000	\$0	\$3,000
Professional Services Other Prof. Serv.	001.20.25.27.0.000.530.006	\$4,530	\$22,000	\$12,000	\$22,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Professional Services Marketing Services	001.20.25.27.0.000.530.010	\$73,312	\$95,000	\$95,000	\$0
Postage Postage Expense	001.20.25.27.0.000.544.002	\$27,571	\$28,000	\$28,000	\$0
Telephone - Cellular Telephone - Cellular	001.20.25.27.0.000.590.001	\$939	\$1,250	\$1,100	\$1,250
Total Contractual Services:		\$106,752	\$151,050	\$136,850	\$28,050
Commodities & Supplies					
Other Supplies Other Supplies	001.20.25.27.0.000.608.001	\$171	\$500	\$450	\$500
Paper & Supplies Paper & Supplies	001.20.25.27.0.000.610.001	\$0	\$100	\$50	\$25
Publications Publications	001.20.25.27.0.000.612.001	\$0	\$100	\$100	\$125
Total Commodities & Supplies:		\$171	\$700	\$600	\$650
Total Community Engagement:		\$106,923	\$151,750	\$137,450	\$28,700
Total Communications:		\$458,140	\$551,290	\$594,490	\$347,753
Information Technology					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.20.24.00.0.000.500.001	\$441,141	\$421,416	\$421,416	\$441,524
Part-Time Earnings Part-Time Earnings	001.20.24.00.0.000.501.001	\$0	\$43,572	\$0	\$0
Longevity Pay Longevity Pay	001.20.24.00.0.000.506.001	\$2,200	\$2,200	\$2,200	\$2,100
Group Insurance Medical Insurance	001.20.24.00.0.000.510.001	\$81,413	\$68,359	\$68,359	\$75,263
Group Insurance Dental Insurance	001.20.24.00.0.000.510.004	\$2,522	\$2,300	\$2,300	\$2,502
Social Security Contributions Social Security	001.20.24.00.0.000.511.001	\$26,177	\$28,845	\$28,845	\$27,158
Social Security Contributions Medicare	001.20.24.00.0.000.511.002	\$6,336	\$6,953	\$6,953	\$6,610
Retirement Contributions IMRF Pension Expense	001.20.24.00.0.000.512.001	\$44,747	\$43,514	\$43,514	\$33,653
Other Employee Benefits Sick Leave Incentive	001.20.24.00.0.000.513.001	\$1,366	\$3,690	\$3,690	\$4,504
Other Employee Benefits Vac/Pers Leave Incent.	001.20.24.00.0.000.513.002	\$11,871	\$9,408	\$9,408	\$8,601
Total Personnel Costs:		\$617,773	\$630,257	\$586,685	\$601,915
Contractual Services					
Dues & Memberships Dues & Memberships	001.20.24.00.0.000.518.001	\$300	\$500	\$300	\$500
Travel & Meetings Travel & Meetings	001.20.24.00.0.000.522.001	\$0	\$1,500	\$500	\$1,500
Training Training	001.20.24.00.0.000.525.004	\$0	\$5,000	\$0	\$5,000
Professional Services Other Prof. Serv.	001.20.24.00.0.000.530.006	\$7,292	\$15,000	\$15,000	\$15,000
Equipment Maintenance & Repair Telephone Maint.	001.20.24.00.0.000.532.005	\$2,833	\$15,000	\$15,000	\$15,000
Copier Lease Payment Copier Lease Payment	001.20.24.00.0.000.551.001	\$1,322	\$1,435	\$1,435	\$1,435

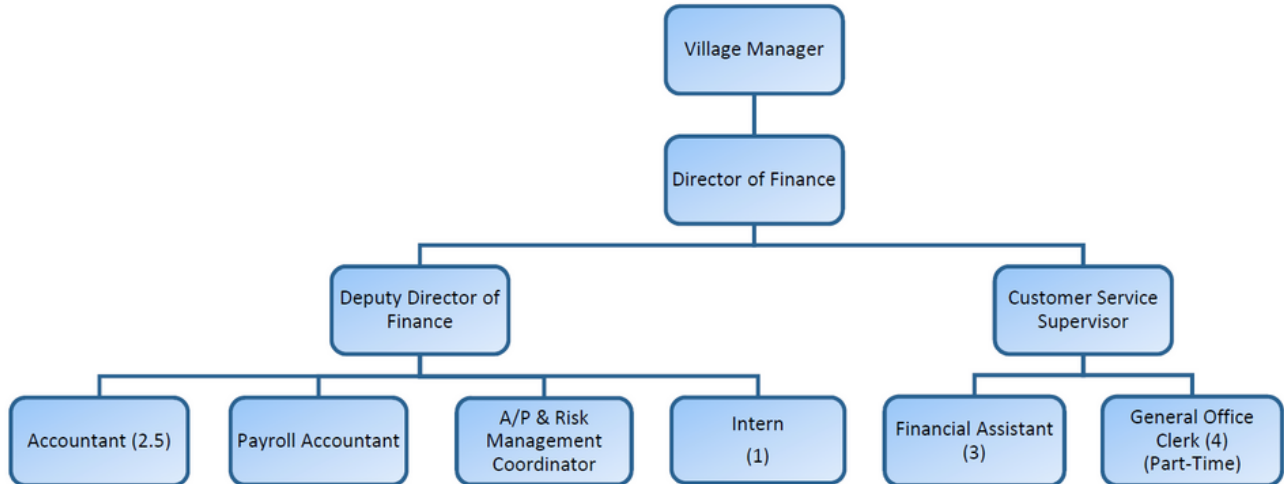
Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Computer Lease Payment Computer Repl Fund	001.20.24.00.0.000.552.001	\$169,480	\$197,500	\$197,500	\$171,950
Technical Services Computer Maint.	001.20.24.00.0.000.560.007	\$179,143	\$150,000	\$150,000	\$153,000
Technical Services Internet Service	001.20.24.00.0.000.560.011	\$17,538	\$25,000	\$20,000	\$25,500
Computer Software Cloud-Based Service	001.20.24.00.0.000.561.004	\$102,725	\$195,000	\$245,000	\$340,000
Telephone - Land Lines Telephone - Land Lines	001.20.24.00.0.000.589.001	\$29,243	\$30,000	\$30,000	\$25,000
Telephone - Cellular Telephone - Cellular	001.20.24.00.0.000.590.001	\$2,848	\$3,500	\$3,500	\$3,500
Total Contractual Services:		\$512,724	\$639,435	\$678,235	\$757,385
Capital Outlay					
Computer Equipment Computer Eqpt - Other	001.20.24.00.0.000.655.003	\$12,959	\$15,000	\$15,000	\$15,000
Total Capital Outlay:		\$12,959	\$15,000	\$15,000	\$15,000
Commodities & Supplies					
Office Supplies Office Supplies	001.20.24.00.0.000.606.001	\$475	\$500	\$500	\$500
Total Commodities & Supplies:		\$475	\$500	\$500	\$500
Total Information Technology:		\$1,143,930	\$1,285,192	\$1,280,420	\$1,374,800
Marketing & Public Relations					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.20.27.00.0.000.500.001	\$0	\$0	\$0	\$110,019
Group Insurance Medical Insurance	001.20.27.00.0.000.510.001	\$0	\$0	\$0	\$18,645
Group Insurance Dental Insurance	001.20.27.00.0.000.510.004	\$0	\$0	\$0	\$688
Social Security Contributions Social Security	001.20.27.00.0.000.511.001	\$0	\$0	\$0	\$6,822
Social Security Contributions Medicare	001.20.27.00.0.000.511.002	\$0	\$0	\$0	\$1,596
Retirement Contributions IMRF Pension Expense	001.20.27.00.0.000.512.001	\$0	\$0	\$0	\$9,011
Total Personnel Costs:		\$0	\$0	\$0	\$146,781
Contractual Services					
Professional Services Marketing Services	001.20.27.00.0.000.530.010	\$0	\$0	\$0	\$97,000
Postage Postage Expense	001.20.27.00.0.000.544.002	\$0	\$0	\$0	\$29,000
Records Management Printing Expense	001.20.27.00.0.000.562.002	\$0	\$0	\$0	\$53,000
Total Contractual Services:		\$0	\$0	\$0	\$179,000
Total Marketing & Public Relations:		\$0	\$0	\$0	\$325,781
Total Village Administration:		\$3,689,825	\$4,386,316	\$4,268,154	\$4,895,101
Total Expenditures:		\$3,689,825	\$4,386,316	\$4,268,154	\$4,895,101

Finance Department

Statement of Activities

The Finance Department provides financial management for the Village and is responsible for leading the Village's annual budget and audit processes. Department activities include accounting and financial reporting, budget development, treasury management, debt management, and taxation. Services provided include payroll, accounts payable and accounts receivable, utility billing, cashiering, and front-line phone and in-person customer services. Additionally, Finance Department personnel administer the Village's risk management program.

Organizational Chart



Budgeted Positions

	2021 Positions		2022 Positions		2023 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2021	2022	2023
Finance									
Full-Time									
Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00	166,763	173,857	190,164
Deputy Director of Finance	-	-	-	-	1.00	1.00	-	-	132,058
Assistant to the Dir of Finance	1.00	1.00	1.00	1.00	-	-	100,450	112,320	-
AP & Risk Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	67,897	70,447	74,033
Accountant	2.00	2.00	2.00	2.00	2.00	2.00	137,452	142,852	150,493
Payroll Accountant	1.00	1.00	1.00	1.00	1.00	1.00	61,500	63,979	67,088
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	84,407	91,384	96,036
Financial Assistant	3.00	3.00	3.00	3.00	3.00	3.00	170,816	177,081	185,521
Full-Time Total	10.00	10.00	10.00	10.00	10.00	10.00	789,285	831,920	895,393
Part-Time									
P/T General Office Clerk	3.00	2.00	4.00	2.00	4.00	2.00	114,236	116,999	140,600
P/T Accountant	2.00	0.50	1.00	0.50	1.00	0.50	39,381	40,956	40,342
Part-Time Total	5.00	2.50	5.00	2.50	5.00	2.50	153,617	157,955	180,942
Seasonal									
Intern-Budget Only	1.00	0.50	1.00	0.50	1.00	0.50	7,344	7,344	8,812
Seasonal Total	1.00	0.50	1.00	0.50	1.00	0.50	7,344	7,344	8,812
Employee Benefits	-	-	-	-	-	-	322,231	337,609	361,819
Other Compensation	-	-	-	-	-	-	6,741	4,200	6,904
Finance Total	16.00	13.00	16.00	13.00	16.00	13.00	1,279,218	1,339,028	1,453,870

2022 Key Accomplishments

Goal 1: Effective Village Government

- o Kiosk and Improved Online Billing Portal.
- o Approved Storm Water Utility Fee concept and delayed implementation for 1 year by having an alternative revenue source.
- o Residents can now sign up for utility e-billing.
- o COVID-19 Pandemic Financial impact has not been as great as initially forecasted.
- o IGA for Elk Grove Rural Fire Protection District.
- o American Rescue Plan spending approved by the board. (Progress towards Economic Development, Human Services and Public Works infrastructure goals)
- o FEMA Grants received to cover costs of PPE from Pandemic.
- o Water/Sewer Debt Issuance in February 2022 (\$10 million at 2.14%)
- o Online Platform for Collection of Local Taxes.
- o Created an online budget book.
- o Offered EyeOnWater App Leak Deduction Portal to our residents.
- o Received the GFOA Certificate of Achievement for Excellent in Financial Reporting and Distinguished Budget Award.
- o Reviewed and postponed implementation of Push Tax for Video Gambling.
- o Received a credit Rating of AA+ Stable Outlook from S&P.
- o Outstanding budgetary performance, revenues have exceeded expectations while departments have kept expenses under budget and under control.
- o Code amendments for Food & Beverage, Vehicle Stickers and Real Estate Transfer Tax Rebates, improving clarity and transparency in regards to collection of these fees and taxes.

Performance Measures

Strategic Goal	Task	Performance Measure	2019	2020	% Change from 2019 to 2020	2021	% Change from 2020 to 2021
Goal 1: Effective Village Government: Financially Sound, Exceptional Service	Service	% of Customer Calls Answered Within 90 Seconds	100.0%	100.0%	0.0%	100.0%	0.0%
	Water/Sewer/Refuse Payments	% of Utility Payments Received via ACH (direct debit)	30.9%	30.9%	0.0%	30.0%	-2.9%
		% of Utility Payments Received via Recurring Payments	0.0%	0.0%	N/A	9.1%	N/A
	Vehicle Licenses	Vehicle Licenses Issued	37,945	35,337	-6.9%	35,687	1.0%
	Taxes	Real Estate Transfer Tax Transactions	1,455	1,028	-29.3%	1,596	55.3%
		Food & Beverage Tax Transactions	1,865	1,731	-7.2%	1,912	10.5%
	Billings	Water, Sewer, Single Family Refuse	149,186	148,668	-0.3%	152,408	2.5%
		Multi-family Refuse	2,627	2,659	1.2%	2,654	-0.2%
		Misc. Billing	156	139	-10.9%	146	5.0%
	Fines	Citations Issued	5,283	4,006	-24.2%	8,094	102.0%
Risk Management: Days away from work	Admin		0	3	N/A	41	1266.7%
	Fire		242	422	74.4%	124	-70.6%
	Police		17	1	-94.1%	78	7700.0%
	Public Works		69	0	-100.0%	1	N/A

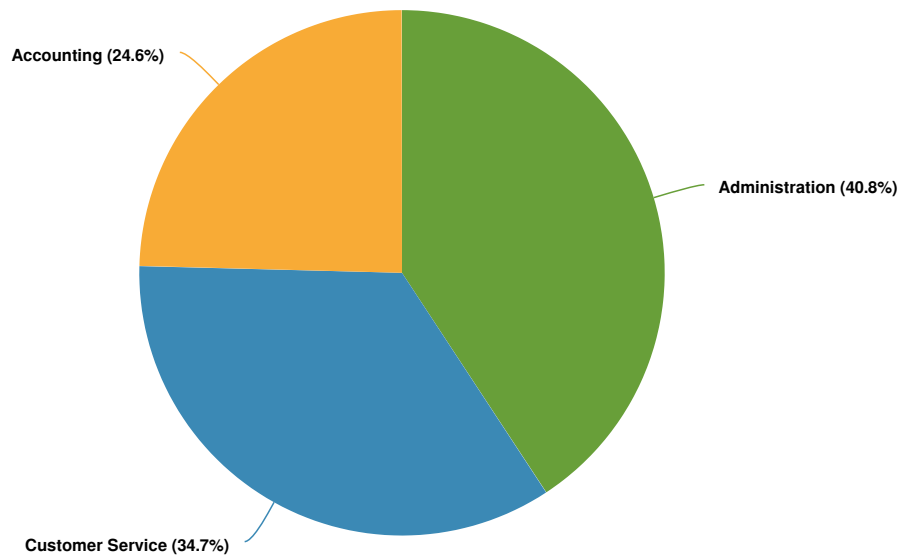
2023 Goals

Goal 1: Effective Village Government

- o Village Financial Policies Review and Revision
- o Vehicle Sticker Policy
- o Risk Management Insurance
- o Financial Plan Update
- o Electric Rate Increase for Max Business User
- o American Rescue Plan Act (ARPA) Projects
- o Capital Improvements Program Projects: Project Review, Funding using Reserves and Direction

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Finance					
Administration					
Personnel Costs	\$296,689	\$310,680	\$307,633	\$353,758	13.9%
Contractual Services	\$381,400	\$465,449	\$416,949	\$434,862	-6.6%
Commodities & Supplies	\$5,061	\$12,800	\$8,600	\$8,975	-29.9%
Other Expenditures	\$57,616	\$80,000	\$73,000	\$88,500	10.6%
Total Administration:	\$740,766	\$868,929	\$806,182	\$886,095	2%
Accounting					
Personnel Costs	\$462,062	\$508,639	\$423,678	\$523,730	3%
Contractual Services	\$2,218	\$6,000	\$5,100	\$5,300	-11.7%
Commodities & Supplies	\$3,220	\$6,500	\$5,000	\$5,160	-20.6%
Total Accounting:	\$467,499	\$521,139	\$433,778	\$534,190	2.5%
Customer Service					
Personnel Costs	\$502,358	\$519,709	\$519,709	\$576,382	10.9%
Contractual Services	\$163,689	\$197,205	\$201,915	\$168,765	-14.4%
Commodities & Supplies	\$11,047	\$17,925	\$8,020	\$8,315	-53.6%
Total Customer Service:	\$677,094	\$734,839	\$729,644	\$753,462	2.5%

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Total Finance:	\$1,885,360	\$2,124,907	\$1,969,604	\$2,173,747	2.3%
Total Expenditures:	\$1,885,360	\$2,124,907	\$1,969,604	\$2,173,747	2.3%



Finance Department Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Finance					
Administration					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.30.01.00.0.000.500.001	\$219,762	\$230,017	\$220,632	\$256,193
Group Insurance Medical Insurance	001.30.01.00.0.000.510.001	\$27,302	\$27,538	\$27,540	\$28,064
Group Insurance Workers' Comp Ins	001.30.01.00.0.000.510.003	\$8,000	\$9,500	\$9,500	\$22,100
Group Insurance Dental Insurance	001.30.01.00.0.000.510.004	\$986	\$948	\$950	\$978
Social Security Contributions Social Security	001.30.01.00.0.000.511.001	\$12,137	\$12,336	\$13,596	\$13,548
Social Security Contributions Medicare	001.30.01.00.0.000.511.002	\$3,274	\$3,321	\$3,180	\$3,779
Retirement Contributions IMRF Pension Expense	001.30.01.00.0.000.512.001	\$18,647	\$19,020	\$18,684	\$15,212
Other Employee Benefits Vac/Pers Leave Incent.	001.30.01.00.0.000.513.002	\$15,677	\$0	\$5,551	\$5,884
Other Employee Benefits Unemployment Comp	001.30.01.00.0.000.513.013	\$8,000	\$8,000	\$8,000	\$8,000
Total Personnel Costs:		\$313,786	\$310,680	\$307,633	\$353,758
Contractual Services					
Dues & Memberships Dues & Memberships	001.30.01.00.0.000.518.001	\$3,978	\$3,200	\$4,000	\$4,160
Travel & Meetings Travel & Meetings	001.30.01.00.0.000.522.001	\$2,666	\$17,800	\$5,000	\$15,000
Training Training	001.30.01.00.0.000.525.004	\$384	\$9,000	\$4,500	\$4,680
Professional Services Actuarial Services	001.30.01.00.0.000.530.001	\$2,625	\$9,000	\$3,000	\$5,000
Professional Services Collection Services	001.30.01.00.0.000.530.004	\$339	\$100	\$100	\$125
Professional Services Other Prof. Serv.	001.30.01.00.0.000.530.006	\$13,960	\$25,000	\$25,000	\$26,000
Equipment Maintenance & Repair Equipment Maint.	001.30.01.00.0.000.532.002	\$8,686	\$10,000	\$10,000	\$10,400
Billing Outsource Fees Ambulance Billing	001.30.01.00.0.000.535.001	\$58,665	\$90,000	\$60,000	\$62,400
Postage Postage Expense	001.30.01.00.0.000.544.002	\$1,215	\$1,500	\$500	\$520
Copier Lease Payment Copier Lease Payment	001.30.01.00.0.000.551.001	\$5,260	\$7,590	\$7,590	\$7,590

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Technical Services Computer Software	001.30.01.00.0.000.560.012	\$2,045	\$13,000	\$3,000	\$3,120
Records Management Document Imaging	001.30.01.00.0.000.562.001	\$7	\$0	\$0	\$0
Records Management Printing Expense	001.30.01.00.0.000.562.002	\$16	\$200	\$200	\$220
Banking Fees Bank Processing Fees	001.30.01.00.0.000.563.003	\$117,721	\$120,000	\$120,000	\$120,000
Telephone - Cellular Telephone - Cellular	001.30.01.00.0.000.590.001	\$1,839	\$2,500	\$2,500	\$2,600
Insurance Expense General Liability	001.30.01.00.0.000.593.001	\$12,503	\$15,570	\$15,570	\$15,540
Medical/Dental & Life Insurance Life Insurance Premiums	001.30.01.00.0.100.597.003	\$37,956	\$40,989	\$40,989	\$42,507
Banking Fees Bank Processing Fees	040.30.01.00.0.102.563.003	\$15,318	\$15,000	\$15,000	\$15,000
Banking Fees Bank Processing Fees	051.30.01.00.0.000.563.003	\$2,423	\$14,000	\$5,000	\$5,000
Banking Fees Bank Processing Fees	052.30.01.00.0.000.563.003	\$3,933	\$11,000	\$5,000	\$5,000
Total Contractual Services:		\$291,539	\$405,449	\$326,949	\$344,862
Commodities & Supplies					
Office Equipment Office Equipment	001.30.01.00.0.000.604.001	\$16	\$3,000	\$100	\$125
Office Supplies Office Supplies	001.30.01.00.0.000.606.001	\$1,302	\$1,200	\$500	\$550
Other Supplies Other Supplies	001.30.01.00.0.000.608.001	\$84	\$1,600	\$500	\$550
Paper & Supplies Paper & Supplies	001.30.01.00.0.000.610.001	\$3,643	\$5,000	\$7,000	\$7,250
Publications Publications	001.30.01.00.0.000.612.001	\$16	\$2,000	\$500	\$500
Total Commodities & Supplies:		\$5,061	\$12,800	\$8,600	\$8,975
Other Expenditures					
Other Expenditures Property Tax Expense	001.30.01.00.0.000.636.011	\$11,900	\$30,000	\$13,000	\$13,500
Other Expenditures Tax Rebate Expense	001.30.01.00.0.000.636.030	\$45,716	\$50,000	\$60,000	\$75,000
Total Other Expenditures:		\$57,616	\$80,000	\$73,000	\$88,500
Total Administration:		\$668,002	\$808,929	\$716,182	\$796,095
Utility Billing					
Personnel Costs					
Other Employee Benefits Net Pension Expense	050.30.01.00.0.102.513.011	-\$17,096	\$0	\$0	\$0
Total Personnel Costs:		-\$17,096	\$0	\$0	\$0
Contractual Services					
Banking Fees Bank Processing Fees	050.30.01.00.0.102.563.003	\$89,861	\$60,000	\$90,000	\$90,000
Total Contractual Services:		\$89,861	\$60,000	\$90,000	\$90,000
Total Utility Billing:		\$72,765	\$60,000	\$90,000	\$90,000
Total Administration:		\$740,766	\$868,929	\$806,182	\$886,095
Accounting					

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.30.31.00.0.000.500.001	\$320,612	\$333,438	\$308,292	\$357,643
Part-Time Earnings Part-Time Earnings	001.30.31.00.0.000.501.001	\$25,844	\$40,956	\$0	\$40,342
Seasonal Earnings Seasonal Earnings	001.30.31.00.0.000.502.001	\$0	\$7,344	\$7,650	\$8,812
Overtime Earnings Overtime	001.30.31.00.0.000.503.001	\$0	\$12	\$12	\$0
Longevity Pay Longevity Pay	001.30.31.00.0.000.506.001	\$1,200	\$1,200	\$1,200	\$1,800
Group Insurance Medical Insurance	001.30.31.00.0.000.510.001	\$51,529	\$52,001	\$52,000	\$53,813
Group Insurance Dental Insurance	001.30.31.00.0.000.510.004	\$978	\$942	\$942	\$973
Social Security Contributions Social Security	001.30.31.00.0.000.511.001	\$20,617	\$24,093	\$18,960	\$22,985
Social Security Contributions Medicare	001.30.31.00.0.000.511.002	\$4,822	\$5,639	\$4,428	\$5,378
Retirement Contributions IMRF Pension Expense	001.30.31.00.0.000.512.001	\$35,545	\$37,429	\$25,620	\$29,173
Other Employee Benefits Sick Leave Incentive	001.30.31.00.0.000.513.001	\$0	\$1,574	\$1,574	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.30.31.00.0.000.513.002	\$915	\$4,011	\$3,000	\$2,811
Total Personnel Costs:		\$462,062	\$508,639	\$423,678	\$523,730
Contractual Services					
Training Training	001.30.31.00.0.000.525.004	\$1,260	\$4,000	\$4,000	\$4,200
Postage Postage Expense	001.30.31.00.0.000.544.002	\$958	\$2,000	\$1,100	\$1,100
Total Contractual Services:		\$2,218	\$6,000	\$5,100	\$5,300
Commodities & Supplies					
Office Equipment Office Equipment	001.30.31.00.0.000.604.001	\$586	\$1,000	\$1,000	\$1,000
Office Supplies Office Supplies	001.30.31.00.0.000.606.001	\$1,698	\$1,500	\$1,500	\$1,560
Other Supplies Other Supplies	001.30.31.00.0.000.608.001	\$936	\$2,500	\$1,000	\$1,040
Paper & Supplies Paper & Supplies	001.30.31.00.0.000.610.001	\$0	\$1,500	\$1,500	\$1,560
Total Commodities & Supplies:		\$3,220	\$6,500	\$5,000	\$5,160
Total Accounting:		\$467,499	\$521,139	\$433,778	\$534,190
Customer Service					
Customer Service					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.30.32.00.0.000.500.001	\$165,792	\$172,847	\$172,847	\$181,152
Part-Time Earnings Part-Time Earnings	001.30.32.00.0.000.501.001	\$82,386	\$86,347	\$86,347	\$105,450
Overtime Earnings Overtime	001.30.32.00.0.000.503.001	\$547	\$388	\$388	\$554
Longevity Pay Longevity Pay	001.30.32.00.0.000.506.001	\$1,500	\$1,500	\$1,500	\$3,100
Group Insurance Medical Insurance	001.30.32.00.0.000.510.001	\$24,343	\$24,514	\$24,514	\$25,333
Group Insurance Dental Insurance	001.30.32.00.0.000.510.004	\$1,206	\$1,060	\$1,060	\$1,300



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Social Security Contributions Social Security	001.30.32.00.0.000.511.001	\$15,073	\$16,500	\$16,500	\$19,015
Social Security Contributions Medicare	001.30.32.00.0.000.511.002	\$3,525	\$3,862	\$3,862	\$4,452
Retirement Contributions IMRF Pension Expense	001.30.32.00.0.000.512.001	\$27,568	\$29,226	\$29,226	\$25,119
Other Employee Benefits Sick Leave Incentive	001.30.32.00.0.000.513.001	\$0	\$1,399	\$1,399	\$2,999
Other Employee Benefits Vac/Pers Leave Incent.	001.30.32.00.0.000.513.002	\$1,963	\$3,565	\$3,565	\$13,389
Total Personnel Costs:		\$323,903	\$341,208	\$341,208	\$381,863
Contractual Services					
Training Training	001.30.32.00.0.000.525.004	\$35	\$2,400	\$2,400	\$2,400
Professional Services Other Prof. Serv.	001.30.32.00.0.000.530.006	\$48,630	\$54,000	\$54,000	\$15,000
Postage Postage Expense	001.30.32.00.0.000.544.002	\$17,345	\$29,720	\$30,680	\$32,825
Records Management Printing Expense	001.30.32.00.0.000.562.002	\$659	\$1,785	\$1,785	\$1,860
Total Contractual Services:		\$66,668	\$87,905	\$88,865	\$52,085
Commodities & Supplies					
Office Equipment Office Equipment	001.30.32.00.0.000.604.001	\$190	\$2,050	\$2,050	\$2,140
Office Supplies Office Supplies	001.30.32.00.0.000.606.001	\$1,384	\$4,150	\$4,150	\$4,315
Paper & Supplies Paper & Supplies	001.30.32.00.0.000.610.001	\$0	\$1,020	\$1,020	\$1,060
Finance Vehicle Licenses	001.30.32.00.0.000.618.002	\$9,474	\$9,655	\$0	\$0
Total Commodities & Supplies:		\$11,047	\$16,875	\$7,220	\$7,515
Total Customer Service:		\$401,619	\$445,988	\$437,293	\$441,463
Utility Billing					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	050.30.32.00.0.102.500.001	\$92,406	\$95,618	\$95,618	\$100,405
Part-Time Earnings Part-Time Earnings	050.30.32.00.0.102.501.001	\$28,793	\$30,652	\$30,652	\$35,150
Overtime Earnings Overtime	050.30.32.00.0.102.503.001	\$484	\$0	\$0	\$0
Longevity Pay Longevity Pay	050.30.32.00.0.102.506.001	\$1,100	\$1,100	\$1,100	\$1,450
Group Insurance Medical Insurance	050.30.32.00.0.102.510.001	\$26,382	\$26,560	\$26,560	\$26,997
Group Insurance Dental Insurance	050.30.32.00.0.102.510.004	\$881	\$813	\$813	\$909
Social Security Contributions Social Security	050.30.32.00.0.102.511.001	\$7,535	\$7,898	\$7,898	\$8,918
Social Security Contributions Medicare	050.30.32.00.0.102.511.002	\$1,762	\$1,849	\$1,849	\$2,088
Retirement Contributions IMRF Pension Expense	050.30.32.00.0.102.512.001	\$14,123	\$14,011	\$14,011	\$11,796
Other Employee Benefits Sick Leave Incentive	050.30.32.00.0.102.513.001	\$1,435	\$0	\$0	\$2,301

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Employee Benefits Vac/Pers Leave Incent.	050.30.32.00.0.102.513.002	\$3,552	\$0	\$0	\$4,505
Total Personnel Costs:		\$178,455	\$178,501	\$178,501	\$194,519
Contractual Services					
Training Training	050.30.32.00.0.102.525.004	\$0	\$350	\$350	\$350
Professional Services Auditing Services	050.30.32.00.0.102.530.002	\$6,300	\$19,300	\$19,300	\$19,300
Professional Services Collection Services	050.30.32.00.0.102.530.004	\$174	\$500	\$500	\$500
Professional Services Other Prof. Serv.	050.30.32.00.0.102.530.006	\$28,560	\$29,100	\$29,100	\$30,250
Equipment Maintenance & Repair Equipment Maint.	050.30.32.00.0.102.532.002	\$0	\$750	\$500	\$500
Postage Postage Expense	050.30.32.00.0.102.544.002	\$61,015	\$58,000	\$62,000	\$64,480
Copier Lease Payment Copier Lease Payment	050.30.32.00.0.102.551.001	\$971	\$1,300	\$1,300	\$1,300
Total Contractual Services:		\$97,021	\$109,300	\$113,050	\$116,680
Commodities & Supplies					
Office Supplies Office Supplies	050.30.32.00.0.102.606.001	\$0	\$300	\$300	\$300
Paper & Supplies Paper & Supplies	050.30.32.00.0.102.610.001	\$0	\$750	\$500	\$500
Total Commodities & Supplies:		\$0	\$1,050	\$800	\$800
Total Utility Billing:		\$275,475	\$288,851	\$292,351	\$311,999
Total Customer Service:		\$677,094	\$734,839	\$729,644	\$753,462
Total Finance:		\$1,885,360	\$2,124,907	\$1,969,604	\$2,173,747
Total Expenditures:		\$1,885,360	\$2,124,907	\$1,969,604	\$2,173,747

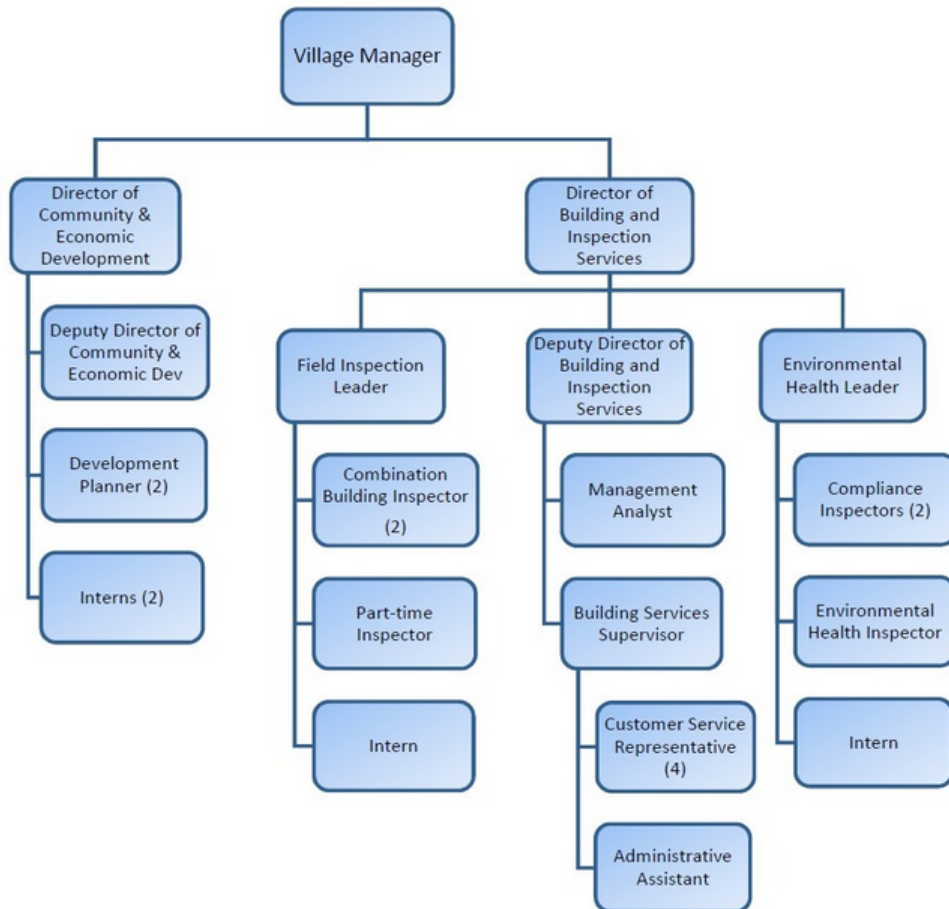


Community Development

Statement of Activities

The Community Development Department is responsible for administering the Village's building, zoning and development codes to ensure orderly development, redevelopment, and property maintenance within Mount Prospect. The Department reviews plans, issues permits, and performs the necessary inspections to ensure adherence to proper construction and design codes. The Department is further responsible for health, housing, and property maintenance inspections to protect the health and well-being of Mount Prospect's residents, and administers the Community Development Block Grant (CDBG) funds allocated on an annual basis from the Department of Housing and Urban Development (HUD). In addition, this team is also responsible for Project Management on Special Village Projects, such as Downtown teardowns, new Police Headquarters, and the new Fire Headquarters.

Organizational Chart



Budgeted Positions

	2021 Positions		2022 Positions		2023 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2021	2022	2023
Community Development									
Full-Time									
Director of Community & Econ Dev	1.00	1.00	1.00	1.00	1.00	1.00	168,092	175,242	175,242
Dep Dir of Community & Econ Dev	1.00	-	-	-	1.00	1.00	-	-	120,002
Senior Planner	1.00	1.00	1.00	1.00	-	-	97,376	95,172	-
Development Planner	3.00	2.00	2.00	2.00	2.00	2.00	148,898	157,116	171,779
Director of Bldg & Insp Services	-	1.00	1.00	1.00	1.00	1.00	142,222	148,271	155,685
DD of Bldg & Insp Services	-	1.00	1.00	1.00	1.00	1.00	122,720	127,479	133,724
Environmental Health Leader	1.00	1.00	1.00	1.00	1.00	1.00	108,870	113,169	118,668
Compliance Inspector	3.00	2.00	2.00	2.00	2.00	2.00	133,199	131,397	137,354
Environmental Health Inspector	2.00	1.00	1.00	1.00	1.00	1.00	74,942	77,376	81,113
Field Inspection Leader	1.00	1.00	1.00	1.00	1.00	1.00	115,602	120,167	126,006
Combination Building Inspector	1.00	1.00	1.00	1.00	2.00	2.00	102,862	106,809	173,375
Building Services Supervisor	-	1.00	1.00	1.00	1.00	1.00	73,271	76,082	79,756
Management Analyst	-	1.00	1.00	1.00	1.00	1.00	65,315	67,894	71,275
Administrative Assistant	1.00	-	1.00	1.00	1.00	1.00	50,578	52,308	54,634
Customer Service Representative	4.00	4.00	4.00	4.00	4.00	4.00	221,264	229,417	241,309
Full-Time Total	19.00	18.00	19.00	19.00	20.00	20.00	1,625,211	1,677,899	1,839,922
Part-Time									
P/T Inspector	1.00	0.50	1.00	0.50	1.00	0.50	15,990	20,800	28,120
Part-Time Total	1.00	0.50	1.00	0.50	1.00	0.50	15,990	20,800	28,120
Seasonal									
Intern-Budget Only Bldg. Insp.	2.00	0.50	2.00	0.50	2.00	0.50	13,500	13,500	16,200
Intern-Budget Only Econ Devlpmt	1.00	0.25	1.00	0.25	1.00	0.25	6,750	6,750	8,100
Intern-Budget Only Health Insp.	1.00	0.25	1.00	0.25	1.00	0.25	6,300	6,300	7,560
Intern-Budget Only Planning	1.00	0.25	1.00	0.25	1.00	0.25	6,750	6,750	8,100
Seasonal Total	5.00	1.25	5.00	1.25	5.00	1.25	33,300	33,300	39,960
Employee Benefits	-	-	-	-	-	-	667,498	735,457	738,581
Other Compensation	-	-	-	-	-	-	10,040	11,142	12,794
Community Development Total	25.00	19.75	25.00	20.75	26.00	21.75	2,352,039	2,478,598	2,659,377

2022 Key Accomplishments

Goal 1: Effective Village Government

- Adopted the most current 2021 version of the International Code Council and the 2020 National Electric Codes to maintain modern building codes and standards.
- Continued Online Portal Refinements and Enhancements for all permits and licenses, and added Planning & Zoning meetings to the portal capabilities for submittals.
- Refined the integration process for the importation of Citizenserve virtual documents to Laserfiche for all future permit and code enforcement documents.
- Updated the webpages to provide current demographic and statistical information to prospective businesses and residents.
- Performed several website improvements to the usability of the Building Permits page on the website and combined several different pages into one.
- Continued cross training staff on permit reviews, business license reviews and on the administration of the Community Development Block Grant (CDBG).
- Continued to encourage permit submittal via the online permitting portal for streamlined processes by Building & Inspection Services and reduced paper copies of plan sets and permit applications.
- Worked with other departments to create and provide support materials to businesses affected by COVID-19.

Goal 2: Enhancing Mount Prospect Charm/Character

- Provided assistance and support for the annual downtown Block Party, Celebration of Cultures, and Oktoberfest community events.
- Created three new grant programs utilizing over \$500,000 in American Rescue Plan to promote private reinvestment and sustainable business operations.
- Allowed flexible outdoor dining spaces during warm months to enable additional tables and seating for applicable restaurants.
- Proposed several amendments which will enable easier reinvestment of the single family housing stock in the Village.

Goal 3: Top-Quality Village Infrastructure

- Continued to work with Village departments, including the Village Engineers, to review the feasibility of a pedestrian crossing at the intersection of Busse Avenue and Route 83/Main Street to improve the safety for pedestrian crossings.
- Continued to assist with site acquisition and the future improvements of the Central Road, Rand Road, and Mt. Prospect Road intersection to create an improved traffic flow, better access to adjacent businesses, and enhanced pedestrian safety.
- Improved the northern ingress/egress along Main Street and widening of Main Street to facilitate proper safety of motorists and pedestrians while respecting traffic flow construction work was completed and is in use.
- Coordinated the pilot projects with Public Works for Fairview Gardens Overhead Sewer Program to alleviate future issues caused by the reduction in allowable sewage pumping by MWRD in this area of the Village.

Goal 4: Family Friendly Neighborhoods

- Finalized construction permits and granted occupancy for two major downtown projects: Maple Street Lofts and the associated townhomes being built by Ryan Homes. All properties completed and occupied by end of 2022.
- Issued permits for the construction of the new subsidized senior living apartments at 2040 W. Algonquin Road.
- Approved a map amendment and PUD for a 29-unit rental rowhome project on the former National Catholic Society of Foresters property located at the northwest corner of School Street and Lincoln Avenue.
- Issued permits for final Maple Street Lofts apartment building known as "Building D" which will complete the MSL project.
- Assisted developer for Prospect Place apartment development to move project forward and see the building extend out of the ground vertically.
- Returned to in person bi-weekly Monday morning development team meetings intended to provide updates to zoning cases, permits in review, and issued permits that had been reborn virtually during the pandemic. The meeting also serves as an opportunity for prospective developers, residents, business owners, or stakeholders to discuss potential development or redevelopment in the Village.
- Issued permits for the redevelopment of the former Police and Fire Headquarters into the HQ Residences. Site will be reconstructed and added onto to include 80 residential apartment units and a small retail component on the first floor.

Goal 5: Vibrant Community Destinations

- Completed permits and occupancy for the Mount Prospect Pointe site, along with a modification to the Buona Beef building to include Rainbow Cone Ice Cream as a co-tenant.
- Issued permits for demolition and site development for the new Cloud HQ site, formerly part of the United Airlines campus. Construction of 1.8 million square feet of buildings to commence late 2022/early 2023 and be completed within 5 years. Cloud HQ will invest over \$2.5 billion to redevelop the property, marking the largest private investment in Village history.
- After nearly two years of work, the permit was issued for the new Dunkin Donuts mixed use project at the corner of Elmhurst Road and Algonquin Road, which will house second floor residential units, first floor retail units, and a drive through Dunkin Donuts.



- Began to implement the South Mount Prospect (the area bounded by Golf Road, Elmhurst Road, I-90 and the western boundary of the Village) Plan as a welcoming gateway to the Village while supporting inclusive growth of the area.
- Promoted the reorganization of the Mount Prospect Chamber of Commerce, encouraged new businesses and owners to join the membership organization, attended Chamber events and provided updates on recent Village news and development.
- Provided information about joining the Chamber of Commerce to all new businesses in the village as part of the business license process.
- Continued to work with the Mount Prospect Chamber of Commerce, Mount Prospect Public Library, and the Mount Prospect Downtown Merchants Association on the Mount Prospect Entrepreneur's Initiative, which focused on webinars, business spotlights, podcasts, event programming, and resources available by other entities.
- Approved the HQ Residences project on the former Police/Fire site that includes a 6-story mixed use building with 88 luxury rental apartment units and 3,500 square feet of commercial space.
- Issued a building permit for the build out of Caputo's Market, which will add a grocery store to downtown Mount Prospect for the first time. Occupancy is expected in the first quarter of 2023
- Regularly met and assisted with developers proposing redevelopments on various sites throughout the Village while remaining development friendly yet code compliant.

Performance Measures

Strategic Goal	Task	Performance Measure	2019	2020	% Change from 2019 to 2020	2021	% Change from 2020 to 2021
Goal 1: Effective Village Government: Financially Sound, Exceptional Service	Online Permit System	Online Issuance	0	1,734	N/A	1,996	15.1%
		In-Person Issuance	2,418	1,018	-57.9%	939	-7.8%
	Online License Renewals	Online Payments	875	1,526	74.4%	1,789	17.2%
		In-Person Payments	4,025	3,216	-20.1%	2,966	-7.8%
		Total License Value	\$943,893	\$804,372	-14.8%	\$907,834	12.9%
	Business Licenses	New Licenses Issued	50	52	4.0%	79	51.9%
	Zoning Cases	Variation and/or Code Exception	7	7	0.0%	6	-14.3%
		Conditional Uses	10	8	-20.0%	9	12.5%
		Text Amendments	1	3	200.0%	3	0.0%
		Zoning Map Amendments	3	1	-66.7%	3	200.0%
		Plats	5	7	40.0%	9	28.6%
		Sign Variations	1	0	-100.0%	0	N/A
Goal 4: Family Friendly Neighborhoods: Safe and Livable For All	Residential Permits	Permits Issued	1,885	2,177	15.5%	2,289	5.1%
		Total Construction Value	\$23,431,822	\$23,847,894	1.8%	\$32,321,152	35.5%
		Inspections Completed	5,850	5,296	-9.5%	6,173	16.6%
	Single Family Homes	# of New Homes	8	4	-50.0%	7	75.0%
# of Additions		35	23	-34.3%	24	4.3%	
Goal 5: Vibrant Community Destinations: ...Commercial Corridors	Commercial Permits	Permits Issued	424	291	-31.4%	362	24.4%
		Total Construction Value	\$94,498,960	\$82,714,840	-12.5%	\$54,567,264	-34.0%
		Inspections Completed	4,356	2,831	-35.0%	5,410	91.1%

2023 Goals

Goal 1: Effective Village Government

- Continue to integrate additional levels of virtual service to the community to maintain BIS and zoning-related services during possible closure.
- Examine ways to further augment processes to better assist businesses locate and expand in the community,
- Continue code enforcement and property maintenance efforts to support the revitalization of properties throughout the Village without hindering redevelopment.

Goal 2: Enhancing Mount Prospect Charm/Character

- Continue support of local community events in the downtown district and in the South Mount Prospect area.
- Encourage qualified residents to utilize the Single Family Rehabilitation Program to reinvest in their properties and improve their neighborhoods.
- Implement pedestrian improvements throughout the community by enhancing the Village's bicycle and sidewalk network.

Goal 3: Top-Quality Village Infrastructure

- Continue to work with Public Works on the Fairview Gardens Overhead Sewer Program and move from pilot project stage to full project completion for all 74 homes.
- Continue to work with the Public Works Department to review the feasibility of pedestrian crossings at key intersections.
- Continue to work with IDOT and the Public Works Department should any assistance be needed for the Rand, Central, and Mt. Prospect Road intersection improvements.
- Facilitate additional grant programs as funding becomes available through State, Federal, or Local resources.
- Evaluate the future of electric vehicles and their potential impact to services, processes, and regulations.
- Complete Phase II of the Fairview Gardens Overhead Sewer project in coordination with Public Works. This will be for the final 50 homes in the subdivision to prevent future flooding due to MWRD changing discharge requirements.

Goal 4: Family Friendly Neighborhoods

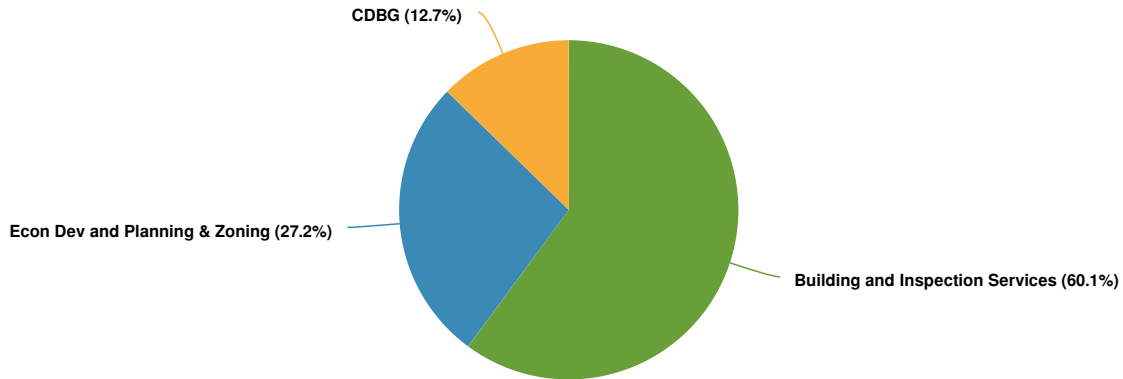
- Continue permits and initial occupancy for Prospect Place apartment building at Main Street and Prospect Avenue.
- Continue inspections and movement toward initial occupancy of Prospect Place apartments at Main Street and Prospect Avenue.
- Look for ways to incorporate new public spaces in the potential redevelopment of Block 56.
- Look for ways to program the newly constructed "Edwin and Elsie (Meyn) Busse Park" located at the northeast corner of Emerson Street and Busse Avenue in coordination with the Chamber of Commerce and Downtown Merchants Association.

Goal 5: Vibrant Community Destinations

- Closeout the permit and complete occupancy for grocery tenant in Maple Street Lofts retail space.
- Continue to work with property owners on redevelopment and/or filling up vacancies, including Golf Plaza II, the Kohl's shopping center, the Chase Bank building, and Randhurst Village.
- Continue to collaborate with the Mount Prospect Chamber of Commerce and the Mount Prospect Library to offer expanded business-focused programming, including a blog, podcasts, and additional mentoring through the Mount Prospect Entrepreneurial Initiative.
- Coordinate business visits with the Economic Development Commission to reach out to existing businesses and identify concerns.
- Proactively market available commercial and industrial sites with the updated online property listings.
- Support local and small business initiatives and reinvestment with project management counseling and support at permit pre-submittal meetings and at on-site construction meetings.
- Implement the South Mount Prospect plan's recommendations to address land use, housing, human services, code enforcement, economic development, public transportation, recreation, and infrastructure and service improvements to this area, while also making recommendations for streetscape, signage, and key development opportunities.
- Continue the implementation of the downtown wayfinding signs, identify development properties within the plan area, market the incentive programs available, and encourage the redevelopment of key sites like block 56.
- Work with DLC to encourage further investment and reduce vacancies at Randhurst Village.
- Continue to market vacant sites, and provide resources and grants to prospective restaurateurs toward a more vibrant and attractive downtown.

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Community Development					
CDBG					
Contractual Services	\$703,509	\$507,770	\$509,228	\$480,000	-5.5%
Total CDBG:	\$703,509	\$507,770	\$509,228	\$480,000	-5.5%
Building and Inspection Services					
Personnel Costs	\$1,763,474	\$1,883,514	\$1,883,514	\$2,010,235	6.7%
Contractual Services	\$145,611	\$221,587	\$221,587	\$236,169	6.6%
Commodities & Supplies	\$20,093	\$23,480	\$23,480	\$24,450	4.1%
Total Building and Inspection Services:	\$1,929,178	\$2,128,581	\$2,128,581	\$2,270,854	6.7%
Econ Dev and Planning & Zoning					
Personnel Costs	\$551,871	\$595,084	\$595,084	\$649,142	9.1%
Contractual Services	\$87,396	\$334,692	\$309,692	\$371,368	11%
Commodities & Supplies	\$2,796	\$6,740	\$6,740	\$6,880	2.1%
Total Econ Dev and Planning & Zoning:	\$642,064	\$936,516	\$911,516	\$1,027,390	9.7%
Total Community Development:	\$3,274,751	\$3,572,867	\$3,549,325	\$3,778,244	5.7%
Total Expenditures:	\$3,274,751	\$3,572,867	\$3,549,325	\$3,778,244	5.7%

Community Development Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Community Development					
CDBG					
CDBG - Administration					
Contractual Services					
CDBG Programs Escorted Transportation Service	042.40.41.00.0.151.572.052	\$1,700	\$0	\$0	\$0
Total Contractual Services:		\$1,700	\$0	\$0	\$0
Total CDBG - Administration:		\$1,700	\$0	\$0	\$0
CDBG - Community Programs					
Contractual Services					
CDBG Programs Pads to Hope, Inc.	042.40.41.00.0.152.572.002	\$24,826	\$8,250	\$8,250	\$0
CDBG Programs Northwest CASA	042.40.41.00.0.152.572.009	\$3,385	\$3,040	\$3,040	\$5,000
CDBG Programs Wings	042.40.41.00.0.152.572.010	\$728	\$5,130	\$5,130	\$4,100
CDBG Programs Children's Advocacy Center	042.40.41.00.0.152.572.013	\$3,425	\$3,200	\$3,200	\$4,000
CDBG Programs SPHCC Access to Care	042.40.41.00.0.152.572.014	\$9,003	\$5,250	\$5,250	\$6,000
CDBG Programs Resources for Comm. Living	042.40.41.00.0.152.572.015	\$1,884	\$2,500	\$2,500	\$1,500
CDBG Programs Comm. Connections Ctr	042.40.41.00.0.152.572.019	\$18,649	\$0	\$0	\$0
CDBG Programs Northwest Compass Inc.	042.40.41.00.0.152.572.044	\$76,457	\$14,000	\$14,000	\$11,000
CDBG Programs Search Inc. Rehab	042.40.41.00.0.152.572.045	\$16,650	\$0	\$0	\$0
CDBG Programs Escorted Transportation Service	042.40.41.00.0.152.572.052	\$0	\$1,400	\$1,400	\$1,400
CDBG Programs Center of Concern	042.40.41.00.0.152.572.053	\$230,782	\$0	\$0	\$0
CDBG Programs North Suburban Legal Aid Clinic	042.40.41.00.0.152.572.054	\$0	\$0	\$0	\$2,500
Total Contractual Services:		\$385,789	\$42,770	\$42,770	\$35,500
Total CDBG - Community Programs:		\$385,789	\$42,770	\$42,770	\$35,500
CDBG - Rehab Projects					
Contractual Services					
CDBG Programs Emrgncy Repair Prog.	042.40.41.00.0.154.572.008	\$0	\$15,000	\$15,000	\$4,500
CDBG Programs Single Family Rehab and WG	042.40.41.00.0.154.572.042	\$0	\$75,000	\$75,000	\$75,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
CDBG Programs Search Inc. Rehab	042.40.41.00.0.154.572.045	\$21,790	\$25,000	\$25,000	\$25,000
CDBG Programs Northwest Compass Inc. Rehab	042.40.41.00.0.154.572.046	\$0	\$25,000	\$25,000	\$0
CDBG Programs Ardyce CILA	042.40.41.00.0.154.572.049	\$3,113	\$0	\$0	\$0
CDBG Programs Journeys The Road Home New Const	042.40.41.00.0.154.572.050	\$0	\$25,000	\$25,000	\$8,500
CDBG Programs Sidewalk Improvements	042.40.41.00.1.154.572.043	\$291,117	\$300,000	\$301,458	\$331,500
Total Contractual Services:		\$316,020	\$465,000	\$466,458	\$444,500
Total CDBG - Rehab Projects:		\$316,020	\$465,000	\$466,458	\$444,500
Total CDBG:		\$703,509	\$507,770	\$509,228	\$480,000
Building and Inspection Services					
Housing Inspections					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.40.46.47.0.171.500.001	\$139,672	\$170,628	\$170,628	\$178,329
Overtime Earnings Overtime	001.40.46.47.0.171.503.001	\$92	\$881	\$881	\$1,224
Longevity Pay Longevity Pay	001.40.46.47.0.171.506.001	\$1,400	\$1,400	\$1,400	\$1,400
Group Insurance Medical Insurance	001.40.46.47.0.171.510.001	\$30,417	\$45,462	\$45,462	\$28,569
Group Insurance Dental Insurance	001.40.46.47.0.171.510.004	\$1,104	\$1,615	\$1,615	\$1,032
Social Security Contributions Social Security	001.40.46.47.0.171.511.001	\$8,368	\$10,741	\$10,741	\$11,239
Social Security Contributions Medicare	001.40.46.47.0.171.511.002	\$1,957	\$2,514	\$2,514	\$2,630
Retirement Contributions IMRF Pension Expense	001.40.46.47.0.171.512.001	\$15,417	\$18,924	\$18,924	\$14,822
Other Employee Benefits Vac/Pers Leave Incent.	001.40.46.47.0.171.513.002	\$738	\$0	\$0	\$0
Total Personnel Costs:		\$199,167	\$252,165	\$252,165	\$239,245
Contractual Services					
Dues & Memberships Dues & Memberships	001.40.46.47.0.171.518.001	\$479	\$0	\$0	\$0
Training Training	001.40.46.47.0.171.525.004	\$1,991	\$0	\$0	\$0
Professional Services Other Prof. Serv.	001.40.46.47.0.171.530.006	\$3	\$0	\$0	\$0
Professional Services Nuisance Abatement	001.40.46.47.0.171.530.026	\$2,802	\$0	\$0	\$0
Copier Lease Payment Copier Lease Payment	001.40.46.47.0.171.551.001	\$1,404	\$1,653	\$1,653	\$1,653
Vehicle Lease Payment Vehicle Lease Payment	001.40.46.47.0.171.553.001	\$8,180	\$7,670	\$7,670	\$11,720
Vehicle Maintenance Payment Vehicle Maint Payment	001.40.46.47.0.171.554.001	\$24,757	\$21,340	\$21,340	\$27,067
Records Management Printing Expense	001.40.46.47.0.171.562.002	\$3,315	\$0	\$0	\$0
Total Contractual Services:		\$42,930	\$30,663	\$30,663	\$40,440

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.40.46.47.0.171.603.001	\$1,652	\$300	\$300	\$300
Office Equipment Office Equipment	001.40.46.47.0.171.604.001	\$1,970	\$0	\$0	\$0
Office Supplies Office Supplies	001.40.46.47.0.171.606.001	\$1,099	\$0	\$0	\$0
Inspection Supplies Inspection Supplies	001.40.46.47.0.171.615.001	\$459	\$0	\$0	\$0
Total Commodities & Supplies:		\$5,179	\$300	\$300	\$300
Total Housing Inspections:		\$247,276	\$283,128	\$283,128	\$279,985
Health Inspections					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.40.46.47.0.170.500.001	\$89,616	\$90,453	\$90,453	\$94,772
Part-Time Earnings Part-Time Earnings	001.40.46.47.0.170.501.001	\$0	\$20,800	\$20,800	\$28,120
Seasonal Earnings Seasonal Earnings	001.40.46.47.0.170.502.001	\$14,798	\$6,300	\$6,300	\$7,560
Overtime Earnings Overtime	001.40.46.47.0.170.503.001	\$382	\$739	\$739	\$82
Longevity Pay Longevity Pay	001.40.46.47.0.170.506.001	\$200	\$200	\$200	\$800
Group Insurance Medical Insurance	001.40.46.47.0.170.510.001	\$12,657	\$23,129	\$23,129	\$10,454
Group Insurance Dental Insurance	001.40.46.47.0.170.510.004	\$339	\$821	\$821	\$167
Social Security Contributions Social Security	001.40.46.47.0.170.511.001	\$6,888	\$7,416	\$7,416	\$8,208
Social Security Contributions Medicare	001.40.46.47.0.170.511.002	\$1,611	\$1,737	\$1,737	\$1,922
Retirement Contributions IMRF Pension Expense	001.40.46.47.0.170.512.001	\$10,859	\$12,363	\$12,363	\$7,905
Other Employee Benefits Sick Leave Incentive	001.40.46.47.0.170.513.001	\$0	\$260	\$260	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.40.46.47.0.170.513.002	\$8,978	\$661	\$661	\$844
Other Employee Benefits Retiree Sick Incentive	001.40.46.47.0.170.513.003	\$9,593	\$0	\$0	\$0
Total Personnel Costs:		\$155,920	\$164,879	\$164,879	\$160,834
Contractual Services					
Dues & Memberships Dues & Memberships	001.40.46.47.0.170.518.001	\$70	\$0	\$0	\$0
Training Training	001.40.46.47.0.170.525.004	\$100	\$0	\$0	\$0
Building Maintenance & Repair Pest Control	001.40.46.47.0.170.533.001	\$67	\$0	\$0	\$0
Copier Lease Payment Copier Lease Payment	001.40.46.47.0.170.551.001	\$1,404	\$859	\$859	\$859
Vehicle Lease Payment Vehicle Lease Payment	001.40.46.47.0.170.553.001	\$1,500	\$1,500	\$1,500	\$1,500
Vehicle Maintenance Payment Vehicle Maint Payment	001.40.46.47.0.170.554.001	\$3,537	\$3,049	\$3,049	\$3,867
Records Management Printing Expense	001.40.46.47.0.170.562.002	\$1,197	\$0	\$0	\$0
Total Contractual Services:		\$7,875	\$5,408	\$5,408	\$6,226



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.40.46.47.0.170.603.001	\$908	\$150	\$150	\$150
Office Equipment Office Equipment	001.40.46.47.0.170.604.001	\$1,199	\$0	\$0	\$0
Office Supplies Office Supplies	001.40.46.47.0.170.606.001	\$414	\$0	\$0	\$0
Inspection Supplies Inspection Supplies	001.40.46.47.0.170.615.001	\$185	\$0	\$0	\$0
Total Commodities & Supplies:		\$2,705	\$150	\$150	\$150
Total Health Inspections:		\$166,500	\$170,437	\$170,437	\$167,210
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.40.46.01.0.000.500.001	\$266,158	\$275,750	\$275,750	\$289,409
Longevity Pay Longevity Pay	001.40.46.01.0.000.506.001	\$800	\$1,400	\$1,400	\$1,400
Group Insurance Medical Insurance	001.40.46.01.0.000.510.001	\$42,408	\$43,017	\$43,017	\$43,581
Group Insurance Workers' Comp Ins	001.40.46.01.0.000.510.003	\$11,200	\$17,700	\$17,700	\$17,000
Group Insurance Dental Insurance	001.40.46.01.0.000.510.004	\$846	\$813	\$813	\$839
Social Security Contributions Social Security	001.40.46.01.0.000.511.001	\$15,985	\$16,941	\$16,941	\$17,561
Social Security Contributions Medicare	001.40.46.01.0.000.511.002	\$3,763	\$4,041	\$4,041	\$4,232
Retirement Contributions IMRF Pension Expense	001.40.46.01.0.000.512.001	\$29,991	\$30,643	\$30,643	\$23,897
Other Employee Benefits Sick Leave Incentive	001.40.46.01.0.000.513.001	\$2,652	\$874	\$874	\$2,001
Other Employee Benefits Vac/Pers Leave Incent.	001.40.46.01.0.000.513.002	\$0	\$2,227	\$2,227	\$713
Total Personnel Costs:		\$373,803	\$393,406	\$393,406	\$400,633
Contractual Services					
Dues & Memberships Dues & Memberships	001.40.46.01.0.000.518.001	\$2,334	\$0	\$0	\$0
Travel & Meetings Travel & Meetings	001.40.46.01.0.000.522.001	\$197	\$0	\$0	\$0
Computer Software Cloud-Based Service	001.40.46.01.0.000.561.004	\$27,878	\$0	\$0	\$0
Telephone - Cellular Telephone - Cellular	001.40.46.01.0.000.590.001	\$167	\$17,345	\$17,345	\$19,038
Insurance Expense General Liability	001.40.46.01.0.000.593.001	\$15,410	\$19,180	\$19,180	\$17,959
Total Contractual Services:		\$45,986	\$36,525	\$36,525	\$36,997
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.40.46.01.0.000.603.001	\$41	\$230	\$230	\$0
Office Supplies Office Supplies	001.40.46.01.0.000.606.001	\$1,342	\$0	\$0	\$0
Total Commodities & Supplies:		\$1,383	\$230	\$230	\$0
Total Administration:		\$421,172	\$430,161	\$430,161	\$437,630

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Building					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.40.46.46.0.000.500.001	\$688,729	\$713,538	\$713,538	\$810,389
Seasonal Earnings Seasonal Earnings	001.40.46.46.0.000.502.001	\$10,695	\$13,500	\$13,500	\$16,200
Overtime Earnings Overtime	001.40.46.46.0.000.503.001	\$1,398	\$1,222	\$1,222	\$1,188
Longevity Pay Longevity Pay	001.40.46.46.0.000.506.001	\$2,600	\$4,400	\$4,400	\$5,800
Group Insurance Medical Insurance	001.40.46.46.0.000.510.001	\$197,351	\$198,597	\$198,597	\$220,430
Group Insurance Dental Insurance	001.40.46.46.0.000.510.004	\$5,882	\$5,655	\$5,655	\$5,682
Social Security Contributions Social Security	001.40.46.46.0.000.511.001	\$40,929	\$45,505	\$45,505	\$52,745
Social Security Contributions Medicare	001.40.46.46.0.000.511.002	\$9,572	\$10,648	\$10,648	\$12,341
Retirement Contributions IMRF Pension Expense	001.40.46.46.0.000.512.001	\$76,424	\$79,078	\$79,078	\$68,296
Other Employee Benefits Sick Leave Incentive	001.40.46.46.0.000.513.001	\$0	\$260	\$260	\$1,901
Other Employee Benefits Vac/Pers Leave Incent.	001.40.46.46.0.000.513.002	\$1,004	\$661	\$661	\$14,551
Total Personnel Costs:		\$1,034,585	\$1,073,064	\$1,073,064	\$1,209,523
Contractual Services					
Dues & Memberships Dues & Memberships	001.40.46.46.0.000.518.001	\$0	\$2,300	\$2,300	\$2,300
Travel & Meetings Travel & Meetings	001.40.46.46.0.000.522.001	\$0	\$3,200	\$3,200	\$3,200
Training Training	001.40.46.46.0.000.525.004	\$1,424	\$7,600	\$7,600	\$9,000
Professional Services Other Prof. Serv.	001.40.46.46.0.000.530.006	\$150	\$13,000	\$13,000	\$0
Professional Services Elevator Inspection Services	001.40.46.46.0.000.530.011	\$18,016	\$25,000	\$25,000	\$30,000
Professional Services Nuisance Abatement	001.40.46.46.0.000.530.026	\$0	\$15,000	\$15,000	\$15,000
Building Maintenance & Repair Pest Control	001.40.46.46.0.000.533.001	\$0	\$800	\$800	\$800
Postage Postage Expense	001.40.46.46.0.000.544.002	\$897	\$1,000	\$1,000	\$1,000
Copier Lease Payment Copier Lease Payment	001.40.46.46.0.000.551.001	\$1,404	\$1,653	\$1,653	\$1,653
Vehicle Lease Payment Vehicle Lease Payment	001.40.46.46.0.000.553.001	\$4,300	\$3,670	\$3,670	\$8,640
Vehicle Maintenance Payment Vehicle Maint Payment	001.40.46.46.0.000.554.001	\$4,951	\$4,268	\$4,268	\$5,413
Technical Services Technical Services	001.40.46.46.0.000.560.001	\$2,773	\$15,000	\$15,000	\$10,000
Technical Services Plan Review	001.40.46.46.0.000.560.013	\$0	\$5,000	\$5,000	\$5,000
Computer Software Software Development	001.40.46.46.0.000.561.002	-\$86	\$5,000	\$5,000	\$5,000
Computer Software Cloud-Based Service	001.40.46.46.0.000.561.004	\$0	\$31,000	\$31,000	\$40,000
Records Management Document Imaging	001.40.46.46.0.000.562.001	\$6,638	\$10,000	\$10,000	\$10,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Records Management Printing Expense	001.40.46.46.0.000.562.002	\$0	\$5,500	\$5,500	\$5,500
Telephone - Cellular Telephone - Cellular	001.40.46.46.0.000.590.001	\$8,353	\$0	\$0	\$0
Total Contractual Services:		\$48,820	\$148,991	\$148,991	\$152,506
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.40.46.46.0.000.603.001	\$1,547	\$6,000	\$6,000	\$7,200
Office Equipment Office Equipment	001.40.46.46.0.000.604.001	\$1,094	\$4,500	\$4,500	\$4,500
Office Supplies Office Supplies	001.40.46.46.0.000.606.001	\$6,047	\$8,500	\$8,500	\$8,500
Publications Publications	001.40.46.46.0.000.612.001	\$235	\$500	\$500	\$500
Reference Materials Reference Materials	001.40.46.46.0.000.613.001	\$1,886	\$2,000	\$2,000	\$2,000
Inspection Supplies Inspection Supplies	001.40.46.46.0.000.615.001	\$17	\$1,300	\$1,300	\$1,300
Total Commodities & Supplies:		\$10,826	\$22,800	\$22,800	\$24,000
Total Building:		\$1,094,231	\$1,244,855	\$1,244,855	\$1,386,029
Total Building and Inspection Services:		\$1,929,178	\$2,128,581	\$2,128,581	\$2,270,854
Econ Dev and Planning & Zoning					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.40.45.01.0.000.500.001	\$126,859	\$131,431	\$131,431	\$143,432
Longevity Pay Longevity Pay	001.40.45.01.0.000.506.001	\$675	\$675	\$675	\$675
Group Insurance Medical Insurance	001.40.45.01.0.000.510.001	\$15,001	\$15,319	\$15,319	\$17,383
Group Insurance Workers' Comp Ins	001.40.45.01.0.000.510.003	\$3,500	\$3,400	\$3,400	\$3,400
Group Insurance Dental Insurance	001.40.45.01.0.000.510.004	\$635	\$610	\$610	\$698
Social Security Contributions Social Security	001.40.45.01.0.000.511.001	\$6,677	\$6,835	\$6,835	\$7,861
Social Security Contributions Medicare	001.40.45.01.0.000.511.002	\$1,796	\$1,950	\$1,950	\$2,144
Retirement Contributions IMRF Pension Expense	001.40.45.01.0.000.512.001	\$14,289	\$14,786	\$14,786	\$12,106
Other Employee Benefits Sick Leave Incentive	001.40.45.01.0.000.513.001	\$0	\$874	\$874	\$4,504
Other Employee Benefits Vac/Pers Leave Incent.	001.40.45.01.0.000.513.002	\$0	\$2,227	\$2,227	\$0
Total Personnel Costs:		\$169,433	\$178,107	\$178,107	\$192,203
Contractual Services					
Dues & Memberships Dues & Memberships	001.40.45.01.0.000.518.001	\$936	\$1,500	\$1,500	\$1,560
Travel & Meetings Travel & Meetings	001.40.45.01.0.000.522.001	\$325	\$3,445	\$3,445	\$3,445
Computer Software Cloud-Based Service	001.40.45.01.0.000.561.004	\$28,789	\$28,091	\$28,091	\$36,000
Telephone - Cellular Telephone - Cellular	001.40.45.01.0.000.590.001	\$1,827	\$3,000	\$3,000	\$3,120

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Insurance Expense General Liability	001.40.45.01.0.000.593.001	\$5,261	\$12,833	\$12,833	\$9,789
Total Contractual Services:		\$37,138	\$48,869	\$48,869	\$53,914
Commodities & Supplies					
Office Supplies Office Supplies	001.40.45.01.0.000.606.001	\$71	\$1,150	\$1,150	\$1,150
Total Commodities & Supplies:		\$71	\$1,150	\$1,150	\$1,150
Total Administration:		\$206,642	\$228,126	\$228,126	\$247,267
Economic Development					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.40.45.43.0.000.500.001	\$88,997	\$91,397	\$91,397	\$97,812
Seasonal Earnings Seasonal Earnings	001.40.45.43.0.000.502.001	\$0	\$6,750	\$6,750	\$8,100
Longevity Pay Longevity Pay	001.40.45.43.0.000.506.001	\$225	\$225	\$225	\$225
Group Insurance Medical Insurance	001.40.45.43.0.000.510.001	\$9,037	\$8,137	\$8,137	\$13,563
Group Insurance Dental Insurance	001.40.45.43.0.000.510.004	\$397	\$339	\$339	\$520
Social Security Contributions Social Security	001.40.45.43.0.000.511.001	\$5,162	\$5,699	\$5,699	\$6,241
Social Security Contributions Medicare	001.40.45.43.0.000.511.002	\$1,285	\$1,452	\$1,452	\$1,562
Retirement Contributions IMRF Pension Expense	001.40.45.43.0.000.512.001	\$10,146	\$10,253	\$10,253	\$8,154
Other Employee Benefits Sick Leave Incentive	001.40.45.43.0.000.513.001	\$0	\$519	\$519	\$1,500
Other Employee Benefits Vac/Pers Leave Incent.	001.40.45.43.0.000.513.002	\$1,719	\$1,322	\$1,322	\$272
Total Personnel Costs:		\$116,967	\$126,093	\$126,093	\$137,949
Contractual Services					
Dues & Memberships Dues & Memberships	001.40.45.43.0.000.518.001	\$2,785	\$3,000	\$3,000	\$3,120
Economic Development Econ Dev Program	001.40.45.43.0.000.536.001	\$34,391	\$100,000	\$100,000	\$100,000
Community Development Contractual American Rescue Plan	001.40.45.43.0.000.581.002	\$0	\$150,000	\$125,000	\$175,000
Total Contractual Services:		\$37,176	\$253,000	\$228,000	\$278,120
Total Economic Development:		\$154,143	\$379,093	\$354,093	\$416,069
Planning & Zoning					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.40.45.44.0.000.500.001	\$183,172	\$204,702	\$204,702	\$225,779
Seasonal Earnings Seasonal Earnings	001.40.45.44.0.000.502.001	\$14,048	\$6,750	\$6,750	\$8,100
Group Insurance Medical Insurance	001.40.45.44.0.000.510.001	\$30,795	\$39,785	\$39,785	\$47,257
Group Insurance Dental Insurance	001.40.45.44.0.000.510.004	\$701	\$948	\$948	\$1,149
Social Security Contributions Social Security	001.40.45.44.0.000.511.001	\$11,313	\$13,112	\$13,112	\$14,519
Social Security Contributions Medicare	001.40.45.44.0.000.511.002	\$2,646	\$3,068	\$3,068	\$3,398

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Retirement Contributions IMRF Pension Expense	001.40.45.44.0.000.512.001	\$20,448	\$22,519	\$22,519	\$18,516
Other Employee Benefits Vac/Pers Leave Incent.	001.40.45.44.0.000.513.002	\$2,349	\$0	\$0	\$272
Total Personnel Costs:		\$265,471	\$290,884	\$290,884	\$318,990
Contractual Services					
Dues & Memberships Dues & Memberships	001.40.45.44.0.000.518.001	\$929	\$1,751	\$1,751	\$1,751
Travel & Meetings Travel & Meetings	001.40.45.44.0.000.522.001	\$10	\$1,305	\$1,305	\$1,305
Training Training	001.40.45.44.0.000.525.004	\$312	\$3,000	\$3,000	\$5,200
Equipment Maintenance & Repair Equipment Maint.	001.40.45.44.0.000.532.002	\$0	\$1,689	\$1,689	\$1,689
Legal Notices Legal Notices	001.40.45.44.0.000.541.001	\$2,052	\$3,000	\$3,000	\$3,000
Postage Postage Expense	001.40.45.44.0.000.544.002	\$1,586	\$2,000	\$2,000	\$2,000
Copier Lease Payment Copier Lease Payment	001.40.45.44.0.000.551.001	\$1,404	\$1,653	\$1,653	\$1,686
Vehicle Lease Payment Vehicle Lease Payment	001.40.45.44.0.000.553.001	\$1,500	\$1,500	\$1,500	\$1,500
Vehicle Maintenance Payment Vehicle Maint Payment	001.40.45.44.0.000.554.001	\$3,537	\$3,049	\$3,049	\$3,867
Technical Services Technical Services	001.40.45.44.0.000.560.001	\$0	\$1,150	\$1,150	\$1,150
Computer Software Software Development	001.40.45.44.0.000.561.002	\$0	\$0	\$0	\$5,000
Computer Software Cloud-Based Service	001.40.45.44.0.000.561.004	\$0	\$3,000	\$3,000	\$1,126
Records Management Document Imaging	001.40.45.44.0.000.562.001	\$65	\$3,000	\$3,000	\$3,060
Records Management Printing Expense	001.40.45.44.0.000.562.002	\$1,687	\$5,863	\$5,863	\$2,000
Records Management Maps & Plats	001.40.45.44.0.000.562.004	\$0	\$863	\$863	\$0
Total Contractual Services:		\$13,082	\$32,823	\$32,823	\$34,334
Commodities & Supplies					
Office Equipment Office Equipment	001.40.45.44.0.000.604.001	\$0	\$2,000	\$2,000	\$2,000
Office Supplies Office Supplies	001.40.45.44.0.000.606.001	\$2,356	\$2,529	\$2,529	\$2,630
Publications Publications	001.40.45.44.0.000.612.001	\$370	\$1,061	\$1,061	\$1,100
Total Commodities & Supplies:		\$2,726	\$5,590	\$5,590	\$5,730
Total Planning & Zoning:		\$281,279	\$329,297	\$329,297	\$359,054
Total Econ Dev and Planning & Zoning:		\$642,064	\$936,516	\$911,516	\$1,022,390
Total Community Development:		\$3,274,751	\$3,572,867	\$3,549,325	\$3,773,244
Total Expenditures:		\$3,274,751	\$3,572,867	\$3,549,325	\$3,773,244

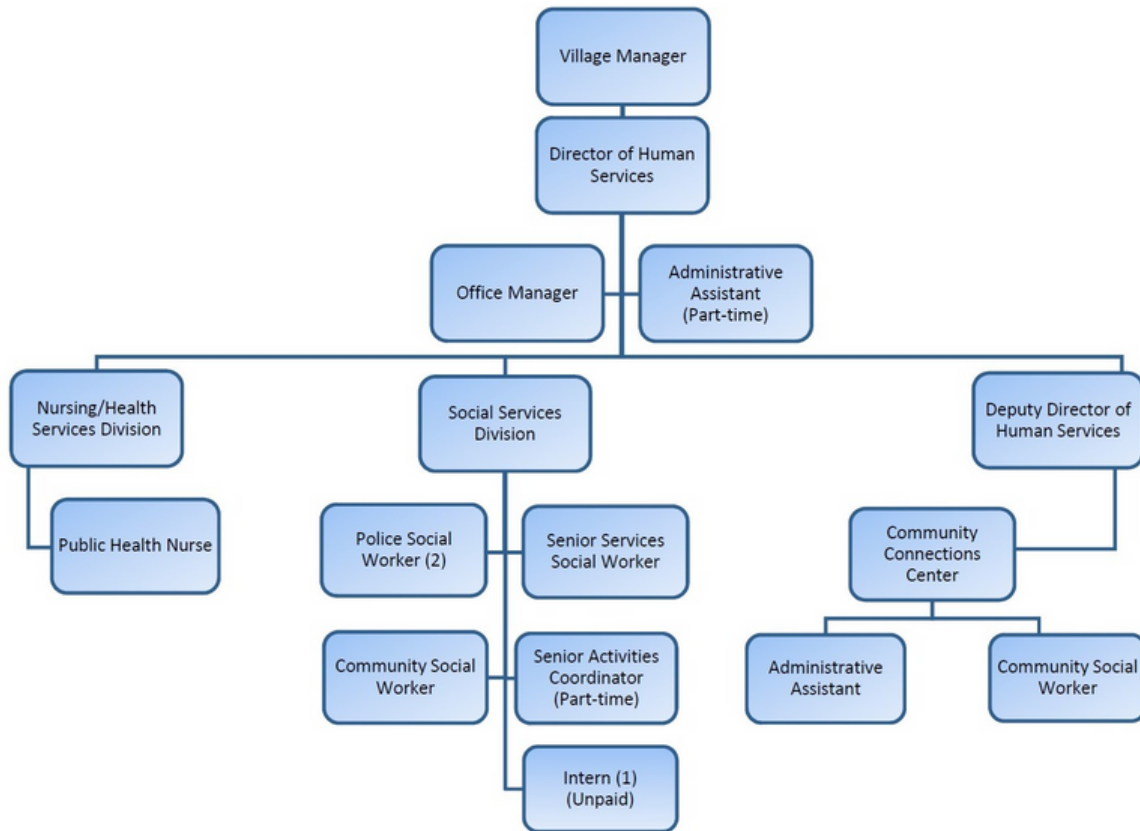


Human Services

Statement of Activities

The Human Services Department provides Nursing and Social Services designed to promote the health and well-being of residents and the community. Services include both direct services and group programming and are offered to residents of all ages. Many of the services provided assist at-risk residents. Residents can access services through programs including Emergency Assistance, Entitlement Benefits, General Social Services, Nursing Direct Services, Nursing Programs, Police Social Services and Social Service Programs. Residents access services at the Community Connections Center, the Mount Prospect Police Department and Village Hall. The Human Services Department works collaboratively with local community agencies to meet the needs of residents.

Organizational Chart



Budgeted Positions

	2021 Positions		2022 Positions		2023 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2021	2022	2023
Human Services									
Full-Time									
Director of Human Services	1.00	1.00	1.00	1.00	1.00	1.00	123,757	129,022	135,473
Deputy Director of Human Svcs	1.00	1.00	1.00	1.00	1.00	1.00	97,689	101,736	106,987
Public Health Nurse	1.00	1.00	1.00	1.00	1.00	1.00	92,570	96,301	101,203
Police Social Worker	1.00	1.00	2.00	2.00	2.00	2.00	84,290	175,463	174,079
Senior Services Social Worker	1.00	1.00	1.00	1.00	1.00	1.00	75,849	78,906	82,923
Bilingual Social Svcs Caseworker	1.00	1.00	1.00	1.00	-	-	55,455	57,752	-
Office Manager	1.00	1.00	1.00	1.00	1.00	1.00	68,847	71,622	67,202
Administrative Assistant	2.00	2.00	2.00	2.00	1.00	1.00	108,091	112,455	52,501
Community Social Worker	-	-	1.00	1.00	2.00	2.00	-	75,992	150,245
Full-Time Total	9.00	9.00	11.00	11.00	10.00	10.00	706,548	899,249	870,613
Part-Time									
P/T Administrative Assistant	-	-	-	-	1.00	0.50	-	-	35,157
P/T Bilingual Social Worker	1.00	0.50	-	-	-	-	48,232	-	-
P/T Senior Activities Coordinato	-	-	-	-	1.00	0.50	-	-	34,653
Part-Time Total	1.00	0.50	-	-	2.00	1.00	48,232	-	69,810
Seasonal									
Paid On Call Public Health Nurse	2.00	0.05	2.00	0.05	-	-	5,920	5,776	-
Seasonal Total	2.00	0.05	2.00	0.05	-	-	5,920	5,776	-
Employee Benefits	-	-	-	-	-	-	279,678	344,919	317,095
Other Compensation	-	-	-	-	-	-	6,900	8,300	2,500
Human Services Total	12.00	9.55	13.00	11.05	12.00	11.00	1,047,278	1,258,244	1,260,018

2022 Key Accomplishments

Goal 1: Effective Village Government

- Department marketing included improvements to the Senior Buzz newsletter and completion of a department video to be used for marketing of services.
- Completed a Human Services Department needs assessment report.
- Collaboration with Mount Prospect Police Department and Mount Prospect Fire Department on development (in progress) of reunification center protocol as it relates to community emergency response.

Goal 2: Mount Prospect Charm and Character

- Aging in Community initiative awarded an Aging in a Changing Region grant, which provided two workshops, one for residents and one for community stakeholders.
- Collaborated with Mount Prospect Police Department on outreach events in South Mount Prospect.
- Senior Opportunities survey completed to obtain input from seniors regarding senior activities in the Farley Community room.
- Senior Resource Hub developed to provide seniors with access to community resources.

Performance Measures

Strategic Goal	Task	Performance Measure	2019	2020	% Change from 2019 to 2020	2021	% Change from 2020 to 2021
Goal 1: Effective Village Government: Financially Sound, Providing Exceptional Service	Employee Flu Shots	# Administered	164	172	4.9%	180	4.7%
Goal 2: Mount Prospect Charm and Character: Honoring History, Heritage, and Diversity, Equity and Inclusion	General Social Services	Information and Referral	289	389	34.6%	293	-24.7%
	Emergency Assistance Program:	Food Pantry	485	760	56.7%	420	-44.7%
		Rental Assistance	18	79	338.9%	27	-65.8%
	Entitlement Benefits:	Medicare D	181	149	-17.7%	159	6.7%
		Medicaid/SNAP Enrollment, Case Management	481	225	-53.2%	204	-9.3%
	Social Services Program:	Teen Snow Shoveling Program	8	13	62.5%	9	-30.8%
		Strong Like a Girl	N/A	5	N/A	36	620.0%
	Police Social Services	Reports	1047	720	-31.2%	618	-14.2%
		Mental Health Calls	80	172	115.0%	200	16.3%
		Substance Abuse Calls	66	74	12.1%	93	25.7%
	Nursing Visits	Homebound	390	395	1.3%	333	-15.7%
	Nursing Group Program	Ageless Grace	732	0*	-100.0%	432	N/A

*Program did not occur due to COVID-19

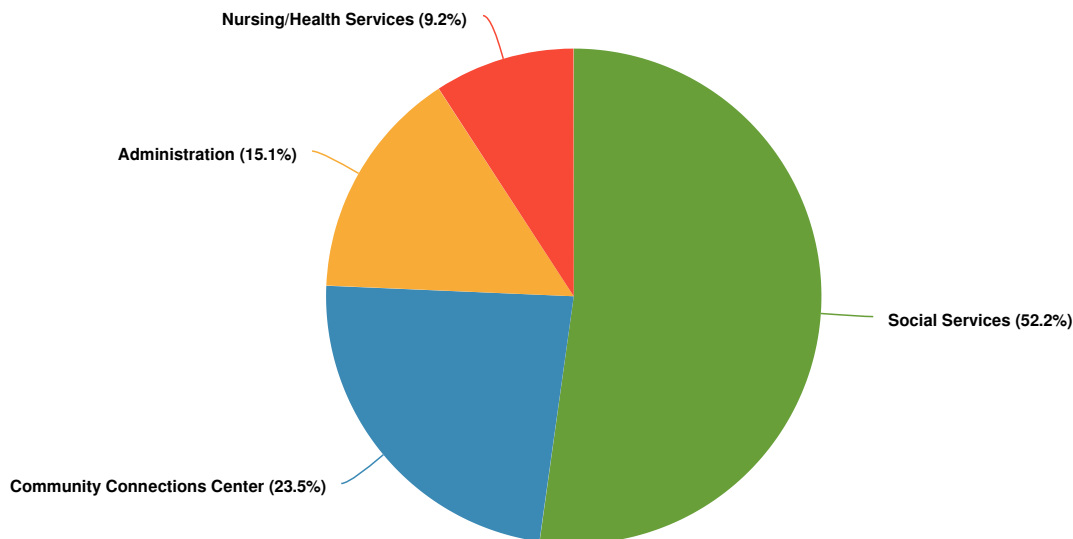
2023 Goals

Goal 2: Mount Prospect Charm and Character

- Submit AARP Age Friendly Communities Action Plan for approval.
- Form Aging in Community working groups to carry out goals identified in the action plan.
- Expand senior activities and hold Mount Prospect Senior Appreciation Day.
- Expand Public Health Nursing outreach to residents who face social determinants to health challenges and barriers.

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Human Services					
Administration					
Personnel Costs	\$234,144	\$242,677	\$242,677	\$228,770	-5.7%
Contractual Services	\$38,523	\$54,088	\$45,352	\$57,361	6.1%
Capital Outlay	\$118	\$558	\$558	\$569	2%
Commodities & Supplies	\$2,951	\$3,884	\$3,846	\$4,397	13.2%
Total Administration:	\$275,736	\$301,207	\$292,433	\$291,097	-3.4%
Social Services					
Personnel Costs	\$351,359	\$508,037	\$508,037	\$531,421	4.6%
Contractual Services	\$1,084	\$424,725	\$184,495	\$472,520	11.3%
Commodities & Supplies	\$671	\$765	\$350	\$765	0%
Total Social Services:	\$353,113	\$933,527	\$692,882	\$1,004,706	7.6%
Nursing/Health Services					
Personnel Costs	\$172,431	\$181,534	\$181,534	\$168,849	-7%
Contractual Services	\$275	\$958	\$1,308	\$3,596	275.4%
Capital Outlay	\$168	\$700	\$300	\$700	0%
Commodities & Supplies	\$1,293	\$4,024	\$700	\$3,454	-14.2%
Total Nursing/Health Services:	\$174,166	\$187,216	\$183,842	\$176,599	-5.7%
Community Connections Center					
Personnel Costs	\$277,334	\$325,996	\$325,996	\$330,978	1.5%
Contractual Services	\$93,177	\$109,332	\$97,448	\$116,687	6.7%
Capital Outlay	\$344	\$0	\$0	\$0	0%
Commodities & Supplies	\$1,685	\$4,110	\$2,197	\$4,145	0.9%
Total Community Connections Center:	\$372,541	\$439,438	\$425,641	\$451,810	2.8%
Total Human Services:	\$1,175,556	\$1,861,388	\$1,594,798	\$1,924,212	3.4%
Total Expenditures:	\$1,175,556	\$1,861,388	\$1,594,798	\$1,924,212	3.4%

Human Services Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Human Services					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.50.01.00.0.000.500.001	\$161,968	\$167,805	\$167,805	\$146,416
Part-Time Earnings Part-Time Earnings	001.50.01.00.0.000.501.001	\$0	\$0	\$0	\$14,063
Longevity Pay Longevity Pay	001.50.01.00.0.000.506.001	\$1,200	\$1,375	\$1,375	\$575
Group Insurance Medical Insurance	001.50.01.00.0.000.510.001	\$32,764	\$32,983	\$32,983	\$23,463
Group Insurance Workers' Comp Ins	001.50.01.00.0.000.510.003	\$6,800	\$7,400	\$7,400	\$7,600
Group Insurance Dental Insurance	001.50.01.00.0.000.510.004	\$222	\$214	\$214	\$164
Social Security Contributions Social Security	001.50.01.00.0.000.511.001	\$9,784	\$10,528	\$10,528	\$10,540
Social Security Contributions Medicare	001.50.01.00.0.000.511.002	\$2,288	\$2,465	\$2,465	\$2,466
Retirement Contributions IMRF Pension Expense	001.50.01.00.0.000.512.001	\$18,279	\$18,677	\$18,677	\$13,920
Other Employee Benefits Sick Leave Incentive	001.50.01.00.0.000.513.001	\$0	\$110	\$110	\$2,100
Other Employee Benefits Vac/Pers Leave Incent.	001.50.01.00.0.000.513.002	\$0	\$279	\$279	\$6,952
Other Employee Benefits Employee Allowances	001.50.01.00.0.000.513.004	\$840	\$841	\$841	\$511
Total Personnel Costs:		\$234,144	\$242,677	\$242,677	\$228,770
Contractual Services					
Travel & Meetings Travel & Meetings	001.50.01.00.0.000.522.001	\$383	\$2,000	\$1,500	\$1,000
Training Training	001.50.01.00.0.000.525.004	\$149	\$816	\$500	\$832
Professional Services Other Prof. Serv.	001.50.01.00.0.000.530.006	\$2,111	\$7,620	\$2,500	\$7,350
Equipment Maintenance & Repair Equipment Maint.	001.50.01.00.0.000.532.002	\$0	\$510	\$510	\$530
Postage Postage Expense	001.50.01.00.0.000.544.002	\$2,442	\$1,672	\$1,672	\$1,805
Copier Lease Payment Copier Lease Payment	001.50.01.00.0.000.551.001	\$3,424	\$3,299	\$3,299	\$3,299
Vehicle Lease Payment Vehicle Lease Payment	001.50.01.00.0.000.553.001	\$0	\$0	\$0	\$1,810
Vehicle Maintenance Payment Vehicle Maint Payment	001.50.01.00.0.000.554.001	\$3,537	\$3,049	\$3,049	\$3,867
Computer Software Cloud-Based Service	001.50.01.00.0.000.561.004	\$14,222	\$17,520	\$15,000	\$18,221
Computer Software Human Services Software	001.50.01.00.0.000.561.009	\$0	\$0	\$0	\$150
Records Management Printing Expense	001.50.01.00.0.000.562.002	\$224	\$580	\$300	\$592



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Human Services Contractual Volunteer Recruitment	001.50.01.00.0.000.573.006	\$191	\$416	\$416	\$600
Telephone - Cellular Telephone - Cellular	001.50.01.00.0.000.590.001	\$3,171	\$5,050	\$5,050	\$5,252
Insurance Expense General Liability	001.50.01.00.0.000.593.001	\$8,670	\$11,556	\$11,556	\$12,053
Total Contractual Services:		\$38,523	\$54,088	\$45,352	\$57,361
Capital Outlay					
Office Equipment Office Eqpt	001.50.01.00.0.000.656.001	\$118	\$558	\$558	\$569
Total Capital Outlay:		\$118	\$558	\$558	\$569
Commodities & Supplies					
Other Equipment Other Equipment	001.50.01.00.0.000.605.001	\$1,025	\$600	\$600	\$612
Office Supplies Office Supplies	001.50.01.00.0.000.606.001	\$657	\$938	\$900	\$975
Other Supplies Other Supplies	001.50.01.00.0.000.608.001	\$1,086	\$1,326	\$1,326	\$1,750
Human Services Commodities Refreshment Supplies	001.50.01.00.0.000.620.001	\$182	\$1,020	\$1,020	\$1,060
Total Commodities & Supplies:		\$2,951	\$3,884	\$3,846	\$4,397
Total Administration:		\$275,736	\$301,207	\$292,433	\$291,097
Social Services					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.50.51.00.0.000.500.001	\$249,599	\$365,762	\$365,762	\$362,203
Part-Time Earnings Part-Time Earnings	001.50.51.00.0.000.501.001	\$10,712	\$0	\$0	\$45,200
Overtime Earnings Overtime	001.50.51.00.0.000.503.001	\$0	\$3,196	\$3,196	\$0
Longevity Pay Longevity Pay	001.50.51.00.0.000.506.001	\$725	\$1,355	\$1,355	\$1,445
Group Insurance Medical Insurance	001.50.51.00.0.000.510.001	\$41,434	\$66,228	\$66,228	\$48,001
Group Insurance Dental Insurance	001.50.51.00.0.000.510.004	\$107	\$1,010	\$1,010	\$1,286
Social Security Contributions Social Security	001.50.51.00.0.000.511.001	\$15,618	\$21,506	\$21,506	\$25,797
Social Security Contributions Medicare	001.50.51.00.0.000.511.002	\$3,653	\$5,034	\$5,034	\$6,036
Retirement Contributions IMRF Pension Expense	001.50.51.00.0.000.512.001	\$27,772	\$40,592	\$40,592	\$33,978
Other Employee Benefits Sick Leave Incentive	001.50.51.00.0.000.513.001	\$0	\$327	\$327	\$1,301
Other Employee Benefits Vac/Pers Leave Incent.	001.50.51.00.0.000.513.002	\$0	\$833	\$833	\$4,160
Other Employee Benefits Employee Allowances	001.50.51.00.0.000.513.004	\$1,739	\$2,194	\$2,194	\$2,014
Total Personnel Costs:		\$351,359	\$508,037	\$508,037	\$531,421
Contractual Services					
Dues & Memberships Dues & Memberships	001.50.51.00.0.000.518.001	\$688	\$595	\$595	\$650
Travel & Meetings Travel & Meetings	001.50.51.00.0.000.522.001	\$184	\$530	\$200	\$530
Training Training	001.50.51.00.0.000.525.004	\$212	\$3,600	\$2,400	\$3,672



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Human Services Contractual Volunteer Recruitment	001.50.51.00.0.000.573.006	\$0	\$0	\$0	\$300
Human Services Contractual American Rescue Plan Programs	001.50.51.00.0.000.573.010	\$0	\$420,000	\$181,300	\$467,368
Total Contractual Services:		\$1,084	\$424,725	\$184,495	\$472,520
Commodities & Supplies					
Program Supplies Program Supplies	001.50.51.00.0.000.609.001	\$671	\$765	\$350	\$765
Total Commodities & Supplies:		\$671	\$765	\$350	\$765
Total Social Services:		\$353,113	\$933,527	\$692,882	\$1,004,706
Nursing/Health Services					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.50.52.00.0.000.500.001	\$120,842	\$125,195	\$125,195	\$111,283
Part-Time Earnings Part-Time Earnings	001.50.52.00.0.000.501.001	\$0	\$0	\$0	\$10,547
Seasonal Earnings Seasonal Earnings	001.50.52.00.0.000.502.001	\$123	\$5,776	\$5,776	\$0
Longevity Pay Longevity Pay	001.50.52.00.0.000.506.001	\$975	\$1,090	\$1,090	\$0
Group Insurance Medical Insurance	001.50.52.00.0.000.510.001	\$23,422	\$23,575	\$23,575	\$19,786
Group Insurance Dental Insurance	001.50.52.00.0.000.510.004	\$635	\$611	\$611	\$561
Social Security Contributions Social Security	001.50.52.00.0.000.511.001	\$7,494	\$8,260	\$8,260	\$7,949
Social Security Contributions Medicare	001.50.52.00.0.000.511.002	\$1,753	\$1,934	\$1,934	\$1,863
Retirement Contributions IMRF Pension Expense	001.50.52.00.0.000.512.001	\$13,791	\$14,012	\$14,012	\$10,500
Other Employee Benefits Sick Leave Incentive	001.50.52.00.0.000.513.001	\$0	\$110	\$110	\$999
Other Employee Benefits Vac/Pers Leave Incent.	001.50.52.00.0.000.513.002	\$2,707	\$279	\$279	\$4,760
Other Employee Benefits Employee Allowances	001.50.52.00.0.000.513.004	\$690	\$692	\$692	\$601
Total Personnel Costs:		\$172,431	\$181,534	\$181,534	\$168,849
Contractual Services					
Dues & Memberships Dues & Memberships	001.50.52.00.0.000.518.001	\$180	\$100	\$0	\$208
Travel & Meetings Travel & Meetings	001.50.52.00.0.000.522.001	\$0	\$250	\$100	\$156
Training Training	001.50.52.00.0.000.525.004	\$95	\$408	\$408	\$424
Professional Services Other Prof. Serv.	001.50.52.00.0.000.530.006	\$0	\$0	\$600	\$2,600
Equipment Maintenance & Repair Equipment Maint.	001.50.52.00.0.000.532.002	\$0	\$200	\$200	\$208
Total Contractual Services:		\$275	\$958	\$1,308	\$3,596
Capital Outlay					
Other Equipment Medical Equipment	001.50.52.00.0.000.665.093	\$168	\$700	\$300	\$700
Total Capital Outlay:		\$168	\$700	\$300	\$700

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Commodities & Supplies					
Other Supplies Other Supplies	001.50.52.00.0.000.608.001	\$7	\$600	\$200	\$600
Other Supplies MRC Supplies	001.50.52.00.0.000.608.004	\$152	\$636	\$0	\$0
Program Supplies Program Supplies	001.50.52.00.0.000.609.001	\$368	\$600	\$300	\$600
Human Services Commodities Medical Supplies	001.50.52.00.0.000.620.002	\$19	\$432	\$0	\$432
Human Services Commodities Flu Program Supplies	001.50.52.00.0.000.620.003	\$0	\$156	\$0	\$200
Human Services Commodities Cholesterol Screening Supplies	001.50.52.00.0.000.620.004	\$469	\$500	\$100	\$510
Human Services Commodities INR Testing Supplies	001.50.52.00.0.000.620.005	\$0	\$600	\$0	\$612
Human Services Commodities Lending Closet Supplies	001.50.52.00.0.000.620.006	\$279	\$500	\$100	\$500
Total Commodities & Supplies:		\$1,293	\$4,024	\$700	\$3,454
Total Nursing/Health Services:		\$174,166	\$187,216	\$183,842	\$176,599
Community Connections Center					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.50.54.00.0.000.500.001	\$191,373	\$240,487	\$240,487	\$250,711
Part-Time Earnings Part-Time Earnings	001.50.54.00.0.000.501.001	\$19,894	\$0	\$0	\$0
Overtime Earnings Overtime	001.50.54.00.0.000.503.001	\$0	\$204	\$204	\$0
Longevity Pay Longevity Pay	001.50.54.00.0.000.506.001	\$600	\$1,080	\$1,080	\$480
Group Insurance Medical Insurance	001.50.54.00.0.000.510.001	\$27,056	\$38,921	\$38,921	\$37,877
Group Insurance Dental Insurance	001.50.54.00.0.000.510.004	\$794	\$1,242	\$1,242	\$1,542
Social Security Contributions Social Security	001.50.54.00.0.000.511.001	\$12,681	\$12,047	\$12,047	\$15,579
Social Security Contributions Medicare	001.50.54.00.0.000.511.002	\$2,966	\$2,820	\$2,820	\$3,646
Retirement Contributions IMRF Pension Expense	001.50.54.00.0.000.512.001	\$21,213	\$26,785	\$26,785	\$20,578
Other Employee Benefits Sick Leave Incentive	001.50.54.00.0.000.513.001	\$0	\$544	\$544	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.50.54.00.0.000.513.002	\$0	\$1,386	\$1,386	\$85
Other Employee Benefits Employee Allowances	001.50.54.00.0.000.513.004	\$757	\$480	\$480	\$480
Total Personnel Costs:		\$277,334	\$325,996	\$325,996	\$330,978
Contractual Services					
Dues & Memberships Dues & Memberships	001.50.54.00.0.000.518.001	\$40	\$151	\$200	\$500
Travel & Meetings Travel & Meetings	001.50.54.00.0.000.522.001	-\$20	\$364	\$200	\$364
Training Training	001.50.54.00.0.000.525.004	\$540	\$1,400	\$1,000	\$1,760
Professional Services Other Prof. Serv.	001.50.54.00.0.000.530.006	\$77,286	\$83,640	\$80,000	\$90,331
Equipment Maintenance & Repair Equipment Maint.	001.50.54.00.0.000.532.002	\$0	\$510	\$510	\$520

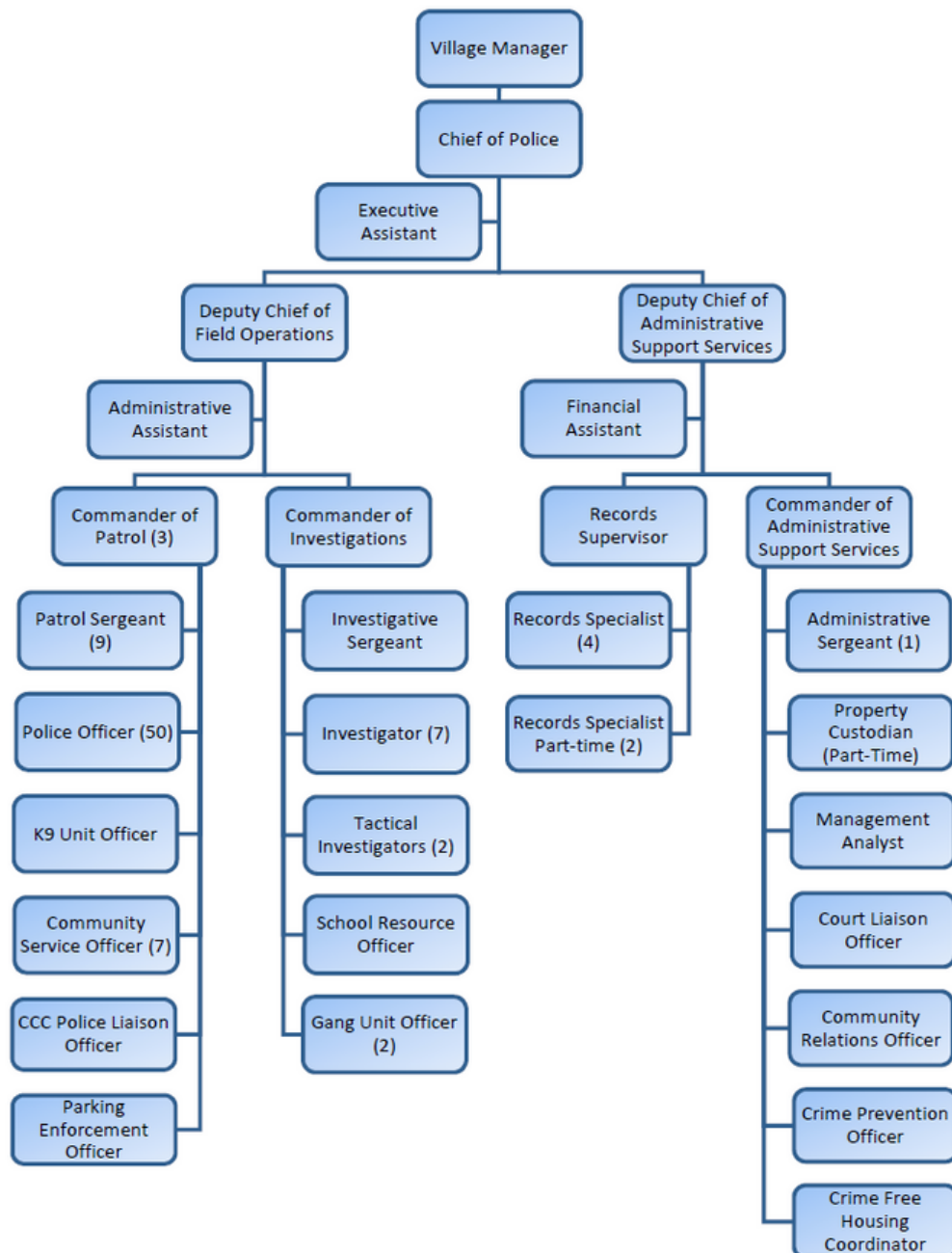
Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Building Maintenance & Repair Cleaning Service	001.50.54.00.0.000.533.002	\$7,202	\$8,118	\$7,000	\$8,281
Postage Postage Expense	001.50.54.00.0.000.544.002	\$378	\$520	\$520	\$562
Copier Lease Payment Copier Lease Payment	001.50.54.00.0.000.551.001	\$1,383	\$1,493	\$1,493	\$1,493
Technical Services IT System Security	001.50.54.00.0.000.560.004	\$294	\$1,104	\$0	\$0
Technical Services Computer Maint.	001.50.54.00.0.000.560.007	\$0	\$2,361	\$0	\$2,408
Technical Services Internet Service	001.50.54.00.0.000.560.011	\$1,898	\$4,330	\$1,500	\$4,330
Computer Software Human Services Software	001.50.54.00.0.000.561.009	\$382	\$500	\$400	\$400
Natural Gas Natural Gas	001.50.54.00.0.000.585.001	\$3,165	\$3,825	\$3,825	\$3,978
Telephone - Cellular Telephone - Cellular	001.50.54.00.0.000.590.001	\$628	\$1,016	\$800	\$1,760
Total Contractual Services:		\$93,177	\$109,332	\$97,448	\$116,687
Capital Outlay					
Office Equipment Office Eqpt	001.50.54.00.0.000.656.001	\$344	\$0	\$0	\$0
Total Capital Outlay:		\$344	\$0	\$0	\$0
Commodities & Supplies					
Office Equipment Office Equipment	001.50.54.00.0.000.604.001	\$815	\$1,428	\$500	\$1,428
Office Supplies Office Supplies	001.50.54.00.0.000.606.001	\$793	\$897	\$897	\$932
Program Supplies Program Supplies	001.50.54.00.0.000.609.001	\$77	\$1,785	\$800	\$1,785
Total Commodities & Supplies:		\$1,685	\$4,110	\$2,197	\$4,145
Total Community Connections Center:		\$372,541	\$439,438	\$425,641	\$451,810
Total Human Services:		\$1,175,556	\$1,861,388	\$1,594,798	\$1,924,212
Total Expenditures:		\$1,175,556	\$1,861,388	\$1,594,798	\$1,924,212

Police Department

Statement of Activities

The Police Department serves to safeguard freedom by preserving life and property, protecting the constitutional rights of all individuals, maintaining order and encouraging respect for the rule of law by the proper enforcement thereof. The Department strives to earn the respect of individuals, including minority and disadvantaged persons, by maintaining a knowledgeable, responsive, well-trained and accountable workforce that discharges their duties and responsibilities with evidence of fairness, tolerance and equality. By implementing effective crime prevention strategies, fully investigating crimes when they occur and expeditiously apprehending criminal offenders, the Department reduces the opportunity for the commission of crime. The Department identifies, addresses, and resolves the root causes of community problems and concerns in concert with citizen groups and representatives using community oriented policing strategies.

Organizational Chart



Budgeted Positions

	2021 Positions		2022 Positions		2023 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2021	2022	2023
Police									
Full-Time									
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	167,895	174,371	179,531
Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	306,850	318,293	327,919
Commander	5.00	5.00	5.00	5.00	5.00	5.00	715,113	734,963	759,836
Sergeant	9.00	9.00	9.00	9.00	9.00	9.00	1,142,883	1,165,096	1,206,243
Administrative Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	126,987	129,494	135,969
Investigative Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	126,987	129,494	134,027
Investigator	9.00	9.00	9.00	9.00	9.00	9.00	920,826	939,624	968,642
Police Officer	53.00	53.00	53.00	53.00	53.00	53.00	4,995,029	5,184,057	5,309,582
Crime Prevention Officer	1.00	1.00	1.00	1.00	1.00	1.00	103,628	106,215	111,200
School Resource Officer	1.00	1.00	1.00	1.00	1.00	1.00	103,628	106,215	109,935
Community Relations Officer	-	-	-	-	1.00	1.00	-	-	109,935
Crime Free Housing Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	84,272	87,298	91,671
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	79,290	57,190	71,090
Financial Assistant	1.00	1.00	1.00	1.00	1.00	1.00	67,007	69,415	72,892
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	76,351	79,092	84,001
Community Service Officer	8.00	8.00	8.00	8.00	8.00	8.00	457,479	453,553	552,192
CCC Police Liaison Officer	1.00	1.00	1.00	1.00	1.00	1.00	63,617	65,778	68,973
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	62,917	65,427	68,705
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	74,469	77,059	86,099
Records Specialist	4.00	4.00	4.00	4.00	4.00	4.00	204,028	211,047	221,743
Court Liaison Officer	1.00	1.00	1.00	1.00	1.00	1.00	55,787	57,746	75,601
School Community Resource Assist	1.00	1.00	-	-	-	-	62,400	-	-
Full-Time Total	104.00	104.00	103.00	103.00	104.00	104.00	9,997,443	10,211,427	10,745,786
Part-Time									
P/T Property Custodian	1.00	0.50	1.00	0.50	1.00	0.50	44,262	46,010	50,256
P/T Records Specialist	2.00	1.00	2.00	1.00	2.00	1.00	41,857	53,215	56,250
Part-Time Total	3.00	1.50	3.00	1.50	3.00	1.50	86,119	99,225	106,506
Employee Benefits	-	-	-	-	-	-	6,456,709	6,230,406	7,254,621
Other Compensation	-	-	-	-	-	-	1,303,165	1,346,806	1,385,782
Police Total	107.00	105.50	106.00	104.50	107.00	105.50	17,843,436	17,887,864	19,492,695

2022 Key Accomplishments

Goal 1: Effective Village Government

- Utilized public education, proactive activity, comprehensive investigation and dedicated enforcement patrols.
 - The Department began reporting crime statistics to the FBI using the FBI's National Incident-Based Reporting System (NIBRS) as opposed to the older, Uniform Crime Reporting System (UCR). The FBI implemented this system to improve the overall quality of crime data collected by law enforcement. The Department continued its charge of reducing crime and furthering public safety within the Village.
- Enhanced technologies within the Police Department.
 - Implemented new public-facing FOIA software in the Records Section to streamline the process of obtaining public records and enhancing the Department's level of transparency to the community.
 - Continued the transition of utilizing a new mobile CAD and RMS system through a collaboration with Northwest Central Dispatch System.
 - Implemented new Crash Reporting Software to improve traffic accident reporting and more efficiently transmit crash data to the Illinois Department of Transportation.
- Provided relevant and contemporary policing policies.
 - Achieved reaccreditation with the Illinois Law Enforcement Accreditation Program (ILEAP) through continued policy updates and review.
 - Maintained and updated "Lexipol" policies and procedures throughout the department.
 - Met new Illinois State-mandates in reporting mental health data to the State to capture the level of Illinois Law Enforcement's involvement in working with persons who suffer from mental illness.

Goal 2: Enhancing Mount Prospect Charm/Character

- Conducted robust recruiting efforts.
 - Hired a new Police Records Supervisor that assisted the Department in reorganizing the Records Section and enhancing Department efficiencies.
 - Implemented a new "Lateral Transfer" process to hire experienced police officers to serve the Mount Prospect community.
 - Recruited entry-level police officer candidates and conducted a recruit eligibility test, having 41 candidates sit for the written exam. The recruitment efforts produced candidates from a wide variety of demographics, with 40% identifying as a member of the minority community.
- Expanded the department's social media reach on Twitter and Facebook through education and awareness.
 - Continued to expand its social media presence by increasing its Twitter followers to 4,000 and Facebook followers to 7,900
- Provided top-quality training to police personnel.
 - In efforts to best serve our community, provided excellent and timely training to police personnel on a variety of law enforcement issues and met all State training mandates
- Collaborated with the Fire Department to provide a First Responders Academy for Teens.
 - Provided our First Responder Academy for Teens to expose area teenagers to careers in policing and fire service.

Goal 4: Family-Friendly Neighborhoods

- Enhanced community engagement with robust community engagement programs.
 - Obtained funding to add an 84th officer to the Police Department to serve as a Community Relations Officer. This position is responsible for enhancing and expanding our Department's community engagement initiatives.
 - Continued to enhance the Department's community engagement efforts by hosting twelve (12) beat engagement initiatives that will include structured beat meetings and activities (two in each of the Village's six police beats) where beat officers shared information with the stakeholders in their respective beats and enhanced community partnerships.
 - Conducted six (6) "Safety Socials" within the Mount Prospect rental communities to provide inclusive engagement to all residents and promoted a variety of Village services.

Performance Measures

Strategic Goal	Task	Performance Measure	2019	2020	% Change from 2019 to 2020	2021	% Change from 2020 to 2021
Goal 4: Family Friendly Neighborhoods: Safe and Livable For All	Service Calls	# of Crimes	2,392	2,102	-12.1%	1,645	-21.7%
		# of Calls	18,483	15,650	-15.3%	22,138	41.5%
	Arrests	# of Adults	1,030	858	-16.7%	597	-30.4%
		# of Juveniles	83	61	-26.5%	31	-49.2%
		# DUIs	105	89	-15.2%	75	-15.7%
	Violations	# of Moving Violations	3,404	2,501	-26.5%	2,087	-16.6%
		# of Parking Violation	4,366	3,692	-15.4%	6,691	81.2%
	Citations	# of Compliance Citations	888	211	-76.2%	432	104.7%
	Traffic Stops	# of Stops	10,548	8,379	-20.6%	9,875	17.9%

2023 Goals

Goal 1: Effective Village Government

- Utilize public education, proactive activity, comprehensive investigations and dedicated enforcement patrols.
 - Work to reduce Group A and Group B crimes in the National Incident Based Reporting System (NIBRS) by 5% compared to 2022 crimes.
 - Continuously respond to traffic complaints and direct enforcement activities to high accident locations to reduce traffic crashes within the Village.
 - Implement a new Police K-9 Program.
- Enhance equipment within the Police Department.
 - Purchase new Axon Tasers to keep current with contemporary equipment.
- Provide relevant and contemporary policing policies.
 - Maintain accreditation status with the Illinois Law Enforcement Accreditation Program (ILEAP) through an on-site assessment and review of current policies.
 - Continuously update the Department's "Lexipol" policies and procedures to remain current with changing legislation and best practices in policing.

Goal 2: Enhancing Mount Prospect Charm/Character

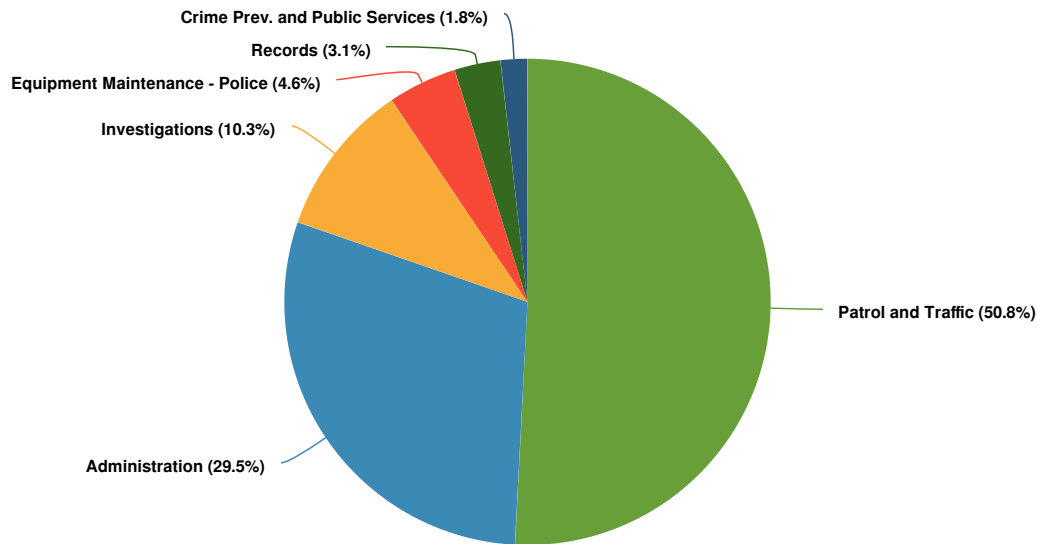
- Conduct recruiting and promotional testing processes as necessary.
 - Continue recruitment of qualified and diverse police officer candidates (both entry-level and lateral programs) and conduct additional testing processes as positions open.
 - Prepare to conduct a sergeant's promotional process with the anticipation of potential retirements in 2023.
- Expand the department's social media reach on Twitter and Facebook through education and awareness.
 - Continue to expand its social media presence by increasing Twitter followers to 4,500 and Facebook followers to 8,500.

Goal 4: Family-Friendly Neighborhoods

- Enhance community engagement with permanently assigned beat officers.
 - Continue to enhance the Department's community engagement efforts by hosting twelve (12) beat engagement initiatives that will include structured beat meetings and activities (two in each of the Village's six police beats) where beat officers share information with the stakeholders in their respective beats and enhance community-policing initiatives.
 - Conduct "Safety Socials" within the Mount Prospect rental communities to provide inclusive engagement to all residents and promote a variety of Village services.
 - Implement a Police Explorer Post to provide law enforcement education and experience to area teens interested in a career in law enforcement.

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Police					
Administration					
Personnel Costs	\$5,244,311	\$5,189,287	\$5,186,686	\$5,722,807	10.3%
Contractual Services	\$554,964	\$723,610	\$674,850	\$700,234	-3.2%
Capital Outlay	\$1,882	\$31,180	\$18,500	\$23,240	-25.5%
Commodities & Supplies	\$24,959	\$29,965	\$27,900	\$30,255	1%
Total Administration:	\$5,826,115	\$5,974,042	\$5,907,936	\$6,476,536	8.4%
Records					
Personnel Costs	\$561,746	\$605,210	\$605,210	\$663,655	9.7%
Contractual Services	\$3,362	\$5,188	\$4,688	\$5,188	0%
Capital Outlay	\$0	\$525	\$500	\$545	3.8%
Commodities & Supplies	\$3,363	\$5,420	\$4,900	\$5,630	3.9%
Total Records:	\$568,471	\$616,343	\$615,298	\$675,018	9.5%
Equipment Maintenance - Police					
Contractual Services	\$993,919	\$683,210	\$662,330	\$959,264	40.4%
Capital Outlay	\$6,447	\$9,655	\$8,895	\$10,040	4%
Commodities & Supplies	\$26,662	\$34,130	\$34,000	\$35,495	4%
Total Equipment Maintenance - Police:	\$1,027,029	\$726,995	\$705,225	\$1,004,799	38.2%

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Crime Prev. and Public Services					
Personnel Costs	\$183,076	\$184,178	\$184,178	\$355,507	93%
Contractual Services	\$5,953	\$6,345	\$6,280	\$6,555	3.3%
Commodities & Supplies	\$42,243	\$17,890	\$17,840	\$27,065	51.3%
Total Crime Prev. and Public Services:	\$231,271	\$208,413	\$208,298	\$389,127	86.7%
Patrol and Traffic					
Personnel Costs	\$10,156,353	\$10,261,690	\$10,089,481	\$10,476,662	2.1%
Contractual Services	\$550,340	\$554,928	\$547,119	\$557,328	0.4%
Capital Outlay	\$3,502	\$6,700	\$16,254	\$7,765	15.9%
Commodities & Supplies	\$89,861	\$151,210	\$143,145	\$119,230	-21.1%
Total Patrol and Traffic:	\$10,800,057	\$10,974,528	\$10,795,999	\$11,160,985	1.7%
Investigations					
Investigations					
Personnel Costs	\$1,550,505	\$1,796,573	\$1,796,573	\$2,208,544	22.9%
Contractual Services	\$22,504	\$36,822	\$30,537	\$36,272	-1.5%
Capital Outlay	\$15,972	\$3,850	\$5,800	\$3,855	0.1%
Commodities & Supplies	\$1,543	\$4,670	\$3,550	\$4,935	5.7%
Total Investigations:	\$1,590,525	\$1,841,915	\$1,836,460	\$2,253,606	22.4%
Total Investigations:	\$1,590,525	\$1,841,915	\$1,836,460	\$2,253,606	22.4%
Total Police:	\$20,043,467	\$20,342,236	\$20,069,216	\$21,960,071	8%
Total Expenditures:	\$20,043,467	\$20,342,236	\$20,069,216	\$21,960,071	8%

Police Department Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Police					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.60.01.00.0.000.500.001	\$813,564	\$850,794	\$850,794	\$863,208
Part-Time Earnings Part-Time Earnings	001.60.01.00.0.000.501.001	\$43,247	\$46,010	\$46,010	\$50,256
Overtime Earnings Overtime	001.60.01.00.0.000.503.001	\$6,930	\$10,778	\$10,778	\$10,014
Specialty Pay Specialty Pay	001.60.01.00.0.000.504.001	\$22,445	\$21,804	\$21,804	\$21,804
Holiday Pay Holiday Pay	001.60.01.00.0.000.505.001	\$17,914	\$18,626	\$18,626	\$19,387
Longevity Pay Longevity Pay	001.60.01.00.0.000.506.001	\$3,500	\$3,600	\$3,600	\$5,100
Group Insurance Medical Insurance	001.60.01.00.0.000.510.001	\$107,943	\$119,969	\$119,969	\$128,906
Group Insurance Life Insurance	001.60.01.00.0.000.510.002	\$0	\$28	\$27	\$0
Group Insurance Workers' Comp Ins	001.60.01.00.0.000.510.003	\$89,700	\$122,300	\$122,300	\$121,300
Group Insurance Dental Insurance	001.60.01.00.0.000.510.004	\$2,393	\$2,156	\$2,156	\$3,063
Social Security Contributions Social Security	001.60.01.00.0.000.511.001	\$16,631	\$15,663	\$15,663	\$17,967
Social Security Contributions Medicare	001.60.01.00.0.000.511.002	\$13,232	\$14,908	\$14,908	\$14,701
Retirement Contributions IMRF Pension Expense	001.60.01.00.0.000.512.001	\$31,075	\$27,789	\$27,789	\$22,912
Retirement Contributions Police Pension Expense	001.60.01.00.0.000.512.002	\$3,977,102	\$3,820,016	\$3,820,016	\$4,385,936
Retirement Contributions Other Retirement Exp	001.60.01.00.0.000.512.005	\$17,649	\$18,265	\$18,265	\$0
Other Employee Benefits Sick Leave Incentive	001.60.01.00.0.000.513.001	\$1,136	\$38,971	\$38,971	\$10,002
Other Employee Benefits Vac/Pers Leave Incent.	001.60.01.00.0.000.513.002	\$42,760	\$38,753	\$38,753	\$45,651
Other Employee Benefits Retiree Sick Incentive	001.60.01.00.0.000.513.003	\$18,856	\$0	\$0	\$0
Other Employee Benefits Employee Allowances	001.60.01.00.0.000.513.004	\$2,600	\$2,600	\$0	\$2,600
Other Employee Benefits Other Employee Benefits	001.60.01.00.0.000.513.010	\$15,632	\$16,257	\$16,257	\$0
Total Personnel Costs:		\$5,244,311	\$5,189,287	\$5,186,686	\$5,722,807
Contractual Services					



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Medical Examinations Medical Examinations	001.60.01.00.0.000.520.001	\$15,931	\$20,000	\$12,000	\$25,000
Travel & Meetings Travel & Meetings	001.60.01.00.0.000.522.001	\$7,793	\$8,270	\$8,000	\$8,270
Training Training	001.60.01.00.0.000.525.004	\$131,114	\$143,500	\$140,000	\$143,500
Professional Services Other Prof. Serv.	001.60.01.00.0.000.530.006	\$31,111	\$36,000	\$35,000	\$37,440
Postage Postage Expense	001.60.01.00.0.000.544.002	\$4,549	\$9,490	\$8,000	\$9,490
HR Expenses Employment Testing	001.60.01.00.0.000.546.003	\$28,500	\$45,000	\$25,000	\$45,000
Organizational Memberships Org Memberships	001.60.01.00.0.000.549.001	\$5,170	\$7,000	\$6,000	\$7,000
Copier Lease Payment Copier Lease Payment	001.60.01.00.0.000.551.001	\$2,912	\$4,163	\$4,163	\$4,163
Technical Services Computer Software	001.60.01.00.0.000.560.012	\$5,068	\$6,500	\$6,000	\$6,500
Computer Software Cloud-Based Service	001.60.01.00.0.000.561.004	\$103,956	\$175,000	\$170,000	\$178,500
Records Management Printing Expense	001.60.01.00.0.000.562.002	\$7,572	\$12,500	\$10,000	\$10,500
Police Contractual Services Animal Impounding	001.60.01.00.0.000.566.001	\$1,728	\$2,750	\$1,500	\$2,750
Police Contractual Services Accreditation	001.60.01.00.0.000.566.002	\$117	\$2,000	\$750	\$2,000
Telephone - Cellular Telephone - Cellular	001.60.01.00.0.000.590.001	\$18,782	\$10,000	\$7,000	\$10,000
Insurance Expense General Liability	001.60.01.00.0.000.593.001	\$190,661	\$241,437	\$241,437	\$210,121
Total Contractual Services:		\$554,964	\$723,610	\$674,850	\$700,234
Capital Outlay					
Computer Equipment Computer Eqpt - Depts	001.60.01.00.0.000.655.004	\$1,882	\$28,000	\$16,000	\$20,000
Office Equipment Office Eqpt - Police	001.60.01.00.0.000.656.006	\$0	\$3,180	\$2,500	\$3,240
Total Capital Outlay:		\$1,882	\$31,180	\$18,500	\$23,240
Commodities & Supplies					
Office Equipment Office Equipment	001.60.01.00.0.000.604.001	\$550	\$935	\$900	\$950
Office Supplies Office Supplies	001.60.01.00.0.000.606.001	\$2,513	\$4,525	\$4,200	\$4,700
Other Supplies Other Supplies	001.60.01.00.0.000.608.001	\$4,452	\$4,950	\$4,500	\$5,050
Publications Publications	001.60.01.00.0.000.612.001	\$3,102	\$3,825	\$3,300	\$3,825
Vehicle Registration/License Vehicle Reg/License	001.60.01.00.0.000.616.001	\$2,439	\$3,000	\$2,500	\$3,000
Police Commodities Training Supplies	001.60.01.00.0.000.621.003	\$11,903	\$12,730	\$12,500	\$12,730
Total Commodities & Supplies:		\$24,959	\$29,965	\$27,900	\$30,255
Total Administration:		\$5,826,115	\$5,974,042	\$5,907,936	\$6,476,536



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Records					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.60.01.61.0.000.500.001	\$330,974	\$345,852	\$345,852	\$383,443
Part-Time Earnings Part-Time Earnings	001.60.01.61.0.000.501.001	\$39,361	\$53,215	\$53,215	\$56,250
Overtime Earnings Overtime	001.60.01.61.0.000.503.001	\$104	\$4,034	\$4,034	\$4,178
Longevity Pay Longevity Pay	001.60.01.61.0.000.506.001	\$2,700	\$3,300	\$3,300	\$2,500
Group Insurance Medical Insurance	001.60.01.61.0.000.510.001	\$106,265	\$117,005	\$117,005	\$134,662
Group Insurance Dental Insurance	001.60.01.61.0.000.510.004	\$3,881	\$4,051	\$4,051	\$3,902
Social Security Contributions Social Security	001.60.01.61.0.000.511.001	\$22,235	\$24,950	\$24,950	\$27,420
Social Security Contributions Medicare	001.60.01.61.0.000.511.002	\$5,200	\$5,937	\$5,937	\$6,539
Retirement Contributions IMRF Pension Expense	001.60.01.61.0.000.512.001	\$41,636	\$44,264	\$44,264	\$36,219
Other Employee Benefits Sick Leave Incentive	001.60.01.61.0.000.513.001	\$1,425	\$218	\$218	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.60.01.61.0.000.513.002	\$7,965	\$2,384	\$2,384	\$8,542
Total Personnel Costs:		\$561,746	\$605,210	\$605,210	\$663,655
Contractual Services					
Copier Lease Payment Copier Lease Payment	001.60.01.61.0.000.551.001	\$3,362	\$3,188	\$3,188	\$3,188
Records Management Document Imaging	001.60.01.61.0.000.562.001	\$0	\$2,000	\$1,500	\$2,000
Total Contractual Services:		\$3,362	\$5,188	\$4,688	\$5,188
Capital Outlay					
Office Equipment Office Eqpt - Police	001.60.01.61.0.000.656.006	\$0	\$525	\$500	\$545
Total Capital Outlay:		\$0	\$525	\$500	\$545
Commodities & Supplies					
Office Equipment Office Equipment	001.60.01.61.0.000.604.001	\$283	\$790	\$700	\$820
Office Supplies Office Supplies	001.60.01.61.0.000.606.001	\$1,047	\$2,160	\$2,000	\$2,245
Other Supplies Other Supplies	001.60.01.61.0.000.608.001	\$2,033	\$2,470	\$2,200	\$2,565
Total Commodities & Supplies:		\$3,363	\$5,420	\$4,900	\$5,630
Total Records:		\$568,471	\$616,343	\$615,298	\$675,018
Equipment Maintenance - Police					
Contractual Services					
Equipment Maintenance & Repair Digital Imaging Equip.	001.60.01.00.0.252.532.001	\$2,786	\$7,000	\$3,000	\$5,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Equipment Maintenance & Repair Equipment Maint.	001.60.01.00.0.252.532.002	\$12,352	\$52,000	\$45,000	\$36,400
Equipment Maintenance & Repair Pistol Range Maint.	001.60.01.00.0.252.532.003	\$0	\$1,000	\$1,000	\$7,500
Equipment Maintenance & Repair Radio Maintenance	001.60.01.00.0.252.532.004	\$2,133	\$8,260	\$4,000	\$8,260
Vehicle Lease Payment Vehicle Lease Payment	001.60.01.00.0.252.553.001	\$358,880	\$76,680	\$76,680	\$226,540
Vehicle Maintenance Payment Vehicle Maint Payment	001.60.01.00.0.252.554.001	\$600,543	\$517,650	\$517,650	\$656,564
Technical Services VRM Maintenance	001.60.01.00.0.252.560.006	\$14,714	\$20,620	\$15,000	\$19,000
Technical Services PIMS Maintenance	001.60.01.00.0.252.560.010	\$2,511	\$0	\$0	\$0
Total Contractual Services:		\$993,919	\$683,210	\$662,330	\$959,264
Capital Outlay					
Other Equipment Radar Replacement	001.60.01.00.0.252.665.035	\$1,878	\$2,245	\$2,245	\$2,335
Other Equipment Visa Bar Unitrols	001.60.01.00.0.252.665.049	\$2,596	\$2,650	\$2,650	\$2,755
Radio Equipment Radio Equip - Police	001.60.01.00.0.252.668.003	\$1,973	\$4,760	\$4,000	\$4,950
Total Capital Outlay:		\$6,447	\$9,655	\$8,895	\$10,040
Commodities & Supplies					
Other Supplies Other Supplies	001.60.01.00.0.252.608.001	\$2,906	\$5,000	\$5,000	\$5,200
Police Commodities Squad Emergency Eqpt	001.60.01.00.0.252.621.012	\$23,757	\$29,130	\$29,000	\$30,295
Total Commodities & Supplies:		\$26,662	\$34,130	\$34,000	\$35,495
Total Equipment Maintenance - Police:		\$1,027,029	\$726,995	\$705,225	\$1,004,799
Crime Prev. and Public Services					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.60.61.64.0.000.500.001	\$130,080	\$132,386	\$132,386	\$248,617
Overtime Earnings Overtime	001.60.61.64.0.000.503.001	\$7,537	\$6,114	\$6,114	\$15,983
Specialty Pay Specialty Pay	001.60.61.64.0.000.504.001	\$4,466	\$4,301	\$4,301	\$8,752
Holiday Pay Holiday Pay	001.60.61.64.0.000.505.001	\$3,180	\$3,260	\$3,260	\$6,748
Longevity Pay Longevity Pay	001.60.61.64.0.000.506.001	\$1,160	\$1,160	\$1,160	\$2,160
Group Insurance Medical Insurance	001.60.61.64.0.000.510.001	\$27,601	\$27,792	\$27,792	\$48,991
Group Insurance Dental Insurance	001.60.61.64.0.000.510.004	\$958	\$921	\$921	\$1,789
Social Security Contributions Social Security	001.60.61.64.0.000.511.001	\$1,537	\$1,645	\$1,645	\$1,945
Social Security Contributions Medicare	001.60.61.64.0.000.511.002	\$2,039	\$2,159	\$2,159	\$4,050
Retirement Contributions IMRF Pension Expense	001.60.61.64.0.000.512.001	\$2,900	\$2,919	\$2,919	\$2,281



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Employee Benefits Sick Leave Incentive	001.60.61.64.0.000.513.001	\$0	\$218	\$218	\$3,501
Other Employee Benefits Vac/Pers Leave Incent.	001.60.61.64.0.000.513.002	\$968	\$653	\$653	\$2,240
Other Employee Benefits Employee Allowances	001.60.61.64.0.000.513.004	\$650	\$650	\$650	\$8,450
Total Personnel Costs:		\$183,076	\$184,178	\$184,178	\$355,507
Contractual Services					
Training Community Policing Trng.	001.60.61.64.0.000.525.001	\$4,499	\$4,590	\$4,590	\$4,770
Copier Lease Payment Copier Lease Payment	001.60.61.64.0.000.551.001	\$1,011	\$940	\$940	\$940
Records Management Printing Expense	001.60.61.64.0.000.562.002	\$442	\$815	\$750	\$845
Total Contractual Services:		\$5,953	\$6,345	\$6,280	\$6,555
Commodities & Supplies					
Office Supplies Office Supplies	001.60.61.64.0.000.606.001	\$184	\$450	\$400	\$460
Other Supplies Other Supplies	001.60.61.64.0.000.608.001	\$8,411	\$8,670	\$8,670	\$13,000
Photo Supplies Photo Supplies	001.60.61.64.0.000.611.001	\$82	\$100	\$100	\$105
Police Commodities Pub Relations Supplies	001.60.61.64.0.000.621.009	\$2,212	\$2,270	\$2,270	\$3,500
Police Commodities Com Policing Supplies	001.60.61.64.0.000.621.010	\$3,264	\$4,000	\$4,000	\$5,000
Police Commodities Ctzn Academy Supplies	001.60.61.64.0.000.621.011	\$1,400	\$1,400	\$1,400	\$4,000
Police Commodities Donated Supplies	001.60.61.64.0.000.621.014	\$26,691	\$1,000	\$1,000	\$1,000
Total Commodities & Supplies:		\$42,243	\$17,890	\$17,840	\$27,065
Total Crime Prev. and Public Services:		\$231,271	\$208,413	\$208,298	\$389,127
Patrol and Traffic					
Patrol and Traffic					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.60.61.65.0.000.500.001	\$7,200,827	\$7,562,633	\$7,562,633	\$7,712,014
Overtime Earnings Overtime	001.60.61.65.0.000.503.001	\$561,641	\$458,318	\$458,318	\$476,680
Specialty Pay Specialty Pay	001.60.61.65.0.000.504.001	\$276,144	\$265,113	\$265,113	\$279,813
Holiday Pay Holiday Pay	001.60.61.65.0.000.505.001	\$206,709	\$210,388	\$210,388	\$212,419
Longevity Pay Longevity Pay	001.60.61.65.0.000.506.001	\$36,740	\$49,140	\$49,140	\$41,440
Group Insurance Medical Insurance	001.60.61.65.0.000.510.001	\$1,127,370	\$1,142,209	\$1,142,209	\$1,210,868
Group Insurance Life Insurance	001.60.61.65.0.000.510.002	\$0	\$56	\$55	\$0
Group Insurance Dental Insurance	001.60.61.65.0.000.510.004	\$33,283	\$30,362	\$30,362	\$36,923
Social Security Contributions Social Security	001.60.61.65.0.000.511.001	\$39,113	\$40,441	\$40,441	\$44,403

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Social Security Contributions Medicare	001.60.61.65.0.000.511.002	\$117,091	\$125,639	\$125,639	\$120,861
Retirement Contributions IMRF Pension Expense	001.60.61.65.0.000.512.001	\$73,360	\$71,452	\$71,452	\$57,835
Other Employee Benefits Sick Leave Incentive	001.60.61.65.0.000.513.001	\$12,266	\$8,447	\$8,447	\$9,999
Other Employee Benefits Vac/Pers Leave Incent.	001.60.61.65.0.000.513.002	\$52,608	\$68,084	\$68,084	\$69,940
Other Employee Benefits Retiree Sick Incentive	001.60.61.65.0.000.513.003	\$160,871	\$0	\$0	\$0
Other Employee Benefits Employee Allowances	001.60.61.65.0.000.513.004	\$54,623	\$57,200	\$57,200	\$50,050
Total Personnel Costs:		\$9,952,647	\$10,089,482	\$10,089,481	\$10,323,245
Contractual Services					
Professional Services Other Prof. Serv.	001.60.61.65.0.000.530.006	\$13,363	\$14,000	\$14,000	\$16,000
Copier Lease Payment Copier Lease Payment	001.60.61.65.0.000.551.001	\$1,970	\$1,838	\$1,838	\$1,838
NWCD Dispatch Services NWCD - Police	001.60.61.65.0.000.558.001	\$442,496	\$442,400	\$442,400	\$442,400
Police Contractual Services NIPAS	001.60.61.65.0.000.566.003	\$6,777	\$9,070	\$7,500	\$9,430
Police Contractual Services Northern Illinois Crime Lab	001.60.61.65.0.000.566.010	\$79,020	\$80,000	\$79,381	\$80,000
Training Training	045.60.61.65.0.000.525.004	\$3,043	\$1,000	\$1,000	\$1,000
Professional Services Other Prof. Serv.	045.60.61.65.0.000.530.006	\$0	\$1,000	\$1,000	\$1,000
Total Contractual Services:		\$546,668	\$549,308	\$547,119	\$551,668
Capital Outlay					
Other Office Equipment Evidence Equipment	001.60.61.65.0.000.657.003	\$1,643	\$1,700	\$1,700	\$1,765
Other Equipment Bicycle Patrol Program	001.60.61.65.0.000.665.002	\$574	\$2,000	\$1,500	\$2,000
Other Equipment Other Equipment	001.60.61.65.0.000.665.031	\$232	\$0	\$0	\$0
Other Equipment Weapons	001.60.61.65.0.000.665.052	\$0	\$3,000	\$3,000	\$3,000
Other Equipment Other Equipment	045.60.61.65.0.000.665.031	\$1,053	\$0	\$10,054	\$1,000
Total Capital Outlay:		\$3,502	\$6,700	\$16,254	\$7,765
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.60.61.65.0.000.603.001	\$32,489	\$30,000	\$35,000	\$31,200
Office Supplies Office Supplies	001.60.61.65.0.000.606.001	\$967	\$2,760	\$2,500	\$2,815
Other Supplies Other Supplies	001.60.61.65.0.000.608.001	\$3,333	\$3,445	\$3,445	\$3,580
Photo Supplies Photo Supplies	001.60.61.65.0.000.611.001	\$2,061	\$2,120	\$2,100	\$2,200
Police Commodities Protective Clothing	001.60.61.65.0.000.621.001	\$20,663	\$30,560	\$26,000	\$23,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Police Commodities Honor Guard Supplies	001.60.61.65.0.000.621.002	\$2,248	\$2,500	\$2,500	\$2,600
Police Commodities Ammunition & Targets	001.60.61.65.0.000.621.005	\$19,983	\$67,000	\$65,000	\$40,800
Police Commodities Evidence Tech Supplies	001.60.61.65.0.000.621.007	\$3,968	\$5,285	\$5,100	\$5,495
Police Commodities Food for Prisoners	001.60.61.65.0.000.621.008	\$1,026	\$2,500	\$1,500	\$2,500
Total Commodities & Supplies:		\$86,738	\$146,170	\$143,145	\$114,190
Total Patrol and Traffic:		\$10,589,556	\$10,791,660	\$10,795,999	\$10,996,868
4th of July and Civics Events					
Personnel Costs					
Overtime Earnings Overtime	001.60.61.65.8.400.503.001	\$53,650	\$0	\$0	\$0
Social Security Contributions Social Security	001.60.61.65.8.400.511.001	\$336	\$0	\$0	\$0
Social Security Contributions Medicare	001.60.61.65.8.400.511.002	\$757	\$0	\$0	\$0
Total Personnel Costs:		\$54,743	\$0	\$0	\$0
Total 4th of July and Civics Events:		\$54,743	\$0	\$0	\$0
K-9 Unit					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.60.61.65.0.253.500.001	\$89,772	\$106,215	\$0	\$111,200
Overtime Earnings Overtime	001.60.61.65.0.253.503.001	\$25,686	\$36,819	\$0	\$23,078
Specialty Pay Specialty Pay	001.60.61.65.0.253.504.001	\$3,362	\$3,801	\$0	\$3,801
Holiday Pay Holiday Pay	001.60.61.65.0.253.505.001	\$2,385	\$3,260	\$0	\$3,374
Longevity Pay Longevity Pay	001.60.61.65.0.253.506.001	\$0	\$800	\$0	\$900
Group Insurance Medical Insurance	001.60.61.65.0.253.510.001	\$15,810	\$17,935	\$0	\$8,693
Group Insurance Dental Insurance	001.60.61.65.0.253.510.004	\$490	\$530	\$0	\$0
Social Security Contributions Medicare	001.60.61.65.0.253.511.002	\$1,841	\$2,198	\$0	\$1,721
Other Employee Benefits Vac/Pers Leave Incent.	001.60.61.65.0.253.513.002	\$8,966	\$0	\$0	\$0
Other Employee Benefits Employee Allowances	001.60.61.65.0.253.513.004	\$650	\$650	\$0	\$650
Total Personnel Costs:		\$148,962	\$172,208	\$0	\$153,417
Contractual Services					
K-9 Unit Contractual Services Training	001.60.61.65.0.253.584.001	\$372	\$2,500	\$0	\$2,500
K-9 Unit Contractual Services Medical Expenses	001.60.61.65.0.253.584.002	\$3,300	\$2,120	\$0	\$2,160
K-9 Unit Contractual Services Dog Boarding	001.60.61.65.0.253.584.003	\$0	\$1,000	\$0	\$1,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Total Contractual Services:		\$3,672	\$5,620	\$0	\$5,660
Commodities & Supplies					
K-9 Unit Supplies Food	001.60.61.65.0.253.632.002	\$2,553	\$4,000	\$0	\$4,000
K-9 Unit Supplies Equipment & Supplies	001.60.61.65.0.253.632.003	\$571	\$1,040	\$0	\$1,040
Total Commodities & Supplies:		\$3,123	\$5,040	\$0	\$5,040
Total K-9 Unit:		\$155,758	\$182,868	\$0	\$164,117
Total Patrol and Traffic:		\$10,800,057	\$10,974,528	\$10,795,999	\$11,160,985
Investigations					
Investigations					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.60.61.66.0.000.500.001	\$1,157,512	\$1,318,047	\$1,318,047	\$1,365,924
Overtime Earnings Overtime	001.60.61.66.0.000.503.001	\$66,708	\$128,130	\$128,130	\$133,229
Specialty Pay Specialty Pay	001.60.61.66.0.000.504.001	\$63,216	\$66,362	\$66,362	\$64,012
Holiday Pay Holiday Pay	001.60.61.66.0.000.505.001	\$34,664	\$40,098	\$40,098	\$41,482
Longevity Pay Longevity Pay	001.60.61.66.0.000.506.001	\$6,700	\$7,600	\$7,600	\$8,400
Group Insurance Medical Insurance	001.60.61.66.0.000.510.001	\$184,357	\$177,395	\$177,395	\$172,716
Group Insurance Dental Insurance	001.60.61.66.0.000.510.004	\$5,692	\$5,388	\$5,388	\$5,838
Social Security Contributions Social Security	001.60.61.66.0.000.511.001	\$0	\$0	\$0	\$186
Social Security Contributions Medicare	001.60.61.66.0.000.511.002	\$18,706	\$21,551	\$21,551	\$21,668
Other Employee Benefits Sick Leave Incentive	001.60.61.66.0.000.513.001	\$4,968	\$7,900	\$7,900	\$3,000
Other Employee Benefits Vac/Pers Leave Incent.	001.60.61.66.0.000.513.002	\$0	\$15,582	\$15,582	\$8,569
Other Employee Benefits Retiree Sick Incentive	001.60.61.66.0.000.513.003	\$112	\$0	\$0	\$0
Other Employee Benefits Employee Allowances	001.60.61.66.0.000.513.004	\$7,870	\$8,520	\$8,520	\$8,520
Retirement Contributions Police Pension Expense	039.60.01.00.0.000.512.002	\$0	\$0	\$0	\$375,000
Total Personnel Costs:		\$1,550,505	\$1,796,573	\$1,796,573	\$2,208,544
Contractual Services					
Professional Services Other Prof. Serv.	001.60.61.66.0.000.530.006	\$11,303	\$16,165	\$15,000	\$16,485
Surveillance Expense Surveillance Expense	001.60.61.66.0.000.534.001	\$431	\$2,000	\$1,500	\$2,000
Copier Lease Payment Copier Lease Payment	001.60.61.66.0.000.551.001	\$3,077	\$3,537	\$3,537	\$3,537
Police Contractual Services MCAT	001.60.61.66.0.000.566.004	\$3,355	\$6,620	\$4,500	\$6,750



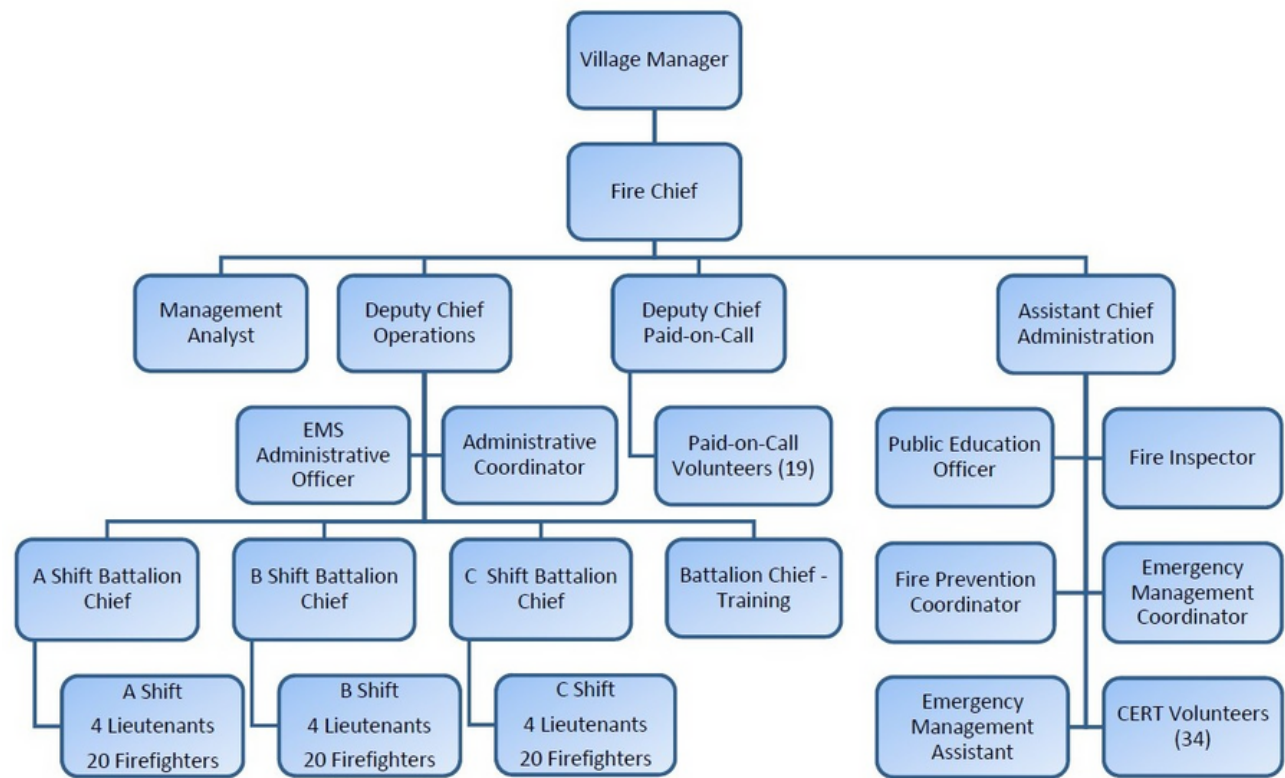
Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Telephone - Cellular Telephone - Cellular	001.60.61.66.0.000.590.001	\$4,338	\$3,500	\$2,000	\$3,500
Training Training	043.60.61.66.0.000.525.004	\$0	\$1,000	\$1,000	\$1,000
Professional Services Other Prof. Serv.	043.60.61.66.0.000.530.006	\$0	\$1,000	\$1,000	\$1,000
Police Contractual Services Investigative Purchases	043.60.61.66.0.000.566.012	\$0	\$2,000	\$1,000	\$1,000
Professional Services Other Prof. Serv.	044.60.61.66.0.000.530.006	\$0	\$1,000	\$1,000	\$1,000
Total Contractual Services:		\$22,504	\$36,822	\$30,537	\$36,272
Capital Outlay					
Office Equipment Office Eqpt	001.60.61.66.0.000.656.001	\$0	\$425	\$400	\$425
Other Equipment Other Equipment	001.60.61.66.0.000.665.031	\$52	\$425	\$400	\$430
Other Equipment Other Equipment	043.60.61.66.0.000.665.031	\$15,921	\$3,000	\$5,000	\$3,000
Total Capital Outlay:		\$15,972	\$3,850	\$5,800	\$3,855
Commodities & Supplies					
Office Supplies Office Supplies	001.60.61.66.0.000.606.001	\$229	\$885	\$750	\$885
Other Supplies Other Supplies	001.60.61.66.0.000.608.001	\$600	\$3,000	\$2,000	\$3,000
Photo Supplies Photo Supplies	001.60.61.66.0.000.611.001	\$487	\$530	\$500	\$550
Police Commodities Peer Jury Supplies	001.60.61.66.0.000.621.004	\$227	\$255	\$300	\$500
Total Commodities & Supplies:		\$1,543	\$4,670	\$3,550	\$4,935
Total Investigations:		\$1,590,525	\$1,841,915	\$1,836,460	\$2,253,606
Total Investigations:		\$1,590,525	\$1,841,915	\$1,836,460	\$2,253,606
Total Police:		\$20,043,467	\$20,342,236	\$20,069,216	\$21,960,071
Total Expenditures:		\$20,043,467	\$20,342,236	\$20,069,216	\$21,960,071

Fire Department

Statement of Activities

The Fire Department consists of three divisions: Operations, Fire Prevention Bureau and Emergency Preparedness. The Operations Division consists of administrative and shift personnel to staff the three Village fire stations. The Fire Prevention Bureau develops fire safety programs and maintains compliance with fire safety codes. Emergency Preparedness works with all departments of the Village to provide plans and procedures in response to planned and unplanned events.

Organizational Chart



Budgeted Positions

	2021 Positions		2022 Positions		2023 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2021	2022	2023
Fire									
Full-Time									
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	171,185	172,381	181,000
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	152,348	156,900	164,651
Battalion Chief-Training	1.00	1.00	1.00	1.00	1.00	1.00	130,933	135,439	141,979
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	399,159	424,375	438,044
Assistant Chief Administration	1.00	1.00	1.00	1.00	1.00	1.00	137,070	141,998	148,954
Lieutenant/Paramedic	12.00	12.00	12.00	12.00	12.00	12.00	1,520,529	1,522,536	1,596,120
Firefighter/Paramedic	53.00	53.00	60.00	60.00	60.00	60.00	5,427,229	6,005,749	6,297,267
Firefighter	1.00	1.00	-	-	-	-	80,366	-	-
EMS Administrative Officer	1.00	1.00	1.00	1.00	1.00	1.00	94,613	97,974	102,812
Emergency Management Coord	1.00	1.00	1.00	1.00	1.00	1.00	88,190	91,188	95,480
Public Education Officer	1.00	1.00	1.00	1.00	1.00	1.00	65,250	71,097	74,256
Fire Inspector	1.00	1.00	1.00	1.00	1.00	1.00	73,091	75,715	80,265
Fire Prevention Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	52,477	56,431	59,806
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	57,849	59,881	62,814
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	72,008	74,535	78,216
Full-Time Total	80.00	80.00	86.00	86.00	86.00	86.00	8,522,297	9,086,199	9,521,664
Part-Time									
P/T Emergency Mgmt Assistant	1.00	0.25	1.00	0.25	1.00	0.75	17,056	17,306	45,406
Part-Time Total	1.00	0.25	1.00	0.25	1.00	0.75	17,056	17,306	45,406
Seasonal									
Volunteer Firefighter	14.00	0.50	15.00	0.54	20.00	0.70	21,567	25,740	37,440
Seasonal Total	14.00	0.50	15.00	0.54	20.00	0.70	21,567	25,740	37,440
Employee Benefits	-	-	-	-	-	-	5,747,796	5,890,234	6,640,776
Other Compensation	-	-	-	-	-	-	1,100,042	1,284,336	1,318,430
Fire Total	95.00	80.75	102.00	86.79	107.00	87.45	15,408,758	16,303,815	17,563,716

2022 Key Accomplishments

Goal 1: Effective Village Government

- Promoted a Battalion Chief and Lieutenant.
- Administered a New Firefighter Exam.
- Established the First Responder Academy for Teens and graduated our first class.
- Reinstated the Fire Department Open House.
- Began rolling out new SOGs with Lexipol.
- Adopted revisions to our new hire candidate requirements that attract a more diverse candidate pool.

Performance Measures

Strategic Goal	Task	Performance Measure	2019	2020	% Change from 2019 to 2020	2021	% Change from 2020 to 2021
Goal 1: Effective Village Government: Financially Sound, Exceptional Service	Emergency Calls	# of Advanced Life Support (ALS) Transports	2,411	2,350	-2.5%	2,121	-9.7%
		# of Basic Life Support (BLS) Transports	1,287	930	-27.7%	1,268	36.3%
		# of Refusals/No Transport	900	970	7.8%	1,121	15.6%
		# of Fire Calls	1,855	1,793	-3.3%	1,767	-1.5%
	Mutual Aid Calls	Given	250	600	140.0%	400	-33.3%
		Received	562	650	15.7%	450	-30.8%
	Response Time	Unit dispatched time to unit arrival time	4:26	4:24	-0.8%	4:28	1.5%
	Fire Prevention	# of Inspections	3,000	1,500*	-50.0%	1,956	30.4%
		# of Programs Presented	176	75*	-57.4%	120*	60.0%
	Fire Investigations	# of Plan Reviews	428	200*	-53.3%	276	38.0%
		# of Investigations	24	25	4.2%	13	-48.0%
	Training Hours	Fire - All	29,000	22,000*	-24.1%	27,172	23.5%
		Medical - All	2,258	2,221	-1.6%	2,415	8.7%

* Numbers affected by COVID-19

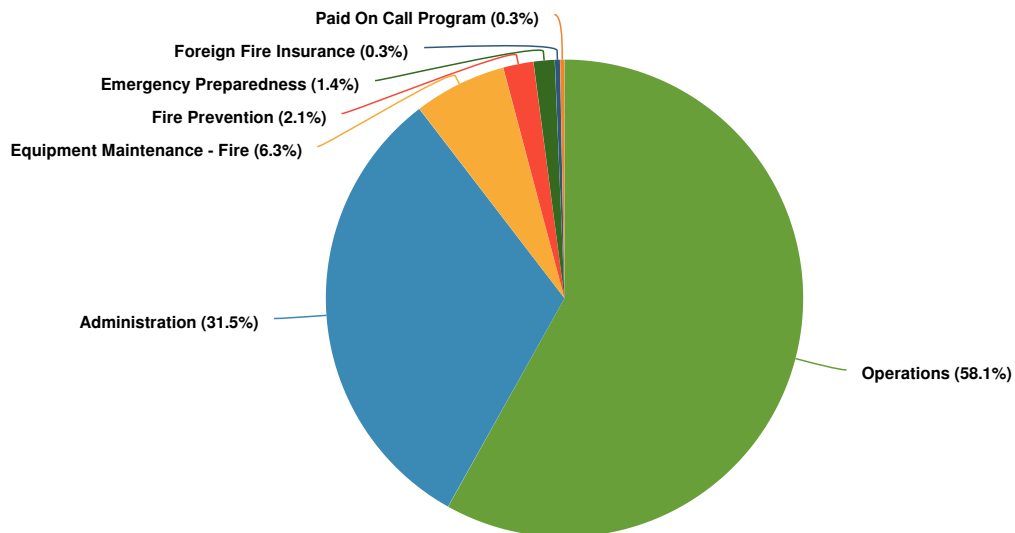
2023 Goals

Goal 1: Effective Village Government

- Train personnel to achieve compliance with current state standards to ensure exceptional service is provided to the community.
 - Continue collaboration with D214 to implement a ride-along program to help high school students develop an interest in the fire service.
 - Conduct Emergency Management training for Village departments and residents.
- Ensure policies and procedures are current in order to assist the department in providing exceptional services to the community.
 - Put a 4th ambulance into service full-time.
 - Hire six additional Firefighter/Paramedics.
 - Update response box cards.
- Prepare to meet the needs of the Village's plan to redevelop South Mount Prospect.

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Fire					
Administration					
Personnel Costs	\$4,757,711	\$4,747,340	\$4,740,791	\$5,555,738	17%
Contractual Services	\$580,350	\$578,952	\$818,852	\$797,425	37.7%
Capital Outlay	\$3,279	\$3,500	\$3,000	\$4,000	14.3%
Commodities & Supplies	\$9,897	\$14,310	\$9,510	\$12,850	-10.2%
Total Administration:	\$5,351,237	\$5,344,102	\$5,572,153	\$6,370,013	19.2%
Equipment Maintenance - Fire					
Contractual Services	\$1,019,115	\$1,014,461	\$1,014,461	\$1,269,649	25.2%
Total Equipment Maintenance - Fire:	\$1,019,115	\$1,014,461	\$1,014,461	\$1,269,649	25.2%
Operations					
Personnel Costs	\$10,236,748	\$10,927,593	\$10,927,593	\$11,302,703	3.4%
Contractual Services	\$220,555	\$253,900	\$238,568	\$257,934	1.6%
Capital Outlay	\$150,967	\$206,367	\$170,650	\$178,355	-13.6%
Commodities & Supplies	\$15,000	\$38,235	\$33,235	\$24,850	-35%
Total Operations:	\$10,623,270	\$11,426,095	\$11,370,046	\$11,763,842	3%
Paid On Call Program					
Personnel Costs	\$13,727	\$37,840	\$37,840	\$48,456	28.1%
Contractual Services	\$4,236	\$7,400	\$5,432	\$8,600	16.2%
Capital Outlay	\$3,299	\$7,399	\$6,199	\$3,600	-51.3%
Total Paid On Call Program:	\$21,263	\$52,639	\$49,471	\$60,656	15.2%
Fire Prevention					
Personnel Costs	\$364,448	\$387,453	\$387,453	\$392,331	1.3%
Contractual Services	\$4,402	\$8,480	\$8,000	\$6,280	-25.9%
Commodities & Supplies	\$14,991	\$18,500	\$17,000	\$16,700	-9.7%
Total Fire Prevention:	\$383,842	\$414,433	\$412,453	\$415,311	0.2%
Emergency Preparedness					
Personnel Costs	\$196,270	\$210,138	\$210,138	\$271,232	29.1%
Contractual Services	\$6,970	\$4,500	\$3,500	\$2,500	-44.4%
Commodities & Supplies	\$21,020	\$18,250	\$18,250	\$15,450	-15.3%
Total Emergency Preparedness:	\$224,260	\$232,888	\$231,888	\$289,182	24.2%
Fire Training Academy					
Commodities & Supplies	\$153	\$0	\$0	\$0	0%
Total Fire Training Academy:	\$153	\$0	\$0	\$0	0%
Foreign Fire Insurance					

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Contractual Services	\$6,762	\$12,700	\$0	\$5,000	-60.6%
Capital Outlay	\$0	\$28,712	\$0	\$0	-100%
Commodities & Supplies	\$30,536	\$50,600	\$65,000	\$65,000	28.5%
Total Foreign Fire Insurance:	\$37,298	\$92,012	\$65,000	\$70,000	-23.9%
Total Fire:	\$17,660,438	\$18,576,630	\$18,715,472	\$20,238,653	8.9%
Total Expenditures:	\$17,660,438	\$18,576,630	\$18,715,472	\$20,238,653	8.9%

Fire Department Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Fire					
Administration					
Personnel Costs					
Pension Benefits & Refunds Retirement Pensions	001.00.00.00.3.000.528.001	\$6,358	\$6,549	\$0	\$6,744
Full-Time Earnings Full-Time Earnings	001.70.01.00.0.000.500.001	\$704,263	\$725,510	\$725,510	\$761,263
Overtime Earnings Overtime	001.70.01.00.0.000.503.001	\$0	\$3,750	\$3,750	\$3,000
Specialty Pay Specialty Pay	001.70.01.00.0.000.504.001	\$3,012	\$2,901	\$2,901	\$2,901
Holiday Pay Holiday Pay	001.70.01.00.0.000.505.001	\$17,111	\$14,218	\$14,218	\$14,920
Longevity Pay Longevity Pay	001.70.01.00.0.000.506.001	\$3,860	\$3,860	\$3,860	\$4,660
Group Insurance Medical Insurance	001.70.01.00.0.000.510.001	\$145,884	\$143,828	\$143,828	\$152,961
Group Insurance Workers' Comp Ins	001.70.01.00.0.000.510.003	\$111,400	\$108,000	\$108,000	\$108,000
Group Insurance Dental Insurance	001.70.01.00.0.000.510.004	\$3,068	\$3,132	\$3,132	\$3,231
Social Security Contributions Social Security	001.70.01.00.0.000.511.001	\$14,727	\$16,294	\$16,294	\$17,080
Social Security Contributions Medicare	001.70.01.00.0.000.511.002	\$10,151	\$11,009	\$11,009	\$11,648
Retirement Contributions IMRF Pension Expense	001.70.01.00.0.000.512.001	\$28,217	\$28,906	\$28,906	\$22,583
Retirement Contributions Fire Pension Expense	001.70.01.00.0.000.512.003	\$3,651,864	\$3,667,817	\$3,667,817	\$4,052,561
Other Employee Benefits Sick Leave Incentive	001.70.01.00.0.000.513.001	\$2,043	\$0	\$0	\$6,000
Other Employee Benefits Vac/Pers Leave Incent.	001.70.01.00.0.000.513.002	\$3,264	\$9,766	\$9,766	\$8,786
Other Employee Benefits Retiree Sick Incentive	001.70.01.00.0.000.513.003	\$50,688	\$0	\$0	\$0
Other Employee Benefits Employee Allowances	001.70.01.00.0.000.513.004	\$1,800	\$1,800	\$1,800	\$4,400
Retirement Contributions Fire Pension Expense	039.70.01.00.0.000.512.003	\$0	\$0	\$0	\$375,000
Total Personnel Costs:		\$4,757,711	\$4,747,340	\$4,740,791	\$5,555,738
Contractual Services					
Dues & Memberships Dues & Memberships	001.70.01.00.0.000.518.001	\$6,651	\$9,300	\$9,300	\$9,300
Medical Examinations Medical Examinations	001.70.01.00.0.000.520.001	\$24,706	\$26,000	\$26,000	\$27,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Travel & Meetings Travel & Meetings	001.70.01.00.0.000.522.001	\$3,782	\$5,000	\$5,000	\$5,000
Uniform Expense Uniform Expense	001.70.01.00.0.000.524.001	\$6,611	\$19,000	\$13,000	\$19,000
Professional Services Other Prof. Serv.	001.70.01.00.0.000.530.006	\$10,003	\$10,000	\$10,000	\$5,000
Equipment Maintenance & Repair Equipment Maint.	001.70.01.00.0.000.532.002	\$0	\$1,000	\$500	\$1,000
Memorial Gifts Memorial Gifts	001.70.01.00.0.000.538.001	\$554	\$530	\$530	\$600
Postage Postage Expense	001.70.01.00.0.000.544.002	\$848	\$2,100	\$1,000	\$1,500
HR Expenses Employment Testing	001.70.01.00.0.000.546.003	\$14,909	\$32,000	\$18,000	\$25,000
Copier Lease Payment Copier Lease Payment	001.70.01.00.0.000.551.001	\$7,623	\$9,800	\$9,800	\$9,800
Safety Program Safety Program	001.70.01.00.0.000.559.001	\$3,785	\$2,000	\$2,000	\$2,850
Computer Software Cloud-Based Service	001.70.01.00.0.000.561.004	\$24,880	\$25,500	\$38,000	\$38,000
Records Management Printing Expense	001.70.01.00.0.000.562.002	\$1,123	\$2,000	\$1,000	\$1,000
Fire Contractual Services GEMT State Share	001.70.01.00.0.000.567.016	\$317,692	\$200,000	\$450,000	\$450,000
Insurance Expense General Liability	001.70.01.00.0.000.593.001	\$157,182	\$234,722	\$234,722	\$202,375
Total Contractual Services:		\$580,350	\$578,952	\$818,852	\$797,425
Capital Outlay					
Office Equipment Office Eqpt - Fire	001.70.01.00.0.000.656.004	\$0	\$1,500	\$1,000	\$1,000
Other Equipment Phys Cond Equip - Fire	001.70.01.00.0.000.665.034	\$3,279	\$2,000	\$2,000	\$3,000
Total Capital Outlay:		\$3,279	\$3,500	\$3,000	\$4,000
Commodities & Supplies					
Office Supplies Office Supplies	001.70.01.00.0.000.606.001	\$3,860	\$6,000	\$5,000	\$5,000
Other Supplies Other Supplies	001.70.01.00.0.000.608.001	\$3,612	\$4,300	\$2,000	\$4,000
Publications Publications	001.70.01.00.0.000.612.001	\$118	\$510	\$510	\$350
Fire Commodities Special Events Supplies	001.70.01.00.0.000.619.013	\$2,307	\$3,500	\$2,000	\$3,500
Total Commodities & Supplies:		\$9,897	\$14,310	\$9,510	\$12,850
Total Administration:		\$5,351,237	\$5,344,102	\$5,572,153	\$6,370,013
Equipment Maintenance - Fire					
Contractual Services					
Vehicle Lease Payment Vehicle Lease Payment	001.70.01.00.0.309.553.001	\$646,340	\$693,140	\$693,140	\$862,100
Vehicle Maintenance Payment Vehicle Maint Payment	001.70.01.00.0.309.554.001	\$372,775	\$321,321	\$321,321	\$407,549
Total Contractual Services:		\$1,019,115	\$1,014,461	\$1,014,461	\$1,269,649
Total Equipment Maintenance - Fire:		\$1,019,115	\$1,014,461	\$1,014,461	\$1,269,649

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Operations					
Operations					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.70.71.00.0.000.500.001	\$7,358,909	\$7,952,660	\$7,952,660	\$8,331,431
Overtime Earnings Overtime	001.70.71.00.0.000.503.001	\$785,826	\$715,125	\$715,125	\$732,000
Specialty Pay Specialty Pay	001.70.71.00.0.000.504.001	\$5,260	\$2,901	\$2,901	\$2,901
Holiday Pay Holiday Pay	001.70.71.00.0.000.505.001	\$429,319	\$461,464	\$461,464	\$483,356
Longevity Pay Longevity Pay	001.70.71.00.0.000.506.001	\$41,100	\$43,700	\$43,700	\$45,000
Group Insurance Medical Insurance	001.70.71.00.0.000.510.001	\$1,398,049	\$1,531,400	\$1,531,400	\$1,414,238
Group Insurance Dental Insurance	001.70.71.00.0.000.510.004	\$38,301	\$40,626	\$40,626	\$39,216
Social Security Contributions Medicare	001.70.71.00.0.000.511.002	\$120,888	\$133,717	\$133,717	\$133,922
Other Employee Benefits Sick Leave Incentive	001.70.71.00.0.000.513.001	\$16,697	\$0	\$0	\$73,000
Other Employee Benefits Vac/Pers Leave Incent.	001.70.71.00.0.000.513.002	\$0	\$0	\$0	\$1,639
Other Employee Benefits Employee Allowances	001.70.71.00.0.000.513.004	\$41,400	\$45,000	\$45,000	\$45,000
Other Employee Benefits Ins. Opt-Out Incent.	001.70.71.00.0.000.513.005	\$1,000	\$1,000	\$1,000	\$1,000
Total Personnel Costs:		\$10,236,748	\$10,927,593	\$10,927,593	\$11,302,703
Contractual Services					
Training Special Rescue Trng.	001.70.71.00.0.000.525.002	\$5,020	\$7,200	\$7,200	\$7,200
Training Training	001.70.71.00.0.000.525.004	\$17,670	\$50,500	\$40,000	\$55,500
Training CPR Trng.	001.70.71.00.0.000.525.005	\$1,830	\$7,627	\$7,627	\$6,842
Training EMS Trng.	001.70.71.00.0.000.525.006	\$8,916	\$18,000	\$18,000	\$18,000
Professional Services Other Prof. Serv.	001.70.71.00.0.000.530.006	\$5,800	\$5,900	\$5,900	\$8,000
Equipment Maintenance & Repair Equipment Maint.	001.70.71.00.0.000.532.002	\$3,885	\$11,000	\$7,000	\$11,000
NWCD Dispatch Services NWCD - Fire	001.70.71.00.0.000.558.002	\$132,847	\$110,600	\$110,600	\$110,600
Fire Contractual Services Glenview Training Facility	001.70.71.00.0.000.567.001	\$14,832	\$16,488	\$15,656	\$16,892
Fire Contractual Services Ladder Testing	001.70.71.00.0.000.567.003	\$766	\$925	\$925	\$1,000
Fire Contractual Services Breathing Air Comp. Service	001.70.71.00.0.000.567.015	\$7,419	\$6,060	\$6,060	\$5,900
Total Contractual Services:		\$198,985	\$234,300	\$218,968	\$240,934
Capital Outlay					
Fire Station #12 Fire Station Imp	001.70.71.00.0.000.646.001	\$2,994	\$0	\$1,000	\$0
Police & Fire Headquarters/Station #13 Facility Improvements	001.70.71.00.0.000.647.020	\$0	\$0	\$1,500	\$0

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Fire Station Facility Improvements	001.70.71.00.0.000.648.020	\$876	\$3,500	\$1,000	\$4,000
Fire Station #13 Facility Improvements Facility Improvements	001.70.71.00.0.000.652.020	\$1,487	\$0	\$0	\$0
Other Equipment Breathing Apparatus	001.70.71.00.0.000.665.004	\$6,000	\$7,500	\$7,500	\$7,500
Other Equipment Fire Hose & Appliances	001.70.71.00.0.000.665.017	\$12,808	\$14,540	\$12,900	\$12,900
Other Equipment Firefighting Equipment	001.70.71.00.0.000.665.018	\$4,358	\$9,640	\$8,200	\$7,400
Other Equipment Furniture & Equipment	001.70.71.00.0.000.665.021	\$13,144	\$13,500	\$13,500	\$14,500
Other Equipment Haz-Mat Equipment	001.70.71.00.0.000.665.023	\$4,845	\$4,450	\$4,450	\$4,775
Other Equipment Paramedic Equip	001.70.71.00.0.000.665.032	\$38,160	\$67,000	\$67,000	\$44,500
Other Equipment Special Rescue Equip	001.70.71.00.0.000.665.040	\$9,197	\$9,100	\$9,100	\$9,100
Other Equipment Turn Out Clothing	001.70.71.00.0.000.665.045	\$34,345	\$56,287	\$33,000	\$56,680
Other Equipment Water Recovery Equip	001.70.71.00.0.000.665.051	\$3,889	\$4,000	\$4,000	\$7,000
Other Equipment Petrochemical Firefighting Equip	001.70.71.00.0.000.665.061	\$9,000	\$0	\$0	\$0
Total Capital Outlay:		\$141,102	\$189,517	\$163,150	\$168,355
Commodities & Supplies					
Other Supplies Other Supplies	001.70.71.00.0.000.608.001	\$4,678	\$5,000	\$5,000	\$5,000
Training Supplies Training Supplies	001.70.71.00.0.000.614.001	\$4,979	\$11,200	\$6,200	\$6,200
Fire Commodities Chemical Supplies	001.70.71.00.0.000.619.006	\$1,307	\$10,685	\$10,685	\$2,000
Fire Commodities Oxygen Tank Supplies	001.70.71.00.0.000.619.008	\$1,969	\$7,000	\$7,000	\$7,000
Fire Commodities Firefighting Supplies	001.70.71.00.0.000.619.011	\$1,979	\$2,850	\$2,850	\$3,150
Total Commodities & Supplies:		\$14,911	\$36,735	\$31,735	\$23,350
Total Operations:		\$10,591,746	\$11,388,145	\$11,341,446	\$11,735,342
Fire Communication					
Contractual Services					
Equipment Maintenance & Repair Radio Maintenance	001.70.71.00.0.300.532.004	\$3,553	\$3,600	\$3,600	\$4,000
Telephone - Cellular Telephone - Cellular	001.70.71.00.0.300.590.001	\$18,017	\$16,000	\$16,000	\$13,000
Total Contractual Services:		\$21,570	\$19,600	\$19,600	\$17,000
Capital Outlay					
Radio Equipment Radio Equip -Fire	001.70.71.00.0.300.668.001	\$9,865	\$16,850	\$7,500	\$10,000
Total Capital Outlay:		\$9,865	\$16,850	\$7,500	\$10,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Commodities & Supplies					
Other Supplies Other Supplies	001.70.71.00.0.300.608.001	\$90	\$1,500	\$1,500	\$1,500
Total Commodities & Supplies:		\$90	\$1,500	\$1,500	\$1,500
Total Fire Communication:		\$31,524	\$37,950	\$28,600	\$28,500
Total Operations:		\$10,623,270	\$11,426,095	\$11,370,046	\$11,763,842
Paid On Call Program					
Personnel Costs					
Seasonal Earnings Seasonal Earnings	001.70.71.00.0.302.502.001	\$7,524	\$25,740	\$25,740	\$37,440
Overtime Earnings Overtime	001.70.71.00.0.302.503.001	\$5,221	\$9,975	\$9,975	\$8,000
Social Security Contributions Social Security	001.70.71.00.0.302.511.001	\$796	\$1,605	\$1,605	\$2,340
Social Security Contributions Medicare	001.70.71.00.0.302.511.002	\$186	\$520	\$520	\$676
Total Personnel Costs:		\$13,727	\$37,840	\$37,840	\$48,456
Contractual Services					
Medical Examinations Medical Examinations	001.70.71.00.0.302.520.001	\$1,929	\$2,200	\$1,832	\$2,200
Uniform Expense Uniform Expense	001.70.71.00.0.302.524.001	\$1,622	\$1,800	\$1,800	\$1,800
Training Training	001.70.71.00.0.302.525.004	\$685	\$3,400	\$1,800	\$4,600
Total Contractual Services:		\$4,236	\$7,400	\$5,432	\$8,600
Capital Outlay					
Other Equipment Turn Out Clothing	001.70.71.00.0.302.665.045	\$3,299	\$7,399	\$6,199	\$3,600
Total Capital Outlay:		\$3,299	\$7,399	\$6,199	\$3,600
Total Paid On Call Program:		\$21,263	\$52,639	\$49,471	\$60,656
Fire Prevention					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.70.72.00.0.000.500.001	\$264,704	\$274,242	\$274,242	\$288,804
Overtime Earnings Overtime	001.70.72.00.0.000.503.001	\$1,828	\$8,700	\$8,700	\$7,000
Specialty Pay Specialty Pay	001.70.72.00.0.000.504.001	\$623	\$601	\$601	\$601
Longevity Pay Longevity Pay	001.70.72.00.0.000.506.001	\$1,000	\$1,000	\$1,000	\$400
Group Insurance Medical Insurance	001.70.72.00.0.000.510.001	\$44,653	\$44,970	\$44,970	\$45,928
Group Insurance Dental Insurance	001.70.72.00.0.000.510.004	\$1,549	\$1,489	\$1,489	\$1,537
Social Security Contributions Social Security	001.70.72.00.0.000.511.001	\$15,752	\$17,077	\$17,077	\$17,901
Social Security Contributions Medicare	001.70.72.00.0.000.511.002	\$3,684	\$4,194	\$4,194	\$4,331
Retirement Contributions IMRF Pension Expense	001.70.72.00.0.000.512.001	\$29,535	\$30,297	\$30,297	\$23,700

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Employee Benefits Vac/Pers Leave Incent.	001.70.72.00.0.000.513.002	\$1,120	\$4,883	\$4,883	\$2,129
Total Personnel Costs:		\$364,448	\$387,453	\$387,453	\$392,331
Contractual Services					
Dues & Memberships Dues & Memberships	001.70.72.00.0.000.518.001	\$405	\$780	\$500	\$780
Uniform Expense Uniform Expense	001.70.72.00.0.000.524.001	\$1,956	\$2,000	\$2,000	\$0
Training Training	001.70.72.00.0.000.525.004	\$890	\$3,200	\$3,000	\$3,000
Professional Services Other Prof. Serv.	001.70.72.00.0.000.530.006	\$275	\$1,000	\$1,000	\$1,000
Records Management Printing Expense	001.70.72.00.0.000.562.002	\$876	\$1,500	\$1,500	\$1,500
Total Contractual Services:		\$4,402	\$8,480	\$8,000	\$6,280
Commodities & Supplies					
Other Equipment Other Equipment	001.70.72.00.0.000.605.001	\$6,128	\$8,000	\$6,500	\$7,000
Other Supplies Other Supplies	001.70.72.00.0.000.608.001	\$1,000	\$1,000	\$1,000	\$1,000
Photo Supplies Photo Supplies	001.70.72.00.0.000.611.001	\$0	\$500	\$500	\$500
Reference Materials Reference Materials	001.70.72.00.0.000.613.001	\$1,200	\$1,800	\$1,800	\$1,000
Fire Commodities Fire Safety Education Supplies	001.70.72.00.0.000.619.004	\$6,664	\$7,200	\$7,200	\$7,200
Total Commodities & Supplies:		\$14,991	\$18,500	\$17,000	\$16,700
Total Fire Prevention:		\$383,842	\$414,433	\$412,453	\$415,311
Emergency Preparedness					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.70.73.00.0.000.500.001	\$129,133	\$133,787	\$133,787	\$140,166
Part-Time Earnings Part-Time Earnings	001.70.73.00.0.000.501.001	\$0	\$17,306	\$17,306	\$45,406
Overtime Earnings Overtime	001.70.73.00.0.000.503.001	\$11,646	\$12,450	\$12,450	\$10,000
Specialty Pay Specialty Pay	001.70.73.00.0.000.504.001	\$2,648	\$2,551	\$2,551	\$2,551
Longevity Pay Longevity Pay	001.70.73.00.0.000.506.001	\$1,140	\$1,140	\$1,140	\$1,140
Group Insurance Medical Insurance	001.70.73.00.0.000.510.001	\$15,433	\$15,561	\$15,561	\$34,953
Group Insurance Dental Insurance	001.70.73.00.0.000.510.004	\$254	\$244	\$244	\$798
Social Security Contributions Social Security	001.70.73.00.0.000.511.001	\$9,131	\$9,581	\$9,581	\$11,695
Social Security Contributions Medicare	001.70.73.00.0.000.511.002	\$2,135	\$2,423	\$2,423	\$2,976
Retirement Contributions IMRF Pension Expense	001.70.73.00.0.000.512.001	\$16,656	\$15,095	\$15,095	\$15,479
Other Employee Benefits Sick Leave Incentive	001.70.73.00.0.000.513.001	\$1,686	\$0	\$0	\$1,000
Other Employee Benefits Vac/Pers Leave Incent.	001.70.73.00.0.000.513.002	\$6,407	\$0	\$0	\$5,068

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Total Personnel Costs:		\$196,270	\$210,138	\$210,138	\$271,232
Contractual Services					
Training Training	001.70.73.00.0.000.525.004	\$829	\$1,500	\$1,500	\$1,000
Fire Contractual Services Siren Maintenance	001.70.73.00.0.000.567.002	\$6,141	\$3,000	\$2,000	\$1,500
Total Contractual Services:		\$6,970	\$4,500	\$3,500	\$2,500
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.70.73.00.0.000.603.001	\$1,754	\$2,250	\$2,250	\$2,600
Other Equipment Other Equipment	001.70.73.00.0.000.605.001	\$714	\$750	\$750	\$600
Other Supplies Employee Go Kit Supplies	001.70.73.00.0.000.608.003	\$3,471	\$3,500	\$3,500	\$3,000
Fire Commodities Educational Materials	001.70.73.00.0.000.619.001	\$967	\$1,250	\$1,250	\$1,250
Fire Commodities Radio Equipment	001.70.73.00.0.000.619.003	\$9,972	\$5,000	\$5,000	\$2,500
Fire Commodities EOC Supplies	001.70.73.00.0.000.619.012	\$4,142	\$5,500	\$5,500	\$5,500
Total Commodities & Supplies:		\$21,020	\$18,250	\$18,250	\$15,450
Total Emergency Preparedness:		\$224,260	\$232,888	\$231,888	\$289,182
Fire Training Academy					
Commodities & Supplies					
Training Supplies Training Supplies	001.70.71.00.0.303.614.001	\$153	\$0	\$0	\$0
Total Commodities & Supplies:		\$153	\$0	\$0	\$0
Total Fire Training Academy:		\$153	\$0	\$0	\$0
Foreign Fire Insurance					
Contractual Services					
Travel & Meetings Travel & Meetings	046.70.71.00.0.301.522.001	\$684	\$0	\$0	\$0
Uniform Expense Uniform Expense	046.70.71.00.0.301.524.001	\$0	\$1,200	\$0	\$0
Professional Services Other Prof. Serv.	046.70.71.00.0.301.530.006	\$5,446	\$10,000	\$0	\$5,000
Postage Postage Expense	046.70.71.00.0.301.544.002	\$632	\$1,000	\$0	\$0
Insurance Expense - Pension Insurance Exp-Pension	046.70.71.00.0.301.594.001	\$0	\$500	\$0	\$0
Total Contractual Services:		\$6,762	\$12,700	\$0	\$5,000
Capital Outlay					
Other Equipment Furniture & Equipment	046.70.71.00.0.301.665.021	\$0	\$28,712	\$0	\$0
Total Capital Outlay:		\$0	\$28,712	\$0	\$0
Commodities & Supplies					
Other Equipment Other Equipment	046.70.71.00.0.301.605.001	\$30,536	\$40,000	\$65,000	\$65,000
Other Supplies Other Supplies	046.70.71.00.0.301.608.001	\$0	\$10,000	\$0	\$0



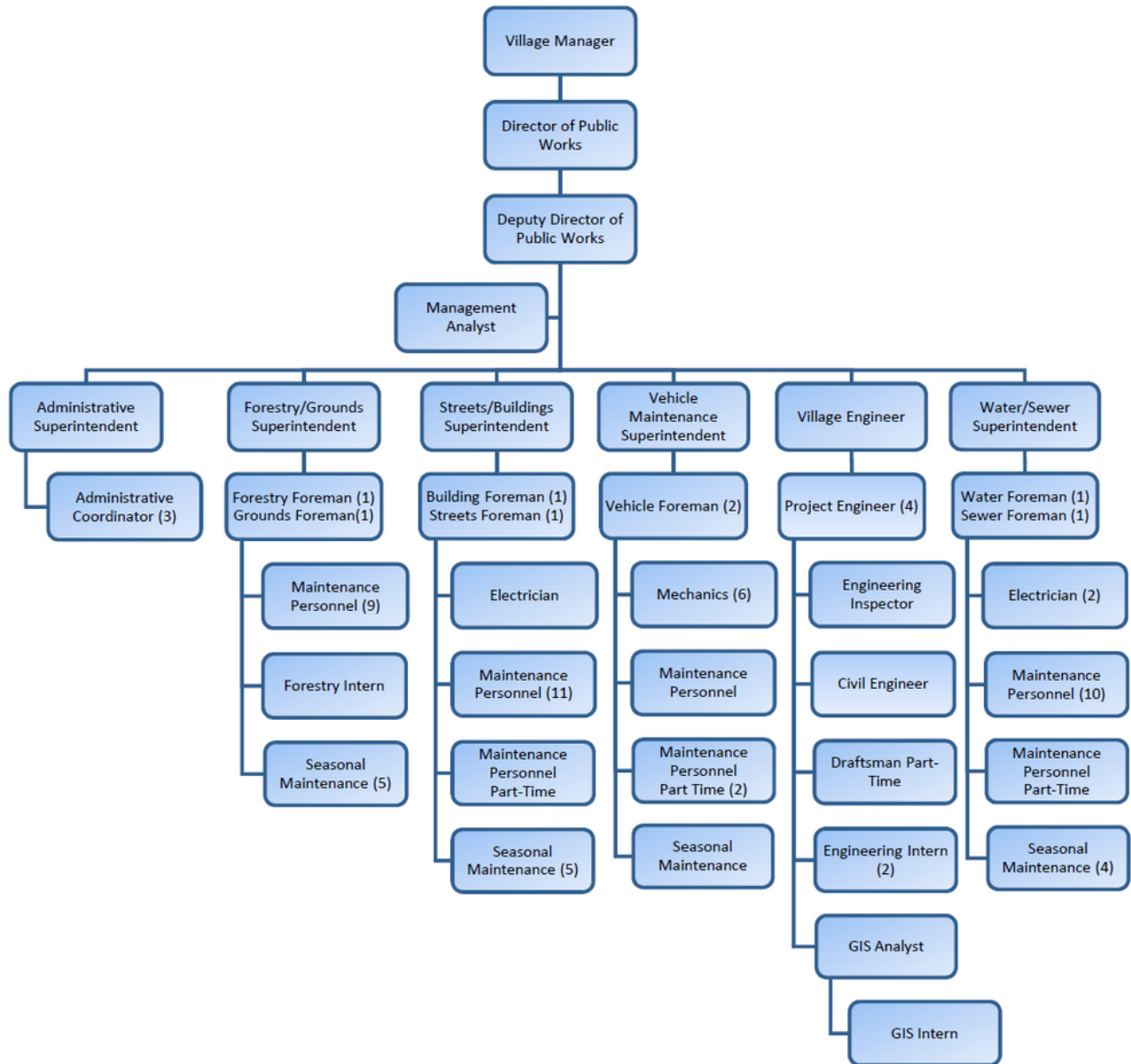
Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Training Supplies Training Supplies	046.70.71.00.0.301.614.001	\$0	\$600	\$0	\$0
Total Commodities & Supplies:		\$30,536	\$50,600	\$65,000	\$65,000
Total Foreign Fire Insurance:		\$37,298	\$92,012	\$65,000	\$70,000
Total Fire:		\$17,660,438	\$18,576,630	\$18,715,472	\$20,238,653
Total Expenditures:		\$17,660,438	\$18,576,630	\$18,715,472	\$20,238,653

Public Works Department

Statement of Activities

The Public Works Administration division is responsible for overseeing the operations of the Public Works Department, including the Refuse Disposal Program. The staff coordinates a comprehensive municipal solid waste system that provides both environmental and economic benefits to the community. The refuse program is also responsible for the administration of the residential and commercial contracts as well as public education on environmental issues, waste minimization, resource recovery, and medical and household hazardous waste. It is the responsibility of the Streets/Buildings Division to manage, maintain, repair, operate, and improve the Village's public streets, street lights, signage, storm sewer system, and municipal buildings in a manner consistent with Village Board policy and regulatory agency requirements. It is the responsibility of the Forestry and Grounds Division to manage, maintain, repair and improve the Village's parkways, parkway trees, and public grounds in a manner consistent with Village Board policy and regulatory agency requirements. It is the responsibility of the Engineering Division to design and improve the Village's public streets, sidewalks, detention ponds and Levee 37 in a manner consistent with Village Board policy and regulatory agency requirements. The mission of the Water and Sewer Division is to manage, maintain, repair, operate and improve the Village's water distribution system and sanitary sewer system in a manner consistent with Village Board policy and regulatory agency requirements. The mission of the Vehicle Maintenance Division is to cost effectively manage, maintain, repair and improve the Village's fleet of vehicles and equipment, which will provide each department safe and efficient vehicles/equipment with reliable service lives.

Organizational Chart



Operationally, Vehicle Maintenance is a division of Public Works; the employees are included in the Department Organization and Budgeted Positions and Amounts section of this Public Workers Department Summary. Also included in this Public Works Departmental Summary are the Vehicle Maintenance Division's 2021 Accomplishments, 2022 Goals, and Performance Measures. Because the Vehicle Maintenance Fund is an internal service fund and the expenses are allocated to the operating expenditures through a service charge, the expenses are included in the Non-Operating section of the budget document.

Budgeted Positions

	2021 Positions		2022 Positions		2023 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2021	2022	2023
Public Works									
Full-Time									
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00	179,358	186,533	195,860
Deputy Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00	141,365	146,920	154,563
Superintendent	4.00	4.00	4.00	4.00	4.00	4.00	489,860	503,927	529,002
Foreman	8.00	8.00	8.00	8.00	8.00	8.00	839,779	848,303	900,777
Maintenance Personnel	29.00	29.00	29.00	29.00	31.00	31.00	2,344,486	2,391,581	2,602,911
Electrician	3.00	3.00	3.00	3.00	3.00	3.00	257,649	264,465	277,738
Mechanic	6.00	6.00	6.00	6.00	6.00	6.00	522,420	528,924	519,597
Village Engineer	1.00	1.00	1.00	1.00	1.00	1.00	135,028	140,074	143,624
Assistant Village Engineer	1.00	1.00	1.00	1.00	-	-	126,542	131,322	-
Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	87,788	82,160	100,276
Engineering Inspector	1.00	1.00	1.00	1.00	1.00	1.00	80,916	83,874	78,751
Project Engineer	3.00	3.00	4.00	4.00	4.00	4.00	352,936	461,211	488,183
GIS Analyst	1.00	1.00	1.00	1.00	1.00	1.00	83,566	86,596	90,776
Administrative Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	100,116	106,161	111,640
Administrative Coordinator	3.00	3.00	3.00	3.00	3.00	3.00	159,216	164,880	172,767
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	64,128	66,428	69,582
Full-Time Total	65.00	65.00	66.00	66.00	67.00	67.00	5,965,153	6,193,359	6,436,047
Part-Time									
P/T Draftsman	1.00	0.45	1.00	0.45	1.00	0.45	23,487	24,338	28,119
P/T Maintenance	4.00	2.00	4.00	2.00	4.00	2.00	104,716	105,084	88,050
P/T Mechanic	1.00	0.45	-	-	-	-	53,430	-	-
Part-Time Total	6.00	2.90	5.00	2.45	5.00	2.45	181,633	129,422	116,169
Seasonal									
Intern-Budget Only Engineering	3.00	0.50	3.00	0.50	3.00	0.50	18,150	19,500	23,400
Intern-Budget Only Forestry	6.00	0.75	6.00	0.75	6.00	0.75	31,280	33,000	39,600
Intern-Budget Only Streets	5.00	0.63	5.00	0.63	5.00	0.63	22,700	27,500	33,000
Intern-Budget Only Water	4.00	1.25	4.00	1.25	4.00	1.25	22,441	22,000	26,400
Intern-Only Budget Vehicle Maint	1.00	0.25	1.00	0.25	1.00	0.25	4,400	5,500	6,600
Snow Plow - Budget Only	12.00	0.73	12.00	0.73	12.00	0.73	20,400	20,400	20,400
Seasonal Total	31.00	4.10	31.00	4.10	31.00	4.10	119,371	127,900	149,400
Employee Benefits	-	-	-	-	-	-	2,945,978	3,029,710	2,961,946
Other Compensation	-	-	-	-	-	-	1,175,480	1,201,301	1,213,814
Public Works Total	102.00	72.00	102.00	72.55	103.00	73.55	10,387,615	10,681,692	10,877,376

2022 Key Accomplishments

Goal 1: Effective Village Government

- Provided and maintained the Village's parkways, parkway trees and public grounds.
 - Received Tree City USA Award for 36th year and Growth Award for the 16th year.
 - Completed scheduled tree trimming of approximately 4,800 trees to ensure the Village's five (5) year tree trimming cycle.
- Secured the health of the urban forest.
 - Removed approximately 350 unhealthy trees in a timely manner.
 - Planted approximately 580 trees of varying species to maintain a diversified urban forest. Achieved one tree planting for every tree removal.
- Created vibrant public spaces.
 - Planted approximately 19,000 flowers, managed a landscape maintenance contract, and turf mowing contract.
 - Maintained our five monarch butterfly waystations through the National Wildlife Foundation, and maintained our Mayor's Monarch Pledge.
- Efficiently collected waste and recycling.
 - Operated permanent recycling location for electronic waste, medications, sharp, compact fluorescent light bulbs, holiday light recycling and batteries.
 - Participated in community outreach programs that educated residents on Village recycling efforts with the anticipated goal of increasing recycling and reducing waste volumes.
 - Hosted two household hazardous waste events serving over 800 vehicles.
 - Constructed Recycling Center at Public Works Facility
 - Continued to participate in Solid Waste Agency of Northern Cook County (SWANCC) sponsored events by hosting permanent electronics drop-off and a one-day document destruction event.
 - Achieved a diversion rate of 36%.
- Provided and maintained Village facilities that are attractive, functional and customer-friendly.
 - Remodeled Village Hall Executive Conference Room
 - Remodeled Fire Station 12 Kitchen
- Provided and maintained safe, efficient, reliable vehicles and equipment.
 - Refurbished a newly purchased 2003 Pierce Fire Squad. Including all maintenance and modifications of tooling and equipment storage, repairing corrosion, repainting the body of the truck, update lighting
 - Outfit and put into service (1) new Ambulance.
- Minimized unscheduled repairs and downtime.
 - Completed 500 preventive maintenance services.

Goal 3: Top-Quality Village Infrastructure

- Improved the Village's transportation system.
 - Completed Seminole Lane Street Lighting Improvement Project
 - Completed Algonquin Road Bike Path, Sidewalk and Lighting Phase I Engineering
 - Completed Bike Route Signage Project
 - Completed removal and replacement of approximately 6,000 sidewalk panels that have deteriorated.
 - Ground/ramped/mud jacked mismatched 700 sidewalk squares.
 - Performed asphalt street patching by placing 1,200 tons of material
- Improved and maintained infrastructure facilities and systems.
 - Completed Levee pump station upgrade and backup generators
 - Completed design of KBC Pond #1 rehabilitation
 - Completed the replacement of 30+ year old Lincoln-We Go relief station.
 - Completed phase I engineering for Oakton water system improvements.
 - Completed McDonald Creek Bank Stabilization Study
 - Completed the rehabilitation of combined and separated sewer main using cured-in-place pipe lining. Completed lining of approximately 18,500 linear feet of larger diameter sewer.
 - Completed the replacement of 157 linear feet of collapsed separate sanitary sewer main.
 - Completed the replacement of approximately 9,000 linear feet of aging water main, in addition to the water main. All associated service taps, valves and hydrants will be replaced.
 - Completed the conversion of 200 streetlights to LED fixtures, reducing energy usage.
 - Completed the rehabilitation of Deep Well 17.

Performance Measures

Strategic Goal	Task	Performance Measure	2019	2020	% Change from 2019 to 2020	2021	% Change from 2020 to 2021
Goal 1: Effective Village Government: Financially Sound, Exceptional Services	Administration	% of Request Resolved within Service Level Agreement	84%	73%	-13%	88%	20%
		Average Training Hours per Employee	36	42	17%	34	-19%
	Forestry/Grounds	% of Trees Inspected with Condition Rating >60	94%	80%	-15%	87%	9%
		# of Trees Planted for Every Tree Removed	0.90	0.58	-36%	0.80	38%
		% of Trees Trimmed That were Scheduled vs. Unscheduled	57%	66%	16%	88%	33%
	Refuse	Solid Waste Diversion Rate (% of waste collected diverted from landfill)	36%	36%	0%	35%	-3%
		Pounds of Landfilled Waste Per Capita	778	781	0%	745	-5%
		Pounds of Recycling Per Capita	171	187	9%	157	-16%
		Pounds of Organics/Yard Waste Per Capita	106	122	15%	107	-12%
		Pounds of Leaves Collected Per Capita	68	69	2%	53	-23%
	Vehicle Maintenance	# of Vehicles Maintained	218	218	0%	224	3%
		Preventative Maintenance as Percent of Total Work	40%	42%	5%	45%	7%
		Average Age of Vehicle Fleet	N/A	12	N/A	12	-1%
	Water/Sewer	% of Water Mains Replaced Annually	0.91%	0.74%	-19%	0.77%	4%
		# of Water Main Leaks per Mile of Water Main	0.47	0.37	-21%	0.48	30%
		% of Unaccounted for Water Compared to Total Water Purchase	11%	5%	-55%	9%	80%
		% of Wastewater System Lined	34%	37%	9%	39%	5%
Goal 3: Top-Quality Village Infrastructure: Balanced and Proactive Community Investment	Engineering	Average # of Days to Complete Plan Review	8.11	9.28	14%	6.85	-26%
		Sidewalk Repairs per Mile of Sidewalk Inspected	150.10	126.20	-16%	65.69	-48%
		% of Village Owned Streetlights with LED Fixtures	31%	37%	18%	43%	17%
	Streets/Buildings	% of Traffic Sign System Replaced	10%	10%	2%	9%	-13%
		% of Catch Basins/Inlets Cleaned	7%	8%	13%	6%	-25%

2023 Goals

Goal 1: Effective Village Government

- Provide and maintain the Village's parkway trees and public grounds
 - Complete requirements for Tree City USA Award and Growth Award.
 - Complete scheduled tree trimming of approximately 4,700 trees to ensure the Village's five (5) year tree trimming cycle.
- Secure the health of the urban forest
 - Remove 350 unhealthy trees in a timely manner.
 - Plant approximately 550 trees of varying species to maintain a diversified urban forest. Achieve one tree planting for every tree removal.
- Create vibrant public spaces
 - Plant approximately 19,000 flowers, manage a landscape maintenance contract, and turf mowing contract.
 - Maintained our five monarch butterfly waystations through the National Wildlife Foundation, and maintained our Mayor's Monarch Pledge.
 - Establish native plants plots and seasonal no mow areas
- Efficiently collect waste and recycling.
 - Provide a high level solid waste program (single family, multi family, commercial) while striving to reduce waste volumes.
 - Implement Styrofoam (expanded polystyrene) Recycling Drop-off at Public Works Facility
 - Increase landfill diversion, reduce environmental impacts and increase recycling.
 - Operate permanent recycling location for electronic waste, medications, sharp, compact fluorescent light bulbs, holiday light recycling and batteries.
 - Participate in community outreach programs that educate residents on Village recycling efforts with the anticipated goal of increasing recycling and reducing waste volumes.
 - Continue hosting several household hazardous waste collection events.
 - Continue to participate in Solid Waste Agency of Northern Cook County (SWANCC) sponsored events by hosting permanent electronics drop-off and a one-day document destruction event.
 - Achieve a diversion rate greater than 36%.
- Provided and maintained Village facilities that are attractive, functional and customer-friendly.
 - Replace Village Hall HVAC System
 - Replace Windows at Village Hall and Public Works Facility
- Provide and maintain safe, efficient, reliable vehicles and equipment.
 - Complete fabrication and upfitting of three(3) 8-yard dump trucks
 - Complete fabrication of new 6 wheel V-spreader salt truck with conversion of 4528 to mud truck.
- Minimize unscheduled repairs and downtime.
 - Complete approximately 400 preventive maintenance services.

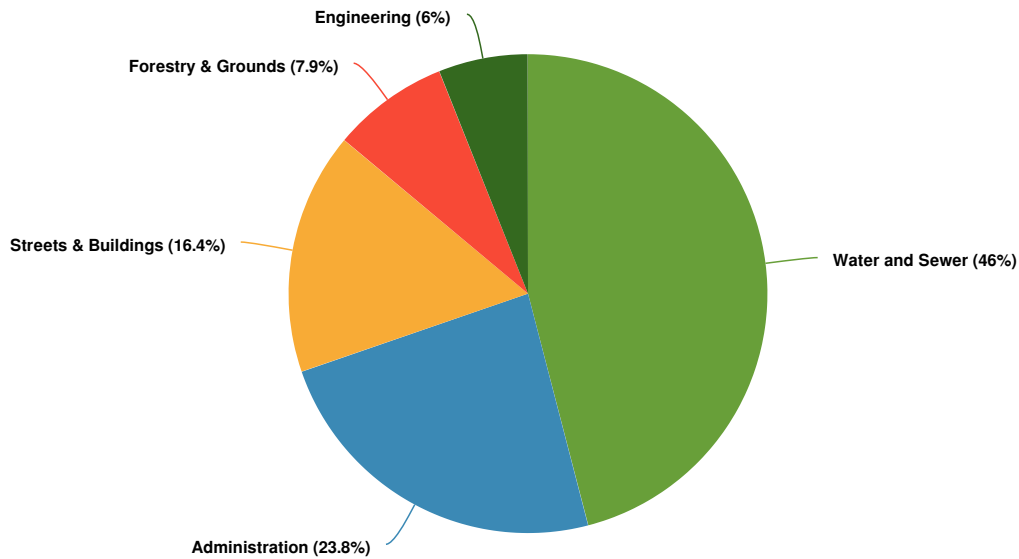
Goal 3: Top-Quality Village Infrastructure

- Improve the Village's transportation system
 - Construction of Rand, Central and Mount Prospect Road intersection
 - Complete Phase II Design Engineering Rand, Kensington and Elmhurst Road intersection
 - Complete Phase II Engineering Melas/Meadows Pedestrian Bridge.
 - Construct the Central Road / Cathy Lane Pedestrian Crossing Project
 - Complete Residential Street Lighting Improvement Project
 - Complete Construction of train station platform extension
 - Complete ADA Self Evaluation and interim Transition Plan
 - Complete road diet on Business Center Drive.
 - Complete removal and replacement of approximately 7500 sidewalk panels that have deteriorated.
 - Grind/ramp mismatched 1000 sidewalk squares.
 - Perform asphalt street patching by placing 1500 tons of material
- Improve and maintain infrastructure facilities and systems.
 - Complete rehabilitation of KBC Detention Pond #1
 - Complete assessment and clearing of south half of Higgins creek
 - Construct emergency water interconnect between the Village and the Northwest Water Commission.
 - Complete the replacement of approximately 12,000 linear feet of aging water main. In addition to the water main, all associated service taps, hydrants and valves will be replaced.
 - Complete Fairview Gardens Overhead Sewer Improvements
 - Complete the Rehabilitation of a combined and separated sewer main using cured-in-place pipe lining. Complete lining of approximately 18,000 linear feet of larger diameter sewer.
 - Complete drainage improvement in Prospect Meadows Subdivision (west of Prospect Manor).
 - Complete the conversion of 200 streetlights to LED fixtures, reducing energy usage



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Public Works					
Administration					
Personnel Costs	\$682,704	\$670,212	\$670,212	\$698,084	4.2%
Contractual Services	\$5,884,219	\$5,678,154	\$5,678,377	\$6,397,606	12.7%
Capital Outlay	\$1,389	\$1,609	\$1,609	\$1,461	-9.2%
Commodities & Supplies	\$12,240	\$38,660	\$38,660	\$40,275	4.2%
Other Expenditures	\$0	\$5,000	\$5,000	\$5,000	0%
Total Administration:	\$6,580,552	\$6,393,635	\$6,393,858	\$7,142,426	11.7%
Streets & Buildings					
Contractual Services	\$999,097	\$1,349,877	\$1,340,086	\$1,401,274	3.8%
Capital Outlay	\$24,427	\$62,000	\$62,000	\$62,480	0.8%
Personnel Costs	\$2,328,634	\$2,462,751	\$2,462,751	\$2,690,192	9.2%
Commodities & Supplies	\$586,456	\$728,050	\$728,050	\$757,445	4%
Other Expenditures	\$0	\$4,505	\$4,505	\$4,685	4%
Total Streets & Buildings:	\$3,938,613	\$4,607,183	\$4,597,392	\$4,916,076	6.7%
Forestry & Grounds					
Personnel Costs	\$1,345,701	\$1,396,009	\$1,386,009	\$1,423,442	2%
Contractual Services	\$720,918	\$760,414	\$760,414	\$844,938	11.1%

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Commodities & Supplies	\$60,048	\$60,845	\$60,845	\$63,545	4.4%
Capital Outlay	\$2,974	\$52,088	\$52,088	\$38,476	-26.1%
Total Forestry & Grounds:	\$2,129,642	\$2,269,356	\$2,259,356	\$2,370,401	4.5%
Water and Sewer					
Personnel Costs	\$2,851,418	\$3,245,489	\$3,245,489	\$3,326,153	2.5%
Contractual Services	\$9,435,906	\$9,030,912	\$9,187,266	\$10,051,601	11.3%
Capital Outlay	\$121,750	\$120,281	\$120,056	\$123,401	2.6%
Commodities & Supplies	\$219,804	\$298,388	\$298,388	\$310,800	4.2%
Other Expenditures	\$840,594	\$0	\$0	\$0	0%
Total Water and Sewer:	\$13,469,472	\$12,695,070	\$12,851,199	\$13,811,955	8.8%
Engineering					
Personnel Costs	\$1,179,027	\$1,383,103	\$1,383,103	\$1,224,802	-11.4%
Contractual Services	\$402,994	\$530,640	\$510,055	\$546,815	3%
Capital Outlay	\$1,764	\$2,555	\$2,555	\$2,658	4%
Commodities & Supplies	\$23,001	\$35,608	\$35,608	\$38,629	8.5%
Total Engineering:	\$1,606,786	\$1,951,906	\$1,931,321	\$1,812,904	-7.1%
Total Public Works:	\$27,725,065	\$27,917,150	\$28,033,126	\$30,053,762	7.7%
Total Expenditures:	\$27,725,065	\$27,917,150	\$28,033,126	\$30,053,762	7.7%

Public Works Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Public Works					
Administration					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.01.00.0.000.500.001	\$284,905	\$294,228	\$294,228	\$308,839
Overtime Earnings Overtime	001.80.01.00.0.000.503.001	\$247	\$2,398	\$2,398	\$0
Longevity Pay Longevity Pay	001.80.01.00.0.000.506.001	\$1,270	\$1,910	\$1,910	\$1,910
Group Insurance Medical Insurance	001.80.01.00.0.000.510.001	\$52,499	\$52,871	\$52,871	\$56,748
Group Insurance Workers' Comp Ins	001.80.01.00.0.000.510.003	\$74,700	\$53,500	\$53,500	\$59,400
Group Insurance Dental Insurance	001.80.01.00.0.000.510.004	\$910	\$876	\$876	\$1,050
Social Security Contributions Social Security	001.80.01.00.0.000.511.001	\$16,002	\$17,373	\$17,373	\$17,960
Social Security Contributions Medicare	001.80.01.00.0.000.511.002	\$4,173	\$4,408	\$4,408	\$4,600
Retirement Contributions IMRF Pension Expense	001.80.01.00.0.000.512.001	\$33,282	\$33,394	\$33,394	\$25,956
Other Employee Benefits Sick Leave Incentive	001.80.01.00.0.000.513.001	\$0	\$1,820	\$1,820	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.80.01.00.0.000.513.002	\$13,091	\$4,207	\$4,207	\$7,202
Total Personnel Costs:		\$481,080	\$466,985	\$466,985	\$483,665
Contractual Services					
CDL Reimbursement CDL Reimbursement	001.80.01.00.0.000.517.001	\$330	\$728	\$728	\$757
Other Employee Expenses Other Employee Exp.	001.80.01.00.0.000.521.001	\$3,229	\$3,200	\$3,200	\$3,328
Travel & Meetings Travel & Meetings	001.80.01.00.0.000.522.001	\$8,851	\$6,035	\$6,035	\$6,035
Uniform Expense Uniform Expense	001.80.01.00.0.000.524.001	\$12,749	\$11,937	\$11,937	\$12,414
Training Training	001.80.01.00.0.000.525.004	\$10,676	\$11,170	\$11,170	\$11,170
Equipment Maintenance & Repair Equipment Maint.	001.80.01.00.0.000.532.002	\$0	\$546	\$546	\$568
Postage Postage Expense	001.80.01.00.0.000.544.002	\$3,116	\$10,136	\$10,136	\$10,541
Copier Lease Payment Copier Lease Payment	001.80.01.00.0.000.551.001	\$11,809	\$10,581	\$10,581	\$11,004
Vehicle Lease Payment Vehicle Lease Payment	001.80.01.00.0.000.553.001	\$544,060	\$300,290	\$300,290	\$606,180

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Vehicle Maintenance Payment Vehicle Maint Payment	001.80.01.00.0.000.554.001	\$733,760	\$632,479	\$632,479	\$802,208
Computer Software Cloud-Based Service	001.80.01.00.0.000.561.004	\$46,749	\$49,646	\$49,646	\$51,632
Records Management Printing Expense	001.80.01.00.0.000.562.002	\$1,798	\$2,040	\$2,040	\$2,122
Public Works - General Contractual Uniform Rent/Cleaning	001.80.01.00.0.000.574.005	\$14,247	\$14,718	\$14,718	\$15,307
Telephone - Cellular Telephone - Cellular	001.80.01.00.0.000.590.001	\$3,683	\$4,330	\$4,330	\$4,503
Insurance Expense General Liability	001.80.01.00.0.000.593.001	\$179,915	\$228,243	\$228,243	\$260,119
Natural Gas Natural Gas	024.80.00.00.0.000.585.001	\$0	\$0	\$0	\$3,000
Professional Services Other Prof. Serv.	024.80.01.00.1.702.530.006	\$0	\$0	\$0	\$100,000
Total Contractual Services:		\$1,574,972	\$1,286,079	\$1,286,079	\$1,900,888
Capital Outlay					
Office Equipment Office Eqpt - PW	001.80.01.00.0.000.656.005	\$1,389	\$1,405	\$1,405	\$1,461
Radio Equipment Radio Equip -PW	001.80.01.00.0.000.668.002	\$0	\$204	\$204	\$0
Total Capital Outlay:		\$1,389	\$1,609	\$1,609	\$1,461
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.80.01.00.0.000.603.001	\$130	\$270	\$270	\$356
Office Supplies Office Supplies	001.80.01.00.0.000.606.001	\$9,355	\$9,623	\$9,623	\$10,008
Other Supplies Other Supplies	001.80.01.00.0.000.608.001	\$1,060	\$724	\$724	\$753
Training Supplies Training Supplies	001.80.01.00.0.000.614.001	\$1,635	\$1,569	\$1,569	\$1,632
Public Works - General Open House Supplies	001.80.01.00.0.000.622.001	\$0	\$4,827	\$4,827	\$5,020
Total Commodities & Supplies:		\$12,180	\$17,013	\$17,013	\$17,769
Other Expenditures					
Other Expenditures Res Reimbursement	024.80.01.00.1.000.636.009	\$0	\$5,000	\$5,000	\$5,000
Total Other Expenditures:		\$0	\$5,000	\$5,000	\$5,000
Total Administration:		\$2,069,621	\$1,776,686	\$1,776,686	\$2,408,783
Refuse					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	040.80.85.00.0.000.500.001	\$137,553	\$142,339	\$142,339	\$149,511
Overtime Earnings Overtime	040.80.85.00.0.000.503.001	\$124	\$2,103	\$2,103	\$2,156
Longevity Pay Longevity Pay	040.80.85.00.0.000.506.001	\$800	\$970	\$970	\$970
Group Insurance Medical Insurance	040.80.85.00.0.000.510.001	\$27,166	\$27,361	\$27,361	\$27,756
Group Insurance Workers' Comp Ins	040.80.85.00.0.000.510.003	\$4,200	\$2,500	\$2,500	\$6,900
Group Insurance Dental Insurance	040.80.85.00.0.000.510.004	\$635	\$611	\$611	\$630

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Social Security Contributions Social Security	040.80.85.00.0.000.511.001	\$7,939	\$8,703	\$8,703	\$9,193
Social Security Contributions Medicare	040.80.85.00.0.000.511.002	\$1,955	\$2,116	\$2,116	\$2,246
Retirement Contributions IMRF Pension Expense	040.80.85.00.0.000.512.001	\$15,906	\$15,995	\$15,995	\$12,652
Other Employee Benefits Sick Leave Incentive	040.80.85.00.0.000.513.001	\$0	\$158	\$158	\$0
Other Employee Benefits Vac/Pers Leave Incent.	040.80.85.00.0.000.513.002	\$5,347	\$371	\$371	\$2,405
Total Personnel Costs:		\$201,624	\$203,227	\$203,227	\$214,419
Contractual Services					
Dues & Memberships Dues & Memberships	040.80.85.00.0.000.518.001	\$186	\$223	\$223	\$231
Travel & Meetings Travel & Meetings	040.80.85.00.0.000.522.001	\$70	\$1,182	\$1,405	\$1,405
Professional Services Other Prof. Serv.	040.80.85.00.0.000.530.006	\$4,911	\$6,722	\$6,722	\$6,990
Postage Postage Expense	040.80.85.00.0.000.544.002	\$14,804	\$8,118	\$8,118	\$8,442
Refuse Contractual Services S/F Refuse Collection	040.80.85.00.0.000.568.001	\$1,349,686	\$1,383,601	\$1,383,601	\$1,415,379
Refuse Contractual Services M/F Refuse Collection	040.80.85.00.0.000.568.002	\$684,006	\$707,672	\$707,672	\$723,789
Refuse Contractual Services Tipping Fees - SWANCC	040.80.85.00.0.000.568.005	\$1,062,813	\$1,049,785	\$1,049,785	\$1,078,338
Refuse Contractual Services S/F Recycling	040.80.85.00.0.000.568.008	\$720,471	\$729,336	\$729,336	\$743,918
Refuse Contractual Services M/F Recycling	040.80.85.00.0.000.568.009	\$128,550	\$141,032	\$141,032	\$144,104
Refuse Contractual Services Tipping Fees	040.80.85.00.0.000.568.012	\$8,814	\$12,109	\$12,109	\$12,593
Refuse Contractual Services Single Fam Yard Waste Collection	040.80.85.00.0.000.568.013	\$205,556	\$210,451	\$210,451	\$215,345
Refuse Contractual Services Single Family Cart Rental	040.80.85.00.0.000.568.014	\$20,720	\$23,460	\$23,460	\$23,940
Refuse Contractual Services Hazardous Waste Collection	040.80.85.00.0.000.568.015	\$95,928	\$102,000	\$102,000	\$106,080
Insurance Expense General Liability	040.80.85.00.0.000.593.001	\$12,732	\$16,384	\$16,384	\$16,164
Total Contractual Services:		\$4,309,247	\$4,392,075	\$4,392,298	\$4,496,718
Commodities & Supplies					
Clothing Supplies Clothing Supplies	040.80.85.00.0.000.603.001	\$60	\$150	\$150	\$150
Public Works - Forestry Recycling Supplies	040.80.85.00.0.000.623.006	\$0	\$21,497	\$21,497	\$22,356
Total Commodities & Supplies:		\$60	\$21,647	\$21,647	\$22,506
Total Refuse:		\$4,510,931	\$4,616,949	\$4,617,172	\$4,733,643
Total Administration:		\$6,580,552	\$6,393,635	\$6,393,858	\$7,142,426

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Streets & Buildings					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.81.00.0.000.500.001	\$116,327	\$120,520	\$120,520	\$126,789
Overtime Earnings Overtime	001.80.81.00.0.000.503.001	\$0	\$6,520	\$6,520	\$9,141
Specialty Pay Specialty Pay	001.80.81.00.0.000.504.001	\$561	\$541	\$541	\$541
Longevity Pay Longevity Pay	001.80.81.00.0.000.506.001	\$540	\$540	\$540	\$540
Group Insurance Medical Insurance	001.80.81.00.0.000.510.001	\$21,915	\$22,057	\$22,057	\$22,341
Group Insurance Dental Insurance	001.80.81.00.0.000.510.004	\$762	\$732	\$732	\$755
Social Security Contributions Social Security	001.80.81.00.0.000.511.001	\$7,455	\$7,919	\$7,919	\$8,487
Social Security Contributions Medicare	001.80.81.00.0.000.511.002	\$1,744	\$1,853	\$1,853	\$1,986
Retirement Contributions IMRF Pension Expense	001.80.81.00.0.000.512.001	\$13,958	\$14,018	\$14,018	\$11,189
Other Employee Benefits Vac/Pers Leave Incent.	001.80.81.00.0.000.513.002	\$8,863	\$0	\$0	\$304
Total Personnel Costs:		\$172,124	\$174,700	\$174,700	\$182,073
Contractual Services					
Telephone - Cellular Telephone - Cellular	001.80.81.00.0.000.590.001	\$4,564	\$4,330	\$4,330	\$4,503
Total Contractual Services:		\$4,564	\$4,330	\$4,330	\$4,503
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.80.81.00.0.000.603.001	\$152	\$270	\$270	\$550
Total Commodities & Supplies:		\$152	\$270	\$270	\$550
Total Administration:		\$176,840	\$179,300	\$179,300	\$187,126
State Highway Maintenance					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.81.81.0.351.500.001	\$30,698	\$31,318	\$31,318	\$33,482
Overtime Earnings Overtime	001.80.81.81.0.351.503.001	\$9,151	\$10,999	\$10,999	\$11,274
Longevity Pay Longevity Pay	001.80.81.81.0.351.506.001	\$150	\$180	\$180	\$135
Group Insurance Medical Insurance	001.80.81.81.0.351.510.001	\$7,832	\$8,166	\$8,166	\$8,834
Group Insurance Dental Insurance	001.80.81.81.0.351.510.004	\$55	\$54	\$54	\$55
Social Security Contributions Social Security	001.80.81.81.0.351.511.001	\$2,526	\$2,663	\$2,663	\$2,520
Social Security Contributions Medicare	001.80.81.81.0.351.511.002	\$591	\$626	\$626	\$592
Retirement Contributions IMRF Pension Expense	001.80.81.81.0.351.512.001	\$4,482	\$4,716	\$4,716	\$3,328
Other Employee Benefits Sick Leave Incentive	001.80.81.81.0.351.513.001	\$0	\$97	\$97	\$0



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Employee Benefits Vac/Pers Leave Incent.	001.80.81.81.0.351.513.002	\$1,088	\$255	\$255	\$87
Total Personnel Costs:		\$56,573	\$59,074	\$59,074	\$60,307
Contractual Services					
Equipment Rental Other Eqpt Rental	001.80.81.81.0.351.547.001	\$0	\$1,359	\$1,359	\$1,413
Water Contractual Services Refuse Disposal	001.80.81.81.0.351.569.008	\$1,366	\$1,768	\$1,768	\$1,839
Sewer Contractual Services Catch Basin Cleaning	001.80.81.81.0.351.571.005	\$7,149	\$7,295	\$7,295	\$7,587
Public Works - General Contractual Contract Hauling	001.80.81.81.0.351.574.008	\$3,265	\$3,336	\$3,336	\$3,469
Public Works - Streets Contractual Crack Filling	001.80.81.81.0.351.575.002	\$6,801	\$7,029	\$7,029	\$7,310
Total Contractual Services:		\$18,581	\$20,787	\$20,787	\$21,618
Commodities & Supplies					
Public Works - General Small Tools	001.80.81.81.0.351.622.002	\$558	\$677	\$677	\$704
Public Works - General Snow Plow Blades	001.80.81.81.0.351.622.007	\$1,397	\$1,561	\$1,561	\$1,623
Public Works - Streets Basin Supplies	001.80.81.81.0.351.624.007	\$837	\$913	\$913	\$950
Public Works - Streets Patching Materials	001.80.81.81.0.351.624.008	\$2,725	\$6,275	\$6,275	\$6,526
Public Works - Streets Salt/Calcium Chloride	001.80.81.81.0.351.624.009	\$0	\$21,015	\$21,015	\$21,856
Public Works - Streets Salt Spreader Parts	001.80.81.81.0.351.624.010	\$1,165	\$1,438	\$1,438	\$1,496
Public Works - Streets St Sweeper Supplies	001.80.81.81.0.351.624.011	\$1,693	\$1,730	\$1,730	\$1,799
Total Commodities & Supplies:		\$8,375	\$33,609	\$33,609	\$34,954
Total State Highway Maintenance:		\$83,529	\$113,470	\$113,470	\$116,879
4th of July and Civics Events					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.81.00.8.400.500.001	\$30,377	\$31,547	\$31,547	\$33,770
Overtime Earnings Overtime	001.80.81.00.8.400.503.001	\$7,091	\$10,219	\$10,219	\$10,474
Specialty Pay Specialty Pay	001.80.81.00.8.400.504.001	\$41	\$31	\$31	\$31
Longevity Pay Longevity Pay	001.80.81.00.8.400.506.001	\$140	\$155	\$155	\$155
Group Insurance Medical Insurance	001.80.81.00.8.400.510.001	\$7,948	\$7,759	\$7,759	\$7,934
Group Insurance Dental Insurance	001.80.81.00.8.400.510.004	\$112	\$109	\$109	\$112
Social Security Contributions Social Security	001.80.81.00.8.400.511.001	\$2,347	\$2,604	\$2,604	\$2,674
Social Security Contributions Medicare	001.80.81.00.8.400.511.002	\$549	\$612	\$612	\$629

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Retirement Contributions IMRF Pension Expense	001.80.81.00.8.400.512.001	\$4,093	\$4,499	\$4,499	\$3,467
Other Employee Benefits Sick Leave Incentive	001.80.81.00.8.400.513.001	\$79	\$0	\$0	\$300
Other Employee Benefits Vac/Pers Leave Incent.	001.80.81.00.8.400.513.002	\$998	\$0	\$0	\$553
Total Personnel Costs:		\$53,773	\$57,535	\$57,535	\$60,099
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.80.81.00.8.400.603.001	\$8	\$15	\$15	\$30
Total Commodities & Supplies:		\$8	\$15	\$15	\$30
Total 4th of July and Civics Events:		\$53,781	\$57,550	\$57,550	\$60,129
Traffic Sign Maintenance					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.81.81.0.352.500.001	\$48,801	\$55,391	\$55,391	\$58,410
Overtime Earnings Overtime	001.80.81.81.0.352.503.001	\$13,858	\$20,681	\$20,681	\$21,198
Specialty Pay Specialty Pay	001.80.81.81.0.352.504.001	\$140	\$0	\$0	\$0
Group Insurance Medical Insurance	001.80.81.81.0.352.510.001	\$15,534	\$18,904	\$18,904	\$13,151
Social Security Contributions Social Security	001.80.81.81.0.352.511.001	\$4,102	\$4,990	\$4,990	\$4,937
Social Security Contributions Medicare	001.80.81.81.0.352.511.002	\$959	\$1,168	\$1,168	\$1,155
Retirement Contributions IMRF Pension Expense	001.80.81.81.0.352.512.001	\$7,202	\$8,849	\$8,849	\$6,521
Other Employee Benefits Sick Leave Incentive	001.80.81.81.0.352.513.001	\$0	\$1,409	\$1,409	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.80.81.81.0.352.513.002	\$3,343	\$2,961	\$2,961	\$0
Total Personnel Costs:		\$93,939	\$114,353	\$114,353	\$105,372
Commodities & Supplies					
Public Works - General Small Tools	001.80.81.81.0.352.622.002	\$554	\$585	\$585	\$608
Public Works - General Emergency Barricades	001.80.81.81.0.352.622.006	\$2,032	\$2,107	\$2,107	\$2,191
Public Works - General Sign Making Materials	001.80.81.81.0.352.622.008	\$29,844	\$30,600	\$30,600	\$31,824
Public Works - Streets Folding Stop Signs	001.80.81.81.0.352.624.004	\$618	\$630	\$630	\$655
Public Works - Streets Traffic Marking Paint	001.80.81.81.0.352.624.012	\$663	\$677	\$677	\$704
Total Commodities & Supplies:		\$33,711	\$34,599	\$34,599	\$35,982
Total Traffic Sign Maintenance:		\$127,650	\$148,952	\$148,952	\$141,354
Snow Removal Program					
Personnel Costs					

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Full-Time Earnings Full-Time Earnings	001.80.81.81.0.354.500.001	\$297,606	\$306,644	\$306,644	\$317,033
Seasonal Earnings Seasonal Earnings	001.80.81.81.0.354.502.001	\$17,356	\$20,400	\$20,400	\$20,400
Overtime Earnings Overtime	001.80.81.81.0.354.503.001	\$59,449	\$80,899	\$80,899	\$82,922
Specialty Pay Specialty Pay	001.80.81.81.0.354.504.001	\$1,232	\$1,163	\$1,163	\$980
Longevity Pay Longevity Pay	001.80.81.81.0.354.506.001	\$1,905	\$1,955	\$1,955	\$1,495
Group Insurance Medical Insurance	001.80.81.81.0.354.510.001	\$77,304	\$79,420	\$79,420	\$83,801
Group Insurance Dental Insurance	001.80.81.81.0.354.510.004	\$419	\$492	\$492	\$433
Social Security Contributions Social Security	001.80.81.81.0.354.511.001	\$23,579	\$25,746	\$25,746	\$25,972
Social Security Contributions Medicare	001.80.81.81.0.354.511.002	\$5,515	\$6,036	\$6,036	\$6,089
Retirement Contributions IMRF Pension Expense	001.80.81.81.0.354.512.001	\$39,636	\$43,221	\$43,221	\$32,626
Other Employee Benefits Sick Leave Incentive	001.80.81.81.0.354.513.001	\$315	\$1,803	\$1,803	\$1,001
Other Employee Benefits Vac/Pers Leave Incent.	001.80.81.81.0.354.513.002	\$5,960	\$2,130	\$2,130	\$3,607
Total Personnel Costs:		\$530,277	\$569,909	\$569,909	\$576,359
Contractual Services					
Professional Services Other Prof. Serv.	001.80.81.81.0.354.530.006	\$2,284	\$6,508	\$6,508	\$6,768
Equipment Rental Other Eqpt Rental	001.80.81.81.0.354.547.001	\$0	\$3,862	\$3,862	\$3,862
Public Works - General Contractual Weather Forecasting	001.80.81.81.0.354.574.006	\$15,874	\$13,260	\$13,260	\$13,790
Public Works - General Contractual Contract Hauling	001.80.81.81.0.354.574.008	\$0	\$5,531	\$5,531	\$5,752
Public Works - Streets Contractual Snow Removal	001.80.81.81.0.354.575.011	\$35,035	\$66,300	\$66,300	\$68,952
Public Works - Forestry Contractual Plow Damage Seeding Contract	001.80.81.81.0.354.576.016	\$14,250	\$15,700	\$15,700	\$16,328
Public Works - Streets Contractual Snow Removal	041.80.81.81.0.354.575.011	\$79,933	\$86,152	\$86,152	\$89,598
Total Contractual Services:		\$147,377	\$197,313	\$197,313	\$205,050
Capital Outlay					
Other Equipment Snowplows	001.80.81.81.0.354.665.039	\$0	\$12,000	\$12,000	\$12,480
Total Capital Outlay:		\$0	\$12,000	\$12,000	\$12,480
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.80.81.81.0.354.603.001	\$8	\$30	\$30	\$60
Public Works - General Restoration Materials	001.80.81.81.0.354.622.005	\$4,362	\$4,453	\$4,453	\$4,631
Public Works - General Snow Plow Blades	001.80.81.81.0.354.622.007	\$4,075	\$5,308	\$5,308	\$5,520

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Public Works - Streets Salt Spreader Parts	001.80.81.81.0.354.624.010	\$446	\$3,838	\$3,838	\$3,991
Public Works - Streets Snow Blowers	001.80.81.81.0.354.624.013	\$0	\$1,466	\$1,466	\$1,485
Public Works - Streets Salt/Calcium Chloride	041.80.81.81.0.354.624.009	\$352,189	\$387,600	\$387,600	\$403,104
Total Commodities & Supplies:		\$361,080	\$402,695	\$402,695	\$418,791
Total Snow Removal Program:		\$1,038,733	\$1,181,917	\$1,181,917	\$1,212,680
Buildings					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.81.82.0.000.500.001	\$299,391	\$301,701	\$301,701	\$464,491
Part-Time Earnings Part-Time Earnings	001.80.81.82.0.000.501.001	\$19,351	\$29,043	\$29,043	\$24,570
Overtime Earnings Overtime	001.80.81.82.0.000.503.001	\$88,410	\$107,662	\$107,662	\$110,355
Longevity Pay Longevity Pay	001.80.81.82.0.000.506.001	\$1,280	\$1,640	\$1,640	\$1,730
Group Insurance Medical Insurance	001.80.81.82.0.000.510.001	\$93,785	\$85,092	\$85,092	\$140,751
Group Insurance Dental Insurance	001.80.81.82.0.000.510.004	\$677	\$651	\$651	\$2,047
Social Security Contributions Social Security	001.80.81.82.0.000.511.001	\$24,957	\$27,461	\$27,461	\$34,738
Social Security Contributions Medicare	001.80.81.82.0.000.511.002	\$5,837	\$6,426	\$6,426	\$8,128
Retirement Contributions IMRF Pension Expense	001.80.81.82.0.000.512.001	\$44,565	\$48,716	\$48,716	\$45,885
Other Employee Benefits Sick Leave Incentive	001.80.81.82.0.000.513.001	\$0	\$0	\$0	\$3,700
Other Employee Benefits Vac/Pers Leave Incent.	001.80.81.82.0.000.513.002	\$0	\$2,796	\$2,796	\$8,057
Total Personnel Costs:		\$578,253	\$611,188	\$611,188	\$844,452
Contractual Services					
Professional Services Other Prof. Serv.	001.80.81.82.0.000.530.006	\$6,711	\$9,653	\$9,653	\$10,039
Equipment Maintenance & Repair Equipment Maint.	001.80.81.82.0.000.532.002	\$77,490	\$117,028	\$117,028	\$121,709
Building Maintenance & Repair Cleaning Service	001.80.81.82.0.000.533.002	\$161,108	\$170,840	\$170,804	\$177,636
Building Maintenance & Repair Roof Repairs	001.80.81.82.0.000.533.003	\$4,583	\$7,500	\$7,500	\$7,800
Building Maintenance & Repair HVAC Repairs	001.80.81.82.0.000.533.007	\$66,141	\$85,000	\$85,000	\$88,400
Building Maintenance & Repair Overhead Door Repair	001.80.81.82.0.000.533.008	\$22,742	\$25,500	\$25,500	\$26,520
Building Maintenance & Repair General Store Maint.	001.80.81.82.0.000.533.009	\$2,098	\$4,453	\$4,453	\$4,631
Building Maintenance & Repair Historical Building Maint.	001.80.81.82.0.000.533.010	\$11,939	\$10,108	\$10,108	\$10,512

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Public Works - General Contractual Reseal Floors	001.80.81.82.0.000.574.002	\$19,775	\$25,767	\$25,767	\$26,798
Public Works - General Contractual Reseal Walls	001.80.81.82.0.000.574.003	\$19,825	\$20,808	\$20,808	\$21,640
Natural Gas Natural Gas	001.80.81.82.0.000.585.001	\$29,608	\$32,640	\$32,640	\$33,946
Water & Sewer Water & Sewer	001.80.81.82.0.000.591.001	\$21,020	\$10,000	\$10,000	\$10,400
Total Contractual Services:		\$443,040	\$519,297	\$519,261	\$540,031
Commodities & Supplies					
Public Works - General Small Tools	001.80.81.82.0.000.622.002	\$508	\$530	\$530	\$551
Public Works - Streets Custodial Supplies	001.80.81.82.0.000.624.002	\$54,520	\$58,593	\$58,593	\$60,937
Gas Generators	001.80.81.82.0.000.627.002	\$0	\$3,515	\$3,515	\$3,657
Maintenance & Repair Supplies M&R Supplies - VH	001.80.81.82.0.000.628.001	\$27,289	\$28,613	\$28,613	\$29,756
Maintenance & Repair Supplies M&R Supplies - PW	001.80.81.82.0.000.628.003	\$16,670	\$21,460	\$21,460	\$22,318
Maintenance & Repair Supplies M&R Supplies - Sta 12	001.80.81.82.0.000.628.004	\$2,435	\$5,842	\$5,842	\$6,076
Maintenance & Repair Supplies M&R Supplies - Sta 14	001.80.81.82.0.000.628.005	\$5,359	\$10,081	\$10,081	\$10,484
Maintenance & Repair Supplies M&R Supplies - CC Ctr	001.80.81.82.0.000.628.006	\$1,224	\$2,845	\$2,845	\$2,959
Maintenance & Repair Supplies M&R Supplies-Police HQ	001.80.81.82.0.000.628.008	\$4,655	\$15,300	\$15,300	\$15,912
Maintenance & Repair Supplies M&R Supplies- Sta 13	001.80.81.82.0.000.628.009	\$11,889	\$12,138	\$12,138	\$12,624
Total Commodities & Supplies:		\$124,548	\$158,917	\$158,917	\$165,274
Other Expenditures					
Other Expenditures General Store Property Taxes	001.80.81.82.0.000.636.003	\$0	\$4,505	\$4,505	\$4,685
Total Other Expenditures:		\$0	\$4,505	\$4,505	\$4,685
Total Buildings:		\$1,145,841	\$1,293,907	\$1,293,871	\$1,554,442
Street Maintenance					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.81.81.0.350.500.001	\$217,963	\$219,710	\$219,710	\$243,605
Seasonal Earnings Seasonal Earnings	001.80.81.81.0.350.502.001	\$9,903	\$13,750	\$13,750	\$16,500
Overtime Earnings Overtime	001.80.81.81.0.350.503.001	\$59,862	\$81,081	\$81,081	\$83,110
Longevity Pay Longevity Pay	001.80.81.81.0.350.506.001	\$1,935	\$1,995	\$1,995	\$1,530
Group Insurance Medical Insurance	001.80.81.81.0.350.510.001	\$55,975	\$62,133	\$62,133	\$65,953
Group Insurance Dental Insurance	001.80.81.81.0.350.510.004	\$165	\$159	\$159	\$192
Social Security Contributions Social Security	001.80.81.81.0.350.511.001	\$18,451	\$19,798	\$19,798	\$20,920

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Social Security Contributions Medicare	001.80.81.81.0.350.511.002	\$4,315	\$4,634	\$4,634	\$4,898
Retirement Contributions IMRF Pension Expense	001.80.81.81.0.350.512.001	\$31,506	\$33,607	\$33,607	\$26,281
Other Employee Benefits Sick Leave Incentive	001.80.81.81.0.350.513.001	\$1,183	\$1,006	\$1,006	\$1,001
Other Employee Benefits Vac/Pers Leave Incent.	001.80.81.81.0.350.513.002	\$7,969	\$1,685	\$1,685	\$390
Total Personnel Costs:		\$409,226	\$439,558	\$439,558	\$464,380
Contractual Services					
Equipment Rental Other Eqpt Rental	001.80.81.81.0.350.547.001	\$0	\$657	\$657	\$683
Water Contractual Services Refuse Disposal	001.80.81.81.0.350.569.008	\$6,087	\$6,590	\$6,590	\$6,854
Public Works - General Contractual Contract Hauling	001.80.81.81.0.350.574.008	\$8,037	\$8,204	\$8,204	\$9,024
Public Works - Streets Contractual Brick Sidewalk Maintenance	001.80.81.81.0.350.575.001	\$10,837	\$11,715	\$11,715	\$12,184
Public Works - Streets Contractual Streetscape Furnishing Maint.	001.80.81.81.0.350.575.014	\$0	\$43,297	\$43,297	\$45,029
Public Works - Streets Contractual Resurface Testing	023.80.81.81.1.000.575.006	\$19,858	\$40,000	\$40,000	\$40,000
Public Works - Streets Contractual Crack Filling	041.80.81.81.0.350.575.002	\$60,200	\$61,449	\$61,449	\$63,907
Public Works - Streets Contractual Pavement Markings	041.80.81.81.0.350.575.004	\$69,814	\$71,217	\$71,217	\$74,066
Public Works - Streets Contractual Sidewalk Maintenance	041.80.81.81.0.350.575.016	\$52,910	\$54,121	\$54,121	\$56,286
Total Contractual Services:		\$227,741	\$297,250	\$297,250	\$308,033
Commodities & Supplies					
Public Works - General Small Tools	001.80.81.81.0.350.622.002	\$644	\$657	\$657	\$683
Public Works - Streets Refuse Containers	001.80.81.81.0.350.624.003	\$0	\$574	\$574	\$597
Public Works - Streets Guard Rail Supplies	001.80.81.81.0.350.624.006	\$0	\$689	\$689	\$717
Public Works - Streets Patching Materials	001.80.81.81.0.350.624.008	\$16,934	\$40,800	\$40,800	\$42,432
Public Works - Streets St Sweeper Supplies	001.80.81.81.0.350.624.011	\$5,869	\$6,625	\$6,625	\$6,890
Total Commodities & Supplies:		\$23,447	\$49,345	\$49,345	\$51,319
Total Street Maintenance:		\$660,415	\$786,153	\$786,153	\$823,732
Parking					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	051.80.81.81.0.000.500.001	\$13,998	\$13,723	\$13,723	\$0
Overtime Earnings Overtime	051.80.81.81.0.000.503.001	\$3,907	\$5,040	\$5,040	\$0



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Longevity Pay Longevity Pay	051.80.81.81.0.000.506.001	\$120	\$121	\$121	\$0
Group Insurance Medical Insurance	051.80.81.81.0.000.510.001	\$3,196	\$3,450	\$3,450	\$0
Group Insurance Workers' Comp Ins	051.80.81.81.0.000.510.003	\$200	\$3,600	\$3,600	\$0
Group Insurance Dental Insurance	051.80.81.81.0.000.510.004	\$28	\$27	\$27	\$0
Social Security Contributions Social Security	051.80.81.81.0.000.511.001	\$1,140	\$1,192	\$1,192	\$0
Social Security Contributions Medicare	051.80.81.81.0.000.511.002	\$267	\$281	\$281	\$0
Retirement Contributions IMRF Pension Expense	051.80.81.81.0.000.512.001	\$2,137	\$2,200	\$2,200	\$0
Other Employee Benefits Vac/Pers Leave Incent.	051.80.81.81.0.000.513.002	-\$242	\$259	\$259	\$0
Full-Time Earnings Full-Time Earnings	052.80.81.81.0.000.500.001	\$13,998	\$13,723	\$13,723	\$0
Overtime Earnings Overtime	052.80.81.81.0.000.503.001	\$3,907	\$5,003	\$5,003	\$0
Longevity Pay Longevity Pay	052.80.81.81.0.000.506.001	\$120	\$121	\$121	\$0
Group Insurance Medical Insurance	052.80.81.81.0.000.510.001	\$3,197	\$3,450	\$3,450	\$0
Group Insurance Workers' Comp Ins	052.80.81.81.0.000.510.003	\$200	\$3,600	\$3,600	\$0
Group Insurance Dental Insurance	052.80.81.81.0.000.510.004	\$27	\$27	\$27	\$0
Social Security Contributions Social Security	052.80.81.81.0.000.511.001	\$1,140	\$1,184	\$1,184	\$0
Social Security Contributions Medicare	052.80.81.81.0.000.511.002	\$267	\$280	\$280	\$0
Retirement Contributions IMRF Pension Expense	052.80.81.81.0.000.512.001	\$2,137	\$2,200	\$2,200	\$0
Other Employee Benefits Vac/Pers Leave Incent.	052.80.81.81.0.000.513.002	-\$242	\$214	\$214	\$0
Total Personnel Costs:		\$49,500	\$59,695	\$59,695	\$0
Contractual Services					
Professional Services Other Prof. Serv.	051.80.81.81.0.000.530.006	\$0	\$585	\$585	\$608
Equipment Maintenance & Repair Equipment Maint.	051.80.81.81.0.000.532.002	\$4,695	\$4,092	\$4,092	\$4,256
Building Maintenance & Repair Cleaning Service	051.80.81.81.0.000.533.002	\$10,803	\$15,000	\$15,000	\$15,600
Land Lease Park District Land Lease	051.80.81.81.0.000.550.002	\$400	\$0	\$0	\$0
Computer Software Cloud-Based Service	051.80.81.81.0.000.561.004	\$0	\$5,000	\$5,000	\$5,200
Banking Fees Mobile Payment Convenience Fees	051.80.81.81.0.000.563.004	\$133	\$3,060	\$3,060	\$3,182
Public Works - Streets Contractual Parking Lot Sealcoating	051.80.81.81.0.000.575.007	\$3,900	\$12,430	\$12,430	\$12,927
Public Works - Streets Contractual Striping Parking Lots	051.80.81.81.0.000.575.008	\$3,980	\$4,067	\$4,067	\$4,229
Insurance Expense General Liability	051.80.81.81.0.000.593.001	\$326	\$326	\$326	\$5,865

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Electricity Electricity	051.80.81.82.0.375.586.001	\$8,215	\$10,000	\$10,000	\$10,400
Professional Services Other Prof. Serv.	052.80.81.81.0.000.530.006	\$6,773	\$7,241	\$7,241	\$7,531
Building Maintenance & Repair Cleaning Service	052.80.81.81.0.000.533.002	\$3,601	\$4,092	\$4,092	\$4,256
Land Lease Metra Land Lease	052.80.81.81.0.000.550.001	\$14,806	\$33,333	\$23,430	\$28,116
Computer Software Cloud-Based Service	052.80.81.81.0.000.561.004	\$6,864	\$10,000	\$10,000	\$10,400
Banking Fees Mobile Payment Convenience Fees	052.80.81.81.0.000.563.004	\$965	\$2,200	\$2,200	\$2,288
Public Works - General Contractual Beautify RR ROW	052.80.81.81.0.000.574.010	\$10,795	\$18,463	\$18,463	\$19,202
Public Works - Streets Contractual Parking Lot Sealcoating	052.80.81.81.0.000.575.007	\$0	\$14,061	\$14,061	\$14,623
Public Works - Streets Contractual Striping Parking Lots	052.80.81.81.0.000.575.008	\$2,605	\$2,714	\$2,714	\$2,823
Public Works - Streets Contractual Snow Removal	052.80.81.81.0.000.575.011	\$0	\$3,621	\$3,621	\$3,766
Natural Gas Natural Gas	052.80.81.81.0.000.585.001	\$1,676	\$2,948	\$2,948	\$3,066
Electricity Electricity	052.80.81.81.0.000.586.001	\$0	\$6,873	\$6,873	\$7,148
Water & Sewer Water & Sewer	052.80.81.81.0.000.591.001	\$397	\$352	\$500	\$550
Insurance Expense General Liability	052.80.81.81.0.000.593.001	\$335	\$1,875	\$1,875	\$1,502
Total Contractual Services:		\$81,270	\$162,333	\$152,578	\$167,538
Commodities & Supplies					
Other Supplies Other Supplies	051.80.81.81.0.000.608.001	\$574	\$585	\$585	\$608
Other Supplies Other Supplies	052.80.81.81.0.000.608.001	\$6,207	\$7,241	\$7,241	\$7,531
Public Works - Streets Bicycle Racks	052.80.81.81.0.000.624.014	\$0	\$1,443	\$1,443	\$1,501
Public Works - Streets Parking Bumpers	052.80.81.81.0.000.624.015	\$0	\$702	\$702	\$730
Maintenance & Repair Supplies M&R Supplies -RR Sta	052.80.81.81.0.000.628.007	\$1,485	\$1,845	\$1,845	\$1,919
Total Commodities & Supplies:		\$8,267	\$11,816	\$11,816	\$12,289
Total Parking:		\$139,037	\$233,844	\$224,089	\$179,827
Storm Sewer & Basin Maintenance					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.81.81.0.353.500.001	\$64,437	\$65,299	\$65,299	\$75,161
Overtime Earnings Overtime	001.80.81.81.0.353.503.001	\$19,211	\$24,261	\$24,261	\$24,867
Longevity Pay Longevity Pay	001.80.81.81.0.353.506.001	\$405	\$436	\$436	\$353
Group Insurance Medical Insurance	001.80.81.81.0.353.510.001	\$14,016	\$15,551	\$15,551	\$16,730
Group Insurance Dental Insurance	001.80.81.81.0.353.510.004	\$165	\$159	\$159	\$192
Social Security Contributions Social Security	001.80.81.81.0.353.511.001	\$5,332	\$5,585	\$5,585	\$5,961

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Social Security Contributions Medicare	001.80.81.81.0.353.511.002	\$1,247	\$1,308	\$1,308	\$1,396
Retirement Contributions IMRF Pension Expense	001.80.81.81.0.353.512.001	\$9,511	\$9,903	\$9,903	\$7,873
Other Employee Benefits Vac/Pers Leave Incent.	001.80.81.81.0.353.513.002	\$3,004	\$0	\$0	\$109
Total Personnel Costs:		\$117,329	\$122,502	\$122,502	\$132,642
Contractual Services					
Professional Services Other Prof. Serv.	001.80.81.81.0.353.530.006	\$2,900	\$2,961	\$2,961	\$3,079
Sewer Contractual Services Storm Sewer Repairs	001.80.81.81.0.353.571.004	\$5,375	\$2,099	\$2,099	\$2,183
Public Works - General Contractual Contract Hauling	001.80.81.81.0.353.574.008	\$3,217	\$3,288	\$3,288	\$3,420
Public Works - General Contractual Opus Ponds - Maint	001.80.81.81.0.353.574.013	\$260	\$3,060	\$3,060	\$3,182
Sewer Contractual Services Storm Sewer Repairs	024.80.00.00.0.000.571.004	\$48,188	\$52,020	\$52,020	\$54,100
Flood Control Contractual Services Levee Repairs & Services	024.80.00.00.0.000.583.001	\$8,471	\$41,616	\$41,616	\$43,280
Flood Control Contractual Services Culvert & Ditch Maintenance	024.80.00.00.0.000.583.002	\$0	\$31,212	\$31,212	\$32,460
Electricity Electricity	024.80.00.00.0.000.586.001	\$0	\$3,641	\$3,641	\$3,780
Total Contractual Services:		\$68,411	\$139,897	\$139,897	\$145,484
Capital Outlay					
Flood Control Creek Bank Stabilization	024.80.00.00.0.000.677.001	\$176	\$25,000	\$25,000	\$25,000
Flood Control Creek Tree Trimming	024.80.00.00.0.000.677.002	\$24,251	\$25,000	\$25,000	\$25,000
Total Capital Outlay:		\$24,427	\$50,000	\$50,000	\$50,000
Commodities & Supplies					
Public Works - Streets Det/Ret Supplies	001.80.81.81.0.353.624.005	\$1,092	\$1,438	\$1,438	\$1,496
Public Works - Streets Basin Supplies	001.80.81.81.0.353.624.007	\$5,313	\$9,020	\$9,020	\$9,381
Flood Control Supplies Levee Supplies	024.80.00.00.0.000.629.001	\$3,640	\$5,202	\$5,202	\$5,410
Total Commodities & Supplies:		\$10,045	\$15,660	\$15,660	\$16,287
Total Storm Sewer & Basin Maintenance:		\$220,211	\$328,059	\$328,059	\$344,413
Leaf Removal Program					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	040.80.85.00.0.365.500.001	\$123,219	\$125,392	\$125,392	\$132,423
Overtime Earnings Overtime	040.80.85.00.0.365.503.001	\$41,785	\$54,732	\$54,732	\$56,101
Specialty Pay Specialty Pay	040.80.85.00.0.365.504.001	\$364	\$351	\$351	\$0



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Longevity Pay Longevity Pay	040.80.85.00.0.365.506.001	\$1,100	\$1,146	\$1,146	\$1,078
Group Insurance Medical Insurance	040.80.85.00.0.365.510.001	\$39,892	\$36,744	\$36,744	\$44,736
Group Insurance Dental Insurance	040.80.85.00.0.365.510.004	\$70	\$68	\$68	\$70
Social Security Contributions Social Security	040.80.85.00.0.365.511.001	\$10,590	\$11,356	\$11,356	\$11,403
Social Security Contributions Medicare	040.80.85.00.0.365.511.002	\$2,477	\$2,659	\$2,659	\$2,671
Retirement Contributions IMRF Pension Expense	040.80.85.00.0.365.512.001	\$18,978	\$20,335	\$20,335	\$15,202
Other Employee Benefits Sick Leave Incentive	040.80.85.00.0.365.513.001	\$1,293	\$1,199	\$1,199	\$250
Other Employee Benefits Vac/Pers Leave Incent.	040.80.85.00.0.365.513.002	\$4,220	\$255	\$255	\$574
Other Employee Benefits Retiree Sick Incentive	040.80.85.00.0.365.513.003	\$23,652	\$0	\$0	\$0
Total Personnel Costs:		\$267,640	\$254,237	\$254,237	\$264,508
Contractual Services					
Refuse Contractual Services Street Sweeper Rental	040.80.85.00.0.365.568.011	\$8,113	\$8,670	\$8,670	\$9,017
Total Contractual Services:		\$8,113	\$8,670	\$8,670	\$9,017
Commodities & Supplies					
Public Works - General Repair/Maint Supplies	040.80.85.00.0.365.622.009	\$1,315	\$3,379	\$3,379	\$3,514
Public Works - Forestry St Sweeper Brooms	040.80.85.00.0.365.623.003	\$5,557	\$5,673	\$5,673	\$5,900
Public Works - Forestry Leaf Machine Parts	040.80.85.00.0.365.623.004	\$9,864	\$10,548	\$10,548	\$10,970
Public Works - Forestry Leaf Truck Boxes	040.80.85.00.0.365.623.005	\$87	\$1,524	\$1,524	\$1,585
Total Commodities & Supplies:		\$16,823	\$21,124	\$21,124	\$21,969
Total Leaf Removal Program:		\$292,575	\$284,031	\$284,031	\$295,494
Total Streets & Buildings:		\$3,938,613	\$4,607,183	\$4,597,392	\$4,916,076
Forestry & Grounds					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.82.00.0.000.500.001	\$115,665	\$120,387	\$120,387	\$126,200
Overtime Earnings Overtime	001.80.82.00.0.000.503.001	\$0	\$1,693	\$1,693	\$1,736
Specialty Pay Specialty Pay	001.80.82.00.0.000.504.001	\$592	\$571	\$571	\$571
Longevity Pay Longevity Pay	001.80.82.00.0.000.506.001	\$760	\$760	\$760	\$760
Group Insurance Medical Insurance	001.80.82.00.0.000.510.001	\$19,002	\$19,404	\$19,404	\$19,656
Group Insurance Dental Insurance	001.80.82.00.0.000.510.004	\$804	\$773	\$773	\$797
Social Security Contributions Social Security	001.80.82.00.0.000.511.001	\$6,974	\$7,681	\$7,681	\$8,213



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Social Security Contributions Medicare	001.80.82.00.0.000.511.002	\$1,631	\$1,798	\$1,798	\$1,922
Retirement Contributions IMRF Pension Expense	001.80.82.00.0.000.512.001	\$12,838	\$13,594	\$13,594	\$10,826
Other Employee Benefits Sick Leave Incentive	001.80.82.00.0.000.513.001	\$0	\$755	\$755	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.80.82.00.0.000.513.002	\$877	\$98	\$98	\$3,617
Total Personnel Costs:		\$159,141	\$167,514	\$167,514	\$174,298
Contractual Services					
Dues & Memberships Dues & Memberships	001.80.82.00.0.000.518.001	\$1,840	\$2,075	\$2,075	\$2,075
Total Contractual Services:		\$1,840	\$2,075	\$2,075	\$2,075
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.80.82.00.0.000.603.001	\$0	\$450	\$450	\$735
Total Commodities & Supplies:		\$0	\$450	\$450	\$735
Total Administration:		\$160,982	\$170,039	\$170,039	\$177,108
Forestry					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.82.83.0.000.500.001	\$408,027	\$420,963	\$420,963	\$428,739
Seasonal Earnings Seasonal Earnings	001.80.82.83.0.000.502.001	\$6,323	\$4,950	\$4,950	\$5,940
Overtime Earnings Overtime	001.80.82.83.0.000.503.001	\$66,850	\$78,712	\$78,712	\$80,681
Specialty Pay Specialty Pay	001.80.82.83.0.000.504.001	\$2,875	\$2,888	\$2,888	\$2,827
Longevity Pay Longevity Pay	001.80.82.83.0.000.506.001	\$3,090	\$3,550	\$3,550	\$1,665
Group Insurance Medical Insurance	001.80.82.83.0.000.510.001	\$107,103	\$99,145	\$99,145	\$106,366
Social Security Contributions Social Security	001.80.82.83.0.000.511.001	\$30,426	\$31,836	\$31,836	\$32,246
Social Security Contributions Medicare	001.80.82.83.0.000.511.002	\$7,116	\$7,451	\$7,451	\$7,547
Retirement Contributions IMRF Pension Expense	001.80.82.83.0.000.512.001	\$53,210	\$55,937	\$55,937	\$42,105
Other Employee Benefits Sick Leave Incentive	001.80.82.83.0.000.513.001	\$0	\$1,812	\$1,812	\$101
Other Employee Benefits Vac/Pers Leave Incent.	001.80.82.83.0.000.513.002	\$7,154	\$554	\$554	\$33
Total Personnel Costs:		\$692,174	\$707,798	\$707,798	\$708,250
Contractual Services					
Travel & Meetings Travel & Meetings	001.80.82.83.0.000.522.001	\$1,967	\$6,723	\$6,723	\$6,723
Professional Services Other Prof. Serv.	001.80.82.83.0.000.530.006	\$4,246	\$4,952	\$4,952	\$5,150

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Water Contractual Services Refuse Disposal	001.80.82.83.0.000.569.008	\$5,164	\$5,267	\$5,267	\$5,478
Public Works - General Contractual Contract Hauling	001.80.82.83.0.000.574.008	\$4,814	\$7,099	\$7,099	\$7,808
Public Works - Forestry Contractual Tree Removal	001.80.82.83.0.000.576.006	\$142,029	\$120,000	\$120,000	\$138,000
Public Works - Forestry Contractual Stump Removal	001.80.82.83.0.000.576.007	\$54,393	\$60,457	\$60,457	\$62,875
Public Works - Forestry Contractual Perennial Flower Maintenance	001.80.82.83.0.000.576.008	\$1,806	\$3,515	\$3,515	\$3,656
Public Works - Forestry Contractual Tree Trimming	001.80.82.83.0.000.576.011	\$193,174	\$198,733	\$198,733	\$228,543
Public Works - Forestry Contractual Tree Treatments/Spraying	001.80.82.83.0.000.576.013	\$31,760	\$35,700	\$35,700	\$37,128
Telephone - Cellular Telephone - Cellular	001.80.82.83.0.000.590.001	\$5,580	\$7,800	\$7,800	\$8,112
Total Contractual Services:		\$444,933	\$450,246	\$450,246	\$503,473
Commodities & Supplies					
Other Equipment Other Equipment	001.80.82.83.0.000.605.001	\$8,713	\$9,274	\$9,274	\$9,645
Public Works - General Restoration Materials	001.80.82.83.0.000.622.005	\$4,399	\$1,972	\$1,972	\$2,051
Public Works - Forestry Fertilizer	001.80.82.83.0.000.623.001	\$1,265	\$1,290	\$1,290	\$1,342
Total Commodities & Supplies:		\$14,377	\$12,536	\$12,536	\$13,038
Total Forestry:		\$1,151,484	\$1,170,580	\$1,170,580	\$1,224,761
4th of July and Civics Events					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.82.00.8.400.500.001	\$38,952	\$40,007	\$40,007	\$40,124
Overtime Earnings Overtime	001.80.82.00.8.400.503.001	\$6,459	\$8,195	\$8,195	\$8,400
Specialty Pay Specialty Pay	001.80.82.00.8.400.504.001	\$273	\$275	\$275	\$245
Longevity Pay Longevity Pay	001.80.82.00.8.400.506.001	\$300	\$335	\$335	\$185
Group Insurance Medical Insurance	001.80.82.00.8.400.510.001	\$10,466	\$9,675	\$9,675	\$10,970
Group Insurance Dental Insurance	001.80.82.00.8.400.510.004	\$42	\$41	\$41	\$42
Social Security Contributions Social Security	001.80.82.00.8.400.511.001	\$2,846	\$3,034	\$3,034	\$3,085
Social Security Contributions Medicare	001.80.82.00.8.400.511.002	\$666	\$712	\$712	\$726
Retirement Contributions IMRF Pension Expense	001.80.82.00.8.400.512.001	\$5,066	\$5,374	\$5,374	\$4,074
Other Employee Benefits Sick Leave Incentive	001.80.82.00.8.400.513.001	\$0	\$0	\$0	\$101
Other Employee Benefits Vac/Pers Leave Incent.	001.80.82.00.8.400.513.002	\$477	\$0	\$0	\$629
Total Personnel Costs:		\$65,548	\$67,648	\$67,648	\$68,581
Total 4th of July and Civics Events:		\$65,548	\$67,648	\$67,648	\$68,581



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Maintenance of Grounds					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.82.84.0.355.500.001	\$133,856	\$136,438	\$136,438	\$133,346
Seasonal Earnings Seasonal Earnings	001.80.82.84.0.355.502.001	\$15,111	\$41,800	\$41,800	\$50,160
Overtime Earnings Overtime	001.80.82.84.0.355.503.001	\$22,958	\$32,455	\$32,455	\$33,267
Specialty Pay Specialty Pay	001.80.82.84.0.355.504.001	\$926	\$901	\$901	\$661
Longevity Pay Longevity Pay	001.80.82.84.0.355.506.001	\$1,060	\$1,130	\$1,130	\$780
Group Insurance Medical Insurance	001.80.82.84.0.355.510.001	\$37,350	\$34,255	\$24,255	\$42,264
Group Insurance Dental Insurance	001.80.82.84.0.355.510.004	\$381	\$366	\$366	\$378
Social Security Contributions Social Security	001.80.82.84.0.355.511.001	\$10,623	\$13,238	\$13,238	\$13,901
Social Security Contributions Medicare	001.80.82.84.0.355.511.002	\$2,484	\$3,100	\$3,100	\$3,257
Retirement Contributions IMRF Pension Expense	001.80.82.84.0.355.512.001	\$17,338	\$18,886	\$18,886	\$14,254
Other Employee Benefits Sick Leave Incentive	001.80.82.84.0.355.513.001	\$0	\$725	\$725	\$300
Other Employee Benefits Vac/Pers Leave Incent.	001.80.82.84.0.355.513.002	\$477	\$0	\$0	\$5,621
Other Employee Benefits Retiree Sick Incentive	001.80.82.84.0.355.513.003	\$23,652	\$0	\$0	\$0
Total Personnel Costs:		\$266,215	\$283,294	\$273,294	\$298,189
Contractual Services					
Professional Services Other Prof. Serv.	001.80.82.84.0.355.530.006	\$100	\$7,796	\$7,796	\$8,108
Public Works - General Contractual St-scape Corr Maint	001.80.82.84.0.355.574.011	\$169,115	\$172,498	\$172,498	\$198,372
Public Works - General Contractual Grounds Maintenance	001.80.82.84.0.355.574.014	\$82,084	\$94,607	\$94,607	\$98,391
Public Works - Streets Contractual Railroad Station Maintenance	001.80.82.84.0.355.575.010	\$0	\$4,080	\$4,080	\$4,243
Public Works - Forestry Contractual Contract Spraying	001.80.82.84.0.355.576.014	\$13,000	\$13,294	\$13,294	\$13,826
Public Works - Forestry Contractual Contract Sprinkler Maintenance	001.80.82.84.0.355.576.015	\$9,846	\$13,061	\$13,061	\$13,583
Total Contractual Services:		\$274,145	\$305,336	\$305,336	\$336,523
Capital Outlay					
Other Equipment Sprinkler System	001.80.82.84.0.355.665.014	\$2,974	\$8,150	\$8,150	\$8,476
Other Equipment Repl St Furniture	001.80.82.84.0.355.665.041	\$0	\$43,938	\$43,938	\$30,000
Total Capital Outlay:		\$2,974	\$52,088	\$52,088	\$38,476
Commodities & Supplies					

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Public Works - General Small Tools	001.80.82.84.0.355.622.002	\$494	\$537	\$537	\$558
Public Works - General Grounds Maintenance Supplies	001.80.82.84.0.355.622.003	\$7,963	\$8,447	\$8,447	\$8,784
Public Works - General Lawn Care Equipment	001.80.82.84.0.355.622.004	\$905	\$923	\$923	\$960
Public Works - Forestry Fertilizer	001.80.82.84.0.355.623.001	\$230	\$235	\$235	\$244
Total Commodities & Supplies:		\$9,592	\$10,142	\$10,142	\$10,546
Total Maintenance of Grounds:		\$552,926	\$650,860	\$640,860	\$683,734
Public Grounds Beautification					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.82.84.0.356.500.001	\$87,897	\$89,739	\$89,739	\$88,011
Overtime Earnings Overtime	001.80.82.84.0.356.503.001	\$14,636	\$20,482	\$20,482	\$20,994
Specialty Pay Specialty Pay	001.80.82.84.0.356.504.001	\$615	\$603	\$603	\$452
Longevity Pay Longevity Pay	001.80.82.84.0.356.506.001	\$695	\$750	\$750	\$505
Group Insurance Medical Insurance	001.80.82.84.0.356.510.001	\$24,714	\$22,576	\$22,576	\$27,624
Group Insurance Dental Insurance	001.80.82.84.0.356.510.004	\$211	\$204	\$204	\$210
Social Security Contributions Social Security	001.80.82.84.0.356.511.001	\$6,361	\$6,919	\$6,919	\$7,029
Social Security Contributions Medicare	001.80.82.84.0.356.511.002	\$1,488	\$1,621	\$1,621	\$1,646
Retirement Contributions IMRF Pension Expense	001.80.82.84.0.356.512.001	\$11,378	\$12,276	\$12,276	\$9,286
Other Employee Benefits Sick Leave Incentive	001.80.82.84.0.356.513.001	\$0	\$0	\$0	\$200
Other Employee Benefits Vac/Pers Leave Incent.	001.80.82.84.0.356.513.002	\$477	\$0	\$0	\$3,141
Total Personnel Costs:		\$148,472	\$155,170	\$155,170	\$159,098
Contractual Services					
Public Works - General Contractual Beautify RR ROW	001.80.82.84.0.356.574.010	\$0	\$2,757	\$2,757	\$2,867
Total Contractual Services:		\$0	\$2,757	\$2,757	\$2,867
Commodities & Supplies					
Public Works - General Small Tools	001.80.82.84.0.356.622.002	\$220	\$224	\$224	\$233
Public Works - Forestry Tree/Bush/Flower Repl	001.80.82.84.0.356.623.002	\$35,859	\$37,493	\$37,493	\$38,993
Total Commodities & Supplies:		\$36,079	\$37,717	\$37,717	\$39,226
Total Public Grounds Beautification:		\$184,551	\$195,644	\$195,644	\$201,191
Holiday Decorations					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.82.00.8.401.500.001	\$8,231	\$8,364	\$8,364	\$8,290
Overtime Earnings Overtime	001.80.82.00.8.401.503.001	\$1,145	\$1,650	\$1,650	\$1,691

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Specialty Pay Specialty Pay	001.80.82.00.8.401.504.001	\$63	\$62	\$62	\$31
Longevity Pay Longevity Pay	001.80.82.00.8.401.506.001	\$75	\$80	\$80	\$45
Group Insurance Medical Insurance	001.80.82.00.8.401.510.001	\$2,878	\$2,532	\$2,532	\$3,194
Social Security Contributions Social Security	001.80.82.00.8.401.511.001	\$587	\$631	\$631	\$633
Social Security Contributions Medicare	001.80.82.00.8.401.511.002	\$137	\$148	\$148	\$150
Retirement Contributions IMRF Pension Expense	001.80.82.00.8.401.512.001	\$1,036	\$1,118	\$1,118	\$869
Other Employee Benefits Sick Leave Incentive	001.80.82.00.8.401.513.001	\$0	\$0	\$0	\$101
Other Employee Benefits Vac/Pers Leave Incent.	001.80.82.00.8.401.513.002	\$0	\$0	\$0	\$22
Total Personnel Costs:		\$14,152	\$14,585	\$14,585	\$15,026
Total Holiday Decorations:		\$14,152	\$14,585	\$14,585	\$15,026
Total Forestry & Grounds:		\$2,129,642	\$2,269,356	\$2,259,356	\$2,370,401
Water and Sewer					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	050.80.84.00.0.000.500.001	\$387,007	\$400,654	\$400,654	\$420,427
Overtime Earnings Overtime	050.80.84.00.0.000.503.001	\$124	\$3,896	\$3,896	\$3,994
Specialty Pay Specialty Pay	050.80.84.00.0.000.504.001	\$623	\$601	\$601	\$601
Longevity Pay Longevity Pay	050.80.84.00.0.000.506.001	\$1,980	\$2,570	\$2,570	\$2,620
Group Insurance Medical Insurance	050.80.84.00.0.000.510.001	\$74,250	\$74,722	\$74,722	\$80,350
Group Insurance Workers' Comp Ins	050.80.84.00.0.000.510.003	\$71,000	\$35,700	\$35,700	\$35,100
Group Insurance Dental Insurance	050.80.84.00.0.000.510.004	\$1,819	\$1,751	\$1,751	\$1,952
Social Security Contributions Social Security	050.80.84.00.0.000.511.001	\$22,229	\$24,402	\$24,402	\$25,946
Social Security Contributions Medicare	050.80.84.00.0.000.511.002	\$5,551	\$5,987	\$5,987	\$6,398
Retirement Contributions IMRF Pension Expense	050.80.84.00.0.000.512.001	\$44,022	\$44,586	\$44,586	\$35,287
Other Employee Benefits Sick Leave Incentive	050.80.84.00.0.000.513.001	\$1,144	\$1,821	\$1,821	\$0
Other Employee Benefits Vac/Pers Leave Incent.	050.80.84.00.0.000.513.002	\$5,310	\$4,207	\$4,207	\$14,512
Other Employee Benefits OPEB Expense	050.80.84.00.0.000.513.009	\$59,356	\$0	\$0	\$0
Other Employee Benefits Net Pension Expense	050.80.84.00.0.000.513.011	-\$53,289	\$0	\$0	\$0
Other Employee Benefits Unemployment Comp	050.80.84.00.0.000.513.013	\$2,000	\$2,000	\$2,000	\$2,000
Total Personnel Costs:		\$623,126	\$602,897	\$602,897	\$629,187
Contractual Services					

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Dues & Memberships Dues & Memberships	050.80.84.00.0.000.518.001	\$4,827	\$3,723	\$3,723	\$3,723
Other Employee Expenses Other Employee Exp.	050.80.84.00.0.000.521.001	\$3,580	\$3,560	\$3,560	\$3,702
Travel & Meetings Travel & Meetings	050.80.84.00.0.000.522.001	\$1,332	\$4,973	\$4,973	\$4,973
Uniform Expense Uniform Expense	050.80.84.00.0.000.524.001	\$25,827	\$20,531	\$20,531	\$21,352
Training Training	050.80.84.00.0.000.525.004	\$12,559	\$13,111	\$13,111	\$13,111
Professional Services Other Prof. Serv.	050.80.84.00.0.000.530.006	\$4,446	\$5,202	\$5,202	\$5,410
Equipment Maintenance & Repair Equipment Maint.	050.80.84.00.0.000.532.002	\$1,085	\$1,354	\$1,354	\$1,408
Copier Lease Payment Copier Lease Payment	050.80.84.00.0.000.551.001	\$1,932	\$2,184	\$2,184	\$2,271
Computer Lease Payment Computer Repl Fund	050.80.84.00.0.000.552.001	\$8,920	\$12,600	\$12,600	\$9,050
Technical Services Comp Programming	050.80.84.00.0.000.560.002	\$0	\$1,398	\$1,398	\$1,451
Technical Services Computer Maint.	050.80.84.00.0.000.560.007	\$0	\$1,500	\$1,500	\$1,560
Technical Services GIS Maintenance	050.80.84.00.0.000.560.009	\$25,809	\$24,135	\$24,135	\$25,100
Technical Services Computer Software	050.80.84.00.0.000.560.012	\$6,720	\$0	\$0	\$0
Computer Software Cloud-Based Service	050.80.84.00.0.000.561.004	\$51,176	\$57,074	\$57,074	\$59,357
Records Management Printing Expense	050.80.84.00.0.000.562.002	\$1,244	\$6,577	\$6,577	\$6,840
Banking Fees Bank & Fiscal Fees	050.80.84.00.0.000.563.002	\$0	\$2,412	\$2,412	\$2,508
Public Works - General Contractual Uniform Rent/Cleaning	050.80.84.00.0.000.574.005	\$15,779	\$11,519	\$11,519	\$11,980
Telephone - Cellular Telephone - Cellular	050.80.84.00.0.000.590.001	\$10,894	\$11,200	\$11,200	\$11,648
Insurance Expense General Liability	050.80.84.00.0.000.593.001	\$178,102	\$170,631	\$170,631	\$208,340
Total Contractual Services:		\$354,232	\$353,684	\$353,684	\$393,784
Capital Outlay					
Radio Equipment Radio Equip - Water	050.80.84.00.0.000.668.005	\$0	\$1,530	\$1,530	\$1,500
Total Capital Outlay:		\$0	\$1,530	\$1,530	\$1,500
Commodities & Supplies					
Clothing Supplies Clothing Supplies	050.80.84.00.0.000.603.001	\$279	\$475	\$475	\$969
Office Supplies Office Supplies	050.80.84.00.0.000.606.001	\$2,827	\$4,465	\$4,465	\$4,644
Other Supplies Other Supplies	050.80.84.00.0.000.608.001	\$0	\$2,253	\$2,253	\$2,343
Training Supplies Training Supplies	050.80.84.00.0.000.614.001	\$20	\$761	\$761	\$791
Public Works - General Open House Supplies	050.80.84.00.0.000.622.001	\$0	\$3,200	\$3,200	\$3,328



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Public Works - Water/Sewer Engineering Supplies	050.80.84.00.0.000.626.002	\$0	\$1,315	\$1,315	\$1,368
Public Works - Water/Sewer Water Conservation Supplies	050.80.84.00.0.000.626.004	\$0	\$1,018	\$1,018	\$1,059
Total Commodities & Supplies:		\$3,125	\$13,487	\$13,487	\$14,502
Other Expenditures					
Depreciation Depreciation	050.80.84.00.0.000.638.001	\$840,594	\$0	\$0	\$0
Total Other Expenditures:		\$840,594	\$0	\$0	\$0
Total Administration:		\$1,821,077	\$971,598	\$971,598	\$1,038,973
Equipment Maintenance					
Contractual Services					
Vehicle Lease Payment Vehicle Lease Payment	050.80.84.01.0.000.553.001	\$452,440	\$254,170	\$254,170	\$578,290
Vehicle Maintenance Payment Vehicle Maint Payment	050.80.84.01.0.000.554.001	\$564,704	\$486,757	\$486,757	\$617,381
Total Contractual Services:		\$1,017,144	\$740,927	\$740,927	\$1,195,671
Total Equipment Maintenance:		\$1,017,144	\$740,927	\$740,927	\$1,195,671
Maintenance of Buildings					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	050.80.84.87.0.375.500.001	\$148,291	\$149,663	\$149,663	\$155,740
Overtime Earnings Overtime	050.80.84.87.0.375.503.001	\$30,505	\$36,601	\$36,601	\$37,516
Specialty Pay Specialty Pay	050.80.84.87.0.375.504.001	\$997	\$967	\$967	\$906
Longevity Pay Longevity Pay	050.80.84.87.0.375.506.001	\$1,170	\$1,200	\$1,200	\$1,310
Group Insurance Medical Insurance	050.80.84.87.0.375.510.001	\$46,631	\$42,532	\$42,532	\$49,223
Social Security Contributions Social Security	050.80.84.87.0.375.511.001	\$11,386	\$11,746	\$11,746	\$12,360
Social Security Contributions Medicare	050.80.84.87.0.375.511.002	\$2,663	\$2,751	\$2,751	\$2,895
Retirement Contributions IMRF Pension Expense	050.80.84.87.0.375.512.001	\$19,995	\$20,835	\$20,835	\$16,327
Other Employee Benefits Sick Leave Incentive	050.80.84.87.0.375.513.001	\$197	\$0	\$0	\$101
Other Employee Benefits Vac/Pers Leave Incent.	050.80.84.87.0.375.513.002	\$2,628	\$940	\$940	\$3,704
Other Employee Benefits Net Pension Expense	050.80.84.87.0.375.513.011	-\$24,205	\$0	\$0	\$0
Total Personnel Costs:		\$240,260	\$267,235	\$267,235	\$280,082
Contractual Services					
Building Maintenance & Repair Roof Repairs	050.80.84.87.0.375.533.003	\$0	\$5,000	\$5,000	\$5,200
Building Maintenance & Repair Building Repairs	050.80.84.87.0.375.533.005	\$4,965	\$5,000	\$4,000	\$5,200



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Natural Gas Natural Gas	050.80.84.87.0.375.585.001	\$6,365	\$6,891	\$6,891	\$7,167
Total Contractual Services:		\$11,329	\$16,891	\$15,891	\$17,567
Commodities & Supplies					
Maintenance & Repair Supplies M&R Supplies - PW	050.80.84.87.0.375.628.003	\$1,676	\$1,722	\$1,722	\$1,791
Total Commodities & Supplies:		\$1,676	\$1,722	\$1,722	\$1,791
Total Maintenance of Buildings:		\$253,265	\$285,848	\$284,848	\$299,440
Maintenance of Grounds					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	050.80.84.87.0.376.500.001	\$29,497	\$29,973	\$29,973	\$28,760
Seasonal Earnings Seasonal Earnings	050.80.84.87.0.376.502.001	\$0	\$15,620	\$15,620	\$18,744
Overtime Earnings Overtime	050.80.84.87.0.376.503.001	\$5,701	\$8,349	\$8,349	\$8,557
Specialty Pay Specialty Pay	050.80.84.87.0.376.504.001	\$187	\$181	\$181	\$151
Longevity Pay Longevity Pay	050.80.84.87.0.376.506.001	\$215	\$220	\$220	\$185
Group Insurance Medical Insurance	050.80.84.87.0.376.510.001	\$6,879	\$6,617	\$6,617	\$8,159
Group Insurance Dental Insurance	050.80.84.87.0.376.510.004	\$169	\$163	\$163	\$168
Social Security Contributions Social Security	050.80.84.87.0.376.511.001	\$2,130	\$3,371	\$3,371	\$3,659
Social Security Contributions Medicare	050.80.84.87.0.376.511.002	\$498	\$791	\$791	\$858
Retirement Contributions IMRF Pension Expense	050.80.84.87.0.376.512.001	\$3,889	\$4,262	\$4,262	\$3,296
Other Employee Benefits Sick Leave Incentive	050.80.84.87.0.376.513.001	\$0	\$0	\$0	\$101
Other Employee Benefits Vac/Pers Leave Incent.	050.80.84.87.0.376.513.002	\$0	\$0	\$0	\$2,459
Other Employee Benefits Net Pension Expense	050.80.84.87.0.376.513.011	-\$4,707	\$0	\$0	\$0
Total Personnel Costs:		\$44,457	\$69,547	\$69,547	\$75,097
Contractual Services					
Public Works - General Contractual Landscape & Fence Maintenance	050.80.84.87.0.376.574.012	\$0	\$500	\$500	\$520
Public Works - General Contractual Grounds Maintenance	050.80.84.87.0.376.574.014	\$48,727	\$53,615	\$53,615	\$55,760
Total Contractual Services:		\$48,727	\$54,115	\$54,115	\$56,280
Commodities & Supplies					
Public Works - General Small Tools	050.80.84.87.0.376.622.002	\$219	\$223	\$223	\$232
Public Works - General Grounds Maintenance Supplies	050.80.84.87.0.376.622.003	\$2,626	\$2,708	\$2,708	\$2,816
Public Works - General Lawn Care Equipment	050.80.84.87.0.376.622.004	\$503	\$513	\$513	\$534

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Public Works - General Snow Plow Blades	050.80.84.87.0.376.622.007	\$1,988	\$3,347	\$3,347	\$3,481
Total Commodities & Supplies:		\$5,336	\$6,791	\$6,791	\$7,063
Total Maintenance of Grounds:		\$98,520	\$130,453	\$130,453	\$138,440
Lake Michigan Water Supply					
Contractual Services					
Water Purchases JAWA - Water Purchase	050.80.84.87.0.378.570.001	\$5,299,197	\$5,272,380	\$5,239,734	\$5,360,000
Water Purchases JAWA - Power Cost	050.80.84.87.0.378.570.002	\$128,625	\$124,100	\$103,850	\$258,000
Water Purchases JAWA - O&M Cost	050.80.84.87.0.378.570.003	\$366,658	\$248,200	\$438,502	\$500,000
Water Purchases JAWA - Fixed Cost	050.80.84.87.0.378.570.004	\$1,445,164	\$1,402,300	\$1,427,248	\$1,416,000
Total Contractual Services:		\$7,239,644	\$7,046,980	\$7,209,334	\$7,534,000
Total Lake Michigan Water Supply:		\$7,239,644	\$7,046,980	\$7,209,334	\$7,534,000
Water Supply Maint. and Repair					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	050.80.84.87.0.379.500.001	\$304,200	\$305,968	\$305,968	\$319,892
Overtime Earnings Overtime	050.80.84.87.0.379.503.001	\$47,669	\$72,223	\$72,223	\$74,030
Specialty Pay Specialty Pay	050.80.84.87.0.379.504.001	\$1,280	\$815	\$815	\$1,355
Longevity Pay Longevity Pay	050.80.84.87.0.379.506.001	\$2,535	\$1,995	\$1,995	\$2,705
Group Insurance Medical Insurance	050.80.84.87.0.379.510.001	\$76,549	\$92,908	\$92,908	\$96,002
Group Insurance Dental Insurance	050.80.84.87.0.379.510.004	\$0	\$688	\$688	\$0
Social Security Contributions Social Security	050.80.84.87.0.379.511.001	\$22,722	\$23,745	\$23,745	\$24,892
Social Security Contributions Medicare	050.80.84.87.0.379.511.002	\$5,314	\$5,561	\$5,561	\$5,828
Retirement Contributions IMRF Pension Expense	050.80.84.87.0.379.512.001	\$39,969	\$42,138	\$42,138	\$32,879
Other Employee Benefits Sick Leave Incentive	050.80.84.87.0.379.513.001	\$788	\$502	\$502	\$401
Other Employee Benefits Vac/Pers Leave Incent.	050.80.84.87.0.379.513.002	\$10,281	\$1,325	\$1,325	\$2,989
Other Employee Benefits Retiree Sick Incentive	050.80.84.87.0.379.513.003	\$8,748	\$0	\$0	\$0
Other Employee Benefits Net Pension Expense	050.80.84.87.0.379.513.011	-\$48,383	\$0	\$0	\$0
Total Personnel Costs:		\$471,672	\$547,868	\$547,868	\$560,973
Contractual Services					
Equipment Maintenance & Repair Equipment Maint.	050.80.84.87.0.379.532.002	\$64,999	\$60,000	\$60,000	\$62,400
Building Maintenance & Repair Emergency Repairs	050.80.84.87.0.379.533.004	\$76	\$2,000	\$2,000	\$2,080

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Building Maintenance & Repair Electrical Repairs	050.80.84.87.0.379.533.006	\$5,780	\$5,000	\$5,000	\$5,200
Water Contractual Services Water Sample Testing	050.80.84.87.0.379.569.003	\$27,830	\$28,000	\$28,000	\$29,120
Water Contractual Services Water Tank Repairs	050.80.84.87.0.379.569.004	\$5,520	\$3,000	\$3,000	\$3,120
Electricity Electricity	050.80.84.87.0.379.586.001	\$85,428	\$83,232	\$83,232	\$86,561
Total Contractual Services:		\$189,633	\$181,232	\$181,232	\$188,481
Capital Outlay					
Asset Retirement Obligation Amortization	050.80.84.87.0.000.731.001	\$7,500	\$0	\$0	\$0
Water Distribution Tank Repair/Inspection	050.80.84.87.0.379.671.002	\$25,000	\$20,000	\$20,000	\$20,000
Water Distribution Tank Dsgn Engineering	050.80.84.87.0.379.671.004	\$14,530	\$20,000	\$20,000	\$20,000
Total Capital Outlay:		\$47,030	\$40,000	\$40,000	\$40,000
Commodities & Supplies					
Public Works - General Repair/Maint Supplies	050.80.84.87.0.379.622.009	\$21,947	\$22,973	\$22,973	\$23,892
Public Works - Water/Sewer Water Treatment Chemicals	050.80.84.87.0.379.626.005	\$22,869	\$18,000	\$18,000	\$18,720
Gas Generators	050.80.84.87.0.379.627.002	\$15,133	\$15,000	\$15,000	\$15,600
Total Commodities & Supplies:		\$59,950	\$55,973	\$55,973	\$58,212
Total Water Supply Maint. and Repair:		\$768,285	\$825,073	\$825,073	\$847,666
Water Distribution Maint. & Rep					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	050.80.84.87.0.380.500.001	\$445,653	\$448,331	\$448,331	\$464,827
Part-Time Earnings Part-Time Earnings	050.80.84.87.0.380.501.001	\$24,173	\$52,173	\$52,173	\$43,824
Overtime Earnings Overtime	050.80.84.87.0.380.503.001	\$85,125	\$114,949	\$114,949	\$117,824
Specialty Pay Specialty Pay	050.80.84.87.0.380.504.001	\$2,430	\$2,346	\$2,346	\$2,045
Longevity Pay Longevity Pay	050.80.84.87.0.380.506.001	\$2,690	\$2,870	\$2,870	\$3,720
Group Insurance Medical Insurance	050.80.84.87.0.380.510.001	\$105,422	\$103,630	\$103,630	\$103,517
Social Security Contributions Social Security	050.80.84.87.0.380.511.001	\$35,018	\$38,491	\$38,491	\$38,390
Social Security Contributions Medicare	050.80.84.87.0.380.511.002	\$8,190	\$9,007	\$9,007	\$8,985
Retirement Contributions IMRF Pension Expense	050.80.84.87.0.380.512.001	\$61,753	\$65,651	\$65,651	\$50,707
Other Employee Benefits Sick Leave Incentive	050.80.84.87.0.380.513.001	\$986	\$0	\$0	\$500
Other Employee Benefits Vac/Pers Leave Incent.	050.80.84.87.0.380.513.002	\$6,008	\$0	\$0	\$5,989

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Employee Benefits Net Pension Expense	050.80.84.87.0.380.513.011	-\$74,752	\$0	\$0	\$0
Total Personnel Costs:		\$702,694	\$837,448	\$837,448	\$840,328
Contractual Services					
Professional Services Control System Programming	050.80.84.87.0.380.530.005	\$52,004	\$35,000	\$35,000	\$36,400
Professional Services Other Prof. Serv.	050.80.84.87.0.380.530.006	\$18,959	\$28,143	\$28,143	\$29,269
Equipment Maintenance & Repair Equipment Maint.	050.80.84.87.0.380.532.002	\$5,431	\$6,106	\$6,106	\$6,350
Water Contractual Services Parkway Restoration	050.80.84.87.0.380.569.006	\$50,000	\$51,000	\$51,000	\$53,040
Water Contractual Services Pavement Restoration	050.80.84.87.0.380.569.007	\$43,297	\$44,163	\$44,163	\$45,930
Water Contractual Services Refuse Disposal	050.80.84.87.0.380.569.008	\$6,742	\$7,035	\$7,035	\$7,316
Sewer Contractual Services Backflow Prevention Program	050.80.84.87.0.380.571.006	\$10,339	\$25,500	\$25,500	\$26,520
Public Works - General Contractual Julie Service Charges	050.80.84.87.0.380.574.007	\$15,993	\$10,000	\$10,000	\$10,400
Public Works - General Contractual Contract Hauling	050.80.84.87.0.380.574.008	\$33,121	\$33,784	\$33,784	\$37,162
Total Contractual Services:		\$235,885	\$240,731	\$240,731	\$252,387
Capital Outlay					
Office Equipment Office Eqpt - Water	050.80.84.87.0.380.656.007	\$954	\$1,125	\$900	\$1,170
Water Distribution Wireless Telemetry System Maint	050.80.84.87.0.380.671.006	\$5,293	\$10,000	\$10,000	\$10,400
Total Capital Outlay:		\$6,247	\$11,125	\$10,900	\$11,570
Commodities & Supplies					
Public Works - General Small Tools	050.80.84.87.0.380.622.002	\$447	\$456	\$456	\$474
Public Works - General Restoration Materials	050.80.84.87.0.380.622.005	\$30,362	\$30,969	\$30,969	\$32,208
Public Works - General Emergency Barricades	050.80.84.87.0.380.622.006	\$2,130	\$2,173	\$2,173	\$2,260
Public Works - General Repair/Maint Supplies	050.80.84.87.0.380.622.009	-\$14,930	\$49,551	\$49,551	\$51,533
Gas Water - Gas Pumps/Generators	050.80.84.87.0.380.627.003	\$1,323	\$2,251	\$2,251	\$2,341
Total Commodities & Supplies:		\$19,332	\$85,400	\$85,400	\$88,816
Total Water Distribution Maint. & Rep:		\$964,159	\$1,174,704	\$1,174,479	\$1,193,101
Water Meter Maintenance					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	050.80.84.87.0.381.500.001	\$41,154	\$41,818	\$41,818	\$43,917

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Seasonal Earnings Seasonal Earnings	050.80.84.87.0.381.502.001	\$0	\$6,380	\$6,380	\$7,656
Overtime Earnings Overtime	050.80.84.87.0.381.503.001	\$4,345	\$7,640	\$7,640	\$7,831
Specialty Pay Specialty Pay	050.80.84.87.0.381.504.001	\$312	\$301	\$301	\$301
Longevity Pay Longevity Pay	050.80.84.87.0.381.506.001	\$390	\$400	\$400	\$400
Group Insurance Medical Insurance	050.80.84.87.0.381.510.001	\$6,654	\$6,920	\$6,920	\$7,421
Social Security Contributions Social Security	050.80.84.87.0.381.511.001	\$2,853	\$3,514	\$3,514	\$3,728
Social Security Contributions Medicare	050.80.84.87.0.381.511.002	\$667	\$824	\$824	\$874
Retirement Contributions IMRF Pension Expense	050.80.84.87.0.381.512.001	\$5,033	\$5,530	\$5,530	\$4,297
Other Employee Benefits Sick Leave Incentive	050.80.84.87.0.381.513.001	\$0	\$97	\$97	\$0
Other Employee Benefits Net Pension Expense	050.80.84.87.0.381.513.011	-\$6,092	\$0	\$0	\$0
Total Personnel Costs:		\$55,316	\$73,424	\$73,424	\$76,425
Contractual Services					
Equipment Rental Vehicle Rental	050.80.84.87.0.381.547.003	\$0	\$1,530	\$1,530	\$1,591
Technical Services Comp Programming	050.80.84.87.0.381.560.002	\$31,455	\$30,000	\$30,000	\$31,200
Water Contractual Services Meter Installation	050.80.84.87.0.381.569.001	\$68,297	\$73,200	\$73,200	\$76,128
Water Contractual Services Meter Testing & Repair	050.80.84.87.0.381.569.002	\$21,177	\$25,000	\$25,000	\$26,000
Total Contractual Services:		\$120,929	\$129,730	\$129,730	\$134,919
Capital Outlay					
Other Equipment Water Meters	050.80.84.87.0.381.665.050	\$68,472	\$67,626	\$67,626	\$70,331
Total Capital Outlay:		\$68,472	\$67,626	\$67,626	\$70,331
Commodities & Supplies					
Public Works - General Small Tools	050.80.84.87.0.381.622.002	\$193	\$197	\$197	\$205
Public Works - Water/Sewer Water Meter Repair Parts	050.80.84.87.0.381.626.008	\$3,089	\$3,377	\$3,377	\$3,512
Total Commodities & Supplies:		\$3,282	\$3,574	\$3,574	\$3,717
Total Water Meter Maintenance:		\$248,000	\$274,354	\$274,354	\$285,392
Water Valve/Hydrant Maint & Rep					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	050.80.84.87.0.382.500.001	\$170,102	\$174,190	\$174,190	\$181,820
Overtime Earnings Overtime	050.80.84.87.0.382.503.001	\$34,494	\$47,666	\$47,666	\$48,858
Specialty Pay Specialty Pay	050.80.84.87.0.382.504.001	\$904	\$877	\$877	\$756
Longevity Pay Longevity Pay	050.80.84.87.0.382.506.001	\$905	\$995	\$995	\$1,215
Group Insurance Medical Insurance	050.80.84.87.0.382.510.001	\$27,036	\$27,680	\$27,680	\$24,518

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Social Security Contributions Social Security	050.80.84.87.0.382.511.001	\$12,717	\$13,907	\$13,907	\$14,430
Social Security Contributions Medicare	050.80.84.87.0.382.511.002	\$2,974	\$3,258	\$3,258	\$3,378
Retirement Contributions IMRF Pension Expense	050.80.84.87.0.382.512.001	\$22,487	\$24,688	\$24,688	\$19,058
Other Employee Benefits Sick Leave Incentive	050.80.84.87.0.382.513.001	\$0	\$466	\$466	\$0
Other Employee Benefits Net Pension Expense	050.80.84.87.0.382.513.011	-\$27,221	\$0	\$0	\$0
Total Personnel Costs:		\$244,398	\$293,727	\$293,727	\$294,033
Contractual Services					
Public Works - General Contractual Painting Services	050.80.84.87.0.382.574.001	\$40,800	\$41,616	\$41,616	\$43,280
Public Works - General Contractual Contract Hauling	050.80.84.87.0.382.574.008	\$20,038	\$20,439	\$20,439	\$22,482
Total Contractual Services:		\$60,838	\$62,055	\$62,055	\$65,762
Commodities & Supplies					
Public Works - General Restoration Materials	050.80.84.87.0.382.622.005	\$9,934	\$10,136	\$10,136	\$10,541
Public Works - General Repair/Maint Supplies	050.80.84.87.0.382.622.009	\$19,992	\$20,400	\$20,400	\$21,216
Public Works - Water/Sewer Painting Supplies	050.80.84.87.0.382.626.001	\$1,634	\$1,689	\$1,689	\$1,757
Public Works - Water/Sewer Water Hydrants	050.80.84.87.0.382.626.006	\$39,011	\$40,800	\$40,800	\$42,432
Public Works - Water/Sewer Water Valves	050.80.84.87.0.382.626.007	\$31,722	\$32,472	\$32,472	\$33,771
Total Commodities & Supplies:		\$102,293	\$105,497	\$105,497	\$109,717
Total Water Valve/Hydrant Maint & Rep:		\$407,529	\$461,279	\$461,279	\$469,512
Sanitary Sewer Maint and Repair					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	050.80.84.88.0.383.500.001	\$300,869	\$306,388	\$306,388	\$323,534
Overtime Earnings Overtime	050.80.84.88.0.383.503.001	\$62,958	\$86,967	\$86,967	\$89,142
Specialty Pay Specialty Pay	050.80.84.88.0.383.504.001	\$1,245	\$1,201	\$1,201	\$1,141
Longevity Pay Longevity Pay	050.80.84.88.0.383.506.001	\$1,860	\$1,880	\$1,880	\$1,990
Group Insurance Medical Insurance	050.80.84.88.0.383.510.001	\$82,304	\$82,146	\$82,146	\$86,727
Group Insurance Dental Insurance	050.80.84.88.0.383.510.004	\$846	\$813	\$813	\$839
Social Security Contributions Social Security	050.80.84.88.0.383.511.001	\$22,301	\$24,583	\$24,583	\$25,826
Social Security Contributions Medicare	050.80.84.88.0.383.511.002	\$5,215	\$5,753	\$5,753	\$6,044
Retirement Contributions IMRF Pension Expense	050.80.84.88.0.383.512.001	\$38,498	\$43,612	\$43,612	\$34,113

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Employee Benefits Vac/Pers Leave Incent.	050.80.84.88.0.383.513.002	\$0	\$0	\$0	\$672
Other Employee Benefits Net Pension Expense	050.80.84.88.0.383.513.011	-\$46,603	\$0	\$0	\$0
Total Personnel Costs:		\$469,494	\$553,343	\$553,343	\$570,028
Contractual Services					
Equipment Maintenance & Repair Equipment Maint.	050.80.84.88.0.383.532.002	\$6,969	\$6,000	\$6,000	\$6,240
Water Contractual Services Refuse Disposal	050.80.84.88.0.383.569.008	\$5,743	\$5,858	\$5,858	\$6,092
Sewer Contractual Services Sewer Repair/Repl	050.80.84.88.0.383.571.001	\$31,121	\$35,000	\$35,000	\$36,400
Sewer Contractual Services Building Sewer Insp	050.80.84.88.0.383.571.002	\$53,634	\$50,000	\$50,000	\$52,000
Sewer Contractual Services Sewer Cleaning	050.80.84.88.0.383.571.003	\$44,188	\$51,000	\$51,000	\$53,040
Sewer Contractual Services Flow Monitoring Analy	050.80.84.88.0.383.571.007	\$0	\$25,000	\$20,000	\$26,000
Public Works - General Contractual Contract Hauling	050.80.84.88.0.383.574.008	\$6,192	\$6,316	\$6,316	\$6,569
Electricity Electricity	050.80.84.88.0.383.586.001	\$9,699	\$25,393	\$25,393	\$26,409
Total Contractual Services:		\$157,546	\$204,567	\$199,567	\$212,750
Commodities & Supplies					
Public Works - General Restoration Materials	050.80.84.88.0.383.622.005	\$4,552	\$4,644	\$4,644	\$4,830
Public Works - General Repair/Maint Supplies	050.80.84.88.0.383.622.009	\$13,745	\$15,300	\$15,300	\$15,912
Public Works - Water/Sewer Manhole Frame Supp	050.80.84.88.0.383.626.003	\$6,513	\$6,000	\$6,000	\$6,240
Total Commodities & Supplies:		\$24,810	\$25,944	\$25,944	\$26,982
Total Sanitary Sewer Maint and Repair:		\$651,850	\$783,854	\$778,854	\$809,760
Total Water and Sewer:		\$13,469,472	\$12,695,070	\$12,851,199	\$13,811,955
Engineering					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.83.00.0.000.500.001	\$778,778	\$889,410	\$889,410	\$806,084
Part-Time Earnings Part-Time Earnings	001.80.83.00.0.000.501.001	\$28,121	\$24,338	\$24,338	\$28,119
Seasonal Earnings Seasonal Earnings	001.80.83.00.0.000.502.001	\$11,585	\$19,500	\$19,500	\$23,400
Overtime Earnings Overtime	001.80.83.00.0.000.503.001	\$829	\$29,315	\$29,315	\$30,050
Specialty Pay Specialty Pay	001.80.83.00.0.000.504.001	\$623	\$601	\$601	\$0
Longevity Pay Longevity Pay	001.80.83.00.0.000.506.001	\$4,190	\$4,790	\$4,790	\$4,700
Group Insurance Medical Insurance	001.80.83.00.0.000.510.001	\$121,283	\$145,726	\$145,726	\$105,937



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Group Insurance Dental Insurance	001.80.83.00.0.000.510.004	\$2,995	\$3,569	\$3,569	\$2,354
Social Security Contributions Social Security	001.80.83.00.0.000.511.001	\$50,123	\$60,448	\$60,448	\$52,105
Social Security Contributions Medicare	001.80.83.00.0.000.511.002	\$11,722	\$14,141	\$14,141	\$12,191
Retirement Contributions IMRF Pension Expense	001.80.83.00.0.000.512.001	\$89,695	\$104,498	\$104,498	\$66,280
Other Employee Benefits Sick Leave Incentive	001.80.83.00.0.000.513.001	\$1,056	\$0	\$0	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.80.83.00.0.000.513.002	\$6,309	\$5,992	\$5,992	\$26,229
Total Personnel Costs:		\$1,107,312	\$1,302,328	\$1,302,328	\$1,157,449
Contractual Services					
Dues & Memberships Dues & Memberships	001.80.83.00.0.000.518.001	\$1,724	\$1,533	\$1,533	\$1,533
Training Training	001.80.83.00.0.000.525.004	\$1,932	\$4,253	\$4,253	\$4,253
Professional Services Other Prof. Serv.	001.80.83.00.0.000.530.006	\$32,708	\$59,448	\$59,448	\$61,826
Equipment Maintenance & Repair Equipment Maint.	001.80.83.00.0.000.532.002	\$225	\$1,576	\$1,576	\$1,639
Vehicle Lease Payment Vehicle Lease Payment	001.80.83.00.0.000.553.001	\$13,430	\$13,330	\$13,330	\$13,000
Vehicle Maintenance Payment Vehicle Maint Payment	001.80.83.00.0.000.554.001	\$38,433	\$33,128	\$33,128	\$42,018
Computer Software Cloud-Based Service	001.80.83.00.0.000.561.004	\$0	\$3,885	\$3,885	\$4,040
Records Management Maps & Plats	001.80.83.00.0.000.562.004	\$0	\$1,207	\$1,207	\$1,255
Public Works - Engineering Contractual ROW Restoration	001.80.83.00.0.000.577.004	\$6,980	\$7,241	\$7,241	\$7,531
Telephone - Cellular Telephone - Cellular	001.80.83.00.0.000.590.001	\$5,375	\$6,120	\$6,120	\$6,365
Total Contractual Services:		\$100,807	\$131,721	\$131,721	\$143,460
Capital Outlay					
Office Equipment Office Eqpt - Eng	001.80.83.00.0.000.656.002	\$616	\$639	\$639	\$665
Other Equipment Engineering Equipment	001.80.83.00.0.000.665.012	\$1,147	\$1,916	\$1,916	\$1,993
Total Capital Outlay:		\$1,764	\$2,555	\$2,555	\$2,658
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.80.83.00.0.000.603.001	\$1,074	\$1,720	\$1,720	\$3,289
Other Supplies Other Supplies	001.80.83.00.0.000.608.001	\$1,172	\$1,195	\$1,195	\$1,243
Public Works - Water/Sewer Engineering Supplies	001.80.83.00.0.000.626.002	\$2,663	\$3,615	\$3,615	\$3,760
Total Commodities & Supplies:		\$4,909	\$6,530	\$6,530	\$8,292
Total Administration:		\$1,214,792	\$1,443,134	\$1,443,134	\$1,311,859



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Traffic Engineering					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	001.80.83.86.0.357.500.001	\$50,703	\$52,529	\$52,529	\$50,138
Overtime Earnings Overtime	001.80.83.86.0.357.503.001	\$291	\$4,224	\$4,224	\$4,329
Longevity Pay Longevity Pay	001.80.83.86.0.357.506.001	\$360	\$360	\$360	\$0
Group Insurance Medical Insurance	001.80.83.86.0.357.510.001	\$9,740	\$9,804	\$9,804	\$4,109
Group Insurance Dental Insurance	001.80.83.86.0.357.510.004	\$338	\$326	\$326	\$139
Social Security Contributions Social Security	001.80.83.86.0.357.511.001	\$3,116	\$3,698	\$3,698	\$3,384
Social Security Contributions Medicare	001.80.83.86.0.357.511.002	\$729	\$867	\$867	\$792
Retirement Contributions IMRF Pension Expense	001.80.83.86.0.357.512.001	\$5,734	\$6,541	\$6,541	\$4,462
Other Employee Benefits Sick Leave Incentive	001.80.83.86.0.357.513.001	\$704	\$2,265	\$2,265	\$0
Other Employee Benefits Vac/Pers Leave Incent.	001.80.83.86.0.357.513.002	\$0	\$161	\$161	\$0
Total Personnel Costs:		\$71,716	\$80,775	\$80,775	\$67,353
Contractual Services					
Public Works - Engineering Contractual Streetlight Maint	001.80.83.86.0.357.577.001	\$4,639	\$9,551	\$9,551	\$9,933
Public Works - Engineering Contractual Traffic Signal Device	001.80.83.86.0.357.577.003	\$6,643	\$8,085	\$8,000	\$8,408
Electricity - Street Lights Electricity - Street Lights	001.80.83.86.0.357.587.001	\$489	\$25,500	\$5,000	\$15,000
Total Contractual Services:		\$11,771	\$43,136	\$22,551	\$33,341
Commodities & Supplies					
Clothing Supplies Clothing Supplies	001.80.83.86.0.357.603.001	\$80	\$80	\$80	\$180
Public Works - General Street Light Supplies	001.80.83.86.0.357.622.010	\$18,012	\$28,998	\$28,998	\$30,157
Total Commodities & Supplies:		\$18,092	\$29,078	\$29,078	\$30,337
Total Traffic Engineering:		\$101,579	\$152,989	\$132,404	\$131,031
Traffic Control-Street Lighting					
Contractual Services					
Public Works - Engineering Contractual Traffic Light Maint	041.80.83.86.0.357.577.002	\$90,577	\$101,783	\$101,783	\$105,854
Electricity - Street Lights Electricity - Street Lights	041.80.83.86.0.357.588.001	\$199,838	\$254,000	\$254,000	\$264,160
Total Contractual Services:		\$290,415	\$355,783	\$355,783	\$370,014
Total Traffic Control-Street Lighting:		\$290,415	\$355,783	\$355,783	\$370,014
Total Engineering:		\$1,606,786	\$1,951,906	\$1,931,321	\$1,812,904
Total Public Works:		\$27,725,065	\$27,917,150	\$28,033,126	\$30,053,762
Total Expenditures:		\$27,725,065	\$27,917,150	\$28,033,126	\$30,053,762

Non Operating Expenditures



Special Revenue Funds - Business District

The Business District Fund, a Special Revenue Fund, was established to account for the revenues and expenditures associated with the Business Districts within the Village. The Village currently has one Business District, the Randhurst Village Business District Area, which was established in 2011.

The Village's Business District Redevelopment Plan was developed to provide a description of the necessary actions to address existing blighting conditions and attract sound and stable commercial growth. The Business District Area, generally bounded by Euclid Ave. to the north, Route 83 to the west, Kensington and Rand Roads to the south and the mall access road to the east encompasses approximately 100 acres of land in the Village. From an economic perspective, the implementation of the Plan and the establishment of the Business District have stimulated private investment within the Business District and surrounding area. The combined public and private investment has eliminated the blighting conditions in the area.

A redevelopment agreement with RREF III - P Randhurst Village LLC. provides for the sharing of certain revenues generated from the Randhurst Business District. Revenues include a Hotel/Motel Tax, Food and Beverage Tax, Movie Theatre Tax, Business District Tax, and State Sales Tax. These payments go towards paying down an outstanding Note held by the developer. State sales tax is shared only after reaching certain threshold of gross sales while the other revenues are shared beginning with the first dollar. Total projected payments in 2023 are \$1,421,500, an increase of \$136,000 or 10.6 percent from the prior year. Projected payments for 2024 are forecasted to be \$1,425,000, an increase of \$3,500 or 0.2 percent.

Expenditures by Function

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Business District Fund					
Randhurst Village					
Debt Services					
Note Interest Randhurst RDA Interest Payment	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	10.6%
Total Debt Services:	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	10.6%
Total Randhurst Village:	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	10.6%
Total Business District Fund:	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	10.6%
Total Expenditures:	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500	10.6%

Business District Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Business District Fund					
Randhurst Village					
Debt Services					
Note Interest Randhurst RDA Interest Payment	048.00.00.00.0.775.691.002	\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500
Total Debt Services:		\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500
Total Randhurst Village:		\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500
Total Business District Fund:		\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500
Total Expenditures:		\$1,473,245	\$1,285,500	\$1,409,500	\$1,421,500

Special Revenue Fund - Prospect and Main TIF District Fund

The Prospect and Main TIF District Fund, a Special Revenue Fund, was established to account for the revenues and expenditures associated with the Prospect and Main Tax Increment Financing (TIF) redevelopment district.

This section only shows non-debt and non-capital expenditures of the Prospect & Main TIF District. A total of \$1,064,000 non-debt and non-capital expenditures are budgeted in this Fund for 2023. This is an increase of \$327,000 or 44 percent from the prior year. The increase in the budget is mainly attributable to major projects being completed and sales tax sharing agreements are now in full effect. Non-operating expenditures for the Prospect & Main TIF District Fund include planned spending on developer incentives, corridor maintenance and other professional services. These expenditures are considered one-time or non-recurring items and have been segregated from the other TIF-related expenses of Capital and Debt Service.

Expenditures by Expense Type

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expense Objects					
Contractual Services					
Prospect/Main TIF Dist Other Non Oper Exp					
Professional Services Other Prof. Serv.	\$48,629	\$10,000	\$10,000	\$10,000	0%
Legal Services Legal TIF	\$107,625	\$50,000	\$50,000	\$50,000	0%
Professional Services Other Prof. Serv.	\$0	\$10,000	\$10,000	\$10,000	0%
Dues & Memberships Dues & Memberships	\$600	\$1,500	\$1,500	\$1,500	0%
Professional Services Other Prof. Serv.	\$8,189	\$10,000	\$10,000	\$10,000	0%
Total Prospect/Main TIF Dist Other Non Oper Exp:	\$165,043	\$81,500	\$81,500	\$81,500	0%
Total Contractual Services:	\$165,043	\$81,500	\$81,500	\$81,500	0%
Commodities & Supplies					
Prospect/Main TIF Dist Other Non Oper Exp					
Other Supplies Other Supplies	\$0	\$1,500	\$1,500	\$1,500	0%
Total Prospect/Main TIF Dist Other Non Oper Exp:	\$0	\$1,500	\$1,500	\$1,500	0%
Total Commodities & Supplies:	\$0	\$1,500	\$1,500	\$1,500	0%
Other Expenditures					
Prospect/Main TIF Dist Other Non Oper Exp					
Other Expenditures Property Tax Expense	\$6,918	\$9,000	\$9,000	\$9,000	0%
Return of Increment Rtrn of Inc-Cook County	\$145,197	\$145,000	\$145,000	\$297,000	104.8%
Other Expenditures Developer Incentives	\$0	\$500,000	\$265,000	\$675,000	35%
Total Prospect/Main TIF Dist Other Non Oper Exp:	\$152,115	\$654,000	\$419,000	\$981,000	50%
Total Other Expenditures:	\$152,115	\$654,000	\$419,000	\$981,000	50%

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Total Expense Objects:	\$317,158	\$737,000	\$502,000	\$1,064,000	44.4%



Prospect & Main TIF District Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Prospect/Main TIF Dist Other Non Oper Exp					
Village Administration					
Contractual Services					
Professional Services Other Prof. Serv.	049.20.00.00.0.000.530.006	\$48,629	\$10,000	\$10,000	\$10,000
Legal Services Legal TIF	049.20.00.00.0.000.531.007	\$107,625	\$50,000	\$50,000	\$50,000
Total Contractual Services:		\$156,254	\$60,000	\$60,000	\$60,000
Total Village Administration:		\$156,254	\$60,000	\$60,000	\$60,000
Finance					
Contractual Services					
Professional Services Other Prof. Serv.	049.30.00.00.0.000.530.006	\$0	\$10,000	\$10,000	\$10,000
Total Contractual Services:		\$0	\$10,000	\$10,000	\$10,000
Commodities & Supplies					
Other Supplies Other Supplies	049.30.00.00.0.000.608.001	\$0	\$1,500	\$1,500	\$1,500
Total Commodities & Supplies:		\$0	\$1,500	\$1,500	\$1,500
Other Expenditures					
Other Expenditures Property Tax Expense	049.30.00.00.0.000.636.011	\$6,918	\$9,000	\$9,000	\$9,000
Return of Increment Rtrn of Inc-Cook County	049.30.00.00.0.000.637.001	\$145,197	\$145,000	\$145,000	\$297,000
Total Other Expenditures:		\$152,115	\$154,000	\$154,000	\$306,000
Total Finance:		\$152,115	\$165,500	\$165,500	\$317,500
Community Development					
Contractual Services					
Dues & Memberships Dues & Memberships	049.40.45.00.0.000.518.001	\$600	\$1,500	\$1,500	\$1,500
Professional Services Other Prof. Serv.	049.40.45.00.0.000.530.006	\$8,189	\$10,000	\$10,000	\$10,000
Total Contractual Services:		\$8,789	\$11,500	\$11,500	\$11,500
Other Expenditures					
Other Expenditures Developer Incentives	049.40.45.00.0.000.636.019	\$0	\$500,000	\$265,000	\$675,000
Total Other Expenditures:		\$0	\$500,000	\$265,000	\$675,000



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Total Community Development:		\$8,789	\$511,500	\$276,500	\$686,500
Total Prospect/Main TIF Dist Other Non Oper Exp:		\$317,158	\$737,000	\$502,000	\$1,064,000
Total Expenditures:		\$317,158	\$737,000	\$502,000	\$1,064,000

Internal Service Fund - Vehicle Maintenance

The Vehicle Maintenance Fund, an Internal Service Fund, was established to account for the maintenance costs for all vehicles and equipment owned by the Village. The costs for this fund are allocated back to all departments operating Village vehicles and equipment through a service charge. The Village has an in-house vehicle maintenance division within the Public Works Department and maintains approximately 186 vehicles and 62 pieces of machinery and equipment. Operationally, Vehicle Maintenance is a division of Public Works; the employees are included in the Department Organization and Budgeted Positions and Amounts sections of the Public Works Departmental Summary in the Operating Expenditures section of this document. Also included in the Public Works Departmental Summary are the Vehicle Maintenance Division's 2022 Accomplishments, 2023 Goals, and Performance Measures. Because the Vehicle Maintenance Fund is an internal service fund and the expenses are allocated to the operating expenditures through a service charge, the expenses are included in the Non-Operating section of the budget document.

Maintenance and most repairs are made by personnel assigned to the division. Specialized testing and repair is contracted on an as-needed basis. The total 2023 budget for the Vehicle Maintenance Fund is \$2,578,756, an increase of \$186,461, or 7.8 percent, from the prior year. The 2021 actual expenses totaled \$2,016,639, while the 2022 estimated expenses are \$2,557,295. The 2024 forecast for the Vehicle Maintenance fund is \$2,664,103.

Expenditures by Function

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Internal Service Funds					
Vehicle Maintenance					
Administration					
Personnel Costs	\$99,529	\$200,300	\$200,300	\$195,132	-2.6%
Contractual Services	\$54,680	\$90,251	\$90,251	\$92,726	2.7%
Capital Outlay	\$0	\$639	\$639	\$664	3.9%
Commodities & Supplies	\$1,806	\$2,142	\$2,142	\$2,515	17.4%
Total Administration:	\$156,015	\$293,332	\$293,332	\$291,037	-0.8%
Vehicle Maintenance					
Personnel Costs	\$1,184,646	\$1,323,892	\$1,323,892	\$1,319,645	-0.3%
Contractual Services	\$71,936	\$103,508	\$103,508	\$107,647	4%
Capital Outlay	\$869	\$2,431	\$2,431	\$2,531	4.1%
Commodities & Supplies	\$603,173	\$669,132	\$834,132	\$857,896	28.2%
Total Vehicle Maintenance:	\$1,860,624	\$2,098,963	\$2,263,963	\$2,287,719	9%
Total Vehicle Maintenance:	\$2,016,639	\$2,392,295	\$2,557,295	\$2,578,756	7.8%
Total Internal Service Funds:	\$2,016,639	\$2,392,295	\$2,557,295	\$2,578,756	7.8%
Total Expenditures:	\$2,016,639	\$2,392,295	\$2,557,295	\$2,578,756	7.8%

Vehicle Maintenance Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Internal Service Funds					
Vehicle Maintenance					
Administration					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	060.80.86.00.0.000.500.001	\$90,129	\$120,290	\$120,290	\$126,305
Overtime Earnings Overtime	060.80.86.00.0.000.503.001	\$0	\$2,932	\$2,932	\$3,005
Specialty Pay Specialty Pay	060.80.86.00.0.000.504.001	\$464	\$601	\$601	\$601
Longevity Pay Longevity Pay	060.80.86.00.0.000.506.001	\$700	\$700	\$700	\$700
Group Insurance Medical Insurance	060.80.86.00.0.000.510.001	\$18,657	\$23,896	\$23,896	\$23,881
Group Insurance Workers' Comp Ins	060.80.86.00.0.000.510.003	\$7,100	\$19,700	\$19,700	\$19,200
Group Insurance Dental Insurance	060.80.86.00.0.000.510.004	\$666	\$813	\$813	\$839
Social Security Contributions Social Security	060.80.86.00.0.000.511.001	\$6,098	\$8,129	\$8,129	\$8,073
Social Security Contributions Medicare	060.80.86.00.0.000.511.002	\$1,426	\$1,902	\$1,902	\$1,889
Retirement Contributions IMRF Pension Expense	060.80.86.00.0.000.512.001	\$26,928	\$14,388	\$14,388	\$10,639
Other Employee Benefits Sick Leave Incentive	060.80.86.00.0.000.513.001	\$1,386	\$1,372	\$1,372	\$0
Other Employee Benefits Vac/Pers Leave Incent.	060.80.86.00.0.000.513.002	-\$25,457	\$5,577	\$5,577	\$0
Other Employee Benefits OPEB Expense	060.80.86.00.0.000.513.009	-\$28,569	\$0	\$0	\$0
Total Personnel Costs:		\$99,529	\$200,300	\$200,300	\$195,132
Contractual Services					
Dues & Memberships Dues & Memberships	060.80.86.00.0.000.518.001	\$30	\$3,060	\$3,060	\$3,060
Training Training	060.80.86.00.0.000.525.004	\$3,742	\$4,335	\$4,335	\$4,335
Professional Services Other Prof. Serv.	060.80.86.00.0.000.530.006	\$21,008	\$48,383	\$48,383	\$50,318
Computer Software Cloud-Based Service	060.80.86.00.0.000.561.004	\$15,437	\$15,790	\$15,790	\$16,421
Telephone - Cellular Telephone - Cellular	060.80.86.00.0.000.590.001	\$3,261	\$4,590	\$4,590	\$4,773
Insurance Expense General Liability	060.80.86.00.0.000.593.001	\$11,202	\$14,093	\$14,093	\$13,819
Total Contractual Services:		\$54,680	\$90,251	\$90,251	\$92,726
Capital Outlay					
Office Equipment Office Eqpt	060.80.86.00.0.000.656.001	\$0	\$639	\$639	\$664
Total Capital Outlay:		\$0	\$639	\$639	\$664

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Commodities & Supplies					
Clothing Supplies Clothing Supplies	060.80.86.00.0.000.603.001	\$300	\$300	\$300	\$600
Office Supplies Office Supplies	060.80.86.00.0.000.606.001	\$673	\$682	\$682	\$709
Other Supplies Other Supplies	060.80.86.00.0.000.608.001	\$833	\$1,160	\$1,160	\$1,206
Total Commodities & Supplies:		\$1,806	\$2,142	\$2,142	\$2,515
Total Administration:		\$156,015	\$293,332	\$293,332	\$291,037
Vehicle Maintenance					
Personnel Costs					
Full-Time Earnings Full-Time Earnings	060.80.86.89.0.000.500.001	\$698,506	\$736,712	\$736,712	\$746,379
Part-Time Earnings Part-Time Earnings	060.80.86.89.0.000.501.001	\$0	\$23,868	\$23,868	\$19,656
Seasonal Earnings Seasonal Earnings	060.80.86.89.0.000.502.001	\$0	\$5,500	\$5,500	\$6,600
Overtime Earnings Overtime	060.80.86.89.0.000.503.001	\$121,010	\$172,870	\$172,870	\$177,193
Specialty Pay Specialty Pay	060.80.86.89.0.000.504.001	\$4,431	\$4,103	\$4,103	\$3,021
Longevity Pay Longevity Pay	060.80.86.89.0.000.506.001	\$3,960	\$3,150	\$3,150	\$2,520
Group Insurance Medical Insurance	060.80.86.89.0.000.510.001	\$158,224	\$186,543	\$186,543	\$190,545
Group Insurance Dental Insurance	060.80.86.89.0.000.510.004	\$1,367	\$2,083	\$2,083	\$1,510
Social Security Contributions Social Security	060.80.86.89.0.000.511.001	\$51,403	\$58,881	\$58,881	\$58,694
Social Security Contributions Medicare	060.80.86.89.0.000.511.002	\$12,022	\$13,777	\$13,777	\$13,732
Retirement Contributions IMRF Pension Expense	060.80.86.89.0.000.512.001	\$91,404	\$101,558	\$101,558	\$77,500
Other Employee Benefits Vac/Pers Leave Incent.	060.80.86.89.0.000.513.002	\$10,243	\$3,447	\$3,447	\$10,895
Other Employee Benefits Retiree Sick Incentive	060.80.86.89.0.000.513.003	\$24,093	\$0	\$0	\$0
Other Employee Benefits Employee Allowances	060.80.86.89.0.000.513.004	\$7,983	\$11,400	\$11,400	\$11,400
Total Personnel Costs:		\$1,184,646	\$1,323,892	\$1,323,892	\$1,319,645
Contractual Services					
Equipment Maintenance & Repair Equipment Maint.	060.80.86.89.0.000.532.002	\$69,696	\$100,855	\$100,855	\$104,889
Equipment Maintenance & Repair Radio Maintenance	060.80.86.89.0.000.532.004	\$0	\$357	\$357	\$371
Public Works - General Contractual Fuel System Maintenance	060.80.86.89.0.000.574.009	\$2,240	\$2,296	\$2,296	\$2,387
Total Contractual Services:		\$71,936	\$103,508	\$103,508	\$107,647
Capital Outlay					
Other Equipment Fuel Tank Storage Upgrade	060.80.86.89.0.000.665.020	\$0	\$0	\$0	\$1
Other Equipment Oil Pump Replacement	060.80.86.89.0.000.665.030	\$869	\$901	\$901	\$938

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Radio Equipment Radio Equip -Vcle Mnt	060.80.86.89.0.000.668.004	\$0	\$1,530	\$1,530	\$1,592
Total Capital Outlay:		\$869	\$2,431	\$2,431	\$2,531
Commodities & Supplies					
Public Works - General Small Tools	060.80.86.89.0.000.622.002	\$3,786	\$4,313	\$4,313	\$4,485
Public Works - Vehicle Maintenance Fuel System Repair Parts	060.80.86.89.0.000.625.001	\$1,253	\$1,278	\$1,278	\$1,329
Public Works - Vehicle Maintenance Steam Cleaner Chemicals	060.80.86.89.0.000.625.002	\$910	\$1,401	\$1,401	\$1,457
Public Works - Vehicle Maintenance Vehicle Maint Supplies	060.80.86.89.0.000.625.003	\$252,456	\$262,140	\$262,140	\$272,625
Gas Gas Vehicles	060.80.86.89.0.000.627.001	\$344,769	\$400,000	\$565,000	\$578,000
Total Commodities & Supplies:		\$603,173	\$669,132	\$834,132	\$857,896
Total Vehicle Maintenance:		\$1,860,624	\$2,098,963	\$2,263,963	\$2,287,719
Total Vehicle Maintenance:		\$2,016,639	\$2,392,295	\$2,557,295	\$2,578,756
Total Internal Service Funds:		\$2,016,639	\$2,392,295	\$2,557,295	\$2,578,756
Total Expenditures:		\$2,016,639	\$2,392,295	\$2,557,295	\$2,578,756



Internal Service Fund - Risk Management

The Risk Management Fund, an Internal Service Fund, was established to account for the Village's insurance program. The purpose of the fund is to receive, invest and disburse all monies associated with its risk management activities. The Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC) for health coverage. The Village also participates in the Intergovernmental Risk Management Agency (IRMA) for Workers' Compensation, Liability, and other coverages.

The Intergovernmental Personnel Benefit Cooperative (IPBC) is an intergovernmental risk pool providing medical, dental and life insurance to municipal governments and other special district members. Each member of IPBC is responsible for the first \$35,000 of each medical and pharmacy claim. Claims between \$35,000 and \$125,000 are shared between all members. Stop loss protection kicks in for all claims over \$125,000 and are reinsured at 100%.

The Village is required by state statutes to offer medical insurance to all Village retirees. Additionally, Mount Prospect Library employees are part of the Village's medical insurance group. Retirees and Library employees pay the full premium for medical insurance coverage.

The Intergovernmental Risk Management Agency (IRMA) provides comprehensive coverage, full service claims and litigation management, risk prevention and training services to its members. Under the IRMA program, the Village can select self-insured retention levels between \$2,500 and \$250,000. The Village has elected to self-insure all types of claims to the \$50,000 level.

The 2023 Budget for the Risk Management Fund is \$9,973,466. This is an increase of \$386,666 or 4.0 percent from the prior year. Projected increases in health coverage are 2.5 percent and 3.6 percent for PPO and HMO, respectively.

Expenditures by Function

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Internal Service Funds					
Risk Management					
Contractual Services	\$9,596,668	\$9,564,300	\$9,620,201	\$9,950,966	4%
Commodities & Supplies	\$5,702	\$22,500	\$15,000	\$22,500	0%
Total Risk Management:	\$9,602,370	\$9,586,800	\$9,635,201	\$9,973,466	4%
Total Internal Service Funds:	\$9,602,370	\$9,586,800	\$9,635,201	\$9,973,466	4%
Total Expenditures:	\$9,602,370	\$9,586,800	\$9,635,201	\$9,973,466	4%

Risk Management Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Internal Service Funds					
Risk Management					
Contractual Services					
Professional Services Other Prof. Serv.	063.00.00.00.4.000.530.006	\$6,900	\$30,000	\$0	\$0
Claims Administration Claims Admin-Medical	063.00.00.00.4.000.595.002	\$353,196	\$370,000	\$370,000	\$385,000
Property & Liability Insurance Premiums Other Insurance	063.00.00.00.4.000.596.008	\$26,822	\$25,000	\$25,000	\$50,000
Property & Liability Insurance Premiums IRMA Annual Contribution	063.00.00.00.4.000.596.010	\$884,127	\$600,000	\$600,000	\$675,000
Medical/Dental & Life Insurance Medical - PPO Premiums	063.00.00.00.4.000.597.001	\$5,480,309	\$5,377,000	\$5,375,000	\$5,509,589
Medical/Dental & Life Insurance Medical HMO Premiums	063.00.00.00.4.000.597.002	\$1,227,622	\$1,300,000	\$1,335,000	\$1,347,320
Medical/Dental & Life Insurance Life Insurance Premiums	063.00.00.00.4.000.597.003	\$62,751	\$49,300	\$46,500	\$50,000
Medical/Dental & Life Insurance Medical Premiums - PW Union	063.00.00.00.4.000.597.004	\$858,905	\$833,000	\$881,601	\$925,681
Medical/Dental & Life Insurance Dental Premiums	063.00.00.00.4.000.597.005	\$298,681	\$300,000	\$295,600	\$297,976
Medical/Dental & Life Insurance Vision Insurance	063.00.00.00.4.000.597.006	\$17,650	\$0	\$0	\$0
Property & Liability Claims Property Claims	063.00.00.00.4.000.599.001	\$0	\$100,000	\$75,000	\$80,000
Property & Liability Claims Liability Claims	063.00.00.00.4.000.599.002	\$82,185	\$100,000	\$190,000	\$120,000
Property & Liability Claims Workers' Comp. Claims	063.00.00.00.4.000.599.003	\$240,397	\$400,000	\$335,000	\$400,000
Other Insurance Claims & Expenses Miscellaneous Property Claims	063.00.00.00.4.000.600.002	\$12,560	\$50,000	\$26,500	\$50,000
Other Insurance Claims & Expenses Auto BI & PD Claims	063.00.00.00.4.000.600.003	-\$394	\$0	\$0	\$0
Other Insurance Claims & Expenses Unemplmnt Comp. Clms	063.00.00.00.4.000.600.004	-\$2,717	\$10,000	\$26,500	\$25,000
Other Insurance Claims & Expenses Misc. IRMA Claims	063.00.00.00.4.000.600.005	\$37,683	\$10,000	\$28,500	\$25,000
Public Works - Forestry Contractual Tree Hazard Study	063.80.82.83.4.000.576.012	\$9,990	\$10,000	\$10,000	\$10,400
Total Contractual Services:		\$9,596,668	\$9,564,300	\$9,620,201	\$9,950,966
Commodities & Supplies					



Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Health & Wellness Supplies Health & Wellness Supplies	063.20.23.00.4.000.631.001	\$5,702	\$22,500	\$15,000	\$22,500
Total Commodities & Supplies:		\$5,702	\$22,500	\$15,000	\$22,500
Total Risk Management:		\$9,602,370	\$9,586,800	\$9,635,201	\$9,973,466
Total Internal Service Funds:		\$9,602,370	\$9,586,800	\$9,635,201	\$9,973,466
Total Expenditures:		\$9,602,370	\$9,586,800	\$9,635,201	\$9,973,466

Interfund Transfers

Interfund transfers totaling \$11,350,000 are included in the 2023 Budget. The 2024 Budget Forecast includes interfund transfers totaling \$6,050,000. Of the total interfund transfers for the year 2023, \$5,300,000 is intended for the Northwest Water Interconnect project, funded from the American Rescue Plan items, \$1,900,000 will be transferred to the Street Construction fund, \$750,000 will go towards the Pension Stabilization Fund, \$1,000,000 is intended for each of the Flood Control Construction and Capital Improvement Funds, and \$1,400,000 is intended for the Debt Service Fund which will support the abatement of the 2018B debt service levy. The use of interfund transfers will be reviewed annually and done so only when fiscally prudent.

Expenditures by Function

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Interfund Transfers					
Transfer					
Interfund Transfers	\$4,544,819	\$8,525,000	\$3,525,000	\$11,350,000	33.1%
Total Transfer:	\$4,544,819	\$8,525,000	\$3,525,000	\$11,350,000	33.1%
Total Interfund Transfers:	\$4,544,819	\$8,525,000	\$3,525,000	\$11,350,000	33.1%
Total Expenditures:	\$4,544,819	\$8,525,000	\$3,525,000	\$11,350,000	33.1%

Interfund Transfers Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Interfund Transfers					
Transfer					
Interfund Transfers					
Transfers Transfer Out	001.00.00.00.0.000.697.001	\$4,000,000	\$8,525,000	\$3,525,000	\$11,350,000
Transfers Transfer Out	023.00.00.00.0.000.697.001	\$540,000	\$0	\$0	\$0
Transfers Transfer Out	025.00.00.00.0.000.697.001	\$4,819	\$0	\$0	\$0
Total Interfund Transfers:		\$4,544,819	\$8,525,000	\$3,525,000	\$11,350,000
Total Transfer:		\$4,544,819	\$8,525,000	\$3,525,000	\$11,350,000
Total Interfund Transfers:		\$4,544,819	\$8,525,000	\$3,525,000	\$11,350,000
Total Expenditures:		\$4,544,819	\$8,525,000	\$3,525,000	\$11,350,000

Community Investment Program

2023 Budget - Community Investment Program Overview

The Village has included as part of the annual budget process the preparation of a Community Investment Program (CIP). The CIP is the Village's five-year plan for capital expenditures. It addresses the Village's needs for replacement, upgrade, and expansion of infrastructure and other long-lived, high-cost assets. This section includes:

- An overview of the programs and expenditures included in the CIP.
- Highlights of the major capital projects that have expenditures exceeding \$1,000,000.
- A Line Item Detail of the CIP by function.

The CIP document in its entirety may be found in the Capital Improvement Section.

OVERVIEW

Capital expenditures are defined as the purchase or construction of long-lived, high-cost, tangible assets. "Long-lived" implies a useful life in excess of one year. "High-cost" means that the project amounts to at least \$25,000. "Tangible" assets exclude contractual services except those that are necessary for putting a tangible asset into service.

The CIP development process begins in May with the electronic distribution of CIP project request forms to the operating departments and concludes with the Village Board's acceptance of the plan along with the 2023 Budget.

Below is a summary of the programs (categories) included in the CIP:

● **Water System** – This program includes capital improvements and certain equipment items related to managing the Village's water system. Included in the 2023 allocation of \$ 10,600,000 is 5,500,000 for Northwest Water Commission Interconnect, \$4,500,000 for water main replacement, \$535,000 for deep well rehabilitation of Well #11 and \$65,000 for booster station pump rehabilitation. Funding for water system projects comes from the Water and Sewer Fund and grant funding.

● **Sanitary System** – This program includes capital improvements and certain equipment items related to managing the Village's sanitary sewer system. The \$1,680,000 included in the 2023 budget is for sewer main rehabilitation totaling \$1,000,000 and lift station repairs totaling \$680,000. Funding for sanitary system projects comes from the Water and Sewer Fund.

● **Flood Control Projects** – Projects totaling \$760,000 are planned for flood control in 2023. There is \$310,000 budgeted for Fairview Gardens footing tile disconnection project, \$150,000 for neighborhood drainage improvements, \$100,000 for Lake Briarwood/Higgins Creek flood control improvement, \$100,000 for overhead sewer program, \$50,000 for McDonald Creek bank stabilization and \$50,000 for Levee 37 gate actuators. The funding for the flood control projects comes from the Flood Control Construction Fund and the Water and Sewer Fund.

● **Storm Sewer** – This program is for the maintenance and repair of the combined water and sewer and storm sewer systems. The budgeted expenditure for this program for 2023 is \$3,153,000 which includes \$ 1,065,000 for Detention Pond 1 improvements, \$800,000 for combined sewer improvements, \$788,000 for storm sewer lining, \$480,000 for Non-Curb Street Drainage Improvements and \$20,000 for Detention Pond 6 improvements. The funding for storm sewer projects comes from the Capital Improvement Fund, the Flood Control Construction Fund and the Water and Sewer Fund.

● **Street Construction and Reconstruction** – Projects totaling \$ 1,796,000 have been planned for street construction and reconstruction for 2023. Projects budgeted in the program include: intersection improvements totaling \$915,000, pedestrian crossing improvements \$781,000 and \$100,000 allocated for traffic signal replacement. The funding for these projects comes from the Capital Improvement Fund, the General Fund, the Motor Fuel Tax Fund and grant funding.

OVERVIEW (continued)

• **Resurfacing/Curbs & Gutters/Sidewalks** – Projects totaling \$ 6,943,631 have been planned for the Resurfacing/Street Maintenance program. Included in this program is the Village's major street resurfacing program. The 2023 budget provides \$5,500,000 for street resurfacing, \$295,000 for bike path improvements, \$518,300 for sidewalk improvements, and \$445,331 for streetlight improvements. Additionally, there is also 130,000 allocated for bridge improvements and \$55,000 for parking lot improvements. The funding for these projects comes from several funds, including the General Fund, the Capital Improvement Fund, the Street Improvement Construction Fund and the Motor Fuel Tax Fund.

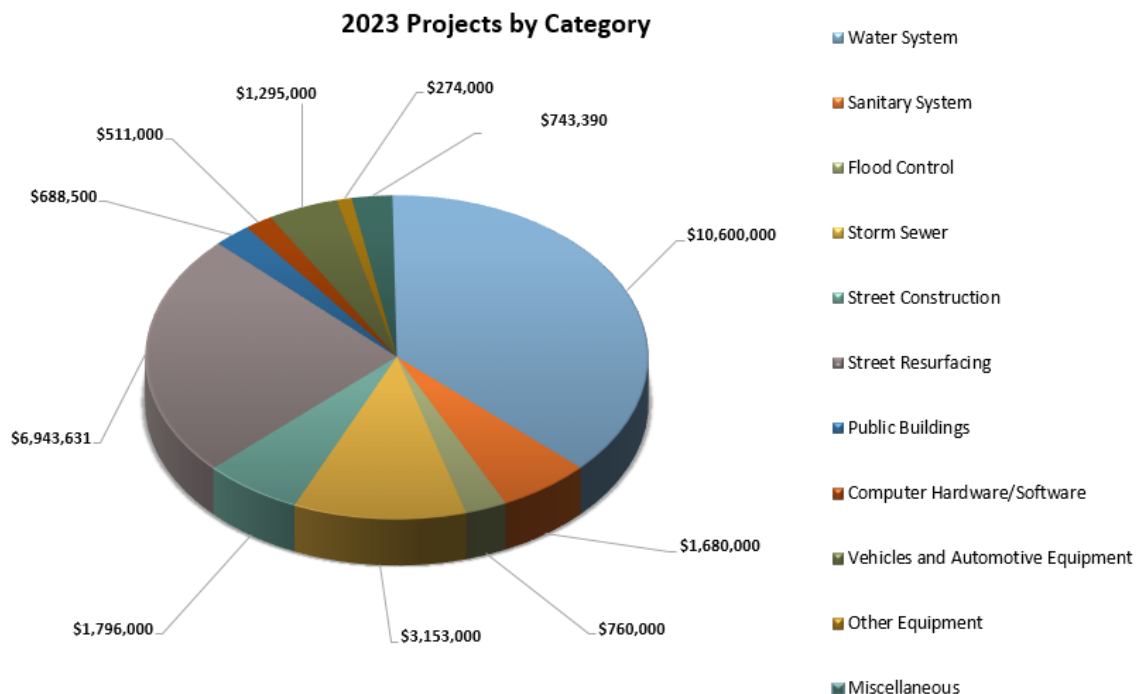
• **Construction & Improvements to Public Buildings** – This program supports the construction, maintenance and repair of various Village-owned buildings. Projects totaling \$688,500 are budgeted for 2023. Included in the program is \$280,000 for several Public Works Facility projects. The remaining \$408,500 is for other projects including improvements to Village-owned buildings such as parking deck maintenance and elevator sill replacement, HVAC Replacement Program, Village Hall flat roof replacement, Village Hall flooring improvement and 3 New Accounting Offices. The projects are funded by the Capital Improvement Fund and the Village Parking System Fund.

• **Computer Hardware/Software** - The program includes hardware and software used to support the Village's computer network or related devices. The total budget for this program in 2023 is \$511,000, which provides for additions and replacements of computer equipment and software. Included in the program are new computers and servers in the amount of \$181,000, \$220,000 for Public Works Fiber Connection, \$ 100,000 for EOC Technology Update and \$10,000 for new escrow management software for the finance department. The projects are funded by the Computer Replacement Fund and the Capital Improvement Fund.

• **Vehicles and Automotive Equipment** – This program includes additions and replacements made to the Village motor vehicle fleet and equipment. The \$1,295,000 included in the budget for 2023 allocates \$464,000 for police vehicles, \$761,000 for public works vehicles, \$42,000 for fire vehicles and \$28,000 for pool vehicles. This program is funded by the Vehicle Replacement Fund.

• **Non-Automotive Equipment** - This program includes various capital equipment items used to support departmental operations. The total budgeted non-automotive equipment for 2023 is \$274,000. Included in the total are conducted energy weapon replacement in the amount of \$90,000, Station 12 air compressor in the amount of \$55,000 and thermal imaging cameras for \$54,000. In addition, \$40,000 for PT equipment replacement for the fire department and \$35,000 for broadcast field camera replacement. The non-automotive equipment is funded by the General Fund, the Capital Improvement Fund and the Federal Equitable Share Funds.

• **Miscellaneous** - This program includes various expenditures not accounted for in any other program/category. A total of \$743,390 has been budgeted in 2023 for items such as tree replacement, tree removal and restoration, landscaping installation, developer incentives, Downtown, Village wide and South Mount Prospect TIF façade and interior buildout programs and traffic improvements. Funding for these projects comes from several funds, including the General Fund, the Capital Improvement Fund, the Street Improvement Construction Fund, the Prospect Main TIF Fund and the SMP TIF Fund.



MAJOR EXPENDITURES

Highlighted below are major capital projects included in the CIP budget. These projects have budgeted expenditures for 2023 exceeding \$1,000,000.

Northwest Water Commission Interconnect

Description – Construction of a water system interconnect between the Village and the Northwest Water Commission. The Interconnect would be bilateral, allowing the Village to receive water from the Northwest Water Commission or provide water to the Northwest Water Commission.

Justification – Currently, the Village maintains five deep wells as an emergency water supply in case the Village's primary water supply (JAWA) goes off-line. The high cost of maintaining the wells, the different PH, and brackish taste of the water has the Village considering a better alternative for an emergency water supply. The construction of an interconnect with the Northwest Water Commission (Lake Michigan water via Evanston water plant) has the potential to supply enough water to meet the Village's average daily demand, thus allowing the Village to consider abandoning one or more of the existing deep wells.



2023 Expenditures – Construction cost of \$5,500 000

2023 Funding Source – Federal Grant funds

Useful Life – 50 years

Impact on Operating Budget – The interconnect would require annual maintenance and electrical service of \$ 1,000.

Street Improvement Program



Description – Resurfacing of the Village streets to maintain a 20-year life.

Justification – An ongoing annual program to repair Village streets to provide safe and smooth pavement for motorists and to prevent the Village from complete street reconstruction. Materials testing will be conducted as part of this project to verify compliance with project designs and the Village's codes.

2023 Expenditures – Construction Cost of \$5,500 000

2023 Funding Source –Street Improvement Construction Fund and Motor Fuel Tax Fund

Useful Life – 20 years

Impact on Operating Budget – Annual crack sealing estimated cost of \$61,148

Rand-Elmhurst-Kensington Road Intersection Improvements

Description – Improve traffic flow through the triangle intersection.

Following completion of Phase I in 2022:

- Phase II Engineering and ROW Acquisition: 2022–2023
- Phase III Construction and Construction Engineering: 2024–2025

The Village would be required to budget the full amount for Phase II Engineering, ROW Acquisition, and Construction Engineering Grants. IDOT will reimburse the federal share. IDOT will award the Phase III Construction. The Village will only be responsible for local share.

Justification and Funding - The operational improvements to intersections were specified in the 2015 Strategic Plan.

Phase I: 2018-2022 (Complete)

Phase II: Design - 2022 (Budgeted and awarded)

- \$685,060 - STP Grant
- \$685,060 - Village Funds

Phase II: Right of Way Acquisition - 2023

- \$114,940 - STP Grant
- \$800,060 - Village funds*

Phase III: Construction and Construction Engineering: 2024-2025

- \$2,700,000 - anticipated STP Grant
- \$9,730,000 - Village funds*

* The Village is seeking additional grant funding

Funding Source STP Grant and General Fund

Useful Life – 50 years

Impact on Operating Budget – None



Detention Pond Improvements - Pond 1



Description –The project is designed to improve the capacity and operation of the detention pond system.

Justification – The Village of Mount Prospect is responsible for maintaining the depth of Kensington Business Center detention ponds.

- 2023 - Pond 1 Construction
- 2023 - Pond 1 Construction Engineering

2023 Expenditures – Consist of construction engineering and construction cost of \$1,065,000.

2023 Funding Source – Capital Improvement Fund.

Useful Life – 15 years

Impact on Operating Budget – None

Community Investment Program Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Community Investment Program					
Vehicles and Automotive Equipment					
Capital Outlay					
Motor Equipment Police Vehicles	045.60.90.00.0.708.660.003	\$0	\$45,000	\$47,132	\$0
Motor Equipment Human Serv Vehicles	061.50.90.00.1.708.660.017	\$0	\$0	\$0	\$28,000
Motor Equipment Police Vehicles	061.60.90.00.1.708.660.003	\$0	\$514,222	\$3,000	\$464,000
Motor Equipment Fire Vehicles	061.70.90.00.1.708.660.005	\$0	\$1,057,244	\$1,036,000	\$42,000
Motor Equipment PW Vehicles	061.80.90.00.1.708.660.006	\$2,159	\$2,023,000	\$1,400,000	\$761,000
Total Capital Outlay:		\$2,159	\$3,639,466	\$2,486,132	\$1,295,000
Other Expenditures					
Depreciation Depreciation	061.30.01.00.1.000.638.001	\$1,109,298	\$0	\$0	\$0
Total Other Expenditures:		\$1,109,298	\$0	\$0	\$0
Total Vehicles and Automotive Equipment:		\$1,111,457	\$3,639,466	\$2,486,132	\$1,295,000
Water System					
Capital Outlay					
Other Public Facilities Pump Station Facility Improv	050.80.90.00.1.700.651.012	\$996	\$5,649,221	\$250,000	\$5,500,000
Other Equipment Booster Pump/Panel Repl	050.80.90.00.1.700.665.054	\$14,925	\$65,000	\$65,000	\$65,000
Water Distribution Water Main Repl	050.80.90.00.1.700.671.003	-\$1,118,787	\$4,570,173	\$4,142,421	\$4,500,000
Water Distribution Deep Well Rehab	050.80.90.00.1.700.671.005	\$80,751	\$1,239,266	\$650,000	\$535,000
Water Distribution Elevated Tank	050.80.90.00.1.700.671.008	\$10,800	\$2,789,200	\$20,000	\$0
Total Capital Outlay:		-\$1,011,315	\$14,312,860	\$5,127,421	\$10,600,000
Total Water System:		-\$1,011,315	\$14,312,860	\$5,127,421	\$10,600,000
Sanitary System					
Capital Outlay					
Sewer System Lift Station Rehab	050.80.90.00.1.701.672.002	-\$5,251	\$996,951	\$620,000	\$680,000
Sewer System Sewer Main Repair/Replacement	050.80.90.00.1.701.672.005	-\$2,167,517	\$1,022,000	\$1,000,000	\$1,000,000
Total Capital Outlay:		-\$2,172,768	\$2,018,951	\$1,620,000	\$1,680,000
Total Sanitary System:		-\$2,172,768	\$2,018,951	\$1,620,000	\$1,680,000
Flood Control Projects					

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Capital Outlay					
Flood Control Creek Bank Stabilization	024.80.90.00.0.702.677.001	\$0	\$1,450,000	\$75,000	\$150,000
Flood Control Priv Prop Drainage	024.80.90.00.0.702.677.004	\$131,670	\$120,000	\$120,000	\$150,000
Emergency Generators Emergency Generator Levee 37	024.80.90.00.1.702.666.003	\$13,202	\$244,590	\$238,181	\$0
Flood Control Levee 37	024.80.90.00.1.702.677.003	\$7,438,311	\$35,976	\$45,326	\$50,000
Sewer System Basin 14 Foot Tile/OH Sewer Prog	050.80.90.00.1.702.672.001	\$66,413	\$1,950,000	\$1,950,000	\$410,000
Total Capital Outlay:		\$7,649,596	\$3,800,566	\$2,428,507	\$760,000
Total Flood Control Projects:		\$7,649,596	\$3,800,566	\$2,428,507	\$760,000
Storm Sewer					
Capital Outlay					
Flood Control Detention Pond Improv	020.80.90.00.1.703.677.005	\$0	\$100,000	\$100,000	\$1,085,000
Flood Control Storm Sewer Imp	024.80.90.00.1.703.677.019	\$0	\$0	\$0	\$1,268,000
Sewer System Combined Swr Imp	050.80.90.00.1.703.672.003	-\$1,337,802	\$800,000	\$821,792	\$800,000
Total Capital Outlay:		-\$1,337,802	\$900,000	\$921,792	\$3,153,000
Total Storm Sewer:		-\$1,337,802	\$900,000	\$921,792	\$3,153,000
Street Construction & Reconstruct					
Capital Outlay					
Needs Study Intersection Studies	001.80.90.00.0.704.674.001	\$805,190	\$1,600,000	\$1,600,000	\$915,000
Streets Train Station Platform Extension	020.80.90.00.1.704.678.022	\$0	\$900,000	\$0	\$0
Other Infrastructure Intersection Improvements	020.80.90.00.1.704.679.028	\$6,956	\$0	\$0	\$0
Streets Street Reconstruction	023.80.90.00.1.704.678.009	\$0	\$6,864,000	\$0	\$0
Streetlights & Traffic Signals Traffic Signal Repl	041.80.90.00.0.704.676.003	\$0	\$50,000	\$50,000	\$100,000
Total Capital Outlay:		\$812,146	\$9,414,000	\$1,650,000	\$1,015,000
Other Expenditures					
Other Expenditures Central Road Ped Crossing	020.80.90.00.1.704.636.033	\$62,910	\$745,000	\$50,000	\$781,000
Total Other Expenditures:		\$62,910	\$745,000	\$50,000	\$781,000
Total Street Construction & Reconstruct:		\$875,056	\$10,159,000	\$1,700,000	\$1,796,000
Resurfacing/Curbs & Gutters/Side					
Capital Outlay					
Sidewalks Sidewalk Share-Cost Program	001.80.90.00.0.705.675.003	\$93,984	\$99,400	\$99,400	\$103,300
Sidewalks Sidewalk Imp Program (CIP)	001.80.90.00.1.705.675.009	\$0	\$270,000	\$270,000	\$290,000
Other Infrastructure Parking Lot Imp	020.80.90.00.0.705.679.003	\$67,804	\$55,000	\$55,000	\$55,000

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Sidewalks Brick Sidewalks	020.80.90.00.1.705.675.007	\$112,363	\$125,000	\$125,000	\$125,000
Streetlights & Traffic Signals Streetlight Improv	020.80.90.00.1.705.676.001	\$18,017	\$138,560	\$138,560	\$220,331
Streetlights & Traffic Signals Res Streetlight Improv	020.80.90.00.1.705.676.008	\$132,860	\$316,701	\$316,701	\$225,000
Streets Bridge Rehab	020.80.90.00.1.705.678.008	\$49,257	\$0	\$0	\$130,000
Other Infrastructure Ped Bridge - Melas/Mead	020.80.90.00.1.705.679.002	\$72,108	\$37,977	\$37,976	\$0
Other Infrastructure Bike Path Improvements	020.80.90.00.1.705.679.027	\$1,495	\$200,000	\$200,000	\$295,000
Streets Resurfacing-SC Fund	023.80.90.00.0.705.678.003	\$2,167,046	\$1,872,000	\$1,872,000	\$3,400,000
Streets Resurfacing - MFT Fund	041.80.90.00.0.705.678.002	\$1,730,773	\$3,308,227	\$3,308,227	\$2,100,000
Total Capital Outlay:		\$4,445,707	\$6,422,865	\$6,422,864	\$6,943,631
Total Resurfacing/Curbs & Gutters/Side:		\$4,445,707	\$6,422,865	\$6,422,864	\$6,943,631
Computer Hardware/Software					
Capital Outlay					
Other Equipment Mobile Video Rec Sys	020.60.90.00.1.707.665.056	\$26,774	\$0	\$0	\$0
Computer Equipment EOC Technology Upgrade	020.70.90.00.1.707.655.008	\$0	\$0	\$0	\$100,000
Computer Equipment Computer Eqpt - IT	062.20.90.00.1.707.655.001	\$152,264	\$194,000	\$0	\$181,000
Other Public Facilities Connectivity	062.80.90.00.1.707.651.006	\$0	\$0	\$0	\$220,000
Total Capital Outlay:		\$179,038	\$194,000	\$0	\$501,000
Other Expenditures					
Computer Software Financial Software	001.20.90.00.0.707.561.001	\$0	\$72,500	\$0	\$0
Computer Software Financial Software	020.30.90.00.0.707.561.001	\$48,000	\$10,000	\$0	\$10,000
Depreciation Equipment	062.20.00.00.0.000.638.665	\$13,078	\$0	\$0	\$0
Total Other Expenditures:		\$61,078	\$82,500	\$0	\$10,000
Total Computer Hardware/Software:		\$240,116	\$276,500	\$0	\$511,000
Improvements to Public Buildings					
Capital Outlay					
Fire Station #12 Fire Station Imp	020.70.90.00.1.706.646.001	\$8,972	\$71,028	\$0	\$0
Village Hall Facility Improvements	020.80.90.00.0.706.645.020	\$0	\$433,000	\$340,000	\$185,000
Fire Station #12 Facility Improvements	020.80.90.00.0.706.646.020	\$0	\$150,000	\$100,000	\$0
Public Works Facility Facility Imp	020.80.90.00.1.706.649.020	\$153,746	\$5,471,253	\$0	\$200,000
Other Public Facilities Other Public Buildings	020.80.90.00.1.706.651.001	\$31,589	\$165,000	\$165,000	\$146,000
Other Public Facilities Repl HVAC- Pub Bldgs	020.80.90.00.1.706.651.010	\$0	\$1,675,000	\$1,650,000	\$82,500
Facility Construction Police Station	025.60.90.00.0.706.644.001	\$39,441	\$0	\$0	\$0

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Infrastructure Parking Deck Maint	051.80.90.00.0.706.679.021	\$31,432	\$50,000	\$50,000	\$75,000
Total Capital Outlay:		\$265,180	\$8,015,281	\$2,305,000	\$688,500
Total Improvements to Public Buildings:		\$265,180	\$8,015,281	\$2,305,000	\$688,500
Non-Automotive Equipment					
Capital Outlay					
Other Equipment Broadcast Camera Repl.	001.20.90.00.1.709.665.005	\$0	\$58,000	\$0	\$35,000
Other Equipment Public Safety Drone	020.60.90.00.0.709.665.095	\$12,016	\$0	\$0	\$0
Other Equipment Medical Equipment	020.60.90.00.1.709.665.093	\$40,970	\$0	\$0	\$0
Other Equipment Furniture & Equipment	020.70.90.00.1.709.665.021	\$0	\$95,000	\$55,000	\$95,000
Other Equipment Thermal Imaging Cameras	020.70.90.00.1.709.665.043	\$0	\$0	\$0	\$54,000
Other Equipment Village Warning Sirens	020.70.90.00.1.709.665.048	\$0	\$138,000	\$0	\$0
Other Equipment Other Equipment	020.80.90.00.1.709.665.031	\$0	\$30,000	\$30,000	\$0
Other Equipment Other Equipment	044.60.90.00.0.709.665.031	\$0	\$0	\$0	\$90,000
Other Equipment Furniture Replacement	063.20.90.00.0.709.665.022	\$0	\$100,000	\$148,500	\$0
Total Capital Outlay:		\$52,986	\$421,000	\$233,500	\$274,000
Total Non-Automotive Equipment:		\$52,986	\$421,000	\$233,500	\$274,000
Miscellaneous					
Contractual Services					
Professional Services Other Prof. Serv.	020.70.90.00.1.710.530.006	\$0	\$120,000	\$0	\$0
Total Contractual Services:		\$0	\$120,000	\$0	\$0
Capital Outlay					
Other Infrastructure D/T Streetscape Prog	001.80.90.00.0.710.679.001	\$0	\$0	\$0	\$80,000
Other Infrastructure Reforestation	001.80.90.00.0.710.679.005	\$56,439	\$59,337	\$59,337	\$61,710
Other Infrastructure Tree Repl - Village	001.80.90.00.0.710.679.006	\$71,697	\$72,789	\$72,789	\$75,701
Other Infrastructure Tree Repl - Cost Rec	001.80.90.00.0.710.679.007	\$43,407	\$84,665	\$84,665	\$88,052
Other Infrastructure Tree Repl - Pub Prop	001.80.90.00.0.710.679.008	\$12,183	\$12,430	\$12,430	\$12,927
Other Equipment Other Equipment	020.80.90.00.1.710.665.031	\$36,492	\$0	\$0	\$0
Other Infrastructure Traffic Imp	023.80.90.00.0.710.679.020	\$17,214	\$50,000	\$50,000	\$50,000
Total Capital Outlay:		\$237,432	\$279,221	\$279,221	\$368,390
Other Expenditures					

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Other Expenditures Facade Program	020.40.90.00.0.710.636.007	\$50,123	\$100,000	\$0	\$100,000
Other Expenditures Bike Route Sign Project	023.80.90.00.0.710.636.031	\$32,927	\$47,073	\$47,073	\$0
Other Expenditures Facade Program	037.40.90.00.0.710.636.007	\$0	\$0	\$0	\$50,000
Other Expenditures Facade Program	049.40.90.00.0.710.636.007	\$72,697	\$100,000	\$0	\$100,000
Other Expenditures Developer Incentives	049.40.90.00.0.710.636.019	\$0	\$150,000	\$0	\$125,000
Total Other Expenditures:		\$155,747	\$397,073	\$47,073	\$375,000
Total Miscellaneous:		\$393,179	\$796,294	\$326,294	\$743,390
Total Community Investment Program:		\$10,511,391	\$50,762,783	\$23,571,510	\$28,444,521
Total Expenditures:		\$10,511,391	\$50,762,783	\$23,571,510	\$28,444,521

Debt Services

Please see the debt section for more specific information on the debt of the village.

Expenditures by Function

Name	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted	FY2022 Amended Budget vs. FY2023 Budgeted (% Change)
Expenditures					
Debt Services Budget					
Series 2012 Refunding B&I	\$914,095	\$912,436	\$912,436	\$0	-100%
Series 2013 B&I, Flood	\$923,734	\$921,706	\$921,706	\$924,156	0.3%
Series 2014 B&I, Streets	\$1,066,078	\$1,197,200	\$1,197,200	\$1,303,450	8.9%
Series 2016 Refunding B&I	\$266,250	\$266,300	\$266,300	\$781,300	193.4%
Series 2017 B&I TIF and Water	\$413,273	\$613,800	\$613,800	\$631,200	2.8%
Series 2018A B&I TIF and Water	\$628,006	\$787,869	\$787,869	\$800,119	1.6%
Series 2018B B&I, PD/FD Bldgs	\$1,947,200	\$1,569,200	\$1,569,200	\$1,569,200	0%
Series 2019A B&I Water	\$337,250	\$591,300	\$591,300	\$603,050	2%
Series 2022A B&I Water	\$0	\$0	\$518,260	\$532,000	N/A
Series 2016 B&I, Library	\$1,576,750	\$1,581,450	\$1,581,450	\$0	-100%
Series 2019B B&I, TIF	\$265,800	\$265,850	\$265,850	\$475,850	79%
Total Debt Services Budget:	\$8,338,436	\$8,707,111	\$9,225,371	\$7,620,325	-12.5%
Total Expenditures:	\$8,338,436	\$8,707,111	\$9,225,371	\$7,620,325	-12.5%

Debt Services Line Item Detail

Expenditures by Function

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Expenditures					
Debt Services Budget					
Series 2012 Refunding B&I					
Debt Services					
Bond Principal 2012 GO Bond Principal	002.00.00.00.2.515.685.028	\$860,000	\$885,000	\$885,000	\$0
Bond Interest 2012 GO Bond Interest	002.00.00.00.2.515.690.028	\$54,095	\$27,436	\$27,436	\$0
Total Debt Services:		\$914,095	\$912,436	\$912,436	\$0
Total Series 2012 Refunding B&I:		\$914,095	\$912,436	\$912,436	\$0
Series 2013 B&I, Flood					
Debt Services					
Bond Principal 2013 GO Bond Principal	002.00.00.00.2.516.685.029	\$570,000	\$585,000	\$585,000	\$605,000
Bond Interest 2013 GO Bond Interest	002.00.00.00.2.516.690.029	\$353,306	\$336,206	\$336,206	\$318,656
Bank & Fiscal Fees 2013 GO Bank Fee	002.00.00.00.2.516.695.029	\$428	\$500	\$500	\$500
Total Debt Services:		\$923,734	\$921,706	\$921,706	\$924,156
Total Series 2013 B&I, Flood:		\$923,734	\$921,706	\$921,706	\$924,156
Series 2014 B&I, Streets					
Debt Services					
Bond Principal 2014 GO Bond Principal	002.00.00.00.2.517.685.030	\$965,000	\$1,125,000	\$1,125,000	\$1,265,000
Bond Interest 2014 G.O. Bond Interest	002.00.00.00.2.517.690.030	\$100,650	\$71,700	\$71,700	\$37,950
Bank & Fiscal Fees 2014 GO Bank Fee	002.00.00.00.2.517.695.030	\$428	\$500	\$500	\$500
Total Debt Services:		\$1,066,078	\$1,197,200	\$1,197,200	\$1,303,450
Total Series 2014 B&I, Streets:		\$1,066,078	\$1,197,200	\$1,197,200	\$1,303,450
Series 2016 Refunding B&I					
Debt Services					
Bond Principal 2016 GO Bond Principal	002.00.00.00.2.518.685.034	\$0	\$0	\$0	\$515,000
Bond Interest 2016 GO Bond Interest	002.00.00.00.2.518.690.034	\$265,800	\$265,800	\$265,800	\$265,800
Bank & Fiscal Fees 2016 GO Bank Fees	002.00.00.00.2.518.695.034	\$450	\$500	\$500	\$500

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Total Debt Services:		\$266,250	\$266,300	\$266,300	\$781,300
Total Series 2016 Refunding B&I:		\$266,250	\$266,300	\$266,300	\$781,300
Series 2017 B&I TIF and Water					
Debt Services					
Bond Principal 2017 GO Bond Principal	049.00.00.00.2.565.685.036	\$140,000	\$155,000	\$155,000	\$170,000
Bond Interest 2017 GO Bond Interest	049.00.00.00.2.565.690.036	\$159,569	\$153,769	\$153,769	\$147,569
Bank & Fiscal Fees 2017 GO Bank Fees	049.00.00.00.2.565.695.036	\$225	\$250	\$250	\$250
Bond Principal 2017 GO Bond Principal	050.00.00.00.2.565.685.036	\$0	\$160,000	\$160,000	\$175,000
Bond Interest 2017 GO Bond Interest	050.00.00.00.2.565.690.036	\$149,831	\$144,531	\$144,531	\$138,131
Bank & Fiscal Fees 2017 GO Bank Fees	050.00.00.00.2.565.695.036	\$225	\$250	\$250	\$250
Amortization of change in premium Debt Int/ Fiscal	050.00.00.00.2.565.730.009	-\$36,577	\$0	\$0	\$0
Total Debt Services:		\$413,273	\$613,800	\$613,800	\$631,200
Total Series 2017 B&I TIF and Water:		\$413,273	\$613,800	\$613,800	\$631,200
Series 2018A B&I TIF and Water					
Debt Services					
Bond Principal 2018A GO Bond Principal	049.00.00.00.2.566.685.037	\$180,000	\$205,000	\$205,000	\$225,000
Bond Interest 2018A GO Bond Interest	049.00.00.00.2.566.690.037	\$273,369	\$264,369	\$264,369	\$254,119
Bank & Fiscal Fees 2018A GO Bank Fees	049.00.00.00.2.566.695.037	\$225	\$250	\$250	\$250
Bond Principal 2018A GO Bond Principal	050.00.00.00.2.566.685.037	\$0	\$150,000	\$150,000	\$160,000
Bond Interest 2018A GO Bond Interest	050.00.00.00.2.566.690.037	\$174,187	\$168,000	\$168,000	\$160,500
Bank & Fiscal Fees 2018A GO Bank Fees	050.00.00.00.2.566.695.037	\$225	\$250	\$250	\$250
Total Debt Services:		\$628,006	\$787,869	\$787,869	\$800,119
Total Series 2018A B&I TIF and Water:		\$628,006	\$787,869	\$787,869	\$800,119
Series 2018B B&I, PD/FD Bldgs					
Debt Services					
Bond Principal 2018B GO Bond Prin - Refunding	002.00.00.00.2.519.685.039	\$360,000	\$0	\$0	\$0
Bond Interest 2018B GO Bond Interest, P&FBuild	002.00.00.00.2.519.690.038	\$1,444,250	\$1,444,250	\$1,444,250	\$1,444,250
Bond Interest 2018B GO Bond Int - Refunding	002.00.00.00.2.519.690.039	\$142,500	\$124,500	\$124,500	\$124,500
Bank & Fiscal Fees 2018B GO Bond Bank Fees	002.00.00.00.2.519.695.038	\$450	\$450	\$450	\$450

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Total Debt Services:		\$1,947,200	\$1,569,200	\$1,569,200	\$1,569,200
Total Series 2018B B&I, PD/FD Bldgs:		\$1,947,200	\$1,569,200	\$1,569,200	\$1,569,200
Series 2019A B&I Water					
Debt Services					
Bond Principal 2019A GO Bond Principal	050.00.00.00.2.567.685.040	\$0	\$265,000	\$265,000	\$290,000
Bond Interest 2019A GO Bond Interest	050.00.00.00.2.567.690.040	\$336,800	\$325,800	\$325,800	\$312,550
Bank & Fiscal Fees 2019A GO Bank Fees	050.00.00.00.2.567.695.040	\$450	\$500	\$500	\$500
Total Debt Services:		\$337,250	\$591,300	\$591,300	\$603,050
Total Series 2019A B&I Water:		\$337,250	\$591,300	\$591,300	\$603,050
Series 2022A B&I Water					
Debt Services					
Bond Principal 2022 G.O. Bond Principal	050.00.00.00.2.569.685.043	\$0	\$0	\$250,000	\$215,000
Bond Interest 2022 G.O. Bond Interest	050.00.00.00.2.569.690.043	\$0	\$0	\$267,810	\$316,550
Bank & Fiscal Fees 2022 G.O. Bank Fees	050.00.00.00.2.569.695.043	\$0	\$0	\$450	\$450
Total Debt Services:		\$0	\$0	\$518,260	\$532,000
Total Series 2022A B&I Water:		\$0	\$0	\$518,260	\$532,000
Series 2016 B&I, Library					
Debt Services					
Bond Principal 2016 GO Bond Principal, Library	002.00.00.00.2.577.685.033	\$1,515,000	\$1,550,000	\$1,550,000	\$0
Bond Interest 2016 GO Bond Interest, Library	002.00.00.00.2.577.690.033	\$61,300	\$31,000	\$31,000	\$0
Bank & Fiscal Fees 2016 GO Bank Fee, Library	002.00.00.00.2.577.695.033	\$450	\$450	\$450	\$0
Total Debt Services:		\$1,576,750	\$1,581,450	\$1,581,450	\$0
Total Series 2016 B&I, Library:		\$1,576,750	\$1,581,450	\$1,581,450	\$0
Series 2019B B&I, TIF					
Debt Services					
Bond Principal 2019B GO Bond Principal	049.00.00.00.2.568.685.041	\$0	\$0	\$0	\$210,000
Bond Interest 2019B GO Bond Interest	049.00.00.00.2.568.690.041	\$265,350	\$265,350	\$265,350	\$265,350
Bank & Fiscal Fees 2019B GO Bond Bank Fees	049.00.00.00.2.568.695.041	\$450	\$500	\$500	\$500
Total Debt Services:		\$265,800	\$265,850	\$265,850	\$475,850
Total Series 2019B B&I, TIF:		\$265,800	\$265,850	\$265,850	\$475,850

Name	Account ID	FY2021 Actual	FY2022 Amended Budget	FY2022 Estimated Amount	FY2023 Budgeted
Total Debt Services Budget:		\$8,338,436	\$8,707,111	\$9,225,371	\$7,620,325
Total Expenditures:		\$8,338,436	\$8,707,111	\$9,225,371	\$7,620,325

CAPITAL IMPROVEMENTS

Sources of Funds

The 2023-2027 CIP includes a summary of “Projects by Funding Source.” This summary provides an overview of the potential demands upon the Village’s financial resources. A few comments are warranted with regard to the “Projects by Sources of Funds” summary.

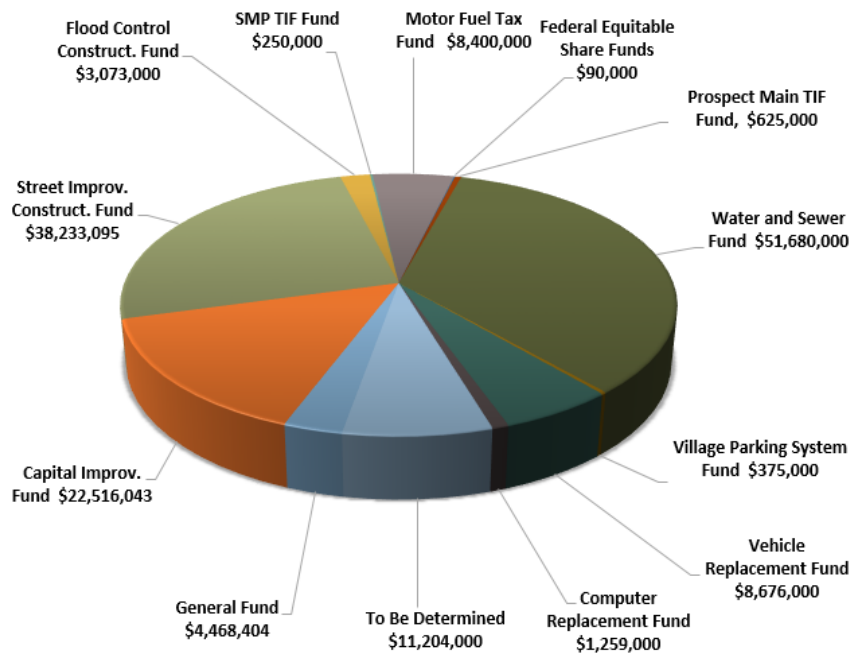
The Village has in place a home rule sales tax to support certain capital programs and operations. Three-quarters of the 1% home rule tax is allocated to capital projects. The Street Improvement, Flood Control, and Capital Improvement Funds each receive annually a one-quarter share (approximately \$1.4 million). In addition to the home rule sales tax, there are other dedicated revenue sources supporting the capital program. As mentioned previously, projects are placed in the 5-year capital plan based on available revenues. When revenues fall short of projections, adjustments are made to existing budgets in these funds and capital spending elsewhere with future projects deferred until revenue becomes available. The revenue source for a few significant projects needs to be identified. Those projects are listed with a funding source to be determined. Projects totaling \$11.2 million for the period 2024 through 2027 need to have funding sources identified. A brief summary of the fund activity is provided below. Please refer to the Fund Summaries for more detailed information.

- **General Fund.** The General Fund is the Village’s primary operating Fund. The only capital projects charged to the General Fund are those to be undertaken each year, although the level of funding from one year to the next may vary. Projects charged directly to the General Fund include Rand-Elmhurst-Kensington Intersection Improvement for \$915,000 (supported by STP grant funding of \$114,940) , new sidewalks for \$290,000, sidewalk cost-share program for \$103,300, annual tree planting program for \$238,390, Klehm’s Island Landscape for 80,000, and 35,000 for broadcast field camera replacement. The total five-year plan includes General Fund spending of \$4.5 million.
- **Capital Improvement Fund.** The Capital Improvement Fund is the Village’s Fund for “Intermediate sized” capital expenditures. There are several recurring projects funded by the Capital Improvement Fund. The recurring projects for 2023 include brick sidewalk replacement \$125,000, façade program \$100,000, HVAC upgrades \$82,500, and residential street lighting \$225,000. The non-recurring projects include Detention Pond 1 and 2 improvements for \$1,085,000, \$781,000 for Central Road pedestrian improvements, \$295,000 for Phase II bike plan improvements, \$531,000 for Village’s public building improvements, \$100,000 for EOC Technology Update, and a few other non-recurring projects totaling \$564,331. The total 2023 CIP to be funded from the Capital Improvement Fund is \$3,888,831. The total projects for 2023-2027 funded by the Capital Improvement Fund is \$22.5 million. Several projects have either been postponed or marked as funding to be determined. The Capital Improvement Fund has received approximately \$1.4 million in Home-rule sales tax and a transfer of \$1.00 million from the General Fund.
- **Street Improvements Construction Fund.** This fund is used to account for the resources to reconstruct the Village’s streets and related projects. Financing is provided by various taxes, licenses, permits, fees, and investment income. The total anticipated spending over the five-year plan period is \$38.2 million in this fund. Of this amount, \$24.9 million is allocated to the annual street improvement program. Approximately \$6.6 million per year is needed to maintain the street program on a 20-year renewal cycle. Part of the resurfacing cost is funded from the Motor fuel tax fund. In 2023, \$3.4 million will be funded from the Street Improvement Construction Fund for the resurfacing project. Additionally, \$50,000 is budgeted for traffic calming.
- **Flood Control Construction Fund.** The activity in this fund addresses flood control projects throughout the Village. Storm sewer improvements, drainage improvements, and the storm sewer inspection program are funded. The total anticipated spending over the five-year plan period is \$3.1 million. The 2023 CIP includes \$788,000 for storm sewer lining, \$630,000 for drainage improvements and \$200,000 for a few other flood control projects. Additional funding needs to be identified for the completion of the McDonald Creek bank stabilization project for the period 2025-2027.
- **Motor Fuel Tax Fund.** Motor fuel tax funds are earmarked for street improvement, maintenance and repairs and traffic signal replacement. Revenue to support \$8.4 million for the programs is planned for the five-year period. The 2023 Community Investment Program includes \$2.1 million in street improvement/resurfacing program and \$100,000 in traffic signal improvements.
- **Prospect Main TIF Fund.** The Prospect Main Tax Increment Financing (TIF) special revenue fund was established in 2017 to record the revenue and expenses for the Prospect and Main TIF District. The TIF is a development tool local governments can utilize to make public improvements and attract new development to an area. The TIF helps local governments attract private development and new businesses using local resources that do not depend upon an increase in taxes or the reduction of other services. The 2023-2027 CIP includes \$625,000 in improvements within the TIF district area. Of this amount, \$500,000 is for the Downtown façade and interior buildout program.
- **Water and Sewer Fund.** Numerous projects that directly relate to providing water and sanitary sewer service to customers in the CIP are funded from the Water and Sewer Fund. The 2023-2026 CIP shows projects valued at an average of \$10.3 million per year over the five years of the plan. The 2023 projects include combined sewer improvements of \$800,000, water main replacement \$4,500,000 and sewer main rehabilitation \$1,000,000 million. The non-recurring projects include deep wells rehab \$535,000, \$5,500,000 for an emergency interconnect with Northwest Water Commission, \$310,000 for Fairview Gardens footing tile disconnect, \$100,000 for the overhead sewer program, \$680,000 for lift station rehabilitation and 65,000 for pump station rehabilitation . The total projects to be funded by the Water and Sewer Fund over a 5-year period is \$51.7 million. The \$5.5 million emergency interconnect project is expected to be funded by various grants from the State of Illinois and/or other state and federal agencies.
- **To Be Determined.** Funding for several projects included in the 2024-2027 CIP still needs to be determined.

Below is a chart illustrating project totals by funding source for the five-year period 2023 - 2027:



Project Totals by Funding Source - 2023-2027



Structure of the CIP Section and the Project Request Form

The Community Investment Program is the Village's five-year plan for capital expenditures. It addresses the Village's needs for replacement, upgrade, and expansion of infrastructure and other long-lived, high-cost assets. Also included in the CIP section are:

- The Summaries section begins with category and fund summaries and a listing of projects by category and by fund. The project categories can be found in the Category Codes section.
- Detailed schedules of all vehicles and computers budgeted in the Vehicle Replacement and Computer Replacement Funds (internal service funds).
- A schedule summarizing the impact of the 2023 capital expenditures on operating earnings.

The Community Investment Program projects are organized by department. Each departmental section begins with a summary of the project requests. Most of the information on the project request form is self-explanatory. However, some elaboration about certain items may be helpful.

- **Project Name and Number** - Each project is given a short title and a unique project number.
- **Description** - This area provides a more detailed description of the project than is possible in the "Project Name".
- **Project Life** - The estimated year of replacement.
- **Project Category/Type** - As stated above, each project or portion of a project has been assigned to a project category. Each group has a specific category code. These codes are detailed on the next page.
- **Priority** - To facilitate the evaluation of projects requested, the departments have prioritized them with "1" Critical, "2" Very Important, "3" Important, "4" Less Important and "5" Future Consideration. This has been done to provide an overall picture of the relative importance of each project.
- **Capital Cost** - This section provides a capital cost breakdown.
- **Funding Sources** - A potential source of funds has been indicated for most projects. For some projects, multiple potential sources are shown.
- **Budget Impact/Other** - Operating expenditures may come with the purchase or construction of a capital asset. For example, annual maintenance agreements are necessary for many items of equipment. In some circumstances, the purchase of a capital asset may enable the Village to reduce operating expenditures. Information provided in this section addresses those effects.

Category Codes

Water and Sanitary Sewer:	700 – Water System 701 – Sanitary System
Flood Control and Related Projects:	702 – Flood Control Projects 703 – Storm Sewer
Street and Related Projects:	704 – Street Construction and Reconstruction 705 – Resurfacing/Curbs & Gutters/Sidewalks
Public Buildings:	706 – Construction of and Improvements to Public Buildings
Equipment:	707 – Computer Hardware/Software 708 – Vehicles and Automotive Equipment 709 – Furnishings and Non-Automotive Equipment
Miscellaneous:	710 – Miscellaneous

Equipment Replacement Guidelines

Item	Age (Years)	Mileage/Hours
Cars - Normal Use	10	85,000
Cars -Police Patrol	5	70,000/7,000 hrs
Cars -Police CSO	7	70,000/7,000 hrs
Cars - Police Assigned	8	70,000/7,000 hrs
Pickups/Vans	12	50,000/5,000 hrs
Medium Truck (10,000 to 19,500 GVW)	14	50,000/5,000 hrs
Heavy Truck (>19,500 GVW)	17	50,000/6,000 hrs
Aerials	15*	50,000/9,000 hrs
Off Road Equipment	12-17 (depending on equipment)	5,000 hrs
Backhoes & Loaders	15*	5,000 hrs
Street Sweepers	12	50,000/5,000 hrs
Leaf Machines	17	2,500 hrs
Trailers	17-22	N/A
Other Equipment	8-22 (depending on usage/condition)	N/A
Ambulance (Type 1)	10	75,000/8,000 hrs
Ambulance (Type 3)	8	60,000/6,000 hrs
Fire Equipment (<15K GVW)	12	*TBD
Fire Equipment (>15K GVW)	15*	*TBD
Trackless Snow Machines	15*	2,500 hrs

* TBD - To be determined by conditions and general FD practice

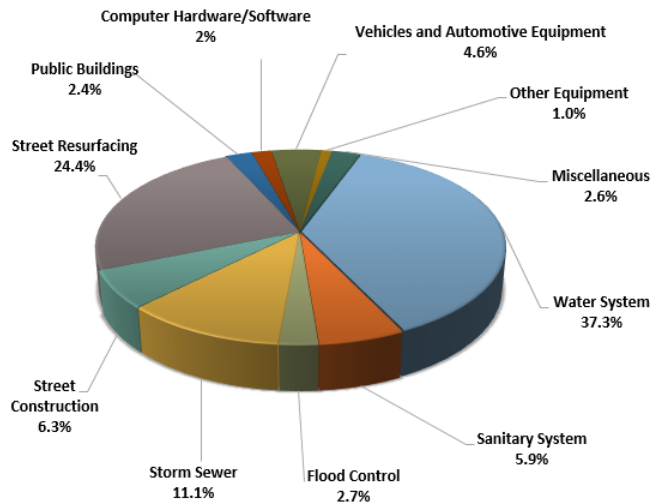
The equipment guidelines listed above simply provide general direction for when a piece of equipment should be considered for replacement. The Village Vehicle/Equipment Replacement Policy specifies the general policy, the equipment replacement evaluation and criteria, equipment replacement parameters, minimum use policy, and the replacement vehicle purchasing guidelines. If replacement is not warranted due to condition or low level of use, purchase of new vehicle/equipment will be deferred until the following year, at which time the equipment will be reevaluated.

CATEGORY SUMMARY

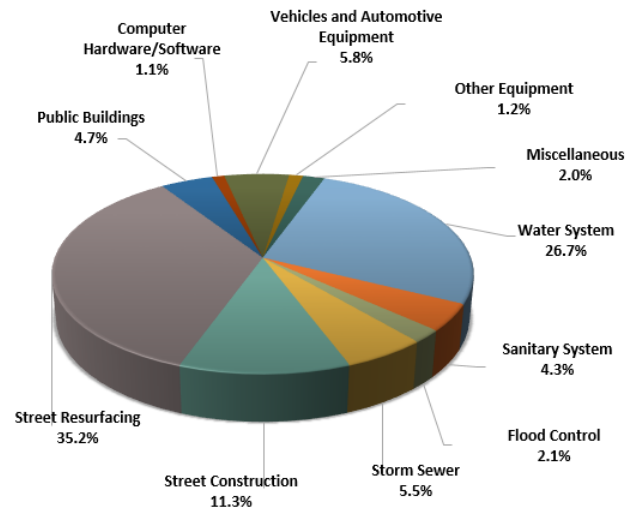
Village of Mount Prospect, Illinois Community Investment Program 2023 - 2027

Program	2023	2024	2025	2026	2027	TOTAL
700 Water System	10,600,000	6,350,000	7,970,000	7,385,000	8,010,000	40,315,000
701 Sanitary System	1,680,000	1,875,000	1,000,000	1,000,000	1,000,000	6,555,000
702 Flood Control and Related Projects	760,000	825,000	575,000	475,000	475,000	3,110,000
703 Storm Sewer	3,153,000	2,503,000	1,105,000	800,000	800,000	8,361,000
704 Street Construction and Reconstruction	1,796,000	13,480,000	910,000	466,000	400,000	17,052,000
705 Resurfacing/Curbs & Gutters/Sidewalks	6,943,631	8,522,507	16,071,812	10,192,513	11,383,075	53,113,538
706 Improvement to Public Buildings	688,500	1,710,000	431,000	3,891,500	375,000	7,096,000
707 Computer Hardware/Software	511,000	223,000	500,500	218,000	204,000	1,656,500
708 Vehicles/Automotive Equipment	1,295,000	3,784,000	1,079,000	1,336,000	1,282,000	8,776,000
709 Non-Automotive Equipment	274,000	1,475,000	-	-	115,000	1,864,000
710 Miscellaneous	743,390	544,350	549,237	554,221	559,306	2,950,504
Grand Total	\$ 28,444,521	\$ 41,291,857	\$ 30,191,549	\$ 26,318,234	\$ 24,603,381	\$150,849,542

2023 Summary



2023 - 2027 Summary



PROJECTS BY CATEGORY

Village of Mount Prospect, Illinois Community Investment Program 2023 - 2027

Program	2023	2024	2025	2026	2027	TOTAL
700 Water System						
Booster Pump Station Pump Rehabilitation	65,000	185,000	185,000	185,000	185,000	805,000
Deep Well Rehabilitation - Well #11	535,000	-	-	-	-	535,000
Deep Well Rehabilitation - Well #16	-	-	535,000	-	-	535,000
Lead Water Service Line Replacement	-	-	700,000	700,000	700,000	2,100,000
Northwest Water Commission Interconnect	5,500,000	-	-	-	-	5,500,000
VFD Replacement	-	-	50,000	-	-	50,000
Water Main Replacement	4,500,000	5,400,000	6,500,000	6,500,000	6,500,000	29,400,000
Water Reservoir Number 16 Rehabilitation	-	-	-	-	625,000	625,000
Water Reservoir Number 4 Rehabilitation	-	685,000	-	-	-	685,000
Wireless Telemetry System Upgrade - PLC Upgrades	-	80,000	-	-	-	80,000
700 Water System Total	10,600,000	6,350,000	7,970,000	7,385,000	8,010,000	40,315,000
701 Sanitary System						
Lift Station Rehabilitation - Fairview	50,000	875,000	-	-	-	925,000
Lift Station Rehabilitation - Maple-Berkshire	630,000	-	-	-	-	630,000
Sewer Main Rehabilitation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
701 Sanitary System Total	1,680,000	1,875,000	1,000,000	1,000,000	1,000,000	6,555,000
702 Flood Control and Related Projects						
Fairview Gardens Footing Tile Disconnection	310,000	-	-	-	-	310,000
Lake Briarwood/Higgins Creek Flood Control Improvement	100,000	-	-	-	-	100,000
Levee 37 Gate Actuators	50,000	-	-	-	-	50,000
McDonald Creek Bank Stabilization	50,000	325,000	325,000	325,000	325,000	1,350,000
Neighborhood Drainage Improvements	150,000	150,000	150,000	50,000	50,000	550,000
Overhead Sewer Program	100,000	100,000	100,000	100,000	100,000	500,000
Weller Creek Bank Stabilization	-	250,000	-	-	-	250,000
702 Flood Control and Related Projects Total	760,000	825,000	575,000	475,000	475,000	3,110,000
703 Storm Sewer						
Combined Sewer Improvements	800,000	800,000	800,000	800,000	800,000	4,000,000
Detention Pond Improvements - Pond 1	1,065,000	-	-	-	-	1,065,000
Detention Pond Improvements - Pond 2	-	898,000	-	-	-	898,000
Detention Pond Improvements - Pond 6	20,000	305,000	-	-	-	325,000
Detention Pond Improvements - Pond 6A	-	20,000	305,000	-	-	325,000
Non-Curb Street Drainage Improvements	480,000	480,000	-	-	-	960,000
Storm Sewer Lining	788,000	-	-	-	-	788,000
703 Storm Sewer Total	3,153,000	2,503,000	1,105,000	800,000	800,000	8,361,000
704 Street Construction and Reconstruction						
Busse Road Reconstruction	-	650,000	-	-	-	650,000
Central Road Pedestrian Crossing Improvements	781,000	-	510,000	-	-	1,291,000
Corridor Improvements	-	300,000	300,000	300,000	300,000	1,200,000
KBC Pedestrian Bridges	-	-	-	66,000	-	66,000
Rand-Elmhurst-Kensington Road Intersection Improvements	915,000	12,430,000	-	-	-	13,345,000
Traffic Signal Replacement	100,000	100,000	100,000	100,000	100,000	500,000
704 Street Construction and Reconstruction Total	1,796,000	13,480,000	910,000	466,000	400,000	17,052,000
705 Resurfacing/Curbs & Gutters/Sidewalks						
Brick sidewalk maintenance removal/replacement	125,000	125,000	125,000	125,000	125,000	625,000
Bridge Improvements - Briarwood Drive West - South	-	-	70,000	-	-	70,000
Bridge Improvements - Business Center Drive	-	70,000	-	-	-	70,000
Bridge Improvements - Wolf Road	130,000	-	-	-	-	130,000
Corridor Street Lighting	-	50,000	581,000	377,000	441,000	1,449,000
Kensington Road Left Turn Lane at Police Station	-	300,000	-	-	-	300,000
Melas/Meadows Park Pedestrian Bridge	-	350,000	5,500,000	-	-	5,850,000
New Sidewalk Program	290,000	310,000	330,000	350,000	370,000	1,650,000
Parking Lot Improvements - Public Works Back Lot	-	-	-	240,000	-	240,000



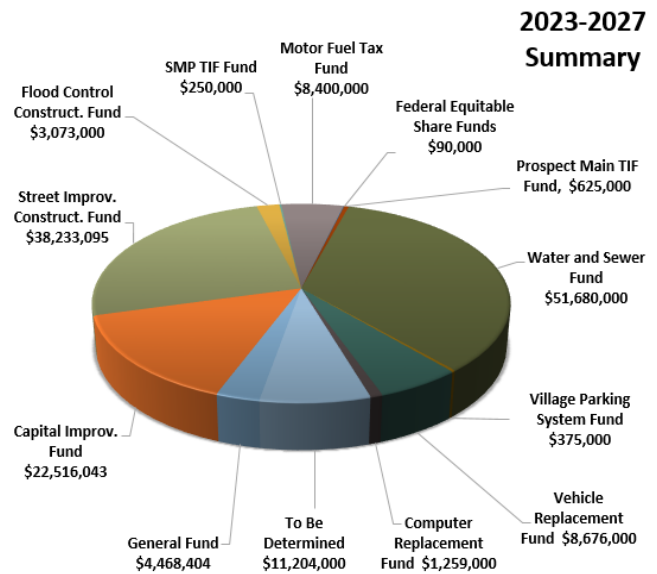
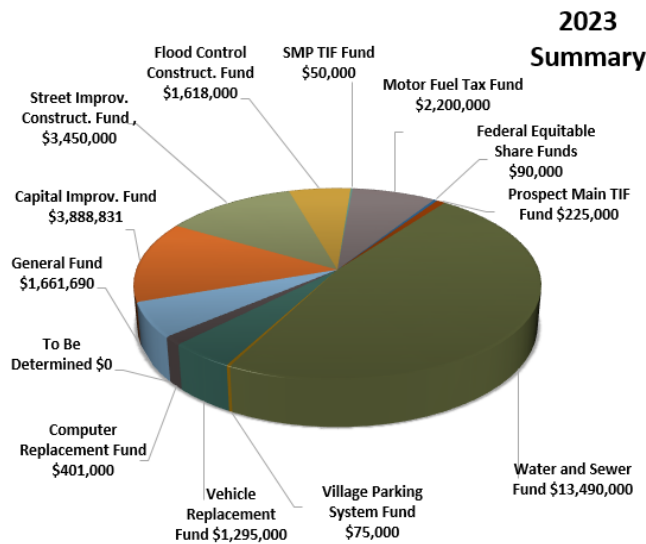
Parking Lot Improvements - Public Works Front Lot	-	-	80,000	-	-	80,000
Parking Lot Improvements - Wille Street Parking Lot	55,000	-	-	-	-	55,000
Phase II Bike Plan Improvements	295,000	881,450	2,337,010	1,400,000	2,030,000	6,943,460
Residential Street Lighting	225,000	225,000	225,000	225,000	225,000	1,125,000
Sidewalk Cost Share Program	103,300	105,900	108,500	111,200	114,000	542,900
Street Improvement Program	5,500,000	5,883,020	6,471,322	7,118,454	7,830,299	32,803,095
Street Light Disconnect Cabinet Replacement	80,000	80,000	100,000	100,000	100,000	460,000
Streetlight Improvements	90,331	92,137	93,980	95,859	97,776	470,083
Streetlight Improvements LED Retrofits	50,000	50,000	50,000	50,000	50,000	250,000
705 Resurfacing/Curbs & Gutters/Sidewalks Total	6,943,631	8,522,507	16,071,812	10,192,513	11,383,075	53,113,538
706 Improvement to Public Buildings						
3 New Accounting Offices	40,000	-	-	-	-	40,000
Decommission Pistol Range at Fire Station 12	-	66,000	-	-	-	66,000
Ergonomic and Welcoming Visitor Station	-	50,000	-	-	-	50,000
Fire Station 12 Bathroom Remodeling	-	75,000	75,000	-	-	150,000
Fire Station 12 Roof Replacement	-	320,000	-	-	-	320,000
Fire Station 14 Apparatus Area Painting	-	-	-	33,000	-	33,000
Fire Station 14 Butler Building Maintenance	-	27,500	-	-	-	27,500
Fire Station 14 Exterior Painting	-	44,000	-	-	-	44,000
Fire Station 14 Floor Re-Sealing	-	120,000	-	-	-	120,000
HVAC Replacement Program	82,500	66,000	66,000	66,000	66,000	346,500
Other Public Buildings	80,000	165,000	165,000	165,000	165,000	740,000
Parking Deck Maintenance	75,000	75,000	75,000	75,000	75,000	375,000
Parking Garage Elevator Sill Replacement	66,000	-	-	-	-	66,000
Police Station Roof Replacement	-	-	-	3,280,000	-	3,280,000
Public Works Overhead Door Replacement	-	-	-	44,000	44,000	88,000
PW Exterior Door Frame Replacement	-	-	50,000	25,000	25,000	100,000
PW Fence Replacement	200,000	-	-	-	-	200,000
PW HVAC Variable Air Volume Box Replacement	-	-	-	82,500	-	82,500
PW Vehicle Maintenance Shop Painting	-	44,000	-	-	-	44,000
Retrofit PW Vehicle Maintenance Lighting to LED	-	-	-	44,000	-	44,000
Village Hall Flat Roof Replacement	55,000	-	-	-	-	55,000
Village Hall Flooring Improvements	90,000	82,500	-	-	-	172,500
Village Hall HVAC Upgrade	-	575,000	-	-	-	575,000
Village Hall Interior Painting of Department Areas	-	-	-	44,000	-	44,000
Village Hall Lighting Upgrade	-	-	-	33,000	-	33,000
706 Improvement to Public Buildings Total	688,500	1,710,000	431,000	3,891,500	375,000	7,096,000
707 Computer Hardware/Software						
Body Worn Camera Replacement	-	-	190,000	-	-	190,000
Computer Replacement - End-user Devices	141,000	141,000	141,000	141,000	141,000	705,000
Computer Replacement - Infrastructure	40,000	82,000	72,000	77,000	63,000	334,000
EOC Technology Update	100,000	-	-	-	-	100,000
Escrow Management Software	10,000	-	-	-	-	10,000
Fixed-Mounted Automatic License Plate Reader Camera System	-	-	97,500	-	-	97,500
Public Works Fiber Connection	220,000	-	-	-	-	220,000
707 Computer Hardware/Software Total	511,000	223,000	500,500	218,000	204,000	1,656,500
708 Vehicles/Automotive Equipment						
Fire Vehicle Replacement	42,000	1,700,000	-	197,000	-	1,939,000
Police Vehicle Replacement	464,000	363,000	375,000	349,000	214,000	1,765,000
Pool Vehicle Replacement	28,000	32,000	32,000	41,000	32,000	165,000
Public Works Vehicle Replacement	761,000	1,689,000	672,000	649,000	1,036,000	4,807,000
Village Fleet Electric Charging Stations	-	-	-	100,000	-	100,000
708 Vehicles/Automotive Equipment Total	1,295,000	3,784,000	1,079,000	1,336,000	1,282,000	8,776,000
709 Non-Automotive Equipment						
Broadcast Field Camera Replacement	35,000	-	-	-	-	35,000
Conducted Energy Weapon Replacement	90,000	-	-	-	-	90,000
Extrication Equipment Replacement	-	125,000	-	-	-	125,000
Mobile Radio Replacement	-	-	-	-	115,000	115,000
Portable Radio Replacement	-	600,000	-	-	-	600,000
PT Equipment Replacement	40,000	-	-	-	-	40,000
Radio Replacement	-	750,000	-	-	-	750,000

Station 12 Air Compressor	55,000	-	-	-	-	55,000
Thermal Imaging Cameras (TIC)	54,000	-	-	-	-	54,000
709 Non-Automotive Equipment Total	274,000	1,475,000	-	-	115,000	1,864,000
710 Miscellaneous						
Developer Incentives	125,000	-	-	-	-	125,000
Downtown Façade and Interior Buildout Program	100,000	100,000	100,000	100,000	100,000	500,000
Klehm's Island Landscape	80,000	-	-	-	-	80,000
South Mount Prospect TIF Façade and Interior Buildout Program	50,000	50,000	50,000	50,000	50,000	250,000
Traffic Calming	50,000	50,000	50,000	50,000	50,000	250,000
Tree Planting Program	238,390	244,350	249,237	254,221	259,306	1,245,504
Village Wide Façade and Interior Buildout Program	100,000	100,000	100,000	100,000	100,000	500,000
710 Miscellaneous Total	743,390	544,350	549,237	554,221	559,306	2,950,504
Grand Total	\$28,444,521	\$41,291,857	\$30,191,549	\$26,318,234	\$24,603,381	\$ 150,849,542

FUNDING SOURCE SUMMARY

Village of Mount Prospect, Illinois Community Investment Program 2023 - 2027

Funding Source	2023	2024	2025	2026	2027	TOTAL
001 General Fund	1,661,690	660,250	687,737	715,421	743,306	4,468,404
020 Capital Improv. Fund	3,888,831	6,906,587	4,939,490	3,338,359	3,442,776	22,516,043
023 Street Improv. Construct. Fund	3,450,000	17,563,020	5,071,322	5,718,454	6,430,299	38,233,095
024 Flood Control Construct. Fund	1,618,000	1,205,000	150,000	50,000	50,000	3,073,000
037 SMP TIF Fund	50,000	50,000	50,000	50,000	50,000	250,000
041 Motor Fuel Tax Fund	2,200,000	1,550,000	1,550,000	1,550,000	1,550,000	8,400,000
044 Federal Equitable Share Funds	90,000	-	-	-	-	90,000
049 Prospect Main TIF Fund	225,000	100,000	100,000	100,000	100,000	625,000
050 Water and Sewer Fund	13,490,000	9,125,000	9,870,000	9,285,000	9,910,000	51,680,000
051 Village Parking System Fund	75,000	75,000	75,000	75,000	75,000	375,000
061 Vehicle Replacement Fund	1,295,000	3,784,000	1,079,000	1,236,000	1,282,000	8,676,000
062 Computer Replacement Fund	401,000	223,000	213,000	218,000	204,000	1,259,000
999 Funding To Be Determined	-	50,000	6,406,000	3,982,000	766,000	11,204,000
Grand Total	\$ 28,444,521	\$ 41,291,857	\$ 30,191,549	\$ 26,318,234	\$ 24,603,381	\$150,849,542



PROJECTS BY FUNDING SOURCE

Village of Mount Prospect, Illinois Community Investment Program 2023 - 2027

Funding Source	2023	2024	2025	2026	2027	TOTAL
001 General Fund						
Broadcast Field Camera Replacement	35,000	-	-	-	-	35,000
Klehm's Island Landscape	80,000	-	-	-	-	80,000
New Sidewalk Program	290,000	310,000	330,000	350,000	370,000	1,650,000
Rand-Elmhurst-Kensington Road Intersection Improvements	915,000	-	-	-	-	915,000
Sidewalk Cost Share Program	103,300	105,900	108,500	111,200	114,000	542,900
Tree Planting Program	238,390	244,350	249,237	254,221	259,306	1,245,504
001 General Fund Total	1,661,690	660,250	687,737	715,421	743,306	4,468,404
020 Capital Improv. Fund						
3 New Accounting Offices	40,000	-	-	-	-	40,000
Body Worn Camera Replacement	-	-	190,000	-	-	190,000
Brick sidewalk maintenance removal/replacement	125,000	125,000	125,000	125,000	125,000	625,000
Bridge Improvements - Briarwood Drive West - South	-	-	70,000	-	-	70,000
Bridge Improvements - Business Center Drive	-	70,000	-	-	-	70,000
Bridge Improvements - Wolf Road	130,000	-	-	-	-	130,000
Central Road Pedestrian Crossing Improvements	781,000	-	510,000	-	-	1,291,000
Corridor Improvements	-	300,000	300,000	300,000	300,000	1,200,000
Decommission Pistol Range at Fire Station 12	-	66,000	-	-	-	66,000
Detention Pond Improvements - Pond 1	1,065,000	-	-	-	-	1,065,000
Detention Pond Improvements - Pond 2	-	898,000	-	-	-	898,000
Detention Pond Improvements - Pond 6	20,000	305,000	-	-	-	325,000
Detention Pond Improvements - Pond 6A	-	20,000	305,000	-	-	325,000
EOC Technology Update	100,000	-	-	-	-	100,000
Ergonomic and Welcoming Visitor Station	-	50,000	-	-	-	50,000
Escrow Management Software	10,000	-	-	-	-	10,000
Extrication Equipment Replacement	-	125,000	-	-	-	125,000
Fire Station 12 Bathroom Remodeling	-	75,000	75,000	-	-	150,000
Fire Station 12 Roof Replacement	-	320,000	-	-	-	320,000
Fire Station 14 Apparatus Area Painting	-	-	-	33,000	-	33,000
Fire Station 14 Butler Building Maintenance	-	27,500	-	-	-	27,500
Fire Station 14 Exterior Painting	-	44,000	-	-	-	44,000
Fire Station 14 Floor Re-Sealing	-	120,000	-	-	-	120,000
Fixed-Mounted Automatic License Plate Reader Camera System	-	-	97,500	-	-	97,500
HVAC Replacement Program	82,500	66,000	66,000	66,000	66,000	346,500
KBC Pedestrian Bridges	-	-	-	66,000	-	66,000
Kensington Road Left Turn Lane at Police Station	-	300,000	-	-	-	300,000
Melas/Meadows Park Pedestrian Bridge	-	350,000	-	-	-	350,000
Mobile Radio Replacement	-	-	-	-	115,000	115,000
Other Public Buildings	80,000	165,000	165,000	165,000	165,000	740,000
Parking Garage Elevator Sill Replacement	66,000	-	-	-	-	66,000
Parking Lot Improvements - Public Works Back Lot	-	-	-	240,000	-	240,000
Parking Lot Improvements - Public Works Front Lot	-	-	80,000	-	-	80,000
Parking Lot Improvements - Wille Street Parking Lot	55,000	-	-	-	-	55,000
Phase II Bike Plan Improvements	295,000	881,450	2,337,010	1,400,000	2,030,000	6,943,460
Portable Radio Replacement	-	600,000	-	-	-	600,000
PT Equipment Replacement	40,000	-	-	-	-	40,000
Public Works Overhead Door Replacement	-	-	-	44,000	44,000	88,000
PW Exterior Door Frame Replacement	-	-	50,000	25,000	25,000	100,000
PW Fence Replacement	200,000	-	-	-	-	200,000
PW HVAC Variable Air Volume Box Replacement	-	-	-	82,500	-	82,500
PW Vehicle Maintenance Shop Painting	-	44,000	-	-	-	44,000
Radio Replacement	-	750,000	-	-	-	750,000



Residential Street Lighting	225,000	225,000	225,000	225,000	225,000	1,125,000
Retrofit PW Vehicle Maintenance Lighting to LED	-	-	-	44,000	-	44,000
Station 12 Air Compressor	55,000	-	-	-	-	55,000
Street Light Disconnect Cabinet Replacement	80,000	80,000	100,000	100,000	100,000	460,000
Streetlight Improvements	90,331	92,137	93,980	95,859	97,776	470,083
Streetlight Improvements LED Retrofits	50,000	50,000	50,000	50,000	50,000	250,000
Thermal Imaging Cameras (TIC)	54,000	-	-	-	-	54,000
Village Fleet Electric Charging Stations	-	-	-	100,000	-	100,000
Village Hall Flat Roof Replacement	55,000	-	-	-	-	55,000
Village Hall Flooring Improvements	90,000	82,500	-	-	-	172,500
Village Hall HVAC Upgrade	-	575,000	-	-	-	575,000
Village Hall Interior Painting of Department Areas	-	-	-	44,000	-	44,000
Village Hall Lighting Upgrade	-	-	-	33,000	-	33,000
Village Wide Facade and Interior Buildout Program	100,000	100,000	100,000	100,000	100,000	500,000
020 Capital Improv. Fund Total	3,888,831	6,906,587	4,939,490	3,338,359	3,442,776	22,516,043
023 Street Improv. Construct. Fund						
Busse Road Reconstruction	-	650,000	-	-	-	650,000
Rand-Elmhurst-Kensington Road Intersection Improvements		12,430,000	-	-	-	12,430,000
Street Improvement Program	3,400,000	4,433,020	5,021,322	5,668,454	6,380,299	24,903,095
Traffic Calming	50,000	50,000	50,000	50,000	50,000	250,000
023 Street Improv. Construct. Fund Total	3,450,000	17,563,020	5,071,322	5,718,454	6,430,299	38,233,095
024 Flood Control Construct. Fund						
Lake Briarwood/Higgins Creek Flood Control Improvement	100,000	-	-	-	-	100,000
Levee 37 Gate Actuators	50,000	-	-	-	-	50,000
McDonald Creek Bank Stabilization	50,000	325,000				375,000
Neighborhood Drainage Improvements	150,000	150,000	150,000	50,000	50,000	550,000
Non-Curb Street Drainage Improvements	480,000	480,000	-	-	-	960,000
Storm Sewer Lining	788,000	-	-	-	-	788,000
Weller Creek Bank Stabilization	-	250,000	-	-	-	250,000
024 Flood Control Construct. Fund Total	1,618,000	1,205,000	150,000	50,000	50,000	3,073,000
037 SMP TIF Fund						
South Mount Prospect TIF Façade and Interior Buildout Program	50,000	50,000	50,000	50,000	50,000	250,000
037 SMP TIF Fund Total	50,000	50,000	50,000	50,000	50,000	250,000
041 Motor Fuel Tax Fund						
Street Improvement Program	2,100,000	1,450,000	1,450,000	1,450,000	1,450,000	7,900,000
Traffic Signal Replacement	100,000	100,000	100,000	100,000	100,000	500,000
041 Motor Fuel Tax Fund Total	2,200,000	1,550,000	1,550,000	1,550,000	1,550,000	8,400,000
044 Federal Equitable Share Funds						
Conducted Energy Weapon Replacement	90,000	-	-	-	-	90,000
044 Federal Equitable Share Funds Total	90,000	-	-	-	-	90,000
049 Prospect Main TIF Fund						
Developer Incentives	125,000	-	-	-	-	125,000
Downtown Façade and Interior Buildout Program	100,000	100,000	100,000	100,000	100,000	500,000
049 Prospect Main TIF Fund Total	225,000	100,000	100,000	100,000	100,000	625,000
050 Water and Sewer Fund						
Booster Pump Station Pump Rehabilitation	65,000	185,000	185,000	185,000	185,000	805,000
Combined Sewer Improvements	800,000	800,000	800,000	800,000	800,000	4,000,000
Deep Well Rehabilitation - Well #11	535,000	-	-	-	-	535,000
Deep Well Rehabilitation - Well #16	-	-	535,000	-	-	535,000
Fairview Gardens Footing Tile Disconnection	310,000	-	-	-	-	310,000
Lead Water Service Line Replacement.	-	-	700,000	700,000	700,000	2,100,000
Lift Station Rehabilitation - Fairview	50,000	875,000	-	-	-	925,000
Lift Station Rehabilitation - Maple-Berkshire	630,000	-	-	-	-	630,000
Northwest Water Commission Interconnect	5,500,000	-	-	-	-	5,500,000
Overhead Sewer Program	100,000	100,000	100,000	100,000	100,000	500,000
Sewer Main Rehabilitation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
VFD Replacement	-	-	50,000	-	-	50,000
Water Main Replacement	4,500,000	5,400,000	6,500,000	6,500,000	6,500,000	29,400,000
Water Reservoir Number 16 Rehabilitation	-	-	-	-	625,000	625,000
Water Reservoir Number 4 Rehabilitation	-	685,000	-	-	-	685,000

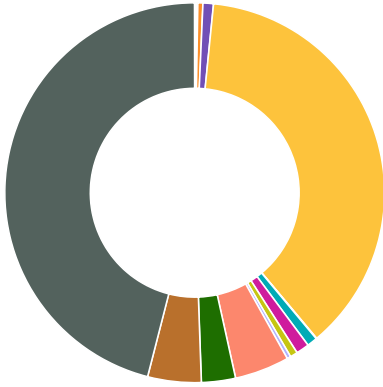
Wireless Telemetry System Upgrade - PLC Upgrades	-	80,000	-	-	-	80,000
050 Water and Sewer Fund Total	13,490,000	9,125,000	9,870,000	9,285,000	9,910,000	51,680,000
051 Village Parking System Fund						
Parking Deck Maintenance	75,000	75,000	75,000	75,000	75,000	375,000
051 Village Parking System Fund Total	75,000	75,000	75,000	75,000	75,000	375,000
061 Vehicle Replacement Fund						
Fire Vehicle Replacement	42,000	1,700,000	-	197,000	-	1,939,000
Police Vehicle Replacement	464,000	363,000	375,000	349,000	214,000	1,765,000
Pool Vehicle Replacement	28,000	32,000	32,000	41,000	32,000	165,000
Public Works Vehicle Replacement	761,000	1,689,000	672,000	649,000	1,036,000	4,807,000
061 Vehicle Replacement Fund Total	1,295,000	3,784,000	1,079,000	1,236,000	1,282,000	8,676,000
062 Computer Replacement Fund						
Computer Replacement - End-user Devices	141,000	141,000	141,000	141,000	141,000	705,000
Computer Replacement - Infrastructure	40,000	82,000	72,000	77,000	63,000	334,000
Public Works Fiber Connection	220,000	-	-	-	-	220,000
062 Computer Replacement Fund Total	401,000	223,000	213,000	218,000	204,000	1,259,000
999 Funding To Be Determined						-
Corridor Street Lighting	-	50,000	581,000	377,000	441,000	1,449,000
Melas/Meadows Park Pedestrian Bridge	-		5,500,000	-	-	5,500,000
Police Station Roof Replacement	-	-	-	3,280,000	-	3,280,000
McDonald Creek Bank Stabilization			325,000	325,000	325,000	975,000
999 Funding To Be Determined Total	-	50,000	6,406,000	3,982,000	766,000	11,204,000
Grand Total	\$ 28,444,521	\$ 41,291,857	\$ 30,191,549	\$ 26,318,234	\$ 24,603,381	\$ 150,849,542

Capital Improvements: One-year Plan

Total Capital Requested
\$28,444,521

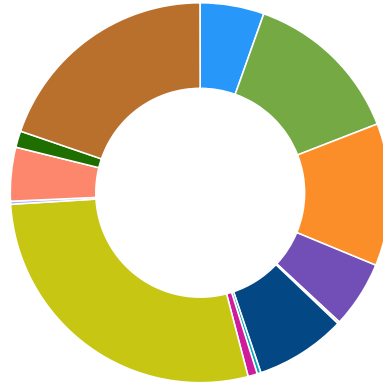
61 Capital Improvement Projects

Total Funding Requested by Department



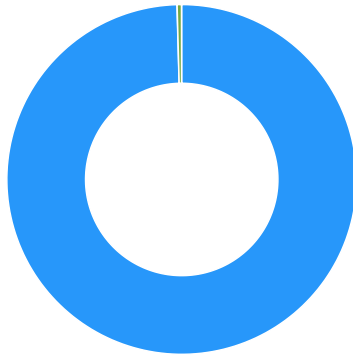
Accounting (0%)	\$40,000.00
Communications (0%)	\$35,000.00
Community Development (0%)	\$125,000.00
Econ Dev and Planning & Zoning (1%)	\$250,000.00
Engineering (37%)	\$10,619,631.00
Finance (0%)	\$10,000.00
Fire (1%)	\$249,000.00
Forestry & Grounds (1%)	\$318,390.00
Information Technology (1%)	\$181,000.00
Police (0%)	\$90,000.00
Public Works (5%)	\$1,323,000.00
Streets & Buildings (3%)	\$823,500.00
Vehicle Maintenance (5%)	\$1,295,000.00
Water and Sewer (46%)	\$13,085,000.00
TOTAL	\$28,444,521.00

Total Funding Requested by Source



001 General Fund (5%)	\$1,546,750.00
020 Capital Improvement Fund (14%)	\$3,888,831.00
023 Street Improvement Construction Fund (12%)	\$3,450,000.00
024 Flood Control Construction Fund (6%)	\$1,618,000.00
037 SMP TIF Fund (0%)	\$50,000.00
041 Motor Fuel Tax Fund (8%)	\$2,200,000.00
044 Federal Equitable Share Fund (0%)	\$90,000.00
049 Prospect Main TIF Fund (1%)	\$225,000.00
050 Water and Sewer Fund (28%)	\$7,990,000.00
051 Village Parking System Fund (0%)	\$75,000.00
061 Vehicle Replacement Fund (5%)	\$1,295,000.00
062 Computer Replacement Fund (1%)	\$401,000.00
091 Federal Grants (20%)	\$5,614,940.00
TOTAL	\$28,444,521.00

Capital Costs Breakdown



Capital Costs (100%)	\$28,444,521.00
Operational Costs (0%)	\$121,848.00
TOTAL	\$28,566,369.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Finance Requests

Itemized Requests for 2023

Escrow Management Software	\$10,000
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The escrow management software needs updating and is a program we have been using since the 90's. We have been told by the IT department that they can no longer support the software and Microsoft stopped supporting the code language back in...

Total: \$10,000

Police Requests

Itemized Requests for 2023

Conducted Energy Weapon Replacement	\$90,000
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Request replacement of all Police Department Conducted Energy Weapons that are coming to their end of service life with thirty (30) newer upgraded Conducted Energy Weapons, holsters, cartridges and related support equipment.

Total: \$90,000

Fire Requests

Itemized Requests for 2023

EOC Technology Update	\$100,000
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Introduced in 2019 for consideration in 2021. The project was deferred to 2023. This project updates the technology located in the EOC and would include a new command room operating system for a projection system, audio visual...

PT Equipment Replacement	\$40,000
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Replace treadmills and other physical fitness equipment at Stations 12, 13, and 14. The project was introduced in 2018 for consideration in 2021 and deferred to 2023.

Station 12 Air Compressor	\$55,000
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Purchase an air compressor for Station 12. Introduced to the Community Investment Program in 2020 for consideration in 2021. The project was deferred to 2022. A grant was written earlier this year for this equipment and awards...

Thermal Imaging Cameras (TIC)	\$54,000
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The project was introduced to the Community Investment Program in 2018 to replace 4 Thermal Imaging Cameras (TIC) in 2019 and 2023.

Total: \$249,000

Public Works Requests

Itemized Requests for 2023

Deep Well Rehabilitation - Well #11	\$535,000
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Maintenance and rehabilitation of the deep well, located at Booster Station 11.

Storm Sewer Lining	\$788,000
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Storm sewer main lining.

Total: \$1,323,000

Information Technology Requests

Itemized Requests for 2023

Computer Replacement - End-user Devices	\$141,000
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The scheduled end-user device replacements include-21 personal computers, 24 laptops, 8 ruggedized laptops, 10 iPads, 10 printers, 4 scanners and 25 desk phones. Although this has been an ongoing annual purchase, it was introduced into the...

Computer Replacement - Infrastructure	\$40,000
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The scheduled infrastructure replacements include: 2 servers, 1 NAS, and 5 network switches. Although this has been an ongoing annual purchase, it was introduced into the Community Investment Program starting in 2018.

Total: \$181,000

Econ Dev and Planning & Zoning Requests

Itemized Requests for 2023

Downtown Façade and Interior Buildout Program	\$100,000
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Matching grant program to encourage private investment in existing properties in the Central Business District. This project is an annual community investment program.

South Mount Prospect TIF Façade and Interior Buildout Program	\$50,000
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This is a matching grant program to encourage private investment in existing properties in the South Mount Prospect TIF District. This project is an annual community investment program.

Village Wide Facade and Interior Buildout Program	\$100,000
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This project is a matching grant program to encourage private investment in existing Villagewide properties. The funds would support a facade upgrade program for commercial properties outside of the TIF area.

Total: \$250,000



Streets & Buildings Requests

Itemized Requests for 2023

Brick sidewalk maintenance removal/replacement	\$125,000
Remove and replace the brick sidewalks in and around the Downtown area.	
HVAC Replacement Program	\$82,500
Replacement of HV/AC units, as needed.	
Levee 37 Gate Actuators	\$50,000
Upgrade the sluice gates at Levee structures 5 & 7 and Pump Station 1 with electric valve actuators.	
Other Public Buildings	\$80,000
Improvements to Village-owned buildings.	
Parking Deck Maintenance	\$75,000
A 2010 engineering firm report (revised in 2012) recommended a maintenance program for the 10-year-old parking deck attached to the Village Hall. Based on the inspection report, the maintenance needs over the next five years will be \$375,000. The...	
Parking Garage Elevator Sill Replacement	\$66,000
The door track sill at each side of the garage floors is cracking, making the elevator door operate incorrectly. As such, the sills on each floor of the parking garage adjacent to the elevator tracks need to be replaced, allowing for proper...	
PW Fence Replacement	\$200,000
The replacement of the original installation of wood fence surrounding the Public Works facility.	
Village Hall Flat Roof Replacement	\$55,000
Remove and replace the flat roof areas of the Village Hall building.	
Village Hall Flooring Improvements	\$90,000
Replace original installation Community Room flooring. The existing flooring will be replaced with vinyl tile.	
Total: \$823,500	

Forestry & Grounds Requests

Itemized Requests for 2023

Klehm's Island Landscape	\$80,000
The re-design and landscape installation of the center island, known as Klehm's Island, along the "S-curve" of Highway 83. This would include a new landscape design for the center island including perennial planting beds,...	
Tree Planting Program	\$238,390
Planting trees on public rights-of-way and Village-owned properties. The Village of Mount Prospect currently owns approximately 25,000 parkway trees.	
Total: \$318,390	

Engineering Requests

Itemized Requests for 2023

Bridge Improvements - Wolf Road \$130,000

Bridge repairs to maintain the useful life of the Wolf Road bridge.

Central Road Pedestrian Crossing Improvements \$781,000

Implementation of Central Road Corridor Pedestrian Crossing Study recommendations: 2023 - Crossing at Cathy - Construction - \$710,000 2023 - Crossing at Cathy - Construction Engineering - \$71,000 2025 - Crossing at We Go - \$510,000

Detention Pond Improvements - Pond 1 \$1,065,000

The project is designed to improve the capacity and operation of the detention pond system.

Detention Pond Improvements - Pond 6 \$20,000

This project is designed to improve the capacity and operation of the detention pond system.

Lake Briarwood/Higgins Creek Flood Control Improvement \$100,000

Perform an engineering study of the Higgins Creek from Lake Briarwood east to the Village limits, including culverts, creek channel and recommended storage areas.

McDonald Creek Bank Stabilization \$50,000

Stabilization of stream banks along McDonald Creek to protect conveyance of storm water and the land of adjacent properties, prevent erosion, and remove invasive plants and trees.

Neighborhood Drainage Improvements \$150,000

Construction of drainage improvements to alleviate neighborhood flooding problems.

New Sidewalk Program \$290,000

Install new sidewalks at locations where none currently exist. The following locations will be considered over the next five years: Rand Road from Camp McDonald Road to the existing sidewalk (north side) Wolf Road from Euclid Avenue to...

Non-Curb Street Drainage Improvements \$480,000

Construction of drainage improvements including installation of storm sewer, replacement of driveway culverts and regrading of swales to improve the drainage on streets without curbs: 2023 – Prospect Meadows Phase 2 (west side) 2024...

Parking Lot Improvements - Wille Street Parking Lot \$55,000

Repair the curb and resurface the Wille Street commuter lot. The lot was scheduled to be resurfaced in 2022. However, due to ongoing construction of the Prospect Place development adjacent to the lot, it was decided to resurface the...

Phase II Bike Plan Improvements \$295,000

Construction of shared use paths, lighting and associated wayfinding signs along corridors that meet the goals of the Village Bike Plan: 2023 -- Kensington Road at railroad tracks -- Phase I & II Engineering -- \$35,000 2023 -- Wolf Road --...

Public Works Fiber Connection \$220,000

Currently, the Public Works Department is connected to the Village network through a leased fiber connection with a head end at the current Police and Fire Headquarters Building (112 E. Northwest Highway) and terminating at the Public Works...

Rand-Elmhurst-Kensington Road Intersection Improvements \$915,000

Improve traffic flow through the triangle intersection. Following completion of Phase I in 2022: Phase II Engineering and ROW acquisition: 2022–2023 Phase III Construction and Construction Engineering: 2024–2025 The...



Residential Street Lighting	\$225,000
Installation of LED streetlights in selected residential neighborhoods. Potential future projects include: Schoenbeck Road between Rand Road and Camp McDonald Road Burning Bush Lane between Euclid Avenue and Camp McDonald Road Burning Bush...	
Sidewalk Cost Share Program	\$103,300
Remove and replace public sidewalks at residents' request. Residents pay for 50 percent of the cost.	
Street Improvement Program	\$5,500,000
Resurfacing of the Village streets to maintain a 20-year life.	
Streetlight Improvements	\$90,331
Replacement of existing streetlights as condition and age necessitates.	
Traffic Calming	\$50,000
Implementation of Traffic Improvement Programs, including the Traffic Calming Program at locations included in the Street Resurfacing Program and as requested by residents.	
Traffic Signal Replacement	\$100,000
Routine inspections of existing traffic signal equipment and engineering studies of intersections assist in determining the necessary replacement and upgrades of equipment. Potential projects include: Central Road & Owen Street - new...	
Total: \$10,619,631	

Water & Sewer Requests

Itemized Requests for 2023

Booster Pump Station Pump Rehabilitation	\$65,000
Maintenance and rehabilitation of the Village's existing high service pumps.	
Combined Sewer Improvements	\$800,000
To repair and/or replace main line sewers and associated structures in combined sewer service areas.	
Fairview Gardens Footing Tile Disconnection	\$310,000
Fairview Gardens subdivision sewer system is serviced by the Fairview Sanitary Lift Station. Fairview Lift station is due for rehabilitation, but MWRD is requiring the Village to reduce the capacity of the lift station. Reducing the capacity of...	
Lift Station Rehabilitation - Fairview	\$50,000
Rehabilitation of the existing Fairview sanitary lift station.	
Lift Station Rehabilitation - Maple-Berkshire	\$630,000
Replacement of existing Maple-Berkshire Relief Station.	
Northwest Water Commission Interconnect	\$5,500,000
Construction of a water system interconnect between the Village and the Northwest Water Commission. The interconnect would be bilateral, allowing the Village to receive water from Northwest Water Commission or provide water to Northwest Water...	
Overhead Sewer Program	\$100,000
An overhead sanitary sewer system is designed to prevent sanitary waste (sewage) from flowing back into the house, which can occur for different reasons - one of them being heavy rain events where the Village's combined sewer mains get filled...	
Sewer Main Rehabilitation	\$1,000,000
Sewer main lining, spot repairs and manhole repairs.	
Street Light Disconnect Cabinet Replacement	\$80,000
Replacement of existing street lighting disconnect cabinets due to age, equipment updates, meeting new code regulations and warping of panel doors.	
Streetlight Improvements LED Retrofits	\$50,000
Retrofit of existing streetlights to LED technology. As of June 2022: 496 Streetlights have been converted to LED 53 Pedestrian streetlights have been converted to LED 691 Streetlights remain to be converted to LED 197 Pedestrian...	
Water Main Replacement	\$4,500,000
Annual water main replacement.	
Total: \$13,085,000	

Vehicle Requests

Itemized Requests for 2023

Fire Vehicle Replacement	\$42,000
---------------------------------	-----------------

Replacement of Fire Department vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease payments are...

Police Vehicle Replacement	\$464,000
-----------------------------------	------------------

Replacement of Police Department vehicles and equipment. The annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest, supervision fees received and the vehicle account balance. The...

Pool Vehicle Replacement	\$28,000
---------------------------------	-----------------

Replacement of pool vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease payments are recalculated annually...

Public Works Vehicle Replacement	\$761,000
---	------------------

Replacement of Public Works Department vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease...

Total: \$1,295,000

Communications and TV Service Requests

Itemized Requests for 2023

Broadcast Field Camera Replacement	\$35,000
---	-----------------

Replacement for 3 Sony broadcast field cameras.

Total: \$35,000

Community Development Requests

Itemized Requests for 2023

Developer Incentives	\$125,000
-----------------------------	------------------

An incentive program is provided by the Village to encourage new business development.

Total: \$125,000



Accounting Requests

Itemized Requests for 2023

3 New Accounting Offices

\$40,000

Proposing 3 New Offices that will be 11ft 7in x 12ft that currently have filing cabinets stored in that space. We will remove cubicles and move file cabinets to the center of the accounting space and make new offices. Furniture...

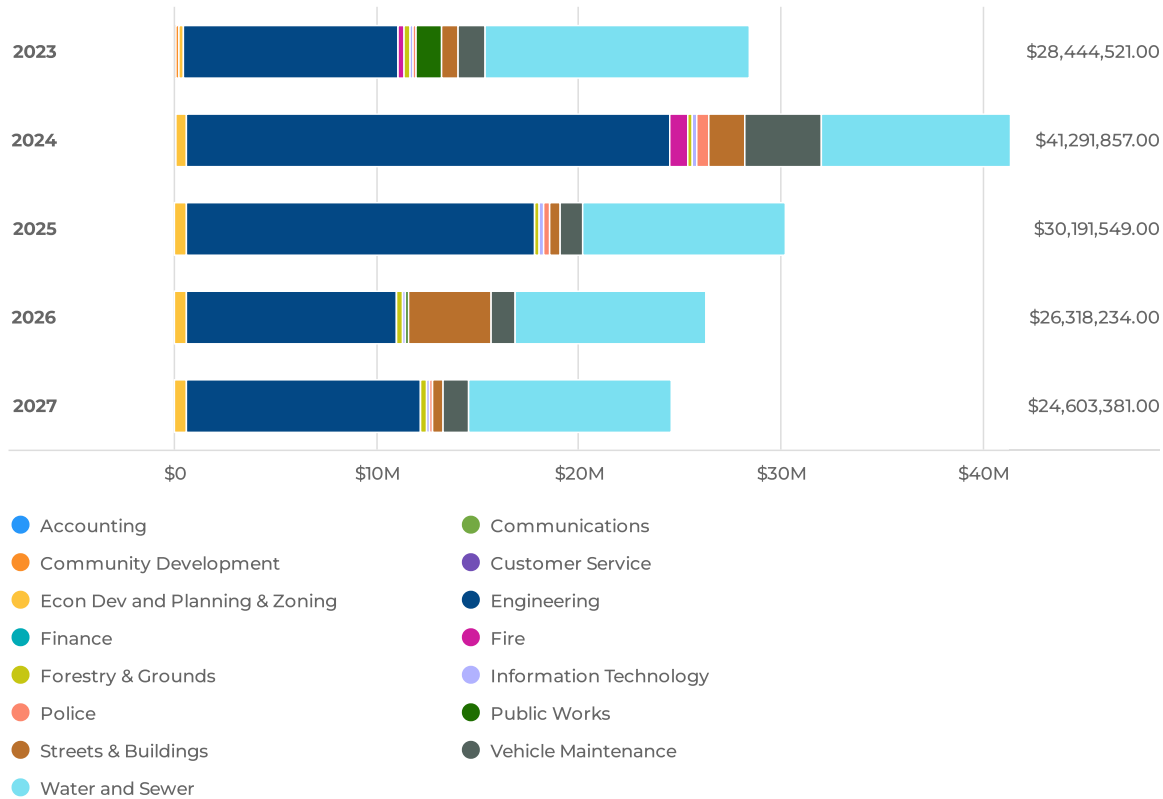
Total: \$40,000

Capital Improvements: Multi-year Plan

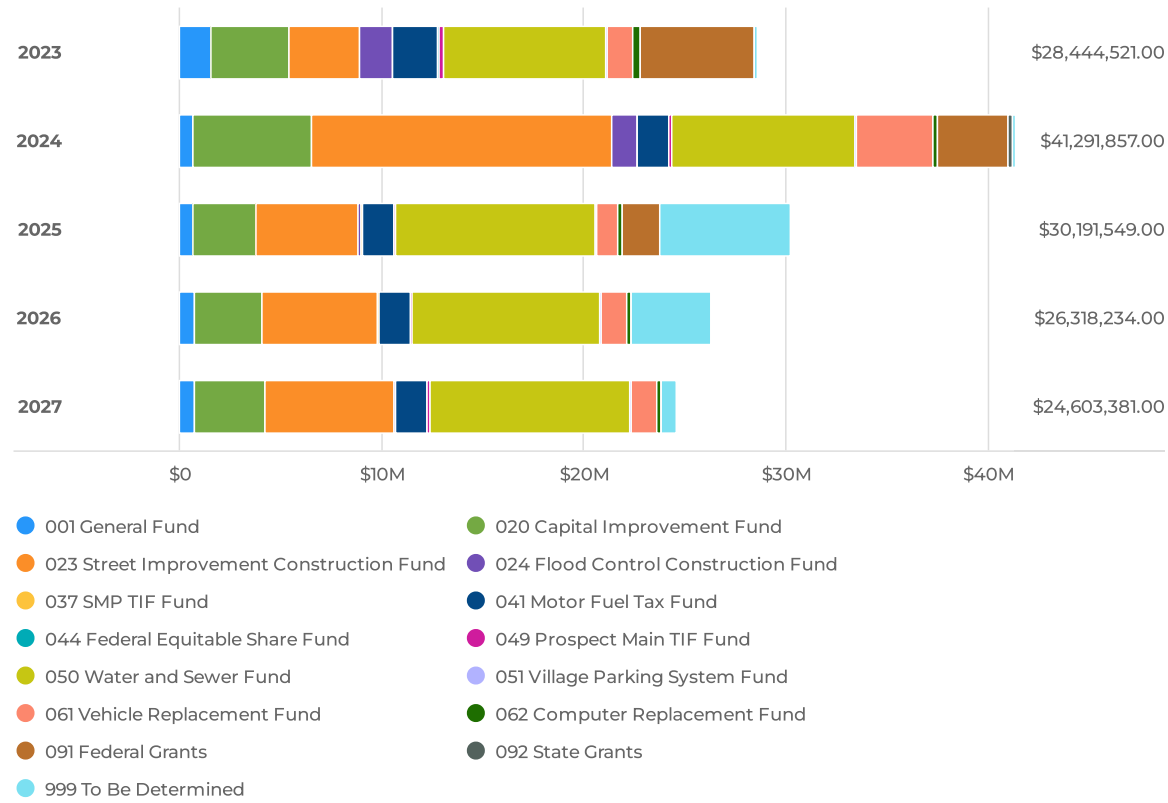
Total Capital Requested
\$150,849,542

104 Capital Improvement Projects

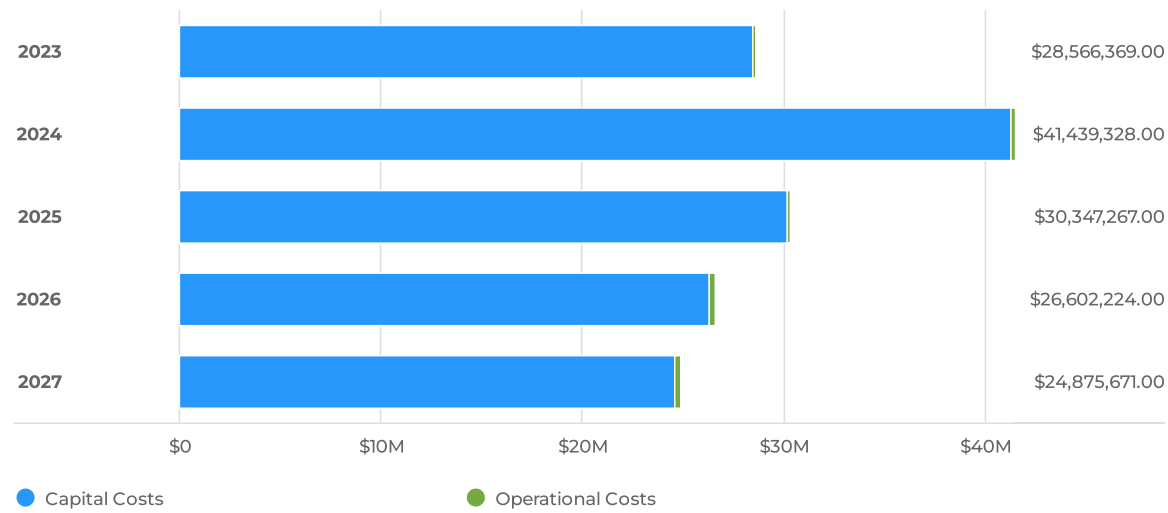
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues

There's no data for building chart

Finance Requests

Itemized Requests for 2023-2027

Escrow Management Software

\$10,000

The escrow management software needs updating and is a program we have been using since the 90's. We have been told by the IT department that they can no longer support the software and Microsoft stopped supporting the code language back in...

Total: \$10,000

Police Requests

Itemized Requests for 2023-2027

Body Worn Camera Replacement

\$190,000

The average service life for a Body Worn Camera is three to five years. In 2025, the Police Department's current fleet of Body Worn Cameras will be approaching the end of service life. As such, the Department anticipates the need...

Conducted Energy Weapon Replacement

\$90,000

Request replacement of all Police Department Conducted Energy Weapons that are coming to their end of service life with thirty (30) newer upgraded Conducted Energy Weapons, holsters, cartridges and related support equipment.

Fixed-Mounted Automatic License Plate Reader Camera System

\$97,500

The project will include the installation of thirty (30) Automatic License Plate Reader cameras throughout the Village at strategic entry and egress routes, allowing for maximum coverage of the Village.

Mobile Radio Replacement

\$115,000

The police department maintains a fleet of 16 mobile radios used by sworn personnel in the performance of their duties and are critical in the dispatching of service and emergency calls and other essential communications. By 2027, the current...

Portable Radio Replacement

\$600,000

The Police Department maintains a fleet of 100 portable radios used by sworn personnel, non-sworn personnel, and support personnel and are critical to the dispatching of service and emergency calls and essential communications. By...

Total: \$1,092,500

Fire Requests

Itemized Requests for 2023-2027

EOC Technology Update	\$100,000
------------------------------	------------------

Introduced in 2019 for consideration in 2021. The project was deferred to 2023. This project updates the technology located in the EOC and would include a new command room operating system for a projection system, audio visual...

Extrication Equipment Replacement	\$125,000
--	------------------

Replacement of hydraulic and battery operated extrication tools purchased in 2014.

PT Equipment Replacement	\$40,000
---------------------------------	-----------------

Replace treadmills and other physical fitness equipment at Stations 12, 13, and 14. The project was introduced in 2018 for consideration in 2021 and deferred to 2023.

Radio Replacement	\$750,000
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Replacement of the entire inventory of Fire Department radios. The replacement is recommended every ten years as technology evolves.

Station 12 Air Compressor	\$55,000
----------------------------------	-----------------

Purchase an air compressor for Station 12. Introduced to the Community Investment Program in 2020 for consideration in 2021. The project was deferred to 2022. A grant was written earlier this year for this equipment and awards...

Thermal Imaging Cameras (TIC)	\$54,000
--------------------------------------	-----------------

The project was introduced to the Community Investment Program in 2018 to replace 4 Thermal Imaging Cameras (TIC) in 2019 and 2023.

Total: \$1,124,000

Public Works Requests

Itemized Requests for 2023-2027

Deep Well Rehabilitation - Well #11	\$535,000
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Maintenance and rehabilitation of the deep well, located at Booster Station 11.

Storm Sewer Lining	\$788,000
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Storm sewer main lining.

Village Fleet Electric Charging Stations	\$100,000
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Installation of charging stations at Village facilities for the charging of electric vehicles in the Village fleet.

Total: \$1,423,000



Information Technology Requests

Itemized Requests for 2023-2027

Computer Replacement - End-user Devices	\$705,000
--	------------------

The scheduled end-user device replacements include-21 personal computers, 24 laptops, 8 ruggedized laptops, 10 iPads, 10 printers, 4 scanners and 25 desk phones. Although this has been an ongoing annual purchase, it was introduced into the...

Computer Replacement - Infrastructure	\$334,000
--	------------------

The scheduled infrastructure replacements include: 2 servers, 1 NAS, and 5 network switches. Although this has been an ongoing annual purchase, it was introduced into the Community Investment Program starting in 2018.

Total: \$1,039,000

Customer Service Requests

Itemized Requests for 2023-2027

Ergonomic and Welcoming Visitor Station	\$50,000
--	-----------------

Redesign the front counter work stations to include: Change from three workstations to two workstations with a smaller walk-up station between them Create a raised platform on which the workstations will be built Install...

Total: \$50,000

Econ Dev and Planning & Zoning Requests

Itemized Requests for 2023-2027

Corridor Improvements	\$1,200,000
------------------------------	--------------------

The request includes funding for parkway improvements, including entrance monuments, wayfinding signs, trees, sod, sidewalks, banners, etc., along the major commercial corridors in the Village as discussed in the corridor plans and the 2020...

Downtown Façade and Interior Buildout Program	\$500,000
--	------------------

Matching grant program to encourage private investment in existing properties in the Central Business District. This project is an annual community investment program.

South Mount Prospect TIF Façade and Interior Buildout Program	\$250,000
--	------------------

This is a matching grant program to encourage private investment in existing properties in the South Mount Prospect TIF District. This project is an annual community investment program.

Village Wide Facade and Interior Buildout Program	\$500,000
--	------------------

This project is a matching grant program to encourage private investment in existing Villagewide properties. The funds would support a facade upgrade program for commercial properties outside of the TIF area.

Total: \$2,450,000



Streets & Buildings Requests

Itemized Requests for 2023-2027

Brick sidewalk maintenance removal/replacement	\$625,000
Remove and replace the brick sidewalks in and around the Downtown area.	
Decommission Pistol Range at Fire Station 12	\$66,000
Decommission pistol range at Fire Station 12.	
Fire Station 12 Bathroom Remodeling	\$150,000
Remodeling of three existing bathrooms.	
Fire Station 12 Roof Replacement	\$320,000
Remove and replace the flat roof of Fire Station #12. Introduced in the community investment program in 2020 for consideration in 2024.	
Fire Station 14 Apparatus Area Painting	\$33,000
Fire Station 14 apparatus floor wall painting.	
Fire Station 14 Butler Building Maintenance	\$27,500
Performing various maintenance tasks, such as painting of the building and miscellaneous exterior repairs.	
Fire Station 14 Exterior Painting	\$44,000
Paint all exterior surfaces of Fire Station 14 that are not brick.	
Fire Station 14 Floor Re-Sealing	\$120,000
Re-seal the apparatus floor of Station 14 and the interior concrete floor with an epoxy type material. As per manufacture specifications, the interior floors require re-sealing to maintain good condition.	
HVAC Replacement Program	\$346,500
Replacement of HV/AC units, as needed.	
KBC Pedestrian Bridges	\$66,000
Inspect, replace decking and perform steel structure repairs of the pedestrian bridges in Kensington Business Center (KBC).	
Levee 37 Gate Actuators	\$50,000
Upgrade the sluice gates at Levee structures 5 & 7 and Pump Station 1 with electric valve actuators.	
Other Public Buildings	\$740,000
Improvements to Village-owned buildings.	
Parking Deck Maintenance	\$375,000
A 2010 engineering firm report (revised in 2012) recommended a maintenance program for the 10-year-old parking deck attached to the Village Hall. Based on the inspection report, the maintenance needs over the next five years will be \$375,000. The...	
Parking Garage Elevator Sill Replacement	\$66,000
The door track sill at each side of the garage floors is cracking, making the elevator door operate incorrectly. As such, the sills on each floor of the parking garage adjacent to the elevator tracks need to be replaced, allowing for proper...	
Police Station Roof Replacement	\$3,280,000
Police Station roof replacement.	

Public Works Overhead Door Replacement	\$88,000
Replace the PW facility overhead doors located in the main garage and the vehicle maintenance garage.	
PW Exterior Door Frame Replacement	\$100,000
Replace the exterior doors and frames at the PW facility.	
PW Fence Replacement	\$200,000
The replacement of the original installation of wood fence surrounding the Public Works facility.	
PW HVAC Variable Air Volume Box Replacement	\$82,500
Replace HVAC variable air volume (VAV) boxes located at Public Works Facility.	
PW Vehicle Maintenance Shop Painting	\$44,000
Painting the interior of the vehicle maintenance shop.	
Retrofit PW Vehicle Maintenance Lighting to LED	\$44,000
Retrofit existing energy inefficient lighting in PW vehicle maintenance garage lighting to LED.	
Village Hall Flat Roof Replacement	\$55,000
Remove and replace the flat roof areas of the Village Hall building.	
Village Hall Flooring Improvements	\$172,500
Replace original installation Community Room flooring. The existing flooring will be replaced with vinyl tile.	
Village Hall HVAC Upgrade	\$575,000
The upgrade of Village Hall HVAC and control system to eliminate overheating problems and to address the control system becoming obsolete, making securing parts nearly impossible. Phase 1 - 3 roof top replacement in roof well - RTU1,2,3 Phase...	
Village Hall Interior Painting of Department Areas	\$44,000
Painting of Village Hall department areas.	
Village Hall Lighting Upgrade	\$33,000
Retrofit existing interior lighting over to LED.	
Total: \$7,747,000	

Forestry & Grounds Requests

Itemized Requests for 2023-2027

Klehm's Island Landscape	\$80,000
The re-design and landscape installation of the center island, known as Klehm's Island, along the "S-curve" of Highway 83. This would include a new landscape design for the center island including perennial planting beds,...	
Tree Planting Program	\$1,245,504
Planting trees on public rights-of-way and Village-owned properties. The Village of Mount Prospect currently owns approximately 25,000 parkway trees.	
Total: \$1,325,504	

Engineering Requests

Itemized Requests for 2023-2027

Bridge Improvements - Briarwood Drive West - South	\$70,000
Bridge repairs to maintain the useful life of the Briarwood Drive West - South Bridge.	
Bridge Improvements - Business Center Drive	\$70,000
Bridge repairs to maintain the useful life of Business Center Drive bridge.	
Bridge Improvements - Wolf Road	\$130,000
Bridge repairs to maintain the useful life of the Wolf Road bridge.	
Busse Road Reconstruction	\$650,000
Local cost share of the Cook County Highway Department's reconstruction of Busse Road. The cost for the project will be funded by a Cook County Grant.	
Central Road Pedestrian Crossing Improvements	\$1,291,000
Implementation of Central Road Corridor Pedestrian Crossing Study recommendations: 2023 - Crossing at Cathy - Construction - \$710,000 2023 - Crossing at Cathy - Construction Engineering - \$71,000 2025 - Crossing at We Go - \$510,000	
Corridor Street Lighting	\$1,449,000
Installation of LED streetlights along major corridors. Potential future projects include: Rand Road - Wedgewood Lane to Camp McDonald Road Busse Road - Algonquin Road to I-90 Oakton Street - I-90 to Elmhurst Road (IL83) Golf Road Elmhurst...	
Detention Pond Improvements - Pond 1	\$1,065,000
The project is designed to improve the capacity and operation of the detention pond system.	
Detention Pond Improvements - Pond 2	\$898,000
The project is designed to improve the capacity and operation of the detention pond system.	
Detention Pond Improvements - Pond 6	\$325,000
This project is designed to improve the capacity and operation of the detention pond system.	
Detention Pond Improvements - Pond 6A	\$325,000
This project is designed to improve the capacity and operation of the detention pond system.	
Kensington Road Left Turn Lane at Police Station	\$300,000
Construction of a left turn lane on Kensington road for vehicle access to the Police Department Headquarters.	
Lake Briarwood/Higgins Creek Flood Control Improvement	\$100,000
Perform an engineering study of the Higgins Creek from Lake Briarwood east to the Village limits, including culverts, creek channel and recommended storage areas.	
McDonald Creek Bank Stabilization	\$1,350,000
Stabilization of stream banks along McDonald Creek to protect conveyance of storm water and the land of adjacent properties, prevent erosion, and remove invasive plants and trees.	
Melas/Meadows Park Pedestrian Bridge	\$5,850,000
Construction of a Pedestrian/Bike Bridge over Northwest Highway and the Union Pacific Railroad tracks: 2022 / Phase 1 Engineering - Completed 2024 / Phase 2 Engineering 2025 / Construction - Construction Engineering	



Neighborhood Drainage Improvements	\$550,000
Construction of drainage improvements to alleviate neighborhood flooding problems.	
New Sidewalk Program	\$1,650,000
Install new sidewalks at locations where none currently exist. The following locations will be considered over the next five years: Rand Road from Camp McDonald Road to the existing sidewalk (north side) Wolf Road from Euclid Avenue to...	
Non-Curb Street Drainage Improvements	\$960,000
Construction of drainage improvements including installation of storm sewer, replacement of driveway culverts and regrading of swales to improve the drainage on streets without curbs: 2023 – Prospect Meadows Phase 2 (west side) 2024...	
Parking Lot Improvements - Public Works Back Lot	\$240,000
Repair the curb and resurface the Public Works Back Lot.	
Parking Lot Improvements - Public Works Front Lot	\$80,000
Repair the curb and resurface the Public Works Front Lot.	
Parking Lot Improvements - Wille Street Parking Lot	\$55,000
Repair the curb and resurface the Wille Street commuter lot. The lot was scheduled to be resurfaced in 2022. However, due to ongoing construction of the Prospect Place development adjacent to the lot, it was decided to resurface the...	
Phase II Bike Plan Improvements	\$6,943,460
Construction of shared use paths, lighting and associated wayfinding signs along corridors that meet the goals of the Village Bike Plan: 2023 -- Kensington Road at railroad tracks -- Phase I & II Engineering -- \$35,000 2023 -- Wolf Road --...	
Public Works Fiber Connection	\$220,000
Currently, the Public Works Department is connected to the Village network through a leased fiber connection with a head end at the current Police and Fire Headquarters Building (112 E. Northwest Highway) and terminating at the Public Works...	
Rand-Elmhurst-Kensington Road Intersection Improvements	\$13,345,000
Improve traffic flow through the triangle intersection. Following completion of Phase I in 2022: Phase II Engineering and ROW acquisition: 2022-2023 Phase III Construction and Construction Engineering: 2024-2025 The...	
Residential Street Lighting	\$1,125,000
Installation of LED streetlights in selected residential neighborhoods. Potential future projects include: Schoenbeck Road between Rand Road and Camp McDonald Road Burning Bush Lane between Euclid Avenue and Camp McDonald Road Burning Bush...	
Sidewalk Cost Share Program	\$542,900
Remove and replace public sidewalks at residents' request. Residents pay for 50 percent of the cost.	
Street Improvement Program	\$32,803,095
Resurfacing of the Village streets to maintain a 20-year life.	
Streetlight Improvements	\$470,083
Replacement of existing streetlights as condition and age necessitates.	
Traffic Calming	\$250,000
Implementation of Traffic Improvement Programs, including the Traffic Calming Program at locations included in the Street Resurfacing Program and as requested by residents.	
Traffic Signal Replacement	\$500,000
Routine inspections of existing traffic signal equipment and engineering studies of intersections assist in determining the necessary replacement and upgrades of equipment. Potential projects include: Central Road & Owen Street - new...	

Weller Creek Bank Stabilization

\$250,000

Secure a geotechnical engineer's assessment of Weller Creek from Route 83 to the east corporate boundary of the Village.

Total: \$73,857,538



Water & Sewer Requests

Itemized Requests for 2023-2027

Booster Pump Station Pump Rehabilitation	\$805,000
Maintenance and rehabilitation of the Village's existing high service pumps.	
Combined Sewer Improvements	\$4,000,000
To repair and/or replace main line sewers and associated structures in combined sewer service areas.	
Deep Well Rehabilitation - Well #16	\$535,000
Maintenance and rehabilitation of the deep well, located at Booster Station 16.	
Fairview Gardens Footing Tile Disconnection	\$310,000
Fairview Gardens subdivision sewer system is serviced by the Fairview Sanitary Lift Station. Fairview Lift station is due for rehabilitation, but MWRD is requiring the Village to reduce the capacity of the lift station. Reducing the capacity of...	
Lead Water Service Line Replacement	\$2,100,000
Replacement of lead water service lines.	
Lift Station Rehabilitation - Fairview	\$925,000
Rehabilitation of the existing Fairview sanitary lift station.	
Lift Station Rehabilitation - Maple-Berkshire	\$630,000
Replacement of existing Maple-Berkshire Relief Station.	
Northwest Water Commission Interconnect	\$5,500,000
Construction of a water system interconnect between the Village and the Northwest Water Commission. The interconnect would be bilateral, allowing the Village to receive water from Northwest Water Commission or provide water to Northwest Water...	
Overhead Sewer Program	\$500,000
An overhead sanitary sewer system is designed to prevent sanitary waste (sewage) from flowing back into the house, which can occur for different reasons - one of them being heavy rain events where the Village's combined sewer mains get filled...	
Sewer Main Rehabilitation	\$5,000,000
Sewer main lining, spot repairs and manhole repairs.	
Street Light Disconnect Cabinet Replacement	\$460,000
Replacement of existing street lighting disconnect cabinets due to age, equipment updates, meeting new code regulations and warping of panel doors.	
Streetlight Improvements LED Retrofits	\$250,000
Retrofit of existing streetlights to LED technology. As of June 2022: 496 Streetlights have been converted to LED 53 Pedestrian streetlights have been converted to LED 691 Streetlights remain to be converted to LED 197 Pedestrian...	
VFD Replacement	\$50,000
To replace the variable frequency drives (VFD) at booster stations. VFDs are replaced on a seven year cycle. In 2025, the VFDs at booster stations 11, 16 and 17 are due for replacement.	
Water Main Replacement	\$29,400,000
Annual water main replacement.	

Water Reservoir Number 16 Rehabilitation	\$625,000
Inspection, repair and coating of interior and exterior surfaces of water storage tank 16, located at Booster Station 16.	
Water Reservoir Number 4 Rehabilitation	\$685,000
Inspection, repair and coating of interior and exterior surfaces of water storage tank 4, located at Booster Station 4.	
Wireless Telemetry System Upgrade - PLC Upgrades	\$80,000
Upgrade SCADA telemetry to improve water quality and system operation. PLCs have an estimated life of 12 years. In 2024, eight PLCs installed in 2012 will be due for replacement. In 2024, replacement of PLCs is planned at: Booster Stations...	
Total: \$51,855,000	

Vehicle Requests

Itemized Requests for 2023-2027

Fire Vehicle Replacement	\$1,939,000
Replacement of Fire Department vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease payments are...	
Police Vehicle Replacement	\$1,765,000
Replacement of Police Department vehicles and equipment. The annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest, supervision fees received and the vehicle account balance. The...	
Pool Vehicle Replacement	\$165,000
Replacement of pool vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease payments are recalculated annually...	
Public Works Vehicle Replacement	\$4,807,000
Replacement of Public Works Department vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease...	
Total: \$8,676,000	

Communications and TV Service Requests

Itemized Requests for 2023-2027

Broadcast Field Camera Replacement	\$35,000
Replacement for 3 Sony broadcast field cameras.	
Total: \$35,000	



Community Development Requests

Itemized Requests for 2023-2027

Developer Incentives	\$125,000
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An incentive program is provided by the Village to encourage new business development.

Total: \$125,000

Accounting Requests

Itemized Requests for 2023-2027

3 New Accounting Offices	\$40,000
---------------------------------	-----------------

Proposing 3 New Offices that will be 11ft 7in x 12ft that currently have filing cabinets stored in that space. We will remove cubicles and move file cabinets to the center of the accounting space and make new offices. Furniture...

Total: \$40,000

COMPUTER REPLACEMENT FUND COMMUNITY INVESTMENT PROGRAM 2023 - 2027

Computer Equipment	2023		2024		2025		2026		2027	
	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
End User Devices - (Replacements)										
PCs	21	31,250	21	31,250	21	31,250	21	31,250	21	31,250
Laptops	24	60,279	24	60,279	24	60,279	24	60,279	24	60,279
Rug. Laptops	8	29,400	8	29,400	8	29,400	8	29,400	8	29,400
iPads	10	5,000	10	5,000	10	5,000	10	5,000	10	5,000
Printers	10	4,000	10	4,000	10	4,000	10	4,000	10	4,000
Scanners	4	3,571	4	3,571	4	3,571	4	3,571	4	3,571
Desk Phones	25	7,500	25	7,500	25	7,500	25	7,500	25	7,500
Total End-User Devices		141,000		141,000		141,000		141,000		141,000
Infrastructure - (Replacements)										
Servers	2	12,000	2	12,000	2	12,000	2	12,000	2	12,000
NASes	1	3,000	1	3,000	1	3,000	1	3,000	1	3,000
Switches	5	25,000	5	27,000	5	27,000	5	27,000	9	48,000
Infrastructure - (New)										
Firewall	-	-	-	-	1	30,000	-	-	-	-
Core Infrastructure	-	-	1	40,000	-	-	-	-	-	-
Network - WAPs	-	-	-	-	-	-	1	35,000	-	-
Public Works Fiber Connection		220,000		-		-		-		-
Total Infrastructure		260,000		82,000		72,000		77,000		63,000
TOTAL COMPUTER EQUIPMENT		401,000		223,000		213,000		218,000		204,000

Other Capital Fund Expenditure - Motor Equipment Requests 2023 - 2027

Motor Equipment	2023	2024	2025	2026	2027
Village Administration					
300 Chevy Tahoe				41,000	
305 Van	-	32,000	-	-	-
Total Village Administration	-	32,000	-	41,000	-
Human Services					
311 Mini-Van	28,000				
Total Human Services	28,000	-	-	-	-
Community Development/Building Services					
303 Ford Escape S			32,000		
324 Ford Escape					32,000
Total Community Development	-	-	32,000	-	32,000
Police Department					
P-1 Tahoe-Police	58,000				
P-2 Tahoe-Police	58,000				
P-3 Ford Explorer					58,000
P-5 Tahoe-Police			58,000		
P-6 Ford Explorer					58,000
P-7 Dodge Charger				50,000	
P-8 Ford Utility	58,000				
P-9 Ford Utility Hybrid				58,000	
P-10 Ford Utility	58,000				
P-11 Dodge Charger			50,000		
P-13 Ford Escape			38,000		
P-14 Dodge Charger				50,000	
P-15 Ford Utility		45,000			
P-17 Ford F-150					57,000
P-18 Ford Utility	58,000				
P-19 Dodge Charger			50,000		
P-20 Dodge Charger			46,000		
P-21 Ford Explorer			48,000		
P-33 Ford Utility	58,000				
P-34 Ford Utility	58,000				
P-36 Ford Utility		62,000			
P-37 Ford Utility	58,000				
P-38 Dodge Charger		48,000			
P-39 Ford Utility				58,000	
P-40 Dodge Charger				48,000	
I-22 Dodge Durango				44,000	
I-23 Dodge Durango			44,000		
I-24 Dodge Charger		41,000			
I-28 Dodge Charger		41,000			
I-29 Ford Taurus					41,000
I-30 Ford Taurus				41,000	
S-25 Dodge Durango		41,000			
S-26 Dodge Ram			41,000		
S-27 Ford Utility		44,000			
S-25 Dodge Durango		41,000			
Total Police Department	464,000	363,000	375,000	349,000	214,000

Other Capital Fund Expenditure - Motor Equipment Requests 2023 - 2027 (continued)

Fire Department	2023	2024	2025	2026	2027
500 Ford Explorer XLT				58,000	
501 Ford Explorer XLT				58,000	
505 Ford F-250 4x4				43,000	
507 Ford Escape				38,000	
508 E-150	42,000				
530 Pierce Tower		1,700,000			
Total Fire Department	42,000	1,700,000	-	197,000	-
Public Works Department					
2708 Ford Explorer XLT	44,000				
2709 Ford F-250 4x4				49,000	
2712 Tow Truck			110,000		
2716 1 Ton Dump F-450	80,000				
2717 Backhoe					
2718 1 Ton Dump F-350		85,000			
2722 F-250 Utility Body	45,000				
2724 International Flatbed Truck Lift Gate		150,000			
2731 F-250 Pickup		49,000			
2732 F-250 Pickup		49,000			
2737 TV Sewer Van	140,000				
2738 Flusher		280,000			
2740 International Dump Truck Chipper Top		190,000			
2741 DCA 125 Generator/Trailer				110,000	
2742 F-450 Dump	80,000				
2744 Chevy Pickup2500		49,000			
2749 F-350 Dump		85,000			
2753 Tandem International Dump	220,000				
2755 International Dump Plow, UB, Salt, Prewet					195,000
2756 International Dump Plow, UB, Salt, Prewet					195,000
2759 F-250 Pickup		49,000			
2761 Cat Forklift	65,000				
2764 Trailer Generator					140,000
4518 International Dump, Plow, UB, Salt, Prewet					195,000
4520 Wausau Snow Go Snow Blower				185,000	
4521 Morbark Chipper				95,000	
4524 John Deere Sprayer			13,000		
4527 International Dump		200,000			
4528 International Tandem V-spreader		220,000			
4533 Tarco Leaf Vacuum			68,000		
4534 F-250 Pickup		49,000			
4535 3 Ton Roller					80,000
4538 Klauer Snow Blower		185,000			
4539 F-250 Pickup		49,000			
4543 Towmaster Trailer			15,000		
4544 US Cargo Trailer	14,000				
4545 Stump Grinder					55,000
4548 Trackless			165,000		
4550 International Dump Truck				195,000	
4551 Trailer				15,000	
4552 Haulette Trailer					13,000
4553 Escalate Trailer			16,000		
4554 Ford Flatbed Lift Gate			90,000		
4555 Falcon 4 Ton Asphalt Trailer					38,000
4558 International Prentice Loader			195,000		

Other Capital Fund Expenditure - Motor Equipment Requests 2023 - 2027 (continued)

Public Works Department (continued)	2023	2024	2025	2026	2027
4561 Tennant M20 Floor Scrubber					75,000
4571 Sky Jack Man Lift	28,000				
4574 Carlton Stump Grinder					50,000
314 Ford F-150 Pickup	45,000				
Total Public Works Department	761,000	1,689,000	672,000	649,000	1,036,000
TOTAL MOTOR EQUIPMENT	1,295,000	3,784,000	1,079,000	1,236,000	1,282,000

Impact of Capital Expenditures on the Operating Budget

Project By Program	2023 Budget	Impact
700 - Water System		
<u>Water and Sewer Fund</u>		
Building Improvements		
Other Public Facilities Pump Station Improvement	5,500,000	\$1,000 annual maintenance and electric service
Distribution Systems		
Water Distribution Deep Well Rehab	535,000	No operating budget impact
Water Distribution Water Main Replacement	4,500,000	Potential savings in the cost of water due to fewer main breaks.
Other Equipment		
Other Equipment Booster Pump/Panel Replacement	65,000	No budget impact
701 - Sanitary System		
<u>Water and Sewer Fund</u>		
Distribution Systems		
Sewer System Lift Station Rehab	680,000	No budget impact
Sewer System Sewer Main Repair/Replacement	1,000,000	None
702 - Flood Control Projects		
<u>Flood Control Construction Fund</u>		
Infrastructure		
Flood Control Creek Bank Stabilization	150,000	No impact on operating costs
Flood Control Levee 37	50,000	The operating budget is not impacted by the projects.
Flood Control Private Property Drainage	150,000	None
<u>Water and Sewer Fund</u>		
Distribution Systems		
Sewer System Basin 14 Foot Tile/OH Sewer Program	410,000	No impact on the operating budget
703 - Storm Sewer		
<u>Capital Improvement Fund</u>		
Infrastructure		
Flood Control Detention Pond Improvement	1,085,000	None
<u>Flood Control Construction Fund</u>		
Infrastructure		
Flood Control Storm Sewer Imp	1,268,000	The operating budget is not impacted by the projects.
<u>Water and Sewer Fund</u>		
Distribution Systems		
Sewer System Combined Sewer Improvement	800,000	None
704 - Street Construction & Reconstruction		
<u>General Fund</u>		
Infrastructure		
Needs Study Intersection Studies	915,000	No impact on the operating budget
<u>Capital Improvement Fund</u>		
Other Expenditures		
Other Expenditures Central Road Pedestrian Crossing	781,000	\$2,000 annual maintenance cost of flashing beacons at intersection
<u>Motor Fuel Tax Fund</u>		
Infrastructure		
Streetlights & Traffic Signals Traffic Signal Replacement	100,000	None
705 - Resurfacing/Curbs & Gutters/Side		
<u>General Fund</u>		
Infrastructure		
Sidewalks Sidewalk Imp Program (CIP)	290,000	None
Sidewalks Sidewalk Share-Cost Program	103,300	No impact on the operating budget
<u>Capital Improvement Fund</u>		
Infrastructure		
Other Infrastructure Bike Path Improvements	295,000	\$2,000 annual maintenance cost of paths, lighting and signage.
Other Infrastructure Parking Lot Improvements	55,000	None

Impact of Capital Expenditures on the Operating Budget

Project By Program	2023 Budget	Impact
Brick Sidewalks	125,000	Anticipated cost savings as clay fired brick are expected to last longer
Streetlights & Traffic Signals Res Streetlight Improvement	225,000	Annual cost for electricity and maintenance \$5,000
Streetlights & Traffic Signals Streetlight Improvement	220,331	Possible reduction in electricity costs
Streets Bridge Rehab	130,000	None
<u>Street Improvement Construction Fund</u>		
Infrastructure		
Streets Resurfacing-SC Fund	3,400,000	Annual crack sealing cost of \$30,574
<u>Motor Fuel Tax Fund</u>		
Infrastructure		
Streets Resurfacing - MFT Fund	2,100,000	Annual crack sealing cost of \$30,574
706 - Improvements to Public Buildings		
<u>Capital Improvement Fund</u>		
Building Improvements		
Other Public Facilities	146,000	None
Other Public Facilities Replacement HVAC-Public Buildings	82,500	The operating budget is not impacted by the projects.
Public Works Facility Improvements	200,000	None
Village Hall Facility Improvements	185,000	None
<u>Village Parking System Fund</u>		
Infrastructure		
Other Infrastructure Parking Deck Maintenance	75,000	None
707 - Computer Hardware/Software		
<u>Capital Improvement Fund</u>		
Other Expenditures		
Computer Software Financial Software	10,000	\$5000 annual maintenance cost or subscription
Office Equipment		
Computer Equipment EOC Technology Upgrade	100,000	None
<u>Computer Replacement Fund</u>		
Building Improvements		
Other Public Facilities Connectivity	220,000	None
Office Equipment		
Computer Equipment - IT	181,000	Annual lease payments to ensure future funding
708 - Vehicles and Automotive Equip		
<u>Vehicle Replacement Fund</u>		
Motor Equipment		
Motor Equipment Fire Vehicles	42,000	Annual lease payments to provide funding for new vehicle replacement
Motor Equipment Human Serv Vehicles	28,000	Annual lease payments to provide funding for new vehicle replacement
Motor Equipment Police Vehicles	464,000	Annual lease payments to provide funding for new vehicle replacement
Motor Equipment PW Vehicles	761,000	Annual lease payments to provide funding for new vehicle replacement
709 - Non-Automotive Equipment		
<u>General Fund</u>		
Other Equipment		
Other Equipment Broadcast Camera Replacement	35,000	Minimal ongoing operating costs during the life of the cameras
<u>Capital Improvement Fund</u>		
Other Equipment		
Other Furniture & Equipment	95,000	Cost savings due to eliminating traveling out to fill SCBA tanks, 20
Other Equipment Thermal Imaging Cameras	54,000	\$500 annual operational cost
<u>Federal Equitable Share Funds</u>		
Other Equipment		
Other Equipment	90,000	None

Impact of Capital Expenditures on the Operating Budget

Project By Program	2023 Budget	Impact
710 - Miscellaneous		
<u>General Fund</u>		
Infrastructure		
Other Infrastructure D/T Streetscape Prog	80,000	None
Other Infrastructure Reforestation	61,710	The operating budget is not impacted by the projects.
Other Infrastructure Tree Replacement - Cost Rec	88,052	None
Other Infrastructure Tree Replacement-Public Property	12,927	None
Other Infrastructure Tree Replacement- Village	75,701	No impact on the operating budget
<u>Capital Improvement Fund</u>		
Other Expenditures		
Other Expenditures Facade Program	100,000	None
<u>Street Improvement Construction Fund</u>		
Infrastructure		
Other Infrastructure Traffic Improvement	50,000	Annual maintenance cost of \$3,000
<u>Prospect and Main TIF District</u>		
Other Expenditures		
Other Expenditures Developer Incentives	125,000	The project will not have any impact on the operational budget.
Other Expenditures Facade Program	100,000	None
<u>SMP TIF Fund</u>		
Other Expenditures		
Other Expenditures Facade Program	50,000	None
Community Investment Program Total	28,444,521	

DEBT SUMMARY



Government-wide Debt Overview

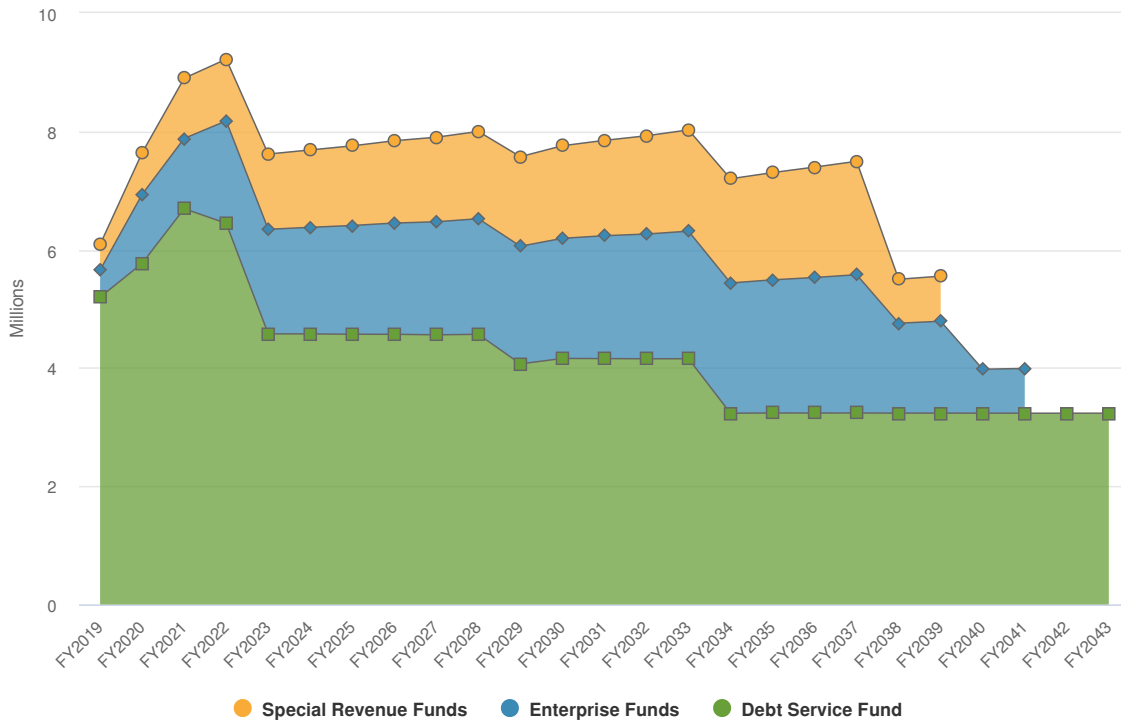
The Village's debt obligations have included General Obligation Bonds, Installment Contracts and Installment Notes. Current debt obligations are limited to General Obligation Bonds. General Obligation Bonds refer to debt obligations that are backed by the full faith and credit of the Village.

- As of December 31, 2022, there are nine general obligation bond issues of the Village supported by ad valorem property taxes. Each year Cook County levies an ad valorem tax according to the amortization schedule listed in the original bond ordinance.
- At December 31, 2022, the Village's debt position is at \$1,768 per capita and debt to be paid from property taxes at \$833 per capita.
- Standard & Poor's has rated Village debt at AA+ Stable. In the latest credit report dated February 2022, they stated that the Village's rating assignment reflects the village's strong economy, very strong management with very strong budgetary flexibility and liquidity, and strong budgetary performance and institutional framework.
- As a home rule municipality, the Village does not have any legal debt margin.



Total 2023 Debt Service expenditures of \$7,615,925 includes \$3,830,000 for principal payments and \$3,785,925 for interest payments on GO Debt. Abatements and capitalized interest totaling \$5,407,675 reduces the combined Village levy for debt service to \$2,208,250. This section only includes current outstanding bond issues.

Debt by Fund



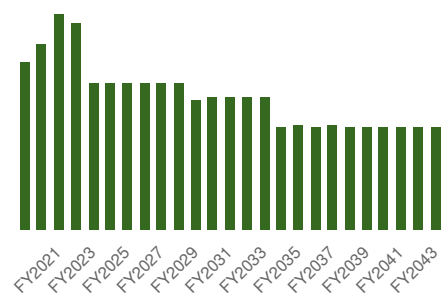
	FY2022	FY2023	% Change
All Funds	Actual	Actual	
Debt Service Fund	\$6,445,892	\$4,576,156	-29%
Special Revenue Funds	\$1,043,488	\$1,272,038	21.9%
Enterprise Funds	\$1,731,141	\$1,767,731	2.1%
Total All Funds:	\$9,220,521	\$7,615,925	-17.4%

Debt Service Fund

The following bond issuances are funded by the Debt Service Fund:

- Series 2013 - Flood Control Bonds
- Series 2014 - Street Bonds
- Series 2016 - Library Refunding Bonds
- Series 2016A - Village Refunding Bonds
- Series 2018B - Village Refunding Bonds and Police & Fire HQ Bonds

The levy for the Series 2013 bond issue will be abated in its entirety using proceeds of the first one-quarter cent home rule sales tax.



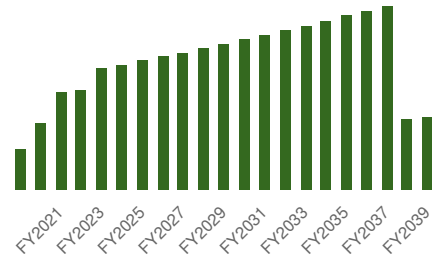
	FY2022	FY2023	% Change
Debt Service Fund	—	—	
Debt Service Fund	\$6,445,892	\$4,576,156	-29%
Total Debt Service Fund:	\$6,445,892	\$4,576,156	-29%

Special Revenue Funds

The following bond issuances are funded by the Prospect & Main TIF Fund:

- Series 2017 - TIF Bonds
- Series 2018A - TIF Bonds
- Series 2019B - TIF Bonds

The levy for the TIF Bonds will be abated in their entirety using TIF incremental taxes.



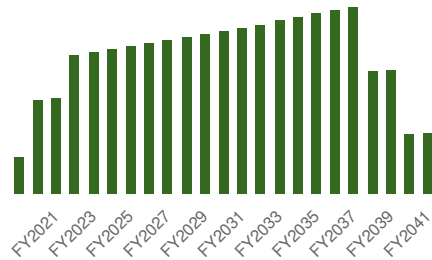
	FY2022	FY2023	% Change
Special Revenue Funds	—	—	
Prospect and Main TIF District	\$1,043,488	\$1,272,038	21.9%
Total Special Revenue Funds:	\$1,043,488	\$1,272,038	21.9%

Enterprise Funds

The following bond issuances are funded by the Water & Sewer Fund:

- Series 2017 - Water & Sewer Bonds
- Series 2018A - Water & Sewer Bonds
- Series 2019A - Water & Sewer Bonds
- Series 2022A - Water & Sewer Bonds

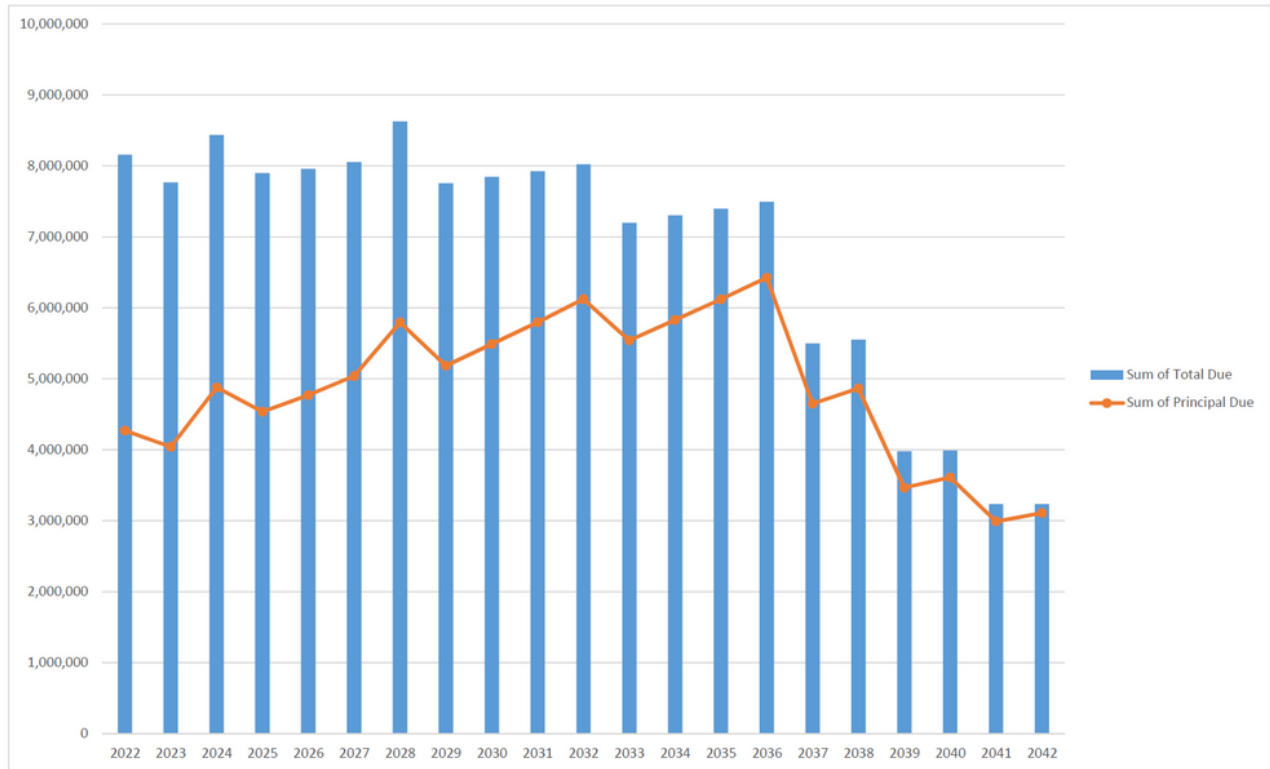
The levy for the Water & Sewer Bonds will be abated in their entirety using Water & Sewer revenues.



	FY2022	FY2023	% Change
Enterprise Funds	—	—	
Water and Sewer Fund	\$1,731,141	\$1,767,731	2.1%
Total Enterprise Funds:	\$1,731,141	\$1,767,731	2.1%

Total Debt Service Payments

The graphic below includes all debt service payments for 2023 until 2042. The blue bars show the total amount of debt due each year and the orange line indicates the principal payment.



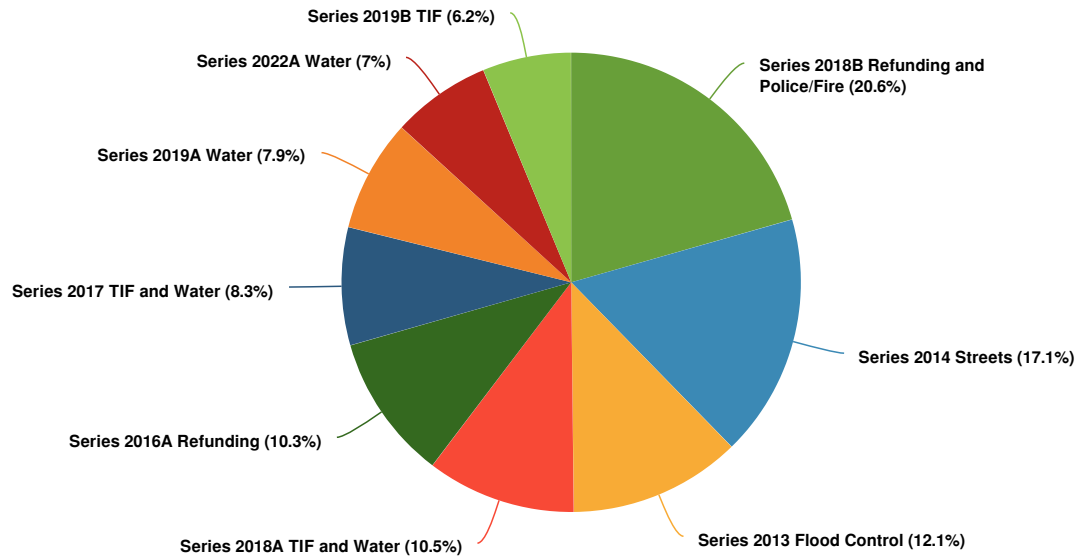
Debt Snapshot



\$7,615,925

-\$1,604,596 (-17.40% vs. 2022 year)

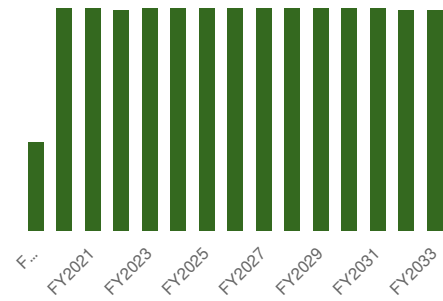
Debt by Type



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Debt	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Series 2012 Refunding Bonds	\$54,096	\$914,096	\$912,436	\$0	\$0	\$0	\$0
Series 2013 Flood Control	\$924,956	\$923,306	\$921,206	\$923,656	\$925,506	\$925,506	\$924,506
Series 2014 Streets	\$883,450	\$1,065,650	\$1,196,700	\$1,302,950	\$0	\$0	\$0
Series 2016 Library	\$1,575,400	\$1,576,300	\$1,581,000	\$0	\$0	\$0	\$0
Series 2016A Refunding	\$265,800	\$265,800	\$265,800	\$780,800	\$1,310,350	\$1,958,550	\$1,961,350
Series 2017 TIF and Water	\$455,500	\$599,900	\$613,300	\$630,700	\$646,900	\$661,900	\$680,700
Series 2018A TIF and Water	\$576,869	\$763,119	\$787,369	\$799,619	\$820,369	\$844,119	\$870,619
Series 2018B Refunding and Police/Fire	\$2,064,500	\$1,946,750	\$1,568,750	\$1,568,750	\$2,338,750	\$1,685,250	\$1,682,500
Series 2019A Water	\$566,617	\$577,800	\$590,800	\$602,550	\$613,050	\$627,300	\$640,050
Series 2019B TIF	\$269,774	\$265,350	\$265,350	\$475,350	\$489,850	\$503,100	\$520,100
Series 2022A Water	\$0	\$0	\$517,810	\$531,550	\$540,800	\$549,050	\$561,300
Total Debt:	\$7,636,962	\$8,898,071	\$9,220,521	\$7,615,925	\$7,685,575	\$7,754,775	\$7,841,125

Series 2013 Flood Control

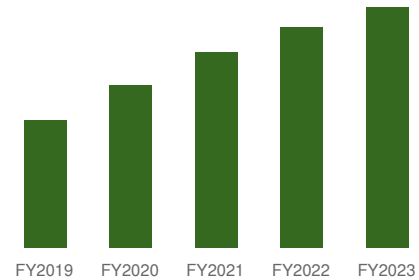
- These general obligation bonds were issued to fund various flood control improvements throughout the Village.
- Financing is being provided by a portion of home rule sales tax.
- The bonds were issued September 10, 2013 and will mature December 1, 2033.



	FY2022	FY2023	% Change
Series 2013 Flood Control	—	—	
Principal	\$585,000	\$605,000	3.4%
Interest	\$336,206	\$318,656	-5.2%
Total Series 2013 Flood Control:	\$921,206	\$923,656	0.3%

Series 2014 Streets

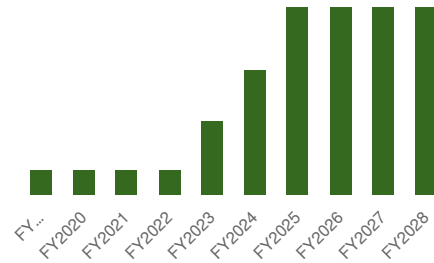
- These general obligation bonds were issued to fund street improvements throughout the Village.
- Financing is being provided by an annual property tax levy.
- The bonds were issued February 4, 2014 and will mature December 1, 2023.



	FY2022	FY2023	% Change
Series 2014 Streets	—	—	
Principal	\$1,125,000	\$1,265,000	12.4%
Interest	\$71,700	\$37,950	-47.1%
Total Series 2014 Streets:	\$1,196,700	\$1,302,950	8.9%

Series 2016A Refunding

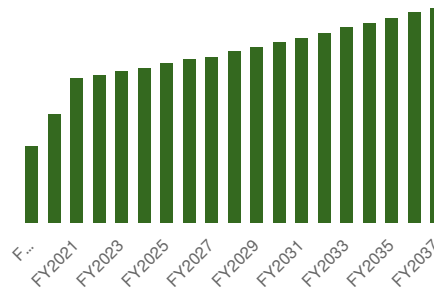
- These refunding bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2009, and to pay for certain costs associated with the issuance of the 2016A bonds.
- Financing is provided by an annual property tax levy.
- The bonds were issued December 1, 2016 and will mature December 1, 2028.



	FY2022	FY2023	% Change
Series 2016A Refunding	—	—	
Principal	\$0	\$515,000	0%
Interest	\$265,800	\$265,800	0%
Total Series 2016A Refunding:	\$265,800	\$780,800	193.8%

Series 2017 TIF and Water

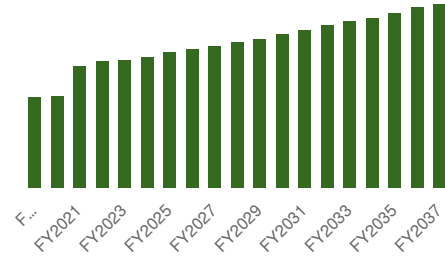
- These general obligation bonds were issued to fund various redevelopment projects within the Prospect and Main TIF District and to fund various water/sewer utility projects throughout the Village.
- Financing is expected to be provided by TIF incremental taxes and by Water and Sewer revenues.
- The bonds were issued December 20, 2017 and will mature December 1, 2037.



	FY2022	FY2023	% Change
Series 2017 TIF and Water	—	—	
Principal	\$315,000	\$345,000	9.5%
Interest	\$298,300	\$285,700	-4.2%
Total Series 2017 TIF and Water:	\$613,300	\$630,700	2.8%

Series 2018A TIF and Water

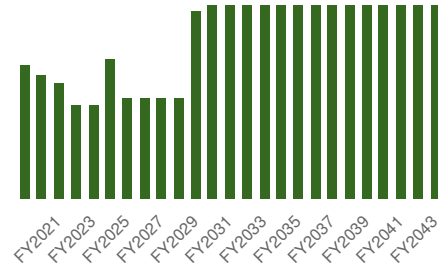
- These general obligation bonds were issued to fund various redevelopment projects within the Prospect and Main TIF District and to fund various water/sewer utility projects throughout the Village.
- Financing is expected to be provided by TIF incremental taxes and by Water and Sewer revenues.
- The bonds were issued May 1, 2018 and will mature December 1, 2037.



	FY2022	FY2023	% Change
Series 2018A TIF and Water	—	—	
Principal	\$355,000	\$385,000	8.5%
Interest	\$432,369	\$414,619	-4.1%
Total Series 2018A TIF and Water:	\$787,369	\$799,619	1.6%

Series 2018B Refunding and Police/Fire

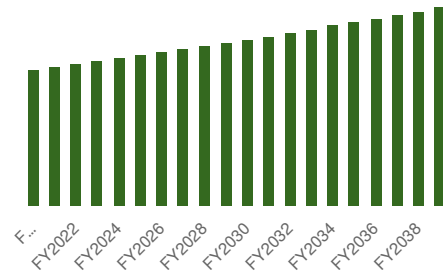
- These general obligation bonds were issued to fund costs associated with construction of a replacement Police Headquarters and a replacement Fire Headquarters, and to refund the Village's outstanding General Obligation Bonds, Series 2009, Series 2009B and Series 2009C, and to pay for certain costs associated with the issuance of the 2018B bonds.
- Financing is provided by an annual property tax levy.
- The bonds were issued October 16, 2018. The refunding bonds will mature December 1, 2029, while the bonds issued for construction projects will mature December 1, 2043.



	FY2022	FY2023	% Change
Series 2018B Refunding and Police/Fire	—	—	
Principal	\$0	\$0	0%
Interest	\$1,568,750	\$1,568,750	0%
Total Series 2018B Refunding and Police/Fire:	\$1,568,750	\$1,568,750	0%

Series 2019A Water

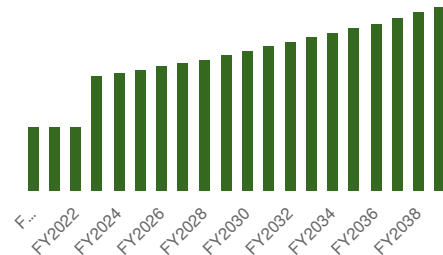
- These general obligation bonds were issued to fund various water/sewer utility projects throughout the Village.
- Financing is expected to be provided by Water and Sewer revenues.
- The bonds were issued June 1, 2019 and will mature December 1, 2039.



	FY2022	FY2023	% Change
Series 2019A Water	—	—	
Principal	\$265,000	\$290,000	9.4%
Interest	\$325,800	\$312,550	-4.1%
Total Series 2019A Water:	\$590,800	\$602,550	2%

Series 2019B TIF

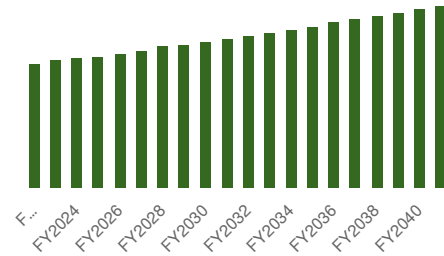
- These general obligation bonds were issued to fund various redevelopment projects within the Prospect and Main TIF District.
- Financing is expected to be provided by TIF incremental taxes.
- The bonds were issued on November 25, 2019 and will mature December 1, 2039.



	FY2022	FY2023	% Change
Series 2019B TIF	—	—	
Principal	\$0	\$210,000	0%
Interest	\$265,350	\$265,350	0%
Total Series 2019B TIF:	\$265,350	\$475,350	79.1%

Series 2022A Water

- These general obligation bonds were issued to fund certain water/sewer utility capital projects throughout the Village.
- Financing is expected to be provided by Water and Sewer revenues.
- The bonds were issued February 8, 2022 and will mature December 1, 2041.



	FY2022	FY2023	% Change
Series 2022A Water	—	—	
Principal	\$250,000	\$215,000	-14%
Interest	\$267,810	\$316,550	18.2%
Total Series 2022A Water:	\$517,810	\$531,550	2.7%

OTHER FINANCIAL INFORMATION

FIVE-YEAR FINANCIAL FORECAST - 2023-2027

The Other Financial Information section includes five-year financial forecasts from 2023 through 2027. The below narrative describes the purpose, assumptions used in the five-year forecasts for revenues and expenditures and noteworthy items for the General Fund, Debt Service Fund and Water/Sewer Fund.

PURPOSE

The purpose of this multi-year financial forecast is to provide insight into the condition and financial direction of the Village beyond the two-year period provided with the annual budget. The forecast is one of the tools used by Village leaders to assist in the strategic and capital planning process. The schedules that follow show revenues and other sources of financing, budgeted expenditures, and available fund balances for the period 2023 through 2027. The information included in the schedules is actual amounts for 2021, budget and estimated amounts for 2022, budget amounts for 2023, and forecast amounts for 2024 through 2027.

ASSUMPTIONS

The basic revenue and expenditure assumptions used in developing the multi-year financial forecast are provided below. These assumptions are applied consistently across all Village Funds with a few exceptions. Projections for capital items, debt service payments, and other financing sources and uses are pulled from the various supporting schedules. Sources for preparing other assumptions include historical trend data, professional association estimates, impacts from changes in the economy, and development efforts within the Village.

Revenues:

Property Taxes – projected growth of 3.0 percent annually

- Pension allocation is projected to increase 3.0 percent annually.
- TIF incremental revenues projected based on the planned developments in the TIF area.
- Road and Bridge Tax is projected to increase 3.0 percent annually.
- Changes to Debt Service are per ordinance.

Other Taxes – projected growth ranging from 0-3 percent annually

- Food and Beverage tax is projected to increase 3.0 percent annually.
- Cable franchise fee (Comcast) and real estate transfer tax are projected to increase 3.0 percent annually.
- Home rule sales taxes are projected to increase 3.0 percent and other utility franchise fees are projected to increase 2.95 percent annually.

License, Permits, and Fees – projected growth of 3.0 percent annually

Intergovernmental Revenues – projected growth of 3.0 percent annually

- Sales taxes are projected to increase by 3.0 percent annually.
- State Motor Fuel tax is projected to increase by 3.0 percent annually.
- Use taxes are projected to increase 2-3 percent annually.
- Other intergovernmental revenues are projected to increase 0-3 percent (except a few known grant related items).

Charges for Service – projected growth of 1-2 percent annually

- Water and sewer charges are projected to increase 6 percent annually.

Fines and Forfeits – projected growth of 2.5-3.0 percent annually

Investment Income – projected growth of 3.0 percent annually

Reimbursements and Other Revenue – projected growth of 0 percent annually

Expenditures:

- Personal Services and Pensions – projected growth of 3.5 percent
- Employee Benefits – projected growth from 3 percent to 3.5 percent annually
- All other expenditures except the capital and debt - projected growth from 2 percent to 3 percent annually
- Capital and Debt – per supporting schedules (CIP/bond ordinance)

NOTEWORTHY ITEMS

General Fund

The General Fund is expected to have a deficit of \$48,824 in 2023, mainly due to property tax abatements and transfers. The fund is expected to have a deficit of \$899,388 in 2024 and a surplus of \$1.7 million, \$1.5 million and \$1.2 million for the years 2025, 2026 and 2027, respectively. The General Fund revenues are expected to range from \$72.2 million to \$77.9 million from 2024 to 2027, while the expenditures for the same period are forecasted from \$73.1 million to \$76.6 million. The General Fund reserves are expected to be above 30 percent for all years from 2023 to 2027. With the help of healthy intergovernmental revenue forecasts, the General Fund reserves are expected to be above 46 to 51 percent for all years from 2023 to 2027.

Debt Service Fund



The Debt Service Fund is expected to have a modest surplus of \$103,800 for 2023. The fund is expected to have a surplus of \$84,184, \$117,464 and \$154,205 for the years 2025, 2026 and 2027 respectively. The Village is not expected to issue any new bonds in 2023 and 2024. The next bond issuance is expected to occur in 2025 (for water/sewer projects).

Water and Sewer Fund

The five-year span covered in this financial forecast includes a series of larger than normal water and sewer rate increases intended to support the long-term operation and maintenance of this utility system on a pay-as-you-go basis. The average annual water and sewer rate increase during this period is 6.0 percent. The Village issued bonds in early 2022 and the bond proceeds are expected to be utilized over 2023 and 2024. During FY 2023, the Village will be conducting an interconnect project with the Northwest Water Commission and will be utilizing the American Rescue Plan grant totaling \$5.3 million.

FIVE-YEAR FINANCIAL FORECAST 2023 - 2027
Revenues, Expenditures, and Projected Fund Balance

FUND TYPE: GENERAL FUND
(MAJOR FUND)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
001 - General Fund								
Revenues								
Property Taxes	16,342,506	16,394,573	16,099,760	17,970,571	18,509,688	18,926,156	19,351,995	19,787,415
Other Taxes	8,005,337	7,579,500	7,748,000	7,699,500	7,930,485	8,110,576	8,295,749	8,486,148
Licenses, Permits & Fees	1,693,908	1,553,000	1,717,983	1,958,500	2,017,255	2,057,600	2,098,753	2,140,730
Intergovernmental Revenue	39,358,721	37,490,435	40,243,300	45,245,308	40,122,852	43,815,125	42,328,592	43,578,463
Charges For Services	2,745,749	1,982,000	2,132,000	2,732,000	2,786,960	2,842,803	2,899,766	2,957,870
Fines & Forfeits	451,204	358,000	284,300	307,300	316,169	325,655	335,426	345,489
Investment Income	(3,032)	12,350	116,000	126,000	129,780	132,376	135,024	137,724
Reimbursements	193,604	216,000	174,000	177,000	182,310	185,956	189,674	193,468
Other Revenue	275,047	193,350	238,150	238,150	242,295	247,142	252,086	257,128
Revenues Total	69,063,044	65,779,208	68,753,493	76,454,329	72,237,794	76,643,389	75,887,065	77,884,435
Expenditures								
Personal Services, Salaries & Wages	29,262,425	31,263,034	31,002,914	32,829,630	33,934,229	35,121,943	36,351,223	37,623,532
Employee Benefits	15,814,412	15,797,537	15,853,534	17,106,395	18,542,969	19,113,426	19,701,789	20,308,645
Other Employee Costs	362,491	562,421	467,682	577,818	580,648	598,068	616,013	634,497
Pension Benefits	6,358	6,549	-	6,744	-	-	-	-
Contractual Services	8,203,837	9,153,174	8,967,029	10,700,008	11,055,060	11,331,442	11,614,727	11,905,102
Utilities	166,470	192,106	166,340	178,827	181,933	184,830	187,790	190,813
Insurance	627,358	829,423	829,423	796,814	828,901	845,481	862,392	879,640
Commodities & Supplies	659,524	917,120	868,074	881,926	903,463	930,574	958,503	987,270
Other Expenditures	60,331	306,822	83,625	99,305	104,326	106,413	108,541	110,712
Building Improvements	5,357	3,500	3,500	4,000	4,000	4,080	4,162	4,245
Office Equipment	19,167	53,172	39,942	44,922	45,162	46,517	47,914	49,352
Other Equipment	171,480	367,254	270,652	300,074	246,241	251,167	256,189	261,314
Infrastructure	1,082,900	2,198,621	2,198,621	1,626,690	660,250	3,351,881	678,651	705,516
Interfund Transfers	4,000,000	8,525,000	3,525,000	11,350,000	6,050,000	3,000,000	3,000,000	3,000,000
Expenditures Total	60,442,110	70,175,733	64,276,336	76,503,153	73,137,182	74,885,822	74,387,894	76,660,638
Excess (Deficiency) of Revenues & Other Sources Over Expenditures	8,620,934	(4,396,525)	4,477,157	(48,824)	(899,388)	1,757,567	1,499,171	1,223,797
Fund Balance, Beginning of Year (Unassigned)	22,132,006	30,752,940	30,752,940	35,230,097	35,181,273	34,281,885	36,039,452	37,538,623
Fund Balance, End of Year (Unassigned)	30,752,940	26,356,415	35,230,097	35,181,273	34,281,885	36,039,452	37,538,623	38,762,420
Recommended Fund Balance								
From	14,035,147	15,300,631	15,300,631	14,627,436	14,977,164	14,877,579	15,332,128	15,332,128
To	21,052,720	22,950,946	22,950,946	21,941,155	22,465,747	22,316,368	22,998,191	22,998,191
Fund Balance % of Subsequent Year Expenditures	44%	34%	46%	48%	46%	48%	49%	51%

FIVE-YEAR FINANCIAL FORECAST 2023 - 2027

FUND TYPE: DEBT SERVICE

Revenues, Expenditures, and Projected Fund Balance

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
002 - Debt Service Fund								
Revenues								
Property Taxes	2,690,171	2,828,686	2,828,686	2,208,250	2,146,263	2,149,100	2,143,800	2,146,600
Other Taxes	925,000	922,000	922,000	923,656	951,366	925,506	925,506	924,506
Intergovernmental Revenue	1,728,902	1,656,000	1,726,000	145,000	149,350	153,831	158,446	163,199
Investment Income	836	1,000	5,000	5,000	5,150	5,253	5,358	5,465
Other Financing Sources	4,819	-	-	1,400,000	1,400,000	1,428,000	1,456,560	1,485,691
Revenues Total	5,349,728	5,407,686	5,481,686	4,681,906	4,652,129	4,661,690	4,689,670	4,725,461
Expenditures								
Bond Principal	4,270,000	4,145,000	4,145,000	2,385,000	2,455,000	2,455,000	2,545,000	2,630,000
Interest Expense	2,421,901	2,300,892	2,300,892	2,191,156	2,119,606	2,119,606	2,024,306	1,938,356
Bank & Fiscal Fees	2,206	2,400	2,400	1,950	1,450	2,900	2,900	2,900
Expenditures Total	6,694,107	6,448,292	6,448,292	4,578,106	4,576,056	4,577,506	4,572,206	4,571,256
Excess (Deficiency) of Revenues & Other Sources Over Expenditures	(1,344,379)	(1,040,606)	(966,606)	103,800	76,073	84,184	117,464	154,205
Fund Balance, Beginning of Year	3,126,864	1,782,485	1,782,485	815,879	919,679	995,752	1,079,936	1,197,400
Fund Balance, End of Year	1,782,485	741,879	815,879	919,679	995,752	1,079,936	1,197,400	1,351,605
Recommended Fund Balance	1,495,951	1,442,946	1,442,946	1,398,078	1,372,303	1,337,153	1,306,678	1,274,753
Revenues % Change from Prior Year		1.08%	2.47%	-13.42%	-0.64%	0.21%	0.60%	0.76%
Expenses % Change from Prior Year		-3.67%	-3.67%	-29.00%	-0.04%	0.03%	-0.12%	-0.02%



FIVE-YEAR FINANCIAL FORECAST 2023 - 2027

Revenues, Expenditures, and Projected Net Assets

FUND TYPE: ENTERPRISE FUND

(MAJOR FUND)

	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
050 - Water and Sewer Fund								
Revenues								
Property Taxes	(31,127)	-	(5,000)	-	-	-	-	-
Licenses, Permits & Fees	-	5,000	1,000	1,000	1,030	1,051	1,072	1,093
Intergovernmental Revenue	-	6,035,000	535,000	535,000	551,050	2,300,000	2,350,000	1,500,000
Charges For Services	17,604,145	18,518,900	18,395,600	19,444,600	19,813,706	20,350,369	21,872,875	23,515,069
Fines & Forfeits	131,398	125,000	132,000	131,200	133,250	137,248	141,366	145,607
Investment Income	(19,159)	21,125	66,100	25,000	25,750	26,265	26,790	27,326
Reimbursements	175	-	-	-	-	-	-	-
Other Revenue	47,055	27,500	48,000	35,000	36,050	36,771	37,506	38,256
Other Financing Sources	(14,556)	10,000,000	10,000,000	5,300,000	-	-	-	-
Revenues Total	17,717,931	34,732,525	29,172,700	25,471,800	20,560,836	22,851,704	24,429,609	25,227,351
Expenditures								
Personal Services, Salaries & Wages	2,264,373	2,456,238	2,456,238	2,555,299	2,504,148	2,591,800	2,682,516	2,776,408
Employee Benefits	748,401	967,752	967,752	965,373	1,001,993	1,033,184	1,065,392	1,098,648
Other Employee Costs	48,125	46,248	46,248	47,211	47,838	49,274	50,752	52,275
Contractual Services	9,284,177	8,856,617	9,046,721	9,870,945	10,224,984	9,971,155	10,275,441	10,591,729
Utilities	112,386	126,716	126,716	131,785	135,079	138,892	142,818	146,860
Insurance	178,102	170,631	170,631	208,340	216,673	221,007	225,427	229,936
Commodities & Supplies	219,804	299,438	299,188	311,600	318,883	328,451	338,306	348,459
Other Expenditures	840,594	-	-	-	-	-	-	-
Building Improvements	996	5,649,221	250,000	5,500,000	-	-	-	-
Office Equipment	954	1,125	900	1,170	1,199	1,235	1,272	1,310
Other Equipment	83,397	134,156	134,156	136,831	338,589	340,061	311,563	263,094
Distribution Systems	(4,426,570)	13,417,590	9,254,213	7,975,400	8,910,660	8,035,660	9,685,660	9,150,660
Infrastructure	7,500	-	-	-	-	-	-	-
Bond Principal	-	575,000	825,000	840,000	915,000	680,000	740,000	805,000
Interest Expense	660,818	638,331	906,141	927,731	887,481	581,681	549,581	514,631
Bank & Fiscal Fees	900	1,000	1,450	1,450	1,450	2,000	2,000	2,000
Long Term Debt	(36,577)	-	-	-	-	-	-	-
Expenditures Total	9,987,380	33,340,063	24,485,354	29,473,135	25,503,977	23,974,400	26,070,728	25,981,010
Excess (Deficiency) of Revenues & Other Sources Over Expenditures	7,730,551	1,392,462	4,687,346	(4,001,335)	(4,943,141)	(1,122,696)	(1,641,119)	(753,659)
Unrestricted Net Assets, Beginning of Year	7,739,759	15,470,310	15,470,310	20,157,656	16,156,321	11,213,180	10,090,484	8,449,365
Unrestricted Net Assets, End of Year	15,470,310	16,862,772	20,157,656	16,156,321	11,213,180	10,090,484	8,449,365	7,695,706
Recommended Balance	3,278,374	3,522,638	3,522,638	3,628,318	3,737,167	3,849,282	3,964,761	4,083,703
Revenues % Change from Prior Year		96.03%	64.65%	-26.66%	-19.28%	11.14%	6.90%	3.27%
Expenses % Change from Prior Year		233.82%	145.16%	-11.60%	-13.47%	-6.00%	8.74%	-0.34%



FIVE-YEAR FINANCIAL FORECAST 2023 - 2027

FUND TYPE: CAPITAL PROJECTS FUNDS

Revenues, Expenditures, and Projected Fund Balance

CAPITAL PROJECTS FUNDS	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenues								
Other Taxes	4,998,708	3,878,000	4,464,500	4,225,000	4,351,750	4,348,294	4,504,259	4,666,798
Licenses, Permits & Fees	1,451,051	1,450,000	1,300,000	-	-	-	-	-
Intergovernmental Revenue	2,978,696	5,564,000	5,619,000	838,000	3,766,660	-	-	-
Charges For Services	9,833	1,010,000	10,000	10,000	10,300	10,506	10,716	10,930
Investment Income	1,592	2,600	18,000	18,000	18,540	18,911	19,289	19,676
Reimbursements	25,000	26,000	26,000	15,000	15,450	15,759	16,074	16,396
Other Revenue	15,941	15,000	15,000	15,000	15,450	15,759	16,074	16,396
Other Financing Sources	4,540,000	7,700,000	4,700,000	3,900,000	3,900,000	3,270,000	3,290,400	3,311,208
Revenues Total	14,020,821	19,645,600	16,152,500	9,021,000	12,078,150	7,679,229	7,856,812	8,041,404
Expenditures								
Contractual Services	76,517	284,848	164,848	269,840	173,080	177,407	181,843	186,389
Utilities	-	3,641	3,641	6,780	6,870	7,076	7,289	7,508
Commodities & Supplies	3,640	5,202	5,202	5,410	5,545	5,711	5,882	6,059
Other Expenditures	193,960	907,073	102,073	896,000	105,000	105,100	105,202	105,306
Land Improvements	-	-	-	-	300,000	-	-	-
Building Improvements	233,748	7,965,281	2,255,000	613,500	1,635,000	1,100,000	275,000	480,000
Office Equipment	-	-	-	100,000	-	-	-	-
Other Equipment	129,454	507,590	323,181	149,000	1,475,000	775,000	-	-
Infrastructure	10,239,528	12,315,214	3,185,563	7,253,331	22,264,607	5,774,137	5,911,180	5,383,259
Interfund Transfers	544,819	-	-	-	-	-	-	-
Expenditures Total	11,421,666	21,988,849	6,039,508	9,293,861	25,965,102	7,944,431	6,486,396	6,168,521
Excess (Deficiency) of Revenues & Other Sources Over Expenditures								
	2,599,155	(2,343,249)	10,112,992	(272,861)	(13,886,952)	(265,202)	1,370,416	1,872,883
Fund Balance, Beginning of Year								
	5,566,109	8,165,264	8,165,264	18,278,256	18,005,395	4,118,443	3,853,241	5,223,657
Fund Balance, End of Year								
	8,165,264	5,822,015	18,278,256	18,005,395	4,118,443	3,853,241	5,223,657	7,096,540

FIVE-YEAR FINANCIAL FORECAST 2023 - 2027

FUND TYPE: SPECIAL REVENUE FUNDS

Revenues, Expenditures, and Projected Fund Balance

SPECIAL REVENUE FUNDS	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenues								
Property Taxes	1,483,537	1,650,000	1,685,800	2,215,100	2,433,600	2,787,179	3,175,494	3,213,477
Other Taxes	923,920	925,000	883,000	895,000	921,850	945,831	970,488	995,838
Intergovernmental Revenue	4,625,078	3,967,710	4,102,710	2,925,700	3,013,471	3,084,920	3,175,699	3,269,155
Charges For Services	4,643,570	4,761,000	4,570,560	4,927,500	5,075,325	5,252,962	5,436,815	5,627,103
Fines & Forfeits	45,623	57,000	338,100	90,600	51,788	53,337	54,933	56,575
Investment Income	1,580	2,690	11,650	11,650	12,000	12,240	12,485	12,734
Reimbursements	80,453	15,000	11,000	11,000	11,330	11,557	11,788	12,023
Other Revenue	185,218	226,000	220,560	200,600	205,230	209,335	213,522	217,791
Other Financing Sources	295,165	3,550,000	2,750,000	750,000	750,000	750,000	750,000	750,000
Revenues Total	12,284,144	15,154,400	14,573,380	12,027,150	12,474,594	13,107,361	13,801,224	14,154,696
Expenditures								
Personal Services, Salaries & Wages	304,945	327,033	327,033	342,239	355,845	368,300	381,191	394,533
Employee Benefits	164,320	130,431	130,431	886,688	142,138	146,628	151,266	156,056
Other Employee Costs	4,583	6,105	5,128	10,136	10,136	10,440	10,753	11,076
Contractual Services	5,547,154	5,376,448	5,365,906	5,561,646	5,180,971	5,310,496	5,443,259	5,579,340
Utilities	199,838	254,000	254,000	264,160	270,760	273,468	276,203	278,965
Insurance	12,732	16,884	16,384	16,164	16,810	17,146	17,489	17,839
Commodities & Supplies	399,608	482,471	496,871	514,179	525,365	631,126	557,359	574,081
Other Expenditures	224,812	904,000	419,000	1,256,000	1,190,000	1,155,100	1,255,202	1,355,306
Other Equipment	16,974	31,712	15,054	94,000	4,000	4,080	4,161	4,244
Motor Equipment	-	45,000	47,132	-	-	-	-	-
Infrastructure	1,730,773	3,358,227	3,358,227	2,200,000	1,550,000	1,500,000	1,500,000	1,500,000
Bond Principal	320,000	360,000	360,000	605,000	670,000	670,000	740,000	820,000
Interest Expense	2,171,533	1,968,988	2,092,988	2,088,538	2,063,488	1,985,138	1,989,931	1,992,421
Bank & Fiscal Fees	900	1,000	1,000	1,000	1,000	1,250	1,250	1,250
Expenditures Total	11,098,172	13,262,299	12,889,154	13,839,750	11,980,513	12,073,172	12,328,064	12,685,111
Excess (Deficiency) of Revenues & Other Sources Over Expenditures								
	1,185,972	1,892,101	1,684,226	(1,812,600)	494,081	1,034,189	1,473,160	1,469,585
Fund Balance, Beginning of Year								
	5,176,226	6,362,198	6,362,198	8,046,424	6,233,824	6,727,905	7,762,094	9,235,254
Fund Balance, End of Year								
	6,362,198	8,254,299	8,046,424	6,233,824	6,727,905	7,762,094	9,235,254	10,704,839



FIVE-YEAR FINANCIAL FORECAST 2023 - 2027

Revenues, Expenditures, and Projected Net Assets

FUND TYPE: ENTERPRISE FUNDS

(NON-MAJOR)

ENTERPRISE FUNDS (NON-MAJOR)	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenues								
Charges For Services	55,191	193,000	91,100	109,600	112,888	352,151	352,579	358,019
Investment Income	100	250	680	816	841	858	876	894
Other Revenue	1,237	4,560	1,900	2,280	2,349	2,396	2,444	2,493
Other Financing Sources	-	75,000	75,000	-	-	-	-	-
Revenues Total	56,528	272,810	168,680	112,696	116,078	355,405	355,899	361,406
Expenditures								
Personal Services, Salaries & Wages	36,050	37,731	37,731	-	-	-	-	-
Employee Benefits	13,452	21,964	21,964	-	-	-	-	-
Contractual Services	76,676	164,959	140,056	149,007	152,902	156,726	160,645	164,662
Utilities	10,288	20,173	20,321	21,164	21,702	22,342	23,000	23,678
Insurance	661	2,201	2,201	7,367	7,661	7,814	7,970	8,130
Commodities & Supplies	8,266	11,816	11,816	12,289	12,596	12,974	13,364	13,766
Infrastructure	31,432	50,000	50,000	75,000	75,000	75,000	75,000	75,000
Expenditures Total	176,825	308,844	284,089	264,827	269,861	274,856	279,979	285,236
Excess (Deficiency) of Revenues & Other Sources Over Expenditures								
	(120,297)	(36,034)	(115,409)	(152,131)	(153,783)	80,549	75,920	76,170
Unrestricted Net Assets, Beginning of Year								
	430,843	310,546	310,546	195,137	43,006	(110,777)	(30,228)	45,692
Unrestricted Net Assets, End of Year								
	310,546	274,512	195,137	43,006	(110,777)	(30,228)	45,692	121,862

FIVE-YEAR FINANCIAL FORECAST 2023 - 2027

FUND TYPE: INTERNAL SERVICE FUNDS

Revenues, Expenditures, and Projected Net Assets

INTERNAL SERVICE FUNDS	2021 Actual	2022 Budget	2022 Estimate	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Revenues								
Charges For Services	12,363,040	11,868,358	11,868,358	13,614,072	14,083,871	14,465,980	14,793,552	15,129,586
Fines & Forfeits	298	1,000	1,000	1,040	1,066	1,098	1,131	1,165
Investment Income	(83,107)	78,055	86,755	91,800	93,070	94,931	96,830	98,767
Reimbursements	97,184	140,000	71,000	-	-	-	-	-
Other Revenue	2,625,045	1,795,450	1,797,250	1,675,520	1,742,541	1,777,393	1,812,941	1,849,200
Other Financing Sources	27,077	5,000	12,000	-	-	-	-	-
Revenues Total	15,029,537	13,887,863	13,836,363	15,382,432	15,920,548	16,339,402	16,704,454	17,078,718
Expenditures								
Personal Services, Salaries & Wages	919,200	1,070,726	1,070,726	1,085,980	1,129,288	1,168,814	1,209,723	1,252,064
Employee Benefits	364,974	453,466	453,466	428,797	445,943	459,829	474,166	488,971
Other Employee Costs	3,772	7,395	7,395	7,395	7,395	7,617	7,846	8,081
Contractual Services	125,271	207,681	177,681	184,786	189,561	194,300	199,158	204,137
Utilities	3,261	4,590	4,590	4,773	4,892	4,941	4,990	5,040
Insurance	9,590,979	9,538,393	9,624,294	9,954,385	10,352,561	11,056,631	11,480,263	11,922,492
Commodities & Supplies	610,682	693,774	851,274	882,911	904,557	931,694	959,645	988,435
Other Expenditures	1,122,376	-	-	-	-	-	-	-
Building Improvements	-	-	-	220,000	-	-	-	-
Office Equipment	152,264	194,639	639	181,664	223,680	234,700	224,721	229,743
Other Equipment	869	102,431	150,931	2,531	1,631	1,664	1,697	1,731
Motor Equipment	2,159	3,594,466	2,439,000	1,295,000	3,784,000	3,252,000	875,000	683,000
Expenditures Total	12,895,807	15,867,561	14,779,996	14,248,222	17,043,508	17,312,190	15,437,209	15,783,694
Excess (Deficiency) of Revenues & Other Sources Over Expenditures								
	2,133,730	(1,979,698)	(943,633)	1,134,210	(1,122,960)	(972,788)	1,267,245	1,295,024
Unrestricted Net Assets, Beginning of Year								
	15,733,640	17,867,370	17,867,370	16,923,737	18,057,947	16,934,987	15,962,199	17,229,444
Unrestricted Net Assets, End of Year								
	17,867,370	15,887,672	16,923,737	18,057,947	16,934,987	15,962,199	17,229,444	18,524,468



Debt Service Policy

Purpose and General Policies

This policy establishes guidelines for the use of debt financing that will allow the Village to minimize financing costs and retain or improve its current bond rating as determined by a nationally recognized credit rating agency.

The Village may consider the use of debt financing when all of the following conditions apply:

- For one-time capital improvement projects or other capital purchases.
- When the project's useful life, or the projected service life of the equipment, will exceed the term of financing.
- When the Village has identified revenues sufficient to service the debt, either from existing revenues or increased taxes or fees.

The Village will not use debt for any recurring purpose, such as current operating and infrastructure maintenance expenditures, nor will the Village use short-term debt unless under extraordinary circumstances.

The Village will use the following criteria to evaluate pay-as-you-go financing versus debt financing in funding capital improvements:

Factors that favor pay-as-you-go financing:

- Current revenues and/or adequate fund balances are available to finance the project.
- Project phasing could allow the Village to finance the project over time without debt.
- Additional debt would adversely affect the Village's credit rating.
- Market conditions are unstable or the project presents marketing difficulties.

Factors that favor debt financing:

- Revenues available for debt service are sufficient and reliable.
- Issuance of debt will not jeopardize the Village's current credit rating.
- Market conditions present favorable interest rates and good demand for municipal financing.
- A project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs.
- A project is immediately required to meet or relieve infrastructure needs, and current revenues and fund balances are not sufficient to finance the project.
- The life of the project or asset financed is ten years or longer.

Debt Issuance Guidelines

When the Village has the option of using G.O. or revenue bonds, the Village will consider the benefits of reduced debt expense and flexibility achievable through G.O. debt versus reserving the Village's G.O. debt capacity by issuing revenue debt. The Village may use General Obligation bonds in lieu of revenue bonds if debt expense can be significantly reduced (as compared to financing with revenue debt) and if special or enterprise fund revenue is sufficient and reliable to fund debt service costs. In such cases, the Village Board will adopt ordinances abating the debt tax levies and direct staff to pay debt service costs with alternative revenues.

The Village will seek credit enhancements such as letters of credit or insurance when necessary to make the financing more cost-effective.

Debt Structure Guidelines:

- In general, the Village will maintain a debt structure under which 50% of the outstanding principal will be repaid within ten years.
- The term of financing (final bond maturity) will not exceed the expected useful life of the project or equipment financed with the debt.
- If the Village plans to pay debt service expenses from a specific revenue source, the Village will use conservative assumptions in its revenue projections.

To provide assistance in debt issuance, the Village will select a financial advisor and/or investment banker and bond counsel on a competitive basis; these advisors will be retained for several years to provide continuity and allow them to develop an understanding of the Village's needs.

The Village will generally conduct financing on a competitive basis; however, negotiated financing may be used where market volatility or the use of an unusual or complex financing or security structure causes a concern with regard to marketability.

The Village may use inter-fund loans (in lieu of borrowing from private parties) to minimize the expense and administrative effort associated with external borrowing. Inter-fund loans are typically made for relatively short periods of time (under five years) and relatively low amounts (under one million dollars). Inter-fund loans will be considered to finance high priority needs on a case-by-case basis, only when other planned expenditures in the fund making the loan would not be affected. Inter-fund loans are generally made by the Village's pooled cash account and shall be limited to 10% of the total cash balances in Village operating funds.

Maintenance of specific credit ratings:



- The Village will seek to maintain or improve its current bond rating and will specifically discuss with the Village Board any proposal which might cause that rating to be lowered.
- An analysis will be prepared by Village staff for each proposed financing; such analysis will assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.

Current and Advance Refunding of Debt:

- The Village will consider the refunding of current debt obligations (existing debt is redeemed and replaced by a new debt) when conditions are economically favorable to do so.
- The Village will consider the advance refunding of debt obligations (new debt is issued to replace or redeem old debt before the maturity or call date of the old debt) when conditions are economically favorable to do so.

Under these circumstances, the proceeds of the new debt must be placed in escrow and used to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

Debt Capacity Guidelines for General Obligation Debt

To maintain its sound fiscal condition and current debt rating, the Village will limit the amount of debt it will issue and its annual debt service expenses in accordance with the guidelines stated below. The guidelines are ranges for measures of debt capacity. Debt within the lower limits of the measures would be considered a low debt level given Mount Prospect's fiscal, demographic and economic characteristics, while debt in the higher limits of the measures would be considered a moderate debt level. Generally, the Village will maintain its debt below the 75% percentile of the ranges. However, the Village may issue debt at the higher levels of the ranges under certain circumstances such as the following:

- The outstanding debt is general obligation debt, but the Village is not using property taxes to pay debt service costs.
- The Village's debt is at the lower end of the limits for two of the measures but above the 75% level for the third.
- The Village anticipates that while the amount of debt and/or debt service expenditures might be above the 75% level for a few years, debt will fall below that level after that.
- Current and anticipated overlapping debt levels are relatively low.

Guidelines for Direct Debt:

- Outstanding Debt as a Percent of the Equalized Assessed Value of Taxable Property
 - Guideline: 1 to 3.0%
 - 75% of Guideline: 2.5%
- Outstanding Debt per Capita
 - Guideline: \$500 to \$1000
 - 75% of Guideline: \$875
- Debt Service Expenditures as a Percent of General Fund Expenditures (including net transfers) and Debt Service Payments
 - Guideline: 5 to 10%
 - 75% of Guideline: 8.75%

The Village will monitor levels of overlapping debt and communicate debt plans with public entities that may issue overlapping debt. The Village will take into account overlapping debt in considering both the amount of debt that the Village will issue, and the timing of Village bond issues.

Debt Administration

The Village will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement), voluntarily following disclosure guidelines provided by the Government Finance Officers Association unless the cost of compliance with the higher standard is unreasonable.

Ongoing Monitoring of Outstanding Debt:

- The Village will monitor all forms of debt annually and include an analysis in the Village's annual budget; concerns and recommended remedies will be reported to the Village Board as necessary.
- The Village will monitor bond covenants and federal regulations concerning debt, and adhere to those covenants and regulations at all times.
- Investment of Bond Proceeds. The Village will invest bond proceeds in accordance with the Village's adopted investment policy and federal arbitrage regulations.
- Annual review of applicable records and reporting of findings to the Village President and Board of Trustees in accordance with the Village's Bond Record-Keeping Policy.

The Village will adhere to all requirements related to primary and secondary market disclosure, including annual certifications as required. This would include arbitrage rebate monitoring, federal and state law compliance and market and investor relations.

Fund Balance/Net Asset Policy

Purpose

A Fund Balance/Net Assets Policy establishes a minimum level at which the projected end-of-year fund balance/net assets must observe, as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the Village of Mount Prospect will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Village's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance/net assets to mitigate current and future risks and to maintain a stable tax rate. Fund balance/net asset levels are also crucial in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Government's continued creditworthiness.

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

Nonspendable Fund Balance – portion of a Governmental Fund's fund balance that is not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted Fund Balance – portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

Unrestricted Fund Balance – is made up of three components:

Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.

Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.

Unassigned Fund Balance – available expendable financial resources in a governmental fund that are not the object of tentative management plans.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

Proprietary Funds

Proprietary funds include enterprise and internal service funds. The net assets will be composed of three primary categories:

Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.

Restricted Net Assets – portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

Unrestricted Net Assets – portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

Authority

Governmental Funds

Committed Fund Balance – A self-imposed constraint on spending the fund balance that must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Government's intent to use the fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

Minimum Unrestricted Fund Balance Levels

Governmental Funds

General Fund

Purpose – The General Fund is a major fund and the general operating fund of the Government. It is used to account for all activities that are not accounted for in another fund.

Fund Balance – Unrestricted fund balance shall be maintained at a level between 20% and 30% of the subsequent fiscal year's expenditures. Should the unrestricted fund balance drop below the 20% level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned drawdown of fund balance below the 20% level will be permitted for operational purposes to cover extraordinary expenditures or bridge a revenue shortfall. Reductions in fund balance are meant to be short term only and must be resolved through the implementation of a new permanent revenue source or reduction in expenditure levels. Surplus fund balance above the 30% level may be transferred to another operating or capital fund to cover expenditures. Any fund balance not transferred for the purpose of funding an operational shortfall or one-time expense must be transferred to the Capital Improvement Fund to support future capital projects. Fund balance for the General fund will be capped at 50% of the subsequent fiscal year's expenditures. If at any time this fund balance exceeds the cap, the Village Board will be mandated to transfer excess funds in an amount sufficient to bring fund balance below the cap.

Special Revenue Funds (excluding CDBG, Asset Seizure, Federal Equitable Share Funds, DUI Fine and Business District Funds)

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance – Derived from property taxes (or other restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at level of between 10% and 25% of the subsequent year's annual budgeted expenditures, not including capital, debt service and transfers. This will be adjusted annually with the adoption of the annual budget.

The CDBG Fund is a separate reporting fund where financing is provided through direct grants from the U.S. Department of Housing and Urban Development (HUD). Reporting guidelines for HUD do not permit any balance at year end. As such, there will be no target fund balance level.

The Asset Seizure Fund, Federal Equitable Share Funds Fund and DUI Fine Fund do not have a reserve requirement. The recommended fund balance will be equal to the subsequent year's total operating expense.

The Business District Fund is used strictly as a pass-through for payments made in conjunction with maintenance of the business district. As such, there will be no target fund balance level.

Debt Service Fund

Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance – Fund balance derived from property taxes is legally restricted. Fund balance for debt service supported by property taxes shall be maintained at a level equal to the next interest payment. Any fund balance accumulation should not exceed the amount of the next principal and interest payment due. Fund balance for debt service supported by alternative revenues shall be maintained at a level equal to 50% of the next year's principal and interest payment.

Should fund balance drop below the minimum level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned draw down of fund balance for debt service funds is permitted only to account for fluctuations in the bond repayment schedule. Surplus fund balance above the minimum level can be used to reduce the Debt Service portion of the property tax levy or the amount of alternative revenues needed to meet the current year's budgeted expenditures.

Capital Projects Fund

Purpose - Established to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

Financing – Debt financing, grants, or interfund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds. Fund balance shall be maintained at between 25% and 50% of the five-year average for capital expenditures supported by this fund to a maximum of \$1 million. Should the fund balance drop below the minimum level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned drawdown of fund balance below

the minimum level will be permitted to cover extraordinary expenditures or high cost projects that occur infrequently. Surplus fund balance above the minimum level can be used to support ongoing capital projects, transferred to support projects in other capital funds or transferred to other funds as designated by the Village Board. Fund balance may be permitted to grow beyond the maximum level to cover anticipated high-cost projects in future years.

Minimum Unrestricted Net Assets Levels

Proprietary Funds

Enterprise Fund

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing - User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets - Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets). Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than three months of the subsequent year's operating expenses (excluding debt service and capitalized asset expenses).

Planned drawdown of the unrestricted net asset balance below the three-month level will be permitted for operational purposes to cover extraordinary expenditures or bridge a revenue shortfall. Reductions in the balance are meant to be short term only and must be resolved through a fee adjustment dictated by a water and sewer rate study, implementation of a new permanent revenue source or reduction in expenditure levels. Surplus balances in unrestricted net assets above the three-month level can be used to support ongoing water and sewer capital projects or to defer or decrease future rate increases.

Internal Service Fund

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Government on a cost-reimbursement basis.

Financing - User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets - Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets). Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Board and management (excluding debt service and capitalized asset expenses).

Unrestricted net assets for the Risk Management Fund shall be maintained at a level equal to unpaid claims liability (as prepared by enrolled actuary), plus 33% of the self-insured retention level for general liability claims, plus 33% of the subsequent fiscal year's expenditures for workers' compensation claims. Should the balance drop below the minimum level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned drawdown of the unrestricted balance below the minimum level will be permitted for operational purposes to cover extraordinary expenditures or to reduce the impact of increasing premiums or claims experience from health, workers' compensation or liability coverages. Reductions in the balance are meant to be short term only and must be resolved through rate adjustments, implementation of a new permanent revenue source or reduction in expenditure levels. A surplus balance above the minimum level may be used to defer or reduce payments needed to support risk management operations.

Unrestricted net assets for the Vehicle Maintenance Fund shall be targeted at level of between 10% and 25% of the subsequent year's annual budgeted expenditures, not including capital, debt service and transfers. This will be adjusted annually with the adoption of the annual budget.

Unrestricted net assets for the Vehicle Replacement and Computer Replacement Funds shall be maintained at a level sufficient for the ongoing maintenance of computer and motor vehicle machinery and equipment. Sufficiency shall be deemed the amount required to support the replacement of machinery and equipment according to its designated replacement schedule. Should the unrestricted net assets drop below the minimum level, notification will be given to the Village Board and lease payments by the departments will be adjusted to return balances to the minimum level within a reasonable period of time. Unrestricted net asset balances above the minimum level can be used to reduce future lease payments.

Other Considerations

In establishing the above policies for unrestricted fund balance/net asset levels, the Government considered the following factors:



- The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)

If any of the above factors change, the Government should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

Long-Term Financial Policies

In its budgeting activities, the Village seeks to adhere to defined long-term financial policies. These policies are designed to provide a general framework for which to make budgetary and programmatic decisions while maintaining the Village's solid financial condition. These policies have been formally adopted by the Village Board and cover three (3) specific categories:

Revenues

Expenditures

Financial Planning

The policies were developed in accordance with the Government Finance Officers Association's (GFOA) *Recommended Practices* for Budgeting and Fiscal Policy.

The Village maintains the following long-term financial policies for revenues:

Maintain a diversified revenue structure. It is the desire of the Village to create and maintain a well diversified revenue structure to reduce the impact to operations resulting from a shortfall in a single revenue source. Any surplus in general Village revenue not allocated to the annual operating budget is subsequently committed to support expenditures for capital items such as infrastructure and equipment.

Five-year projections for revenues of major operating and capital funds. The Village will perform five-year revenue projections for several major operating and capital funds. This includes the General, Motor Fuel Tax, Capital Improvement, Downtown Redevelopment, Street Improvement, Flood Control, and Water & Sewer. The projections are updated annually as part of the *Five-Year Community Investment Program* document.

Limited reliance on property tax revenue. Even though the Village is a home rule community and not restricted in its annual levy of taxes, the governing Board has set as an objective to limit the annual increase to 1) changes in the amount needed to support annual principal and interest payments on General Obligation debt, and 2) changes in the annual tax levy requirement (as prepared by licensed actuary) for funding public safety pensions. The Village Board has discontinued the practice of following a set range for the annual increase. Previously, that range was 3.5% - 5.0%. This new approach will work to reduce the Village's dependence on a single source of revenue and prevent an overburdening property owners.

Setting of fees and user charges. The Village will set user fees for each enterprise fund (e.g., Water & Sewer) and funds supported by a dedicated funding source sufficient to support ongoing operations. This includes annual operating expenses and capital expenditures funded by debt service or on a pay as you go basis.

Use of one-time revenues. The Village will not allocate one-time revenues towards the funding of continuing operating expenses. Any one-time revenue (e.g., sale of village property) will be used to fund a one-time capital expenditure.

The Village maintains the following long-term financial policies for expenditures:

Annual budget with budget forecast. The Village will prepare an annual budget document detailing approved expenses in year one along with a budget forecast for year two to help better project budget needs into the future.

Maintain the General Fund fund balance at 20% - 30% of subsequent year budgeted expenditures. An adequate level of fund balance is essential to reduce potential current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

Maintain the fund balance of each debt service fund supported by property taxes at an amount equal to the next year's interest payment. Due to the timing of the receipt of property taxes, it will be necessary to maintain sufficient funds on hand to ensure the timely payment of debt service.

Maintain the fund balance of each debt service fund supported by alternative revenues (property tax increment and home-rule sales tax) at 50% of the next year's principal and interest requirements. Alternate revenue streams for debt service are not as reliable as revenue streams supported by property taxes. As such, it is prudent for the Village to maintain a higher level of fund balance for these debt service funds than those supported by property taxes.

Expenditure categories. The Village will maintain expenditure categories according to GAAP and state statute and other applicable regulations.

Five-year projections for expenses of major operating and capital funds. The Village will perform five-year expenditure projections for several major operating and capital funds. This includes the General, Motor Fuel Tax, Capital Improvement, Downtown Redevelopment, Street Improvement, Flood Control, and Water & Sewer. The projections are updated annually as part of the *Five-Year Community Investment Program* document.



Capital programming. The annual budget along with the five-year community investment program shall provide sufficient support for the Village-wide capital program.

The Village maintains the following long-term financial policies for financial planning:

Maintain a balanced General Fund budget except for planned draw-downs of the fund balance when the fund balance exceeds the 30% target. In an effort to maintain fund balance at the policy benchmark, a commitment to a balanced budget under normal business conditions is necessary. The balanced budget shows prudent use of the Village's resources and helps instill a confidence in the public eye of the governing Board and management staff. A *balanced budget* is defined as a budget where estimated revenues equal estimated expenses during a single fiscal period.

Continue to include a forecast budget in the annual operating budget. (The forecast budget is a projection of the operating budget for the year after the budget year.) The forecast expenditure plan proves helpful in planning for and bidding out capital projects, determining with greater accuracy property tax levy requirements and, in general, making the Budget document more useful as a planning tool.

Set annual contribution for Police Pension and Fire Pension at 100% of actuarially determined annual levy requirement. The Public Act 096-1495 tax levy requirement is determined as the annual contribution necessary to fund the normal cost, plus the amount to amortize the excess (if any) of ninety percent (90%) of the accrued liability over the actuarial value of assets as a level percentage of payroll over a thirty (30) year period which commenced in 2011, plus an adjustment for interest. In order to comply with this state statute, the Village Board has committed to funding the pension funds at 100% of the annual tax levy requirement. Funding is derived, primarily, from the property tax levy which has specific components of the levy dedicated for this purpose. Funding can exceed the annual levy requirement from this and other sources when available.

Update the five-year Community Investment Program on an annual basis. The development of the community investment program is a prelude to the work on the annual budget. It addresses the need for replacement, upgrade, and expansion of infrastructure and other long-lived assets. Since capital projects are often large dollar amounts and will impact the operating budget, it is imperative to be able to have a long-term plan for funding requirements.

Update the five-year operating financial forecast on an annual basis. The long-term perspective helps the Village foresee both future capital and operating needs and the demand for funds which they create. Revenue shortfalls are identified and spawn the development of separate long-term funding plans.

Debt administration. The Village will limit long-term borrowing to capital projects that cannot be supported by current revenues. When possible, capital projects will be funded on a "pay as you go" basis. Every effort will be made to improve the Village's bond rating by maintaining a solid financial history and following recommendations for improvement from financial advisors and bond rating agencies. The Village maintains a Debt Service Policy implemented in 2009 that guides the decision-making process of its elected officials.

Annual review and utilization of fund balance. The Village will conduct a review of all fund balances during the annual budget process. Should unassigned balances fall below the recommended level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level. Excess surplus fund balance will be utilized according to the Village's fund balance policy. A copy of the fund balance/net assets policy is included next in the introduction section of this document.

The Village will continue to evaluate its long-term financial policies and make additions and modifications as necessary. The Village's existing fund balance policy incorporate elements of GASB Statement No. 54. In addition to establishing minimum fund balance levels for all funds, the policy includes direction as to the disposition of the surplus fund balance as well as remedies for returning fund balance to the minimum level if deficient. A copy of this policy is included immediately following this section. Following the Fund Balance/Net Assets Policy in the Introduction Section of this document is the Village's comprehensive Debt Service Policy.

APPENDIX

Glossary

The Budget contains specialized and technical terminology that is unique to governmental finance and budgeting. To assist the reader of the Budget document in understanding these terms, the following budget glossaries have been prepared. A glossary of terms is followed by a glossary of acronyms.

Abatement

A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies.

Accrual Basis

The recording of the financial transactions that have cash consequences for the government in the periods in which those transactions occur, rather than in the periods in which cash is received or paid by the government.

Ad Valorem Tax

A tax levied on the assessed value of real property (also known as "property taxes").

Advance from Other Funds

A liability account used to record noncurrent portions of a long-term debt owed by one fund to another fund within the same reporting entity. See **Due To Other Funds** and **Interfund Receivable/Payable**.

Advance Refunding Bonds

Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U. S. Treasury Bonds or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Advance to Other Funds

An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See **Due From Other Funds**.

Amortization

- (1) The portion of the cost of an intangible asset charged as an expense during a particular period.
- (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Annexation

The legal merging of one territory into another. A municipality might annex unincorporated areas.

Appropriation

A legal authorization made by the Village Board which permits the Village to incur obligations and to make expenditures of resources for a specific purpose.

Assessed Valuation

A value established for real property for use as a basis for levying property taxes.

Assets

Property owned by government.

Assigned Fund Balance

The portion of a Governmental Fund's fund balance that denotes an intended use of resources but with no formal Board action.

Audit

A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

Available Fund Balance

That portion of fund balance collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Balance Sheet

That portion of the Village's financial statement that discloses the assets, liabilities, and the fund balance of a specific governmental fund as of a specific date.



Balanced Budget

A budget where estimated revenues in combination with current fund balance equals or exceeds estimated expenditures during a single fiscal period

Basis of Accounting

A term used to denote when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash, modified accrual or accrual method.

Basis Point

Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation (G.O.) and revenue bonds. Bonds are most frequently used to finance construction of large capital projects, such as buildings, streets and major equipment.

Bond Discount

The difference between the present value and the face amount of bonds when the former is less than the latter.

Bond Ordinance or Resolution

An ordinance or resolution authorizing a bond issue.

Bond Premium

The difference between the present value and the face amount of bonds when the former is greater than the latter.

Bond Rating

The measure of the quality and safety of a bond. It indicates the likelihood that a debt issuer will be able to meet scheduled repayments and dictates the interest rate paid.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budget Calendar

The schedule of key dates which the Village follows in the preparation, adoption, and administration of the budget.

Budget Message

A general discussion of the budget as presented in writing by the budget-making authority to the legislative body. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message and recommendations regarding the financial plan for the coming period.

Budgetary Control

The control or management of a governmental unit in accordance with an approved budget. The purpose of budgetary control is to keep expenditures within the limitations of available appropriations and available revenues.

Capital Expenditures

Expenditures resulting in the acquisition of or addition to fixed assets such as land, buildings, machinery, and equipment.

Capital Outlays

See **Capital Expenditures**

Capital Program

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs.

Capital Projects Fund

Used to account for financial resources to be used for the acquisition of construction of major capital facilities (other than those financed by proprietary funds).

Carryover (C/O)

An expenditure that was budgeted in a previous year but was not actually made and has been budgeted again in the current budget year. Carryovers are usually capital items or high-cost contractual services. Because a carryover item was recognized as a valid requirement during a previous year's budget process, it is not subject to the same high degree of scrutiny as a new request and, to the extent possible, does not compete with new requests for funding. With regard to budgeted capital purchases, the ability to designate an expenditure as a carryover removes the disincentive to defer those purchases when the useful lives of items on hand can be extended.

Cash Basis

The recording of financial transactions in the periods in which cash is received or paid by the government.

Cash Management

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Charges for Service

User charges for services provided by the Village to those specifically benefiting from those services.

Collateral

Assets pledged to secure deposits, investments or loans.

Community Investment Program

A multi-year, prioritized plan for capital expenditures. The Village's Community Investment Program addresses capital expenditures of \$25,000 or more and all proposed additions to the motor vehicle fleet. The replacement of vehicles existing in the fleet are not included in the Community Investment Program Plan but are programmed for replacement through the Vehicle Replacement Fund.

Committed Fund Balance

The portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.

Compensated Absences

The expense incurred and the offsetting liability for accrued vacation time, personal time, and the portion of sick leave that becomes vested and will be paid at termination.

Contingency

The appropriation of funds for future allocation in the event specific budget allotments have been depleted and additional funds are needed.

Cost

The amount of money or other consideration exchanged for goods or services.

Debt

A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

Debt Ratios

A measurement that assesses debt load and ability to repay debt which is a component in the determination of credit ratings. Ratios are also used to evaluate the Village's debt position over time and against its own standards and policies.

Debt Service

The payment of principal and interest on borrowed funds.

Debt Service Fund

A fund or funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.



Debt Service Requirements

The amount of revenue which must be provided so that all principal and interest payments can be made in full on schedule.

Deferred Charges

Expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet, pending amortization or other disposition (e.g., bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation. See **Prepaid Items**.

Deferred Compensation Plans

Plans that offer employees the opportunity to defer a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.

Deferred Revenue

Amounts for which asset recognition criteria (e.g., a valid receivable) have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, receivables that are measurable but not available are one example of deferred revenue.

Deficit

The excess of expenditures or expenses over revenues or income during a single accounting period.

Department

A major administrative division of the Village which indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation

- (1) Expiration in the useful life of fixed assets attributable to wear and tear, deterioration, and obsolescence.
- (2) The portion of the cost of a fixed asset charged as an expense during a particular period.

Distinguished Budget Presentation Awards Program

An awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division

A segment of a department which is assigned a specific operation.

Due from Other Funds

An asset account used to indicate amounts owed to a particular fund by another fund for goods sold or services rendered. See **Advance To Other Funds** and **Interfund Receivable/Payable**.

Due to Other Funds

A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. See **Advance From Other Funds** and **Interfund Receivable/Payable**.

Efficiency Measures

Performance measures which measure the cost of an activity (either in terms of dollars or work hours) per unit of output or outcome or otherwise gauge the productivity of an activity. Generally, efficiency measures in the latter category compare work successfully completed with the potential amount of work which could have been accomplished.

Enterprise Fund

A set of self-balancing accounts used to account for activities similar to those found in the private sector, where the determination of net income is necessary useful to sound financial administration. The Water and Sewer Fund and the Parking Funds are enterprise funds.

Entity

The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group.

Equalization Factor

A factor determined by the State which when applied to the counties' assessed value will cause all property to equal one-third of its market value.

Equalized Assessed Valuation

The assessed valuation of a property increased by a multiplier established by the Illinois Department of Revenue which is intended to increase the total assessed valuation of all property in the County to a level that is equal to 33-1/3% of market value.

Expenditure

This term refers to the amount of funds paid or to be paid for obtaining an asset, goods, and services. For budget purposes, the term expenditure applies to all costs or expected commitments.

Expense

The term expense is used in full accrual accounting to report decreases in net total assets.

Fiduciary Fund

A set of self-balancing accounts used to account for the assets that the governmental unit holds as a trustee and that cannot be used for the benefit of the governmental unit.

Fiscal Policies

The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY)

The time period designated by the Village signifying the beginning and ending period for recording financial transactions. Beginning January 1, 1996 the Village of Mount Prospect specified January 1 to December 31 as its fiscal year

Fixed Assets

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Forfeiture

The automatic loss of cash or other property as a penalty for not complying with legal provisions and as compensation for the resulting damages or losses.

Franchise Fee

A fee paid by public service businesses for use of Village streets, alleys and property in providing their services to citizens of a community. Services requiring franchises include cable television.

Full Faith and Credit

A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full-faith-and-credit bonds.

Full-Time Equivalent (FTE)

A standardized unit of measure used to determine the equivalent number of full-time employees. It is calculated by dividing the total hours actually worked or planned for a job class (regular and overtime) by a standard number of hours a full-time employee would work for the job class.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund

An accounting entity with a set of self-balancing accounts that is used to account for financial transactions for specific activities or government functions. Seven commonly used funds in governmental accounting are: the general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, and trust and agency funds.

Fund Balance

Fund balance is the excess of assets over liabilities. The fund balance is composed of three categories: non-spendable, restricted and unrestricted.

Fund Type

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

General Fixed Assets

Capital assets that are not assets of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the resources of governmental funds.

General Fund

The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include sales taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, inspection services, community development, public works and general administration.

General Obligation Bonds

Bonds that finance a variety of public projects such as streets, buildings, and improvements, and which are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Generally Accepted Auditing Standards (GAAS)

Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of field work and standards of reporting.

Goal

An attainable target for an organization – its vision for the future.

Government Accounting Standards Board (GASB)

An accounting standards board formed to develop accounting standards for state and local government entities.

Governmental Fund Types

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. The measurement focus in these fund types is on the determination of financial position and changes in financial position, rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grant

Contributions or gifts of cash or other assets from another government or entity to be used for a specified purpose, activity, or facility. Grants may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

Gross Bonded Debt

The total amount of direct debt of a government, represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Income

A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Infrastructure Assets

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

Interfund Receivable/Payable

Short-term loans made by one fund to another, or the current portion of an advance to or from another fund.

Interfund Transfer

Payment from one fund to another fund primarily for work or services provided.

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.



Internal Service Fund

Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis; for example, the Risk Management Fund.

Investments

Securities held for the production of revenues in the form of interest or dividends. The term does not include fixed assets used in government operations.

Joint Venture

A legal entity or other contractual arrangement in which a government participates in a separate activity for the benefit of the public and in which the government retains an ongoing financial interest.

Level of Budgetary Control

The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that increase the total expenditures of any fund must be approved by the governing body. Expenditures may not legally exceed budgeted appropriations at the fund level.

Levy

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Line-Item Budget

A budget that lists each expenditure category (salaries, office supplies, telephone service, copy machine costs, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance

Major Fund

For budget purposes, if a fund's revenue or expenditures, excluding other financing sources and uses, exceeds 10% of the revenues or expenditures of the appropriated budget, it is classified as a major fund. This classification differs from that used for GAAP external reporting purposes.

Measurement Focus

The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Millage

The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

Modified Accrual Accounting

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred.

Municipality

An urban district having corporate status and powers of self-government.

Net Income

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Major Fund

For budget purposes, if a fund's revenue or expenditures, excluding other financing sources and uses, is below 10% of the revenues or expenditures of the appropriated budget, it is classified as a non-major fund. This classification differs from that used for GAAP external reporting purposes.



Non-Operating Expenditures

The costs of government services which are not directly attributable to a specific Village program or operation. Examples include debt service obligations and pension fund expenses.

Non-Operating Revenues

The incomes received by the government which are not directly attributable to providing a service. An example would be interest on investments.

Nonspendable Fund Balance

A portion of a Governmental Fund's fund balance that is not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. See **Budget**.

Ordinance

A formal legislative enactment by the governing body of a municipality. It has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. See **Resolution**.

Organizational Unit

A responsibility center within a government.

Other Financing Sources

Governmental fund debt proceeds, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

Other Financing Uses

Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

Other Post-Employment Benefits (OPEB)

In addition to salary, an employee may earn benefits over their years of service that will not be received until after their employment ends. Post-employment benefits other than pensions generally take the form of medical and dental insurance benefits provided to eligible retirees. As a group, these are referred to as Other Post-employment Benefits, or OPEB.

Overlapping Debt

The proportionate share that property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. The amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction.

Pay-As-You-Go Financing

A financial policy by which the capital program is financed from current revenue rather than through borrowing.

Per Capita

Applies to a unit of population or a person and reflects how much each would have if a commodity/expense was divided equally.

Performance Budget

A budget that focuses on activities rather than line items. Work load and unit cost data are collected in order to assess the efficiency of services.

Performance Measures

Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Services

Includes the compensation paid to all employees as well as the Village's share of pension, health insurance, FICA and Medicare costs, other employee compensation, allowances and incentives.



Premium

The excess of the price of a security over its face value, excluding any amount of accrued interest bought or sold.

Prepaid Items

Payment in advance of the receipt of goods and services in an exchange transaction. Prepaid items (e.g., prepaid rent and unexpired insurance premiums) differ from deferred charges (e.g., unamortized issuance costs) in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations.

Program

A segment of a department or division which fulfills a specific activity or service.

Program Budget

A budget which structures budget choices and information in terms of "programs and their related" work activities (i.e., repairing roads, paid-on-call firefighters, etc.). A program budget provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

Property Tax

A tax levied on the assessed value of real property (also known as "ad valorem taxes").

Proprietary Fund Type

The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting principles used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the Governmental Accounting Standards Board has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Resolution

An order of a legislative body requiring less legal formality than an ordinance or statute. See **Ordinance**.

Restricted Fund Balance

A portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

Restricted Net Assets

The portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

Revenue

Monies that the government receives as income. It includes such items as tax payments, fees from services, receipts from other governments, fines, reimbursements, grants, shared revenues and interest income

Revenue Bonds

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Retained Earnings

An equity account reflecting the accumulated earnings of the Village's proprietary funds.

Salary Adjustments

An amount to be approved by the Village Board for employee salary increases either negotiated through contracts or otherwise authorized by the Board.

Self-Insured

A term used to describe the retention of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring this risk to an independent third-party through the purchase of an insurance policy.

Sick Leave Incentive

An incentive payment to employees who have accumulated a set number of unused sick days based on criteria set forth in the Village's Personnel Handbook.



Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Special Service Area

A financing technique used to finance special services and special improvements desired by a specific area of the Village. A tax is levied only on the particular area that will receive the special service or improvement.

Statement of Revenues, Expenditures and Changes in Fund Balance

The financial statement that is the governmental fund and expendable trust fund GAAP operating statement. It presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in an entity's fund balance.

Statement of Revenues, Expenses and Changes in Net Assets

The financial statement that is the proprietary fund, nonexpendable trust fund and pension trust fund GAAP operating statement. It presents increases (revenues, gains and operating transfers in) and decreases (expenses, losses and operating transfers out) in an entity's net total assets.

Tax Levy

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

Tax Rate

The amount of tax levied for each \$100 of assessed valuation.

Taxes

Compulsory charges levied by a government to finance services performed for the common benefit.

Transfers In/Out

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unassigned Fund Balance

The available expendable financial resources in a governmental fund that is not the object of tentative management plans.

Unrestricted Fund Balance

A portion of a Governmental Fund's fund balance comprised of the following components: committed, assigned and unassigned.

Unrestricted Net Assets

The portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

Value

As used in governmental accounting (1) the act of describing anything in terms of money or (2) to measure in terms of money.

ACRONYMS/ABBREVIATIONS

ACFR - Annual Comprehensive Annual Financial Report

ARP - American Rescue Plan

B&I - Building and Improvements

CCC - Community Connections Center

CDBG - Community Development Block Grant

CIP - Community Investment Program

CMAQ - Congestion Mitigation and Air Quality Program

C/O - Carry Over

COPS - Community Oriented Policing Services Program



COVID-19 - Coronavirus Disease

CPI - Consumer Price Index

DEA - Drug Enforcement Agency

DUI - Driving Under the Influence

EAB - Emerald Ash Borer

EAV - Equalized Assessed Value

EGFPD - Elk Grove Fire Protection District

EMS - Emergency Medical Services

EOC - Emergency Operations Center

FEMA - Federal Emergency Management Agency

FTE - Full-Time Equivalent

FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GAAS - Generally Accepted Auditing Standards

GASB - Government Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

GO - General Obligation (Bonds)

HQs - Headquarters

HUD - U.S. Department of Housing and Urban Development

IEPA - Illinois Environmental Protection Agency

IMRF - Illinois Municipal Retirement Fund

IPBC - Intergovernmental Personnel Benefit Cooperative

IRMA - Intergovernmental Risk Management Agency

JAWA - Joint Action Water Agency

KBC - Kensington Business Center

M&R - Maintenance and Repair

MFT - Motor Fuel Tax

MPPL - Mount Prospect Public Library



MWRD - Metropolitan Water Reclamation District

NWCD - Northwest Central Dispatch

OPEB - Other post-employment benefits

PIMS - Police Informant Management System

PW - Public Works

R&B - Road and Bridge

SAFER - Staffing For Adequate Fire and Emergency Response

SSA - Special Service Area

STP - Surface Transportation Program

SWANCC - Solid Waste Agency of Northern Cook County

TIF - Tax Increment Financing

VM - Vehicle Maintenance

VMO - Village Manager's Office