

Appendix A

Master Budget

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#01 GENERAL FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
01-00-311.00	PERSONAL PROPERTY TAX	911	814	1,819	750	750	1,100	1,000
01-00-315.00	LAKE COUNTY ROAD & BRIDGE	39,704	33,711	33,470	44,000	44,000	40,000	37,000
01-00-319.00	TELECOMMUNICATIONS	174,842	133,056	125,199	128,000	128,000	122,500	118,000
01-00-319.01	VIDEO GAMING	19,651	12,422	23,867	20,000	20,000	22,100	20,000
01-00-319.02	CANNABIS USE TAX	1,989	7,892	13,163	10,000	10,000	13,000	14,900
01-00-325.00	FRANCHISE FEES	158,084	162,177	162,427	145,000	145,000	176,900	165,000
01-00-329.00	LICENSES & FEES	50,037	29,077	45,745	50,000	50,000	50,000	43,000
01-00-331.01	BUILDING PERMITS - VARIOUS	207,895	232,010	372,961	260,000	260,000	285,600	275,000
01-00-331.02	BUILDING PERMITS-COMMERCIAL	16,347	9,045	22,170	13,000	13,000	13,000	13,000
01-00-331.03	CONSULTANT EXPENSES REIMBURSEMT	51,771	23,750	48,864	25,000	25,000	28,500	28,500
01-00-331.06	STORMWATER ENG EXP (REIMBURSABLE)	(2,733)	(2,733)	(2,050)	(2,577)	(2,577)	(1,700)	(2,300)
01-00-341.00	ILLINOIS INCOME TAX	871,735	922,028	1,177,566	937,000	937,000	1,300,000	1,300,000
01-00-341.01	ILLINOIS SALES TAX	1,094,829	1,387,049	1,162,440	1,200,000	1,200,000	1,200,000	1,200,000
01-00-341.07	LOCAL USE TAX	-	-	318,737	150,000	150,000	300,000	330,000
01-00-353.00	CITATIONS	24,533	17,985	22,104	20,000	20,000	20,000	20,000
01-00-353.01	ARREARAGE FEES TIF	135,947	94,478	108,183	-	-	-	-
01-00-353.03	CODE ENFORCEMENT FINES	-	-	1,250	1,000	1,000	1,000	1,000
01-00-374.00	TREE INCOME	4,735	15	103,910	10,000	10,000	12,900	10,000
01-00-381.00	INTEREST-BCU	6,361	3,257	4,076	-	-	-	-
01-00-381.01	INTEREST-UBS	38,151	8,727	5,111	5,000	5,000	31,000	20,000
01-00-381.02	INTEREST-BMO	12,076	1,436	1,193	1,200	1,200	10,000	10,000
01-00-381.03	INT INCOME-ADVANCE TIF POST1209	178,784	177,279	171,647	-	-	-	-
01-00-381.05	INTEREST-NORTHBROOK	-	-	-	-	-	285	300
01-00-381.06	INTEREST-NORTHBROOK SWEEP	-	-	-	-	-	100,393	100,000
01-00-389.00	OTHER REVENUES	-	250	964	-	-	800	500
01-00-392.02	LONG GROVE COMMONS	24,690	25,413	25,412	26,956	26,956	26,956	26,959
01-00-393.00	TRANSFER IN	-	391,137	6,545	204,000	204,000	204,000	199,320
01-00-393.01	TRANSFER IN FROM TIF	-	-	-	-	-	-	475,597
01-00-394.00	REIMBURSEMENT OF EXPENSES	5,022	96	103,918	2,000	2,000	-	-
01-00-394.01	LONG GROVE B&CP INCOME	165,230	159,159	159,146	165,106	165,106	165,106	165,106
01-00-394.03	FORFEITED ESCROW REVENUE	36,130	-	126,703	-	-	-	-
01-00-394.05	HISTORIC DT SSA EXP PD TO LGBCP	(165,230)	(159,159)	-	-	-	-	-
Total Dept 00 - NON-DEPARTMENTAL		3,151,491	3,670,370	4,346,539	3,415,435	3,415,435	4,123,440	4,571,882
Dept 41 - STREETS								
01-41-331.05	ENGINEERING ROAD/COSTS	-	-	-	-	-	-	-
Total Dept 41 - STREETS		-	-	-	-	-	-	-
Dept 71 - CAPITAL IMPROVEMENT								
01-71-392.00	SALE OF FIXED ASSET	-	-	-	-	-	-	-
Total Dept 71 - CAPITAL IMPROVEMENT		-	-	-	-	-	-	-
TOTAL REVENUES		3,151,491	3,670,370	4,346,539	3,415,435	3,415,435	4,123,440	4,571,882



#01 GENERAL FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Expenditures								
Dept 00 - NON-DEPARTMENTAL								
01-00-532.00	CONSULTANT EXPENSES REIMB-ENG.	35,613	16,850	33,602	25,000	25,000	21,000	25,000
01-00-999.00	TRANSFER OUT	1,651,855	74,525	81,054	84,000	84,000	84,000	613,788
Total Dept 00 - NON-DEPARTMENTAL		1,687,468	91,375	114,656	109,000	109,000	105,000	638,788
Dept 10 - GENERAL GOVERNMENTAL								
01-10-421.00	FULL TIME	488,779	410,340	430,233	451,200	451,200	421,556	483,326
01-10-421.01	PAYROLL EXPENSES	8,039	2,250	(92)	9,000	9,000	9,000	9,000
01-10-451.00	EMPLOYEE HEALTH INSURANCE	52,841	47,803	16,015	17,000	17,000	13,324	18,500
01-10-451.01	HSA EMPLOYER CONTRIBUTION	1,688	-	-	-	-	-	-
01-10-451.02	HEALTH REIMBURSEMENT (HRA)	12,615	8,427	4,675	18,000	18,000	5,100	27,000
01-10-453.00	ILLINOIS UNEMPLOYMENT	494	388	643	400	400	500	500
01-10-454.00	WORKERS' COMPENSATION	7,707	(241)	3,691	3,700	3,700	3,700	5,401
01-10-461.00	FICA	26,185	21,538	26,483	27,980	27,980	26,088	29,207
01-10-462.00	MEDICARE	7,025	5,768	6,194	6,545	6,545	6,230	6,831
01-10-463.00	RETIREMENT	69,407	60,103	59,763	59,740	59,740	58,670	77,717
01-10-473.00	CAR ALLOWANCE	4,800	2,400	4,000	4,800	4,800	4,800	4,800
01-10-511.00	MAINTENANCE/CLEANING/REPAIRS	1,540	2,820	13,730	14,000	20,000	18,900	15,300
01-10-512.00	MAINTENANCE & REPAIRS	5,281	6,687	-	-	-	-	-
01-10-517.03	MOSQUITO ABATEMENT	36,360	23,001	36,300	36,000	36,000	36,000	36,000
01-10-518.00	VILLAGE HALL SECURITY	566	347	583	500	500	500	600
01-10-531.00	ACCOUNTING	21,763	39,289	33,090	39,600	39,600	39,600	39,600
01-10-531.01	AUDIT	46,606	47,103	33,518	35,000	35,000	35,487	34,419
01-10-533.01	LEGAL - LITIGATION	21,565	1,638	4,369	21,000	21,000	5,000	10,000
01-10-533.02	LEGAL - NOTICES	1,148	1,355	242	1,000	1,000	450	1,000
01-10-533.03	LEGAL - BOARD MEETINGS	48,678	47,034	29,689	45,000	45,000	19,500	40,000
01-10-533.04	LEGAL - SEWER MATTERS	3,385	3,816	1,504	2,500	2,500	300	2,500
01-10-533.05	LEGAL - BUILDING CODE	7,082	3,748	27,249	8,000	8,000	4,400	8,000
01-10-533.06	LEGAL - FINANCE MATTERS	22,943	5,666	682	20,000	20,000	100	10,000
01-10-533.07	LEGAL - GENERAL	45,935	55,444	78,472	30,000	46,600	46,600	55,000
01-10-533.08	LEGAL - LIQUOR LICENSING	5,888	3,311	5,234	1,000	1,000	500	2,000
01-10-533.09	LEGAL - PLAN COMMISSION	10,856	5,536	3,246	10,000	10,000	2,000	6,000
01-10-533.10	LEGAL - PERSONNEL MATTERS	832	9,781	3,100	1,500	30,000	30,000	12,000
01-10-533.11	LEGAL - REGULATORY MATTERS	27,014	28,315	30,275	12,000	12,000	5,500	25,000
01-10-533.12	LEGAL - ROADWAY MATTERS	19,432	8,044	19,331	20,000	20,000	6,300	14,200
01-10-533.13	LEGAL - ZONING & CODE REVISIONS	16,509	28,781	12,315	15,000	20,000	20,000	20,000
01-10-534.01	PROSECUTER (SMITH & LALAZURNE)	8,975	10,450	12,588	13,000	13,000	10,000	13,000
01-10-534.02	LEGAL - ZONING	3,519	825	-	-	-	-	-
01-10-534.03	LEGAL - ANNEXATION/DISCONNECTION	-	-	-	10,000	10,000	-	-
01-10-534.04	LEGAL - REAL PROPERTY MATTERS	17,618	9,215	-	20,000	20,000	-	-
01-10-538.00	OUTSIDE SERVICES-TEMP	14,400	237,801	39,578	-	-	-	-



#01 GENERAL FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
01-10-538.01	ADMINISTRATIVE SERVICE	6,585	5,421	6,288	5,150	5,150	5,150	5,500
01-10-538.02	PRESIDENT SALARY	-	35,305	14,400	14,400	14,400	14,400	14,400
01-10-539.00	COMPUTER CONSULTANT	25,180	3,284	50,770	51,000	51,000	51,000	51,000
01-10-539.01	INTERNET WEB PAGE	14,579	-	2,677	15,500	15,500	3,000	5,000
01-10-539.02	ACCOUNTING SOFTWARE	-	-	5,937	6,000	6,000	6,000	6,000
01-10-539.03	BUDGETING & TRANSPARENCY	-	58,483	-	-	-	-	-
01-10-539.04	TECHNOLOGY EQUIPMENT	-	-	-	-	-	-	37,456
01-10-549.00	INSPECTIONS	46,184	22,086	66,702	75,000	75,000	72,000	75,000
01-10-549.01	BUILDING & ZONING PLAN REVIEWS	19,484	2,963	23,516	60,000	60,000	72,600	65,000
01-10-549.02	VILLAGE CODE ENFORCEMENT	16,204	-	17,409	20,000	20,000	18,500	20,000
01-10-549.05	SWALCO	3,241	3,241	3,496	3,300	3,300	3,496	3,500
01-10-549.08	OTHER PROFESSIONAL SERVICES	450	22,050	2,450	1,000	1,000	-	1,000
01-10-549.10	ECONOMIC DEVELOPMENT SUPPORT	11,908	-	853	5,000	5,000	-	-
01-10-549.13	RESIDENT COMMUNICATIONS	47,258	47,177	56,988	49,500	49,500	30,000	60,000
01-10-549.16	PLANNING CONSULTANT SOUTH LAKE	2,130	53,691	908	-	-	-	-
01-10-549.17	HISTORIC DT SSA-TOURISM & DEV	-	-	159,146	165,106	165,106	165,106	165,106
01-10-549.18	COMMUNITY DEVELOPMENT SERVICES	-	-	39,520	-	-	-	-
01-10-551.00	POSTAGE	3,581	1,895	1,045	3,820	3,820	1,750	2,000
01-10-551.01	BRIDGE-POSTAGE AND PRINT	4,468	3,739	3,802	16,900	16,900	5,500	5,500
01-10-552.00	TELEPHONE/INTERNET	7,318	7,505	8,501	5,800	10,750	10,750	8,000
01-10-552.01	CELLULAR TELEPHONE	729	294	-	1,500	1,500	-	3,000
01-10-562.00	GAS	1,171	-	1,494	850	850	1,500	1,500
01-10-563.00	CONFERENCES/SEMINARS/TRAINING	4,919	1,442	487	10,000	10,000	2,000	15,000
01-10-563.01	GENERAL MEMBERSHIPS	5,224	10,114	10,539	10,000	10,000	8,100	10,000
01-10-563.02	MANAGER ASSOCIATIONS	1,957	1,867	437	3,000	3,000	500	3,000
01-10-563.03	REGULAR	-	355	-	-	-	-	-
01-10-563.04	BOARD STRATEGIC PLANNING WORKSHOP	355	-	737	15,000	15,000	-	15,000
01-10-579.00	BANK CHARGES	3,407	4,622	4,528	5,000	5,000	8,800	6,000
01-10-591.00	GENERAL LIABILITY	34,196	36,942	24,760	34,635	35,100	24,000	26,000
01-10-651.00	OFFICE SUPPLIES	11,412	6,631	9,814	11,500	11,500	10,000	10,000
01-10-651.01	PAPER/PRINTING	2,277	441	753	1,500	1,500	600	1,000
01-10-672.00	SUBSCRIPTIONS	256	1,842	1,996	1,200	1,200	-	1,000
01-10-672.01	BOCA/INTERNATIONAL CODE COUNCIL	208	145	145	200	200	200	200
01-10-679.01	VEHICLE STICKERS	1,663	251	253	-	-	-	-
01-10-740.00	EQUIPMENT LEASE	12,367	13,231	13,397	8,000	8,000	9,000	3,500
01-10-880.01	COMMUNITY DEVELOPMENT GRANT	40,000	10,000	20,000	30,000	30,000	30,000	30,000
01-10-880.02	INVASIVE SPECIES GRANT	-	-	-	-	-	-	50,000
01-10-929.00	OTHER MISCELLANEOUS EXPENSE	29	1,431	87	1,000	6,000	6,000	2,000
01-10-950.00	BAD DEBT	(1,128)	(772)	(87)	(200)	(200)	-	-
Total Dept 10 - GENERAL GOVERNMENTAL		1,395,084	1,494,457	1,490,444	1,584,126	1,650,641	1,390,057	1,708,562



#01 GENERAL FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Dept 21 - PUBLIC SAFETY								
01-21-549.04	GENERAL CONTRACT	663,080	676,701	697,936	708,740	708,740	708,740	721,684
01-21-557.00	EMERGENCY COMMUNICATION SYSTEM	5,002	5,252	-	-	-	-	-
Total Dept 21 - PUBLIC SAFETY		668,082	681,953	697,936	708,740	708,740	708,740	721,684
Dept 40 - PUBLIC WORKS								
01-40-514.00	ROAD/CULVERT/DITCH MAINTENANCE	86,390	104,142	63,834	80,000	80,000	60,000	80,000
01-40-532.01	GENERAL ENGINEERING TIME	34,504	25,802	24,559	26,060	26,060	24,100	27,750
01-40-532.02	STORMWATER	44,734	65,310	56,228	40,000	40,000	33,600	42,500
01-40-532.03	PATHWAYS	9,024	144	2,789	6,500	6,500	600	3,500
01-40-532.06	OMR/RPC STREETSAPES MAINT	-	-	275	-	-	-	-
01-40-532.07	BRIDGE INSPECTIONS	-	-	-	2,000	2,000	-	2,000
01-40-532.10	ROUTE 53	-	-	20,000	40,000	40,000	26,880	40,000
01-40-532.11	INFRASTRUCTURE PLANNING	36,113	34,320	38,056	25,000	34,350	34,350	38,000
01-40-532.13	POTENTIAL ACCESS FOR COMMERCIAL SITES	3,530	-	-	-	-	-	-
01-40-532.14	RT 53 CHANNEL PROJECT	5,679	7,325	1,444	1,000	1,000	-	-
01-40-532.15	SANIATARY SEWER	5,031	222	-	1,000	1,000	-	-
01-40-532.17	GRANT APPLICATIONS	-	2,364	-	2,500	2,500	-	2,500
01-40-679.00	ZONING/GIS/MAPS	7,570	302	4,489	3,120	3,120	1,000	3,000
Total Dept 40 - PUBLIC WORKS		232,576	239,932	211,673	227,180	236,530	180,530	239,250
Dept 41 - STREETS								
01-41-514.01	ROAD SIGNS & TRAFFIC CALMING	17,653	19,727	17,098	10,745	30,650	30,560	22,500
01-41-515.00	UTILITIES-ROADWAYS	16,407	19,762	17,584	25,000	25,000	17,700	19,000
01-41-516.00	SNOW REMOVAL/SALTING-ROADWAYS	189,596	311,681	177,200	200,000	200,000	150,000	200,000
01-41-516.01	SNOW REMOVAL/SALTING-MUN PARK L	11,894	20,430	8,991	80,000	80,000	11,200	15,000
01-41-516.02	ARCHER ROAD/SIDEWALKS SNOW REMO	55,183	84,616	62,261	40,000	40,000	40,000	65,000
01-41-517.00	MOWING	58,499	7,580	14,380	21,745	26,815	26,815	22,000
01-41-517.02	UTILITIES-MUN. PARKING LOTS	2,966	3,567	4,274	2,500	3,700	3,700	3,850
01-41-517.05	BUFFALO CREEK PARKING LOT MAINTENANCE	-	-	10,147	2,500	2,500	-	-
01-41-517.06	STEMPEL PARKING LOT MAINTENANCE	-	-	699	-	-	-	2,500
01-41-549.11	EMERGENCY OPERATIONS	1,594	6,813	-	-	-	-	-
01-41-614.00	SALT BULK PURCHASE	40,030	67,040	62,376	99,000	99,000	99,000	120,000
01-41-860.05	SEWER MATTERS	7,074	16,082	-	2,500	2,500	-	-
Total Dept 41 - STREETS		400,895	557,299	375,008	483,990	510,165	378,975	469,850
Dept 70 - CONSERVATION & DEVELOPMENT								
01-70-911.10	SUNSET FOOD INCENTIVE REBATE	22,555	-	-	-	-	-	-
Total Dept 70 - CONSERVATION & DEVELOPMENT		22,555	-	-	-	-	-	-
Dept 71 - CAPITAL IMPROVEMENT								
01-71-721.00	UNREALIZED GAIN/LOSS ON INVEST	(1,839)	(5,601)	28,169.66	5,000	5,000	25,100	12,000



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GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget	
01-71-810.00	VILLAGE HALL PROPERTY	-	2,795	-	-	-	-	-	
01-71-810.01	PLANTING/TREES/ETC.	1,600	1,598	1,593	1,800	1,800	-	1,800	
01-71-860.03	BRIDGE REPAIR	(26,555)	-	-	-	-	-	-	
Total Dept 71 - CAPITAL IMPROVEMENT		(26,794)	(1,209)	29,762	6,800	6,800	25,100	13,800	
TOTAL EXPENDITURES		4,379,867	3,063,807	2,919,480	3,119,836	3,221,876	2,788,402	3,791,934	
Fund 01 - GENERAL FUND:									
TOTAL REVENUES		3,151,491	3,670,370	4,346,539	3,415,435	3,415,435	4,123,440	4,571,882	
TOTAL EXPENDITURES		4,379,867	3,063,807	2,919,480	3,119,836	3,221,876	2,788,402	3,791,934	
NET OF REVENUES & EXPENDITURES		(1,228,376)	606,563	1,427,059	295,599	193,559	1,335,038	779,948	
								Cash Available 4/30/22	4,373,383
								Projected Balance 4/30/23	5,708,421
								Projected Balance 4/30/24	6,488,369



#17 MOTOR FUEL TAX

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
17-00-343.00	MOTOR FUEL TAX	298,897	167,648	185,289	149,908	149,908	170,000	195,500
17-00-343.01	MFT TRANS RENEWAL	-	120,325	135,343	136,000	136,000	145,200	159,950
17-00-343.02	MFT HIGH GROWTH	-	20,383	14,092	14,092	14,092	-	-
17-00-343.03	MFT REBUILD ILLINOIS	-	265,033	176,688	176,688	176,688	176,688	-
17-00-381.00	INTEREST-BCU	916	1,041	1,250	-	-	-	-
17-00-381.05	INTEREST-NORTHBROOK	-	-	-	-	-	270	270
Total Dept 00 - NON-DEPARTMENTAL		299,813	574,429	512,663	476,688	476,688	492,158	355,720
TOTAL REVENUES		299,813	574,429	512,663	476,688	476,688	492,158	355,720
Expenditures								
Dept 10 - GENERAL GOVERNMENTAL								
17-10-579.00	BANK CHARGES	300	300	200	300	300	300	300
Total Dept 10 - GENERAL GOVERNMENTAL		300	300	200	300	300	300	300
Dept 41 - STREETS								
17-41-860.00	ROAD MAINTENANCE	-	584,000	-	543,912	543,912	543,912	350,000
17-41-880.09	ROAD PROGRAM - REBUILD ILLINOIS	-	-	245,629	176,688	176,688	176,688	-
Total Dept 41 - STREETS		-	584,000	245,629	720,600	720,600	720,600	350,000
TOTAL EXPENDITURES		300	584,300	245,829	720,900	720,900	720,900	350,300
Fund 17 - MOTOR FUEL TAX:								
TOTAL REVENUES		299,813	574,429	512,663	476,688	476,688	492,158	355,720
TOTAL EXPENDITURES		300	584,300	245,829	720,900	720,900	720,900	350,300
NET OF REVENUES & EXPENDITURES		299,513	(9,871)	266,834	(244,212)	(244,212)	(228,742)	5,420
							Balance After Payments 4/30/22	569,240
							Projected Balance 4/30/23	340,498
							Projected Balance 4/30/24	345,918



#30 INFRASTRUCTURE

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
30-00-341.01	NHMR INFRASTRUCTURE SALES TAX	665,447	814,715	933,020	850,000	850,000	950,000	950,000
30-00-349.05	SMC GRANT REIMBURSEMENT	24,500	(1,870)	-	-	-	-	-
30-00-381.00	INTEREST-BCU	8,052	2,049	2,811	-	-	-	-
30-00-381.06	INTEREST-NORTHBROOK SWEEP	8,052	2,049	2,811	-	-	30,857	30,000
30-00-385.00	CAPITAL CONTRIBUTION	60,000	53,497	-	-	-	-	-
30-00-389.00	OTHER REVENUES	221,267	137,000	390,637	-	-	-	-
30-00-393.00	TRANSFER FROM GENERAL FUND	1,613,500	-	99,421	52,000	52,000	-	177,750
30-00-394.00	REIMBURSEMENT OF EXPENSES	15,000	-	15,000	20,000	20,000	-	-
30-00-394.06	INSURANCE REIMBURSEMENTS	-	-	19,080	20,000	20,000	5,500	5,000
Total Dept 00 - NON-DEPARTMENTAL		2,615,818	1,007,441	1,462,779	942,000	942,000	986,357	1,162,750
TOTAL REVENUES		2,615,818	1,007,441	1,462,779	942,000	942,000	986,357	1,162,750
Expenditures								
Dept 10 - GENERAL GOVERNMENTAL								
30-10-579.00	BANK CHARGES	300	300	200	300	300	-	300
30-10-929.00	OTHER MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-
Total Dept 10 - GENERAL GOVERNMENTAL		300	300	200	300	300	-	300
Dept 40 - PUBLIC WORKS								
30-40-532.00	ENGINEERING	-	(2)	-	25,000	25,000	-	25,000
Total Dept 40 - PUBLIC WORKS		-	(2)	-	25,000	25,000	-	25,000
Dept 41 - STREETS								
30-41-514.01	ROAD SIGNS & TRAFFIC CALMING	3,028	-	-	25,000	25,000	25,000	25,000
30-41-549.11	EMERGENCY OPERATIONS	-	-	1,502	-	-	-	-
Total Dept 41 - STREETS		3,028	-	1,502	25,000	25,000	25,000	25,000
Dept 71 - CAPITAL IMPROVEMENT								
30-71-810.03	BUFFALO CREEK PLANTINGS	-	-	-	-	27,324	27,324	-
30-71-820.02	VILLAGE HALL ROOM REMODEL/ROOF	25,865	-	500	20,000	-	-	-
30-71-820.04	VILLAGE HALL PROPERTY (WELL PUMP)	-	-	-	-	5,350	5,350	-
30-71-830.00	OFFICE EQUIPMENT	10,231	-	-	-	-	-	-
30-71-850.02	DTOWN WATERMAIN EXT DE5000.018	3,369	-	-	-	-	-	-
30-71-850.04	WATER SYS ANALY&IMP 5000.006	2,254	-	-	-	-	-	-
30-71-850.08	IL 83 PUMP HOUSE WELL #1 REPAIR	280	-	-	-	-	-	-
30-71-860.01	BRIDGE REPAIR (COVERED BRIDGE)	-	210	-	-	-	-	100,000
30-71-860.03	RPC BRIDGE RPR- REPLACE STUDY 5000.6	1,807	13,155	3,794	-	-	-	-
30-71-860.06	ROUTE 22	25,951	4,964	666	500	2,850	2,850	3,000
30-71-860.14	VACANT HOME DEMOLITION	15,819	1,564	33,000	10,000	10,000	-	-
30-71-860.15	OMR STREETS AND LIGHTS IMPROVEMENTS	75,590	3,376	-	-	-	-	-



#30 INFRASTRUCTURE

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
30-71-860.18	RPC STREETScape DESIGN	3,412	2,187	-	-	-	-	-
30-71-860.19	RPC BRIDGE PHASE II ENGINEERING DESIGN	47,947	12,980	1,565	-	-	-	-
30-71-860.20	BRIDGE REPAIR (RPC)	-	95,092	3,337	-	-	5,483	7,500
30-71-860.21	RPC ROAD & STREETScape CONSTRUCTION	2,023,252	(73,873)	48,342	-	-	-	-
30-71-860.22	RPC BRIDGE ABUTMENT RECON & PAINTING	338,487	467,979	-	-	-	-	-
30-71-860.23	RPC BRIDGE PHASE III ENGINEERING DESIGN	20,789	11,887	-	-	-	-	-
30-71-860.25	STEMPEL PARKING LOT	-	-	423,062	-	-	116,476	-
30-71-880.04	ROAD PAVING PROGRAM	158,229	84,384	289,827	454,200	454,200	454,200	891,900
30-71-880.05	THREE LAKES STORMWATER	72	-	-	-	-	-	-
30-71-880.08	CHICKAMAUGA LANE STORMWATER	56,908	(8,070)	-	-	-	-	-
30-71-880.09	APTAKISIC ROAD WIDENING	-	-	-	-	-	-	62,750
30-71-882.10	RPC BRIDGE PLANK REPAIR	-	-	-	-	-	-	100,000
30-71-890.02	RPC PATHWAY INSTALLATION	2,490	23,967	225,174	-	-	23,145	-
30-71-890.04	SOFTWARE - BS&A FINANCIAL	23,337	-	-	-	-	-	-
30-71-960.00	ACCIDENT COSTS	-	-	17,933	20,000	20,000	1,000	-
Total Dept 71 - CAPITAL IMPROVEMENT		2,836,088	639,803	1,047,200	504,700	492,400	608,504	1,165,150
TOTAL EXPENDITURES		2,839,416	640,101	1,048,901	555,000	542,700	633,504	1,215,450
Fund 30 - INFRASTRUCTURE:								
TOTAL REVENUES		2,615,818	1,007,441	1,462,779	942,000	942,000	986,357	1,162,750
TOTAL EXPENDITURES		2,839,416	640,101	1,048,901	555,000	542,700	633,504	1,215,450
NET OF REVENUES & EXPENDITURES		(223,598)	367,340	413,878	387,000	399,300	352,853	(52,700)
						Cash Available 4/30/22		(18,167)
						Projected Balance 4/30/23		334,686
						Projected Balance 4/30/24		281,986



#50 WATER SSA FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
50-00-341.02	SSA TAXES	17,665	25,413	41,300	185,400	185,400	185,400	181,875
50-00-381.00	BCU INTEREST	3,111	1,799	1,679	-	-	-	-
50-00-381.04	AMALGAMATED INTEREST	620	6	3	2,625	2,625	830	800
50-00-381.06	INTEREST NORTHBROOK SWEEP	-	-	-	-	-	22,538	22,000
Total Dept 00 - NON-DEPARTMENTAL		21,396	27,218	42,982	188,025	188,025	208,768	204,675
TOTAL REVENUES		21,396	27,218	42,982	188,025	188,025	208,768	204,675
Expenditures								
Dept 00 - NON-DEPARTMENTAL								
50-00-538.01	LEGAL - GENERAL	-	-	-	-	-	1,023	-
50-00-538.01	ADMINISTRATION	300	300	300	1,680	1,680	-	2,000
50-00-579.00	BANK FEES	300	300	200	235	235	5	200
50-00-720.00	INTEREST EXPENSE	56,317	52,377	48,050	44,175	44,175	44,175	45,000
50-00-950.00	BAD DEBT EXPENSE	(73)	(50)	(5)	(25)	(25)	-	(25)
50-00-951.00	DEPRECIATION EXPENSE	153,132	153,132	153,132	65,000	65,000	65,000	100,000
Total Dept 00 - NON-DEPARTMENTAL		209,976	206,059	201,677	111,065	111,065	110,203	147,175
TOTAL EXPENDITURES		209,976	206,059	201,677	111,065	111,065	110,203	147,175
Fund 50 - WATER SSA FUND:								
TOTAL REVENUES		21,396	27,218	42,982	188,025	188,025	208,768	204,675
TOTAL EXPENDITURES		209,976	206,059	201,677	111,065	111,065	110,203	147,175
NET OF REVENUES & EXPENDITURES		(188,580)	(178,841)	(158,695)	76,960	76,960	98,565	57,500
							Balance After Payments 4/30/22	237,730
							Projected Balance 4/30/23	336,295
							Projected Balance 4/30/24	393,795



#51 WATER OPERATION FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
51-00-353.02	LATE FEES & PENALTIES	155	9	-	-	-	-	-
51-00-361.00	METERED WATER INCOME	104,290	131,583	123,213	115,000	115,000	100,600	115,000
51-00-364.00	APPLICATION FEES INCOME	1,900	100	-	100	100	-	100
51-00-365.00	WATER METER FEE INCOME	7,506	222	-	200	200	-	200
51-00-366.00	WATER CONNECTION FEE	133,000	(0)	-	-	-	-	-
51-00-381.00	BCU INTEREST INCOME	176	83	17	-	-	-	-
51-00-381.06	INTEREST NORTHBRROK SWEEP	-	-	-	-	-	667	600
51-00-385.00	CAPITAL CONTRIBUTION	489,503	-	-	-	-	-	-
51-00-393.00	TRANSFER FROM GENERAL FUND	489,503	-	71,974	-	-	-	350,000
Total Dept 00 - NON-DEPARTMENTAL		1,226,034	131,996	195,204	115,300	115,300	101,267	465,900
TOTAL REVENUES		1,226,034	131,996	195,204	115,300	115,300	101,267	465,900
Expenditures								
Dept 00 - NON-DEPARTMENTAL								
51-00-512.00	REPAIR & MAINTENANCE	24,336	7,909	8,767	18,000	18,000	13,650	12,000
51-00-512.01	WATER METER INSTALLATION EXPENSE	355	72	-	100	650	650	300
51-00-515.00	UTILITIES	19,787	17,495	20,794	20,000	20,000	19,800	20,000
51-00-531.00	ACCOUNTING	5,950	5,138	1,487	5,000	5,000	5,000	5,000
51-00-531.01	AUDIT	3,409	-	-	500	500	-	-
51-00-532.17	GRANT APPLICATIONS	-	5,731	-	-	-	-	-
51-00-533.07	LEGAL EXPENSES	4,062	3,049	5,219	2,500	4,000	4,000	4,250
51-00-549.07	MANAGEMENT SERVICES	97,623	82,805	85,509	69,000	69,000	69,000	85,000
51-00-549.08	OTHER PROFESSIONAL SERVICES	10,198	7,771	4,895	12,000	12,000	3,000	7,000
51-00-549.09	SECURITY SYSTEM	1,746	1,735	1,725	1,800	1,800	1,800	1,800
51-00-549.14	REGULATORY COMPLIANCE	12,592	7,916	5,447	13,000	13,000	5,500	8,500
51-00-549.15	LOCATING SERVICES	2,897	3,024	3,145	3,000	3,000	3,600	3,200
51-00-552.00	TELEPHONE	1,309	1,434	1,470	1,400	1,400	1,400	1,450
51-00-579.00	BANK SERVICE CHARGES	300	300	200	-	-	-	-
51-00-595.01	LAB FEES	3,252	2,043	1,322	2,000	2,000	1,000	2,000
51-00-612.01	WATER METER HARDWARE EXPENSE	6,376	4,408	-	5,000	5,000	-	5,000
51-00-612.04	WATER METER INSTALL CHARGES SSA	1,330	-	-	-	-	-	-
51-00-651.00	SUPPLIES	16,141	11,754	11,983	12,000	12,000	12,000	12,000
51-00-950.00	BAD DEBT EXPENSE	(11)	(7)	0	-	-	-	-
51-00-951.00	DEPRECIATION EXPENSE	50,485	50,485	50,485	-	-	-	-
Total Dept 00 - NON-DEPARTMENTAL		262,138	213,061	202,447	165,300	167,350	140,400	167,500
Dept 71 - CAPITAL IMPROVEMENT								
51-71-xxx.xx	Aptakasic Water Distribution	-	-	-	-	-	-	350,000
Total Dept 71 - CAPITAL IMPROVEMENT		-	-	-	-	-	-	350,000
TOTAL EXPENDITURES		262,138	213,061	202,447	165,300	167,350	140,400	517,500



#51 WATER OPERATION FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 20/21 Actual	FY 22/23 Budget	FY 21/22 Amended	FY 21/22 Projected	FY 22/23 Budget
Fund 51 - WATER OPERATION FUND:								
TOTAL REVENUES		1,226,034	131,996	195,204	115,300	115,300	101,267	465,900
TOTAL EXPENDITURES		<u>262,138</u>	<u>213,061</u>	<u>202,447</u>	<u>165,300</u>	<u>167,350</u>	<u>140,400</u>	<u>517,500</u>
NET OF REVENUES & EXPENDITURES		<u>963,897</u>	<u>(81,064)</u>	<u>(7,243)</u>	<u>(50,000)</u>	<u>(52,050)</u>	<u>(39,133)</u>	<u>(51,600)</u>
						Balance After Payments 4/30/22		78,591
						Projected Balance 4/30/23		39,458
						Projected Balance 4/30/24		(12,142)



#52 DOWNTOWN WATER SSA FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
52-00-341.02	TAX INCREMENT	18,405	26,638	26,636	26,636	26,636	26,636	26,636
52-00-381.00	INTEREST-BCU	63	99	133	-	-	-	-
52-00-381.06	INTEREST NORTHBROOK SWEEP	-	-	-	-	-	295	295
Total Dept 00 - NON-DEPARTMENTAL		18,468	26,738	26,769	26,636	26,636	26,931	26,931
TOTAL REVENUES								
		18,468	26,738	26,769	26,636	26,636	26,931	26,931
Expenditures								
Dept 00 - NON-DEPARTMENTAL								
52-00-612.00	CONNECT EXP REIMBURSED	-	-	-	-	-	-	-
52-00-612.01	WATER METER HARDWARE EXPENSE	-	-	-	-	-	-	-
52-00-612.03	PERMIT FEES WAIVED-SSA	-	-	-	-	-	-	-
52-00-612.04	WATER METER INSTALL CHARGES SSA	-	-	-	-	-	-	-
52-00-999.00	TRANSFER OUT	-	-	71,974	-	-	-	-
Total Dept 00 - NON-DEPARTMENTAL		-	-	71,974	-	-	-	-
TOTAL EXPENDITURES								
		-	-	71,974	-	-	-	-
Fund 52 - DOWNTOWN WATER SSA:								
TOTAL REVENUES		18,468	26,738	26,769	26,636	26,636	26,931	26,931
TOTAL EXPENDITURES		-	-	71,974	-	-	-	-
NET OF REVENUES & EXPENDITURES		18,468	26,738	(45,206)	26,636	26,636	26,931	26,931
							Balance After Payments 4/30/22	-
							Projected Balance 4/30/23	26,931
							Projected Balance 4/30/24	53,862



#60 OPEN SPACES FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
60-00-331.01	PERMITS	5,530	5,530	44,240	4,150	23,500	23,500	20,000
60-00-353.01	ARREARAGE FEES TIF	120,763	76,819	81,255	-	-	-	-
60-00-381.00	INTEREST-BCU	340	185	152	-	-	-	-
60-00-381.01	INTEREST-UBS	-	-	-	-	-	-	-
60-00-381.02	INTEREST-BMO	7,785	838	491	700	700	5,000	2,500
60-00-381.03	INT INCOME-ADVANCE TIF POST1209	91,788	105,009	105,009	-	-	-	23,632
60-00-381.06	INTEREST NORTHBROOK SWEEP	-	-	-	-	-	1,878	1,800
60-00-393.01	TRANSFER IN FROM TIF	-	-	-	-	-	-	262,000
Total Dept 00 - NON-DEPARTMENTAL		226,206	188,380	231,146	4,850	24,200	30,378	309,932
TOTAL REVENUES		226,206	188,380	231,146	4,850	24,200	30,378	309,932
Expenditures								
Dept 00 - NON-DEPARTMENTAL								
60-00-950.00	BAD DEBT	(491)	(336)	(40)	(156)	(156)	-	(250)
Total Dept 00 - NON-DEPARTMENTAL		(491)	(336)	(40)	(156)	(156)	-	(250)
Dept 10 - GENERAL GOVERNMENTAL								
60-10-533.07	LEGAL - GENERAL	-	-	-	-	-	-	-
60-10-579.00	BANK CHARGES	300	300	200	275	275	275	275
60-10-810.02	LAND AQUISITIONS	21,800	-	-	-	5,000	5,000	-
Total Dept 10 - GENERAL GOVERNMENTAL		22,100	300	200	275	5,275	5,275	275
TOTAL EXPENDITURES		21,609	(36)	160	119	5,119	5,275	25
Fund 60 - OPEN SPACES FUND:								
TOTAL REVENUES		226,206	188,380	231,146	4,850	24,200	30,378	309,932
TOTAL EXPENDITURES		21,609	(36)	160	119	5,119	5,275	25
NET OF REVENUES & EXPENDITURES		204,598	188,416	230,987	4,731	19,081	25,103	309,907
							Balance After Payments 4/30/22	3,110,950
							Projected Balance 4/30/23	3,136,053
							Projected Balance 4/30/24	3,445,960



#61 DOWNTOWN TIF FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
61-00-341.01	STATE INCOME:4015 - STATE INCOME-BUS DIS	61,465	79,232	84,288	80,000	80,000	75,850	82,152
61-00-341.02	TAX INCREMENT	383,549	745,252	810,543	844,000	844,000	844,000	810,418
61-00-341.03	SALES TAX 4018 -SUNSET GROVE	76,744	69,021	91,729	89,000	89,000	74,900	199,320
61-00-341.04	SALES TAX 4020-NHMR-SUNSET FOODS	21,627	19,858	18,920	22,000	22,000	15,810	-
61-00-341.05	SALES TAX 4021-NHMR-SUNSET GROVE	31,743	28,343	30,871	30,000	30,000	29,050	56,218
61-00-341.06	SALES TAX 4017 - SUNSET FOODS	122,940	121,823	108,530	115,000	115,000	92,350	-
61-00-365.00	WATER CONNECTION FEES	6,999	-	-	-	-	-	-
61-00-381.00	BCU INTEREST	1,371	826	4,298	-	-	-	-
61-00-381.04	AMALGAMATED INTEREST	10,888	107	55	100	100	14,500	-
61-00-381.05	NORTHBROOK INTEREST	-	-	-	-	-	3,200	-
61-00-387.00	DEBT PROCEEDS	3,600,000	-	-	-	-	-	-
61-00-389.00	OTHER REVENUES	527,086	-	-	-	-	-	-
61-00-393.00	TRANSFER IN	38,355	74,525	371,812	84,000	84,000	84,000	81,042
Total Dept 00 - NON-DEPARTMENTAL		4,882,766	1,138,987	1,521,045	1,264,100	1,264,100	1,233,660	1,229,150
TOTAL REVENUES		4,882,766	1,138,987	1,521,045	1,264,100	1,264,100	1,233,660	1,229,150
Expenditures								
Dept 00 - NON-DEPARTMENTAL								
61-00-710.00	PRINCIPAL ON DEBT	743,780	230,000	240,000	245,000	245,000	245,000	245,000
61-00-720.00	INTEREST ON DEBT	278,625	105,494	106,955	100,955	100,955	100,955	100,955
61-00-953.01	TIF ARREARAGE EXP-GEN FUND	135,947	94,478	108,183	-	-	-	-
61-00-953.02	TIF ARREARAGE EXP-OS	120,763	76,819	81,255	-	-	-	-
61-00-953.03	TIF INT EXP - OS FUND	91,788	105,009	105,008	-	-	-	23,632
61-00-953.04	TIF INT EXP-GEN FUND POST 1209	178,784	177,279	171,647	-	-	-	35,597
61-00-999.00	TRANSFER OUT	-	391,137	396,723	445,590	445,590	445,590	702,000
Total Dept 00 - NON-DEPARTMENTAL		805,908	950,215	969,772	546,545	546,545	546,545	862,184
Dept 10 - GENERAL GOVERNMENTAL								
61-10-531.01	AUDIT COSTS ALLOCATED	3,612	4,600	13,891	5,250	5,250	3,124	3,280
61-10-533.07	LEGAL EXPENSE	34,889	8,752	3,578	6,000	8,570	8,570	9,000
61-10-538.01	ADMINISTRATION	4,000	4,500	4,500	4,500	4,500	4,500	4,725
61-10-549.08	OTHER PROFESSIONAL SERVICES	2,000	1,000	1,740	1,335	1,335	1,000	1,050
61-10-579.00	BANK FEES	300	300	259	295	295	-	-
61-10-710.00	PRINCIPAL ON DEBT	743,780	230,000	240,000	245,000	245,000	245,000	257,250
61-10-710.03	SALES TAX REBATE EXPENSE	111,495	3,640	5,938	3,500	3,500	5,530	5,800
61-10-710.04	COST OF DEBT ISSUANCE	132,559	-	-	-	-	-	-
61-10-720.00	DEBT SERVICE	3,079,633	-	-	100,955	100,955	100,955	106,002
61-10-722.00	PREMIUM ON BONDS SOLD	(3,577)	-	-	-	-	-	-
Total Dept 10 - GENERAL GOVERNMENTAL		4,108,691	252,792	269,906	366,835	369,405	368,679	387,107



#61 DOWNTOWN TIF FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget	
Dept 71 - CAPITOL IMPROVEMENT									
61-71-532.03	PATHWAYS	-	-	-	-	-	-	-	
61-71-721.00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-	-	
Total Dept 71 - CAPITOL IMPROVEMENT		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL EXPENDITURES		4,914,598	1,203,007	1,239,678	913,380	915,950	915,224	1,249,291	
Fund 61 - DOWNTOWN TIF FUND:									
TOTAL REVENUES		4,882,766	1,138,987	1,521,045	1,264,100	1,264,100	1,233,660	1,229,150	
TOTAL EXPENDITURES		<u>4,914,598</u>	<u>1,203,007</u>	<u>1,239,678</u>	<u>913,380</u>	<u>915,950</u>	<u>915,224</u>	<u>1,249,291</u>	
NET OF REVENUES & EXPENDITURES		<u>(31,832)</u>	<u>(64,020)</u>	<u>281,368</u>	<u>350,720</u>	<u>348,150</u>	<u>318,436</u>	<u>(20,141)</u>	
								Balance After Payments 4/30/22	1,622,430
								Projected Balance 4/30/23	1,940,866
								Projected Balance 4/30/24	1,920,725



#62 BUSINESS DISTRICT FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
62-00-341.01	ILLINOIS SALES TAX	69,163	75,624	84,761	80,000	80,000	84,649	85,000
62-00-341.02	TIF ALLOCATION	(55,728)	(75,624)	(84,761)	(80,000)	(80,000)	(84,649)	(85,000)
62-00-381.00	INTEREST-BCU	908	496	400	-	-	-	-
62-00-381.06	INTEREST NORTHBRROK SWEEP	-	-	-	-	-	5,059	5,000
Total Dept 00 - NON-DEPARTMENTAL		14,343	496	400	-	-	5,059	5,000
TOTAL REVENUES		14,343	496	400	-	-	5,059	5,000
Expenditures								
Dept 00 - NON-DEPARTMENTAL								
62-00-950.00	BAD DEBT	(21)	(14)	(3)	-	-	-	-
Total Dept 00 - NON-DEPARTMENTAL		(21)	(14)	(3)	-	-	-	-
Dept 10 - GENERAL GOVERNMENTAL								
62-10-579.00	BANK CHARGES	300	-	200	-	-	-	-
Total Dept 10 - GENERAL GOVERNMENTAL		300	-	200	-	-	-	-
TOTAL EXPENDITURES		279	(14)	197	-	-	-	-
Fund 62 - BUSINESS DISTRICT FUND:								
TOTAL REVENUES		14,343	496	400	-	-	5,059	5,000
TOTAL EXPENDITURES		279	(14)	197	-	-	-	-
NET OF REVENUES & EXPENDITURES		14,064	510	203	-	-	5,059	5,000
							Balance After Payments 4/30/22	186,772
							Projected Balance 4/30/23	191,831
							Projected Balance 4/30/24	196,831



#63 PATHWAY FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
63-00-349.01	PATHWAY GRANT	-	-	-	-	-	-	-
63-00-381.00	INTEREST-BCU	5	(77)	-	-	-	-	-
63-00-393.00	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	20,000
63-00-394.04	UNAVAILABLE REVENUE	-	-	-	-	-	-	-
Total Dept 00 - NON-DEPARTMENTAL		<u>5</u>	<u>(77)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
TOTAL REVENUES		5	(77)	-	-	-	-	20,000
Expenditures								
Dept 10 - GENERAL GOVERNMENTAL								
63-10-579.00	BANK CHARGES	-	-	-	-	-	-	-
Total Dept 10 - GENERAL GOVERNMENTAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Dept 40 - PUBLIC WORKS								
63-40-532.03	PATHWAYS	-	-	-	-	-	-	-
63-40-532.03	PATHWAY STUDY	-	-	-	-	-	-	20,000
Total Dept 40 - PUBLIC WORKS		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
TOTAL EXPENDITURES		-	-	-	-	-	-	20,000
Fund 63 - PATHWAY FUND:								
TOTAL REVENUES		5	(77)	-	-	-	-	20,000
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
NET OF REVENUES & EXPENDITURES		<u>5</u>	<u>(77)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance After Payments 4/30/22								-
Projected Balance 4/30/23								#REF!
Projected Balance 4/30/24								#REF!



#64 SOUTHGATE TIF FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Revenues								
Dept 00 - NON-DEPARTMENTAL								
64-00-341.02	TAX INCREMENT	-	-	-	-	-	641	-
64-00-381.00	BCU INTEREST	-	-	-	-	-	-	-
64-00-381.04	AMALGAMATED INTEREST	-	-	-	-	-	-	-
64-00-387.00	DEBT PROCEEDS	-	-	-	-	-	-	-
64-00-389.00	OTHER REVENUES	-	-	-	-	-	-	-
64-00-393.00	TRANSFER IN	-	-	-	-	-	-	-
Total Dept 00 - NON-DEPARTMENTAL		-	-	-	-	-	641	-
TOTAL REVENUES		-	-	-	-	-	641	-
Expenditures								
Dept 00 - NON-DEPARTMENTAL								
64-00-710.00	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
64-00-720.00	INTEREST ON DEBT	-	-	-	-	-	-	-
64-00-999.00	TRANSFER OUT	-	-	-	-	-	-	-
Total Dept 00 - NON-DEPARTMENTAL		-	-	-	-	-	-	-
Dept 10 - GENERAL GOVERNMENTAL								
64-10-531.01	AUDIT COSTS ALLOCATED	-	-	-	-	-	-	-
64-10-531.02	LEGAL - NOTICES	-	-	984	-	-	-	-
64-10-533.07	LEGAL - GENERAL	-	-	3,738	-	-	-	-
64-10-538.01	ADMINISTRATION	-	-	-	-	-	-	-
64-10-549.08	OTHER PROFESSIONAL SERVICES	-	-	-	-	-	-	-
63-10-549.16	PLANNING CONSULTANT	-	-	56,729	-	-	-	-
63-10-551.00	POSTAGE	-	-	7	-	-	-	-
64-10-579.00	BANK FEES	-	-	-	-	-	77	-
64-10-710.00	PRINCIPAL ON DEBT	-	-	-	-	-	-	-
64-10-720.00	DEBT SERVICE	-	-	-	-	-	-	-
Total Dept 10 - GENERAL GOVERNMENTAL		-	-	61,458	-	-	77	-
Dept 40 - PUBLIC WORKS								
64-40-532.01	GENERAL ENGINEERING TIME	-	-	380	-	-	-	-
Total Dept 40 -PUBLIC WORKS		-	-	380	-	-	-	-
Dept 71 - CAPITOL IMPROVEMENT								
61-71-721.00	UNREALIZED GAIN/LOSS ON INVEST	-	-	-	-	-	-	-
Total Dept 71 - CAPITOL IMPROVEMENT		-	-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	61,838	-	-	77	-



#64 SOUTHGATE TIF FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
Fund 64 - SOUTHGATE TIF FUND:								
	TOTAL REVENUES	-	-	-	-	-	641	-
	TOTAL EXPENDITURES	-	-	61,838	-	-	77	-
	NET OF REVENUES & EXPENDITURES	-	-	(61,838)	-	-	564	-
							Cash Available 4/30/22	(442)
							Projected Balance 4/30/23	(1,006)
							Projected Balance 4/30/24	(1,006)



#65 ARPA FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget	
Revenues									
Dept 00 - NON-DEPARTMENTAL									
65-00-349.08	SLFRF GRANT	-	-	537,875	537,834	537,834	537,834	-	
64-00-389.00	OTHER REVENUES	-	-	-	-	-	3,749	-	
Total Dept 00 - NON-DEPARTMENTAL		<u>-</u>	<u>-</u>	<u>537,875</u>	<u>537,834</u>	<u>537,834</u>	<u>541,583</u>	<u>-</u>	
TOTAL REVENUES		-	-	537,875	537,834	537,834	541,583	-	
Expenditures									
Dept 71 - CAPITOL IMPROVEMENT									
65-71-XXX.XX	VILLAGE HALL REHABILITATION	-	-	-	-	-	-	460,071	
Total Dept 71 - CAPITOL IMPROVEMENT		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>460,071</u>	
TOTAL EXPENDITURES		-	-	-	-	-	-	460,071	
Fund 65 - ARPA FUND:									
TOTAL REVENUES		-	-	537,875	537,834	537,834	541,583	-	
TOTAL EXPENDITURES		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>460,071</u>	
NET OF REVENUES & EXPENDITURES		<u>-</u>	<u>-</u>	<u>537,875</u>	<u>537,834</u>	<u>537,834</u>	<u>541,583</u>	<u>(460,071)</u>	
								Cash Available 4/30/22	537,834
								Projected Balance 4/30/23	1,079,417
								Projected Balance 4/30/24	619,346



#73 SSA HERON'S LANDING FUND

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget	
Revenues									
Dept 00 - NON-DEPARTMENTAL									
73-00-341.02	INCREMENTAL TAXES	129,897	129,810	28,783	97,845	97,845	97,845	97,845	
73-00-381.04	AMALGAMATED INTEREST INCOME	3,361	22	22	-	-	3,109	3,000	
Total Dept 00 - NON-DEPARTMENTAL		133,258	129,832	28,805	97,845	97,845	100,954	100,845	
TOTAL REVENUES		133,258	129,832	28,805	97,845	97,845	100,954	100,845	
Expenditures									
Dept 10 - GENERAL GOVERNMENTAL									
73-10-538.01	ADMIN FEES	2,500	2,500	2,500	5,000	5,000	-	5,000	
73-10-710.00	PRINCIPAL ON DEBT	35,000	35,000	40,000	50,000	50,000	65,954	55,000	
73-10-720.00	INTEREST EXPENSE	89,000	87,163	163,142	18,005	18,005	18,655	-	
73-10-730.00	PAYMENT TO ESCROW AGENT	-	-	1,315,022	-	-	-	-	
73-10-740.00	ISSUANCE OF REFUNDING BONDS	89,000	87,163	(1,375,000)	-	-	-	-	
73-10-750.00	BOND PREMIUM	89,000	87,163	(24,490)	-	-	-	-	
Total Dept 10 - GENERAL GOVERNMENTAL		304,500	298,988	121,175	73,005	73,005	84,609	60,000	
TOTAL EXPENDITURES		304,500	298,988	121,175	73,005	73,005	84,609	60,000	
Fund 73 - SSA HERON'S LANDING FUND:									
TOTAL REVENUES		133,258	129,832	28,805	97,845	97,845	100,954	100,845	
TOTAL EXPENDITURES		304,500	298,988	121,175	73,005	73,005	84,609	60,000	
NET OF REVENUES & EXPENDITURES		(171,242)	(169,156)	(92,369)	24,840	24,840	16,345	40,845	
								Balance After Payments 4/30/22	109,940
								Projected Balance 4/30/23	126,285
								Projected Balance 4/30/24	167,130

ALL FUNDS NET OF REVENUES AND EXPENDITURES

GL Number	Description	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 22/23 Amended	FY 22/23 Projected	FY 23/24 Budget
TOTAL REVENUES - ALL FUNDS		12,589,598	6,895,809	8,368,333	6,530,879	6,550,229	7,308,973	8,452,785
TOTAL EXPENDITURES - ALL FUNDS		12,932,682	6,209,272	6,051,518	5,658,605	5,757,965	5,398,517	7,351,675
NET OF REVENUES & EXPENDITURES		(642,597)	696,408	2,049,982	1,116,486	1,036,476	2,139,198	1,095,690

Appendix B

Personnel Worksheet



**VILLAGE OF LONG GROVE
CAPITAL IMPROVEMENT PLAN**

March 10, 2023

The Honorable Village President and Village Board of Trustees
Village of Long Grove Staff
Residents of the Village of Long Grove

Introduction

The Village of Long Grove's 2023-2028 Capital Improvement Plan (CIP) is hereby presented for the period May 1, 2023, through April 30, 2028. The CIP is a long-term planning tool designed to provide the community with a view of the Village's infrastructure and capital improvements over the next five years, and to substantiate the Village's ongoing needs for stable revenue sources to fund these essential and significant capital projects. The document allows the Community, Village Board, Village Manager, and staff to discuss long-term capital planning goals and to begin to identify resources to achieve those goals. Long-term capital planning provides an opportunity to refocus and reprioritize established goals and objectives as new needs arise and prior to the development of the annual budget.

The goal of the CIP is to ensure that the Village's infrastructure and capital needs meet the community's service levels and expectations. Infrastructure impacts many aspects of our daily lives. Infrastructure encompasses roads, water, sidewalks, bridges, and public facilities. Investing in infrastructure is critical to the Village with respect to maintaining a high quality of life, supporting public health and safety, and for fostering economic growth, development, and redevelopment today and for future generations.

CIP Development Process

The Village Manager's Office, Village Engineer, and the Village President's CIP Ad Hoc Committee coordinate the development of the CIP prior to the start of the annual budget process. Village staff members from all operational departments participate in the identification and development of projects for inclusion in the CIP. The CIP will be updated annually and approved as part of the budget process.

Project Ranking

Projects included in the CIP are typically greater than \$10,000 and result in the acquisition or construction of a fixed asset which is highly visible to the community. While the focus of the CIP is infrastructure, other projects are included. Major repairs and maintenance for Village facilities, as well as projects to meet organizational needs to provide services to the community are also included. In general, projects are rated by following the prioritized rankings provided by staff members related to their specific areas. The CIP team review the project recommendations while considering if the project is required to meet federal or state legal mandates, there is a high risk or liability associated with the project, there are leveraged dollars available for a project, or the overall benefit of the project to the community.

Analyzing and Evaluating Current Infrastructure

The Village has performed studies and developed plans over the years to analyze and evaluate the

Village's current infrastructure. These reports guide the development of the Village's infrastructure. projects included the CIP:

Impact of the CIP on the Operating Budget

The impact on the Village's operating budget is dependent on each type of project. For example, capital projects which involve the replacement of older equipment with new energy efficient equipment would result in lower energy costs, reduce higher maintenance costs, or expensive repair costs. Projects which add assets to the Village's current inventory will most likely result in additional ongoing expenses for routine operation, repair, and maintenance. The operating impact is carefully considered in deciding which projects are approved.

Capital Improvement Funding

Historically, the Village has strategically accumulated reserves to invest in critical infrastructure and capital improvements, to limit the need to issue debt. The Village funds the various capital projects through several accounting funds. For the Village's enterprise fund, Water Operation Fund, user rates have been structured to finance capital improvements as well as operating expenses. A variety of other funding sources, including transfers from operating funds, motor fuel taxes, grants, and developer contributions are used to finance the projects. The following are the accounting funds that support the capital projects:

#01 General Fund

The General Fund (#01) is the chief operating fund used to account for most of the current day-to-day operations of the Village. The fund pays for police services, public works programs such as street maintenance (non-HOA streets) and forestry, building and code enforcement, planning, zoning, engineering, community and economic development, legal services, finance, and general administration.

#17 Motor Fuel Tax Fund

The Motor Fuel Tax Fund provides funds for capital improvement of streets not falling under homeowner association control and maintenance. These streets include those repaved as part of the maintenance/resurfacing program that addresses all Village owned streets over a 15-year plan. The Fund is supported by monthly allotments from the Motor Fuel Tax Disbursement Fund.

#30 Infrastructure Fund

The Village of Long Grove uses revenues received from a variety of sources to fund capital infrastructure projects. It was determined by the Village President and Trustees (2012-O-12) that the creation of an Infrastructure Fund to receive revenues and expend funds solely for infrastructure projects would be a control that would best serve the interests of the Village and its' residents.

#51 Water Operation Fund

The Water Operation Fund is an enterprise fund, used to account for the operation, maintenance, and improvement of the Village's water delivery system which provides potable water for a portion of the Village's residents and businesses. These activities are entirely or predominately self-supported by user charges. The operations of this fund should be self-

sustaining and are accounted for in such a manner as to show profit and loss like comparable private enterprises.

#60 Open Spaces Fund

The Village of Long Grove has received and will continue to receive certain funds pursuant to Ordinance 77-O-8 and subsequent amendments to the Village Code. Establishing ordinance 77-O-8 provides in part, that the monies received by the Village pursuant to that Ordinance are for the purpose of acquiring, maintaining, and preserving open space within the Village of Long Grove and sound accounting practices indicate that a separate account for these funds would be best practice.

#61 Downtown TIF Fund

Used to account for tax increment financing (TIF) property tax revenues and expenditures in accordance with redevelopment plans approved for this TIF District.

#62 Business District Fund

The Business District Development and Redevelopment Law authorizes a municipality to impose a tax designed to fund the development or redevelopment of certain designated areas within a municipality. The municipality may impose this tax if it has a development or redevelopment plan for an area of the municipality that:

- is contiguous (i.e., the properties within the area border each other),
- includes only parcels of real property that will directly and substantially benefit from the proposed plan, and
- is blighted, as defined in the Illinois Municipal Code

#63 Pathway Fund

The Village of Long Grove has received and will continue to receive certain funds pursuant to Ordinance 2012-O-25. Establishing ordinance 2012-O-25 provides in part to receive revenues that are restricted for the use of the design, engineering, and construction of pedestrian/bike paths in the Village of Long Grove.

#64 Southgate TIF Fund

Used to account for tax increment financing (TIF) property tax revenues and expenditures in accordance with redevelopment plans approved for this TIF District.

#65 ARPA Fund

The American Rescue Plan Act of 2021 (ARPA) appropriated \$19.53 billion to States for distribution to tens of thousands of non-entitlement units of local government (NEUs). Cities, villages, and towns with populations of less than 50,000 were eligible for an ARPA NEU Allocation. The Village of Long Grove received \$537,834 in FY 21/22. The revenues were held in the Infrastructure Fund (#30). An equal revenue amount is expected for FY 22/23 which will be segregated in the newly created ARPA Fund (#65) with FY 21/22 revenues being transferred from Fund #30. Funds are designated for use on building and infrastructure rehabilitation and repair. All funds must be expended by the end of CY 2024.

Capital Project Categories

The format of the CIP is designed to report projects by Project Categories. The Project Categories are further defined later in the report.

Project Categories
Facilities and Land
Roads
Pathways
Water Distribution
Equipment
Tech/Comm (Technology and Communications)

Each project is further defined into 1 of the 4 Priority Levels (Project Types):

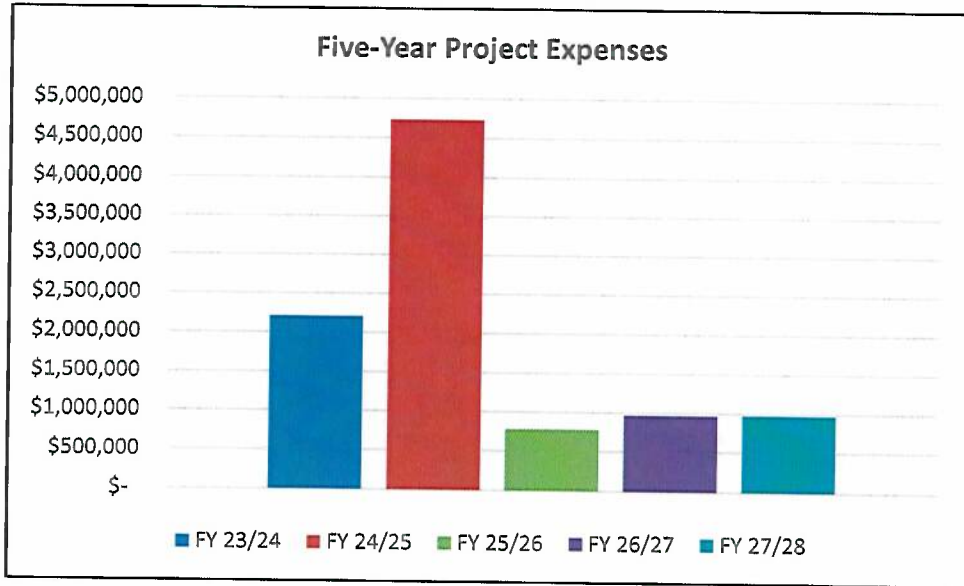
Priority Levels	
Obligated (OBLG)	The Village has entered into a contract or agreement to complete the project, or the project is obligated by State, Federal, or other environmental regulations.
Replacement / Maintenance (R/M)	This is part of an ongoing infrastructure or equipment maintenance program or scheduled replacement program
Essential (ESST)	Projects that, in staff’s opinion, are necessary to continue providing basic services, or are necessary to maintain the health, Safety, and welfare of the community.
Discretionary (DISC)	Projects that are needed or desired, but do not fall into any of the other three categories

Capital Improvement Projects Overview

The projects for the next five years include annual programs, one-time multi-year projects, carryover projects, and new projects. **Annual programs** are programs that the Village has typically funded on an annual basis, such as the Roads. **One-time multi-year projects** are projects or programs that cover a shorter time (typically less than 5 years) and will not continue on an annual basis, such as the Village Hall Expansion. **Carryover projects** are projects that have been previously identified but were not completed in a previous fiscal year due to lack of available funding, construction delays or other scheduling issues.

Project Expenses

Most projects are funded within our current revenue structure, available fund balance reserves, and grants. The total for projects to be completed equal \$10.2 million over the next five years. The total annual project expenses range from \$781K to \$4.73 million per year. The following chart shows totals by year for projects with a specific funding source.



The following table shows the total expenses by project category for projects to be completed. Road Improvements are the largest expense at \$4.6 million (or 45.3%) of total project expenses, followed by \$3.0 million (or 29.4%) for Pathways, and \$1.5 million (or 15.5%) for facilities and Land round out the three largest expense categories.

5-Year Project Expenses by Category

Category	Five-Year Total	% of Total
Facilities and Land	\$ 1,592,035	15.5%
Roads	\$ 4,649,433	45.3%
Pathways	\$ 3,018,527	29.4%
Water Distribution	\$ 875,000	8.5%
Equipment	\$ 37,000	0.4%
Tech/Comm	\$ 82,865	0.8%
Total Project Expense	\$ 10,254,860	100.0%

FY 23/24 Project Expenses

The total estimated cost for projects to be completed for FY 23/24 is \$2.2 million. The following table shows the total expenses by project category for FY 23/24 projects. Road Improvements are the largest expense at \$1.2 million (or 55.8%) of total FY 23/24 project expenses, followed by \$490K (or 22.2%) for Facilities and Land, and \$350K (or 15.9%) for Water Distribution.

FY 23/24 Project Expenses by Category

Category	FY 23/24 Projects	% of Total
Facilities and Land	\$ 560,071	25.4%
Roads	\$ 1,231,900	55.8%
Pathways	\$ 82,736	3.7%
Water Distribution	\$ 350,000	15.9%
Equipment	\$ 15,000	0.7%
Tech/Comm	\$ 37,456	1.7%
Total Project Expense	\$ 2,207,163	100.0%

Some of the note-worthy projects for FY 23/24 include:

- FY 23/24 Road Improvement Program. \$1.2 million for the annual program for road maintenance.
- Facilities and Land. \$460K for the year one of the Village Hall Expansion.
- Water Distribution. \$350K for the expansion of water distribution infrastructure to the northside of Aptakisic Road.

The remaining pages of the CIP provide: Schedules of Project Expenses and Funding Sources, as well as Project Request Forms and available support documentation. The Project Request Forms contain the project category, title, priority level budget years, description, justification, and timeline.

Category		Expenditure	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	\$ Per Source	Funding Source	Level of Priority
Facilities and Land	Improvement									
FL-2328-001	Construction/Expansion Village Hall	\$ 1,459,155	\$ 460,071	\$ 614,929	\$ -	\$ -	\$ -	\$ 1,075,000	ARPA Grant	OBLG
		\$ -	\$ -	\$ 384,155	\$ -	\$ -	\$ -	\$ 384,155	TBD	
FL-2328-002	Robert Parker Coffin Bridge Plank Repairs	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	General Fund Transfer	R/M
FL-2328-003	Historic Downtown Restrooms	\$ 32,880	\$ -	\$ 32,880	\$ -	\$ -	\$ -	\$ 32,880	General Fund	DISC
Facilities and Land Total		\$ 1,592,035	\$ 560,071	\$ 1,031,964	\$ -	\$ -	\$ -	\$ 1,592,035		

Roads		Expenditure	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	\$ Per Source	Funding Source	Level of Priority
	Improvement									
RO-2328-001	HOA Road Improvement Partnership Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	General Fund	DISC
RO-2328-002	Creekside Drive (Indian Creek Road - Terminus)	\$ 272,200	\$ 272,200	\$ -	\$ -	\$ -	\$ -	\$ 272,200	Infra/MFT Funds	R/M
RO-2328-003	Arrowhead Road (Creekside Drive - Terminus)	\$ 62,300	\$ 62,300	\$ -	\$ -	\$ -	\$ -	\$ 62,300	Infra/MFT Funds	R/M
RO-2328-004	Tribal Court (Creekside Drive - Terminus)	\$ 50,800	\$ 50,800	\$ -	\$ -	\$ -	\$ -	\$ 50,800	Infra/MFT Funds	R/M
RO-2328-005	Long Grove Road (IL 53 - Brightview Landscaping)	\$ 22,400	\$ 22,400	\$ -	\$ -	\$ -	\$ -	\$ 22,400	Infra/MFT Funds	R/M
RO-2328-006	Robert Parker Coffin Rd (Archer Parking Lot - IL Rt. 83)	\$ 315,000	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ 315,000	Infra/MFT Funds	R/M
RO-2328-007	Robert Parker Coffin Rd (IL Rt. 53 to Schaeffer)	\$ 144,400	\$ 144,400	\$ -	\$ -	\$ -	\$ -	\$ 144,400	Infra/MFT Funds	R/M
RO-2328-008	Archer Road (Old McHenry Rd to Robert Parker Coffin Rd)	\$ 54,500	\$ 54,500	\$ -	\$ -	\$ -	\$ -	\$ 54,500	Infra/MFT Funds	R/M
RO-2328-009	Three Lakes Drive (RPC Rd. - Terminus)	\$ 204,600	\$ 204,600	\$ -	\$ -	\$ -	\$ -	\$ 204,600	Infra/MFT Funds	R/M
RO-2328-010	Three Lakes Court (Three Lakes Drive - Terminus)	\$ 72,700	\$ 72,700	\$ -	\$ -	\$ -	\$ -	\$ 72,700	Infra/MFT Funds	R/M
RO-2328-011	Preventative Pavement Maintenance (Reclamite)	\$ 33,000	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ 33,000	Infra/MFT Funds	R/M
	Annual Inflation Compounded (4%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TBD	R/M
	Contingency (7%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TBD	R/M
	Soft Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TBD	R/M
RO-2328-012	Sumter Court (Sumter Drive - Terminus)	\$ 47,431	\$ -	\$ 47,431	\$ -	\$ -	\$ -	\$ 47,431	TBD	R/M
RO-2328-013	Sumter Drive (Schaeffer Road - Terminus)	\$ 246,151	\$ -	\$ 246,151	\$ -	\$ -	\$ -	\$ 246,151	TBD	R/M
RO-2328-014	Manassas Lane (Schaeffer Rd. West - Terminus)	\$ 106,539	\$ -	\$ 106,539	\$ -	\$ -	\$ -	\$ 106,539	TBD	R/M
RO-2328-015	Port Clinton Road (Forest Glen Drive - Terminus)	\$ 136,533	\$ -	\$ 136,533	\$ -	\$ -	\$ -	\$ 136,533	TBD	R/M
RO-2328-016	Preventative Pavement Maintenance (Reclamite)	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	TBD	R/M
	Annual Inflation Compounded (4%)	\$ 23,466	\$ -	\$ 23,466	\$ -	\$ -	\$ -	\$ 23,466	TBD	R/M
	Contingency (7%)	\$ 42,708	\$ -	\$ 42,708	\$ -	\$ -	\$ -	\$ 42,708	TBD	R/M
	Soft Costs	\$ 58,858	\$ -	\$ 58,858	\$ -	\$ -	\$ -	\$ 58,858	TBD	R/M
RO-2328-017	Hampton Drive (IL Rt. 22 - Port Clinton Road)	\$ 207,552	\$ -	\$ -	\$ 207,552	\$ -	\$ -	\$ 207,552	TBD	R/M
RO-2328-018	Tall Oaks Drive (IL Rt. 22 - Port Clinton Road)	\$ 363,175	\$ -	\$ -	\$ 363,175	\$ -	\$ -	\$ 363,175	TBD	R/M
RO-2328-019	Preventative Pavement Maintenance (Reclamite)	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	TBD	R/M
	Annual Inflation Compounded (4%)	\$ 49,427	\$ -	\$ -	\$ 49,427	\$ -	\$ -	\$ 49,427	TBD	R/M
	Contingency (7%)	\$ 45,861	\$ -	\$ -	\$ 45,861	\$ -	\$ -	\$ 45,861	TBD	R/M
	Soft Costs	\$ 65,334	\$ -	\$ -	\$ 65,334	\$ -	\$ -	\$ 65,334	TBD	R/M
RO-2328-020	Estate Lane (Indian Creek Road - Terminus)	\$ 129,863	\$ -	\$ -	\$ -	\$ 129,863	\$ -	\$ 129,863	TBD	R/M
RO-2328-021	Lakeridge Court (Lakeridge Drive - Terminus)	\$ 45,604	\$ -	\$ -	\$ -	\$ 45,604	\$ -	\$ 45,604	TBD	R/M
RO-2328-022	Lakeridge Drive (Indian Creek Road - Terminus)	\$ 453,316	\$ -	\$ -	\$ -	\$ 453,316	\$ -	\$ 453,316	TBD	R/M
RO-2328-023	Schaeffer Road (IL Rt. 53 - RPC Rd.)	\$ 70,088	\$ -	\$ -	\$ -	\$ 70,088	\$ -	\$ 70,088	TBD	R/M
RO-2328-024	Preventative Pavement Maintenance (Reclamite)	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000	TBD	R/M
	Annual Inflation Compounded (4%)	\$ 91,634	\$ -	\$ -	\$ -	\$ 91,634	\$ -	\$ 91,634	TBD	R/M
	Contingency (7%)	\$ 57,785	\$ -	\$ -	\$ -	\$ 57,785	\$ -	\$ 57,785	TBD	R/M
	Soft Costs	\$ 82,871	\$ -	\$ -	\$ -	\$ 82,871	\$ -	\$ 82,871	TBD	R/M

Roads	Improvement	Expenditure	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	\$ Per Source	Funding Source	Level of Priority
RO-2328-025	Checker Road (Old Hicks Road - Schaeffer Road)	\$ 520,843	\$ -	\$ -	\$ -	\$ -	\$ 520,843	\$ 520,843	TBD	R/M
RO-2328-026	Checker Road (Schaeffer Road - 18376 Checker Road)	\$ 157,227	\$ -	\$ -	\$ -	\$ -	\$ 157,227	\$ 157,227	TBD	R/M
RO-2328-027	Preventative Pavement Maintenance (Reclamite)	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	TBD	R/M
	Annual Inflation Compunded (4%)	\$ 121,121	\$ -	\$ -	\$ -	\$ -	\$ 121,121	\$ 121,121	TBD	R/M
	Contingency (7%)	\$ 58,393	\$ -	\$ -	\$ -	\$ -	\$ 58,393	\$ 58,393	TBD	R/M
	Soft Costs	\$ 80,751	\$ -	\$ -	\$ -	\$ -	\$ 80,751	\$ 80,751	TBD	R/M
Roads Total		\$ 4,649,433	\$ 1,231,900	\$ 711,687	\$ 766,349	\$ 966,162	\$ 973,335	\$ 4,649,433		

Pathways	Improvement	Expenditure	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	\$ Per Source	Funding Source	Level of Priority
PA-2328-001	Pathway Plan	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	General Fund Transfer to Pathway Fund	DISC
PA-2328-002	Old McHenry Road (Robert Parker Coffin to IL RT. 22)	\$ 2,900,000	\$ -	\$ 2,320,000	\$ -	\$ -	\$ -	\$ 2,900,000	ITEP	DISC
		\$ -	\$ -	\$ 580,000	\$ -	\$ -	\$ -	\$ -	TBD	
PA-2328-003	Aptakisic Road (IL RT. 83 to)	\$ 62,736	\$ 62,736	\$ -	\$ -	\$ -	\$ -	\$ 62,736	TBD	OBLG
PA-2328-004	Arlington Heights Road (Checker Road to)	\$ 35,791	\$ -	\$ 35,791	\$ -	\$ -	\$ -	\$ 35,791	TBD	OBLG
Pathways Total		\$ 3,018,527	\$ 82,736	\$ 2,935,791	\$ -	\$ -	\$ -	\$ 3,018,527		

Water Distribution	Improvement	Expenditure	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	\$ Per Source	Funding Source	Level of Priority
WD-2328-001	Radium Mitigation Equipment	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	Debt Service	OBLG
WD-2328-002	Water Extension to Aptakisic Road	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000	General Fund Transfer to Water Distribution	DISC
WD-2328-003	Water Distribution Plant Expansion	\$ 125,000	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000	Fund Debt Service	OBLG
Water Distribution Total		\$ 875,000	\$ 350,000	\$ -	\$ 525,000	\$ -	\$ -	\$ 875,000		

Equipment	Improvement	Expenditure	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	\$ Per Source	Funding Source	Level of Priority
EQ-2328-001	Electric Vehicle Charging Stations	\$ 37,000	\$ 15,000	\$ 22,000	\$ -	\$ -	\$ -	\$ 37,000	TBD Grant Fund.	DISC
Equipment Total		\$ 37,000	\$ 15,000	\$ 22,000	\$ -	\$ -	\$ -	\$ 37,000		

Tech/Comm	Improvement	Expenditure	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	\$ Per Source	Funding Source	Level of Priority
TC-2328-001	Server Replacement	\$ 17,456	\$ 17,456	\$ -	\$ -	\$ -	\$ -	\$ 17,456	General Fund	R/M
TC-2328-002	Computer Equipment for Elected Officials	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	General Fund	DISC
TC-2328-003	Enterprise Resource Planning	\$ 45,409	\$ -	\$ 30,275	\$ 15,134	\$ -	\$ -	\$ 45,409	General Fund	ESST
Tech/Comm Total		\$ 82,865	\$ 37,456	\$ 30,275	\$ 15,134	\$ -	\$ -	\$ 82,865		

All Categories	All Totals	Expenditure	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	\$ Per Source	Funding Source	Level of Priority
		\$ 10,254,860	\$ 2,277,163	\$ 4,731,717	\$ 1,306,483	\$ 966,162	\$ 973,335	\$ 10,254,860		

Priority Level \$ by Year		FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	TOTAL
		OBLG	\$ 522,807	\$ 1,034,875	\$ 525,000	\$ -	\$ -
R/M	\$ 1,349,356	\$ 711,687	\$ 766,349	\$ 966,162	\$ 973,335	\$ 4,766,889.00	
ESST	\$ -	\$ 30,275	\$ 15,134	\$ -	\$ -	\$ 6,849,571.00	
DISC	\$ 405,000	\$ 2,954,880	\$ -	\$ -	\$ -	\$ 3,359,880.00	
TOTAL	\$ 2,277,163	\$ 4,731,717	\$ 1,306,483	\$ 966,162	\$ 973,335	\$ 10,254,860.00	

Priority Levels

Obligated (OBLG) – the Village has entered into a contract or agreement to complete the project or the project is obligated by State, Federal, or other environmental regulations.

Replacement/Maintenance (R/M) – this is part of an ongoing infrastructure or equipment maintenance program or scheduled replacement program.

Essential (ESST) – projects that, in staff's opinion, are necessary to continue providing basic services, or are necessary to maintain the health, safety, and welfare of the community.

Discretionary (DISC) – projects that are needed or desired, but do not fall into any of the other three categories.

Appendix C

Capital Improvement Plan FY 23/24 -FY 27/28

Position Title	Position Status	Date Hired	Employee Name	FY22/23 Salary	FY 23/24 Salary	Lump Sum	SS/MC .0765	IMRF	Workers' Comp	Health Insurance	HRA	Other	Vehicle Allowance	Total
Village Manager	Full-Time Exempt	7/6/2021	Jackson, Gregory	139,725.00	144,615.38	\$ -	11,292.58	23,398.77	4,834.49	-	-	3,000.00	4,800.00	191,941.21
Assistant Village Manager	Full-Time Exempt		Open Position	95,000.00	95,000.00	\$ -	7,267.50	15,371.00	141.63	-	9,000.00		-	126,780.13
Building and Permitting Specialist	Full-Time Non-Exempt	7/20/2002	Romanello, Margerita	84,420.81	87,375.54	\$ -	6,684.23	14,137.36	141.63	-	-		-	108,338.76
Administrative Services Coordinator	Full Time Exempt		Open Position	82,135.00	62,000.00	\$ -	4,743.00	10,031.60	141.63	-	9,000.00		-	85,916.23
Assistant to the Village Manager	Full Time Exempt	11/8/2021	Benner, Natalie	53,820.00	65,000.00	\$ -	4,972.50	10,517.00	141.63	4,006.27	9,000.00		-	93,637.40
TOTAL PERSONNEL COSTS				455,100.81	453,990.91	\$ -	34,959.80	73,455.73	5,401.01	4,006.27	27,000.00	3,000.00	4,800.00	606,613.73

Other = Reimbursement for own health insurance.
 Health Insurance = Medical, Dental, and Vision