



The Village of Long Grove
Proposed Draft Budgets FY 2021-2022
March 23, 2021

Proposed Draft Budgets FY 2021-22 *as of 23 March 2021*



• General Revenues

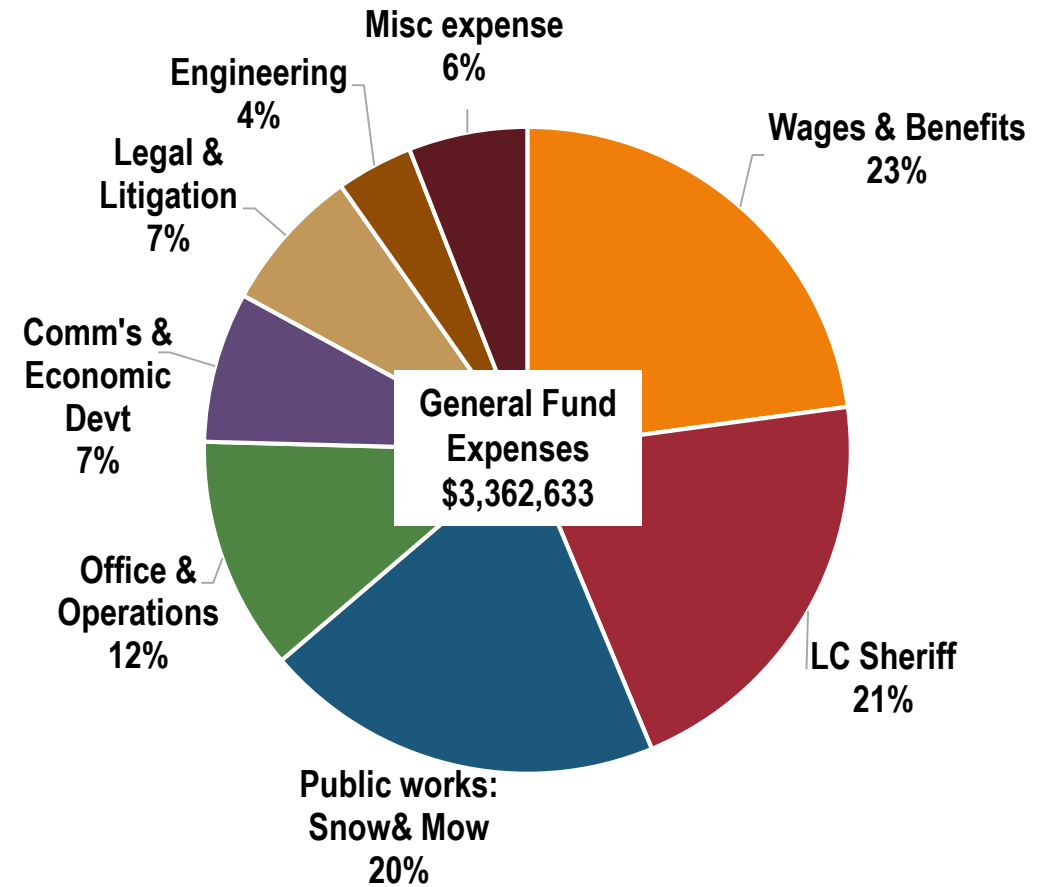
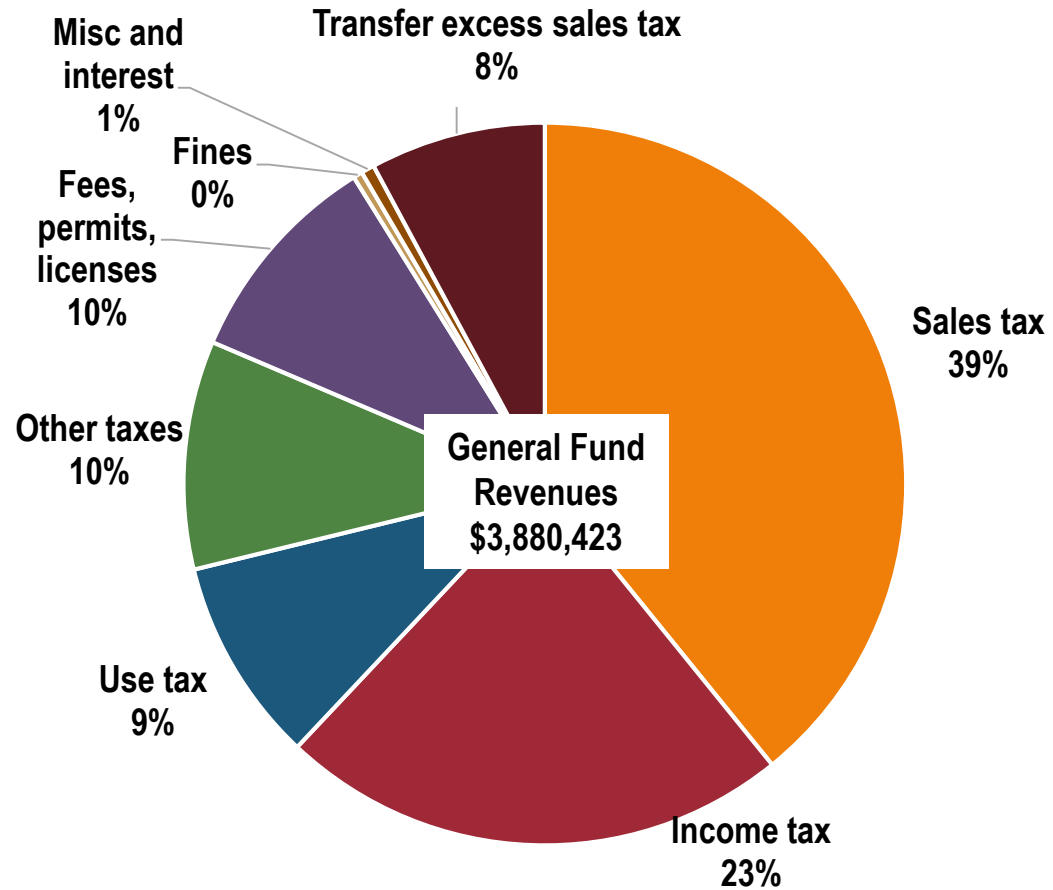
- Sales tax up 3% from 8 month run rate FY20-21 but most recent trend is up
- Income tax per IML projections; this may get 10% hold-back (= \$88K or 2.3% of overall revenues)
- Use tax per IML projections; regulation change (Jan 2021) effects are not fully known so we're breaking it out separately to track
- Telecommunications taxes currently better than forecast so holding flat with trend
- Expect effects of Sunset Grove bond refinancing and completed developer incentive to be \$305K additional sales tax revenues that transfer in December
- Residential permits are strong; still we are setting that budget only slightly higher than this year's plan

• General Expenses

- Wages and related benefits that depend on wages will not be confirmed until new Village Manager hired; modest 2% increase for current staff is in plan
- Lake County Sheriff contract \$702K
- Public Works ("snow and mow") roughly flat to this year, as is Legal & Litigation.
- Engineering is down slightly
- Modest additional budget for technology (some to address under-budgeting this year) and website enhancements
- Required transfer to TIF of \$75K is in Miscellaneous
- Discussion: Community Grants, Board Workshop, other

Current General Fund draft has \$517K surplus, not including the \$88K LGDT exposure and any discussion changes

Village Finances: FY '21-22 Proposed Draft budgets as of 23 March 2021



Proposed Draft Budgets FY 2021-22 *as of 23 March 2021*



• Capital Budget Sources

- Infrastructure tax budget conservatively down from current year
- N Krueger bid came in lower than engineer's estimate; Federal portion paid will be \$921K
- Two other grants in hand: State grant for Stempel resurfacing and IDNR grant for RPC pathway
- MFT funds approx. \$375K on hand for this summer

• Capital Budget Projects

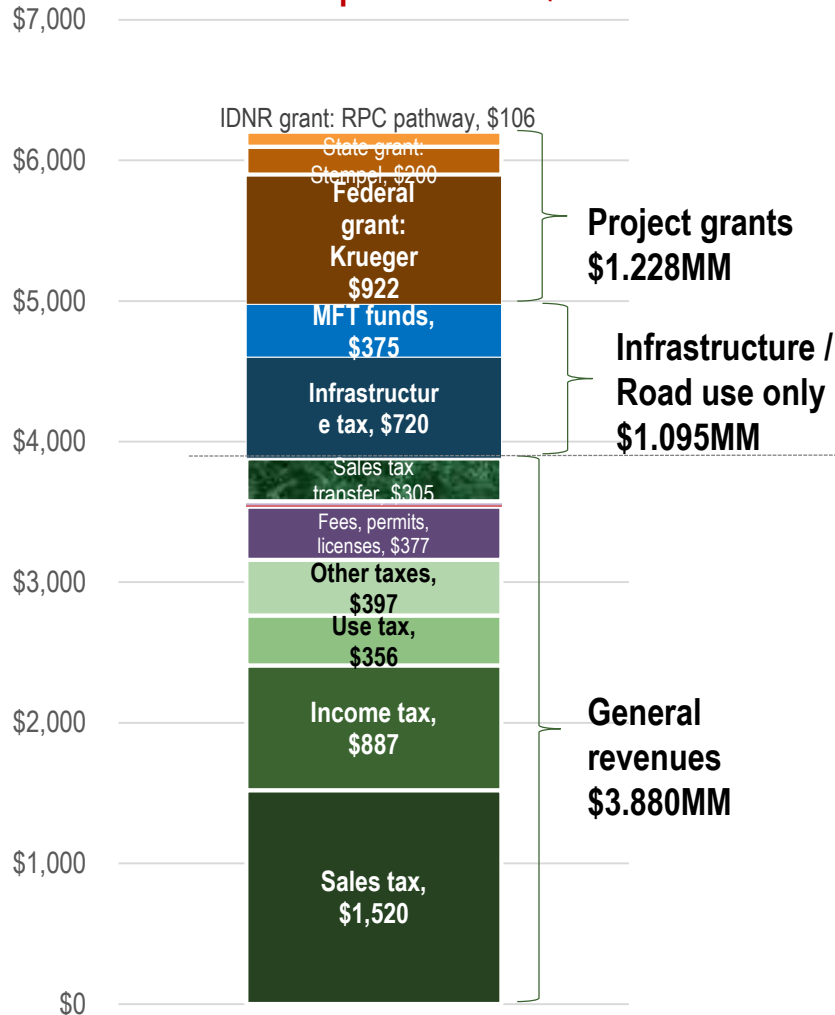
- N. Krueger Road repavement with 2/3 Federal option, 1/3 full Village responsibility. Village total expense \$410K
- Stempel lot resurfacing
- New pathway along Robert Parker Coffin Rd from Archer to Route 83
- Space study to determine Village Hall operations space facility options
- Small budget for water system; discussion?

Current Capital Fund draft has \$296K surplus due to recent lower N Krueger Road bid, not including any discussion changes

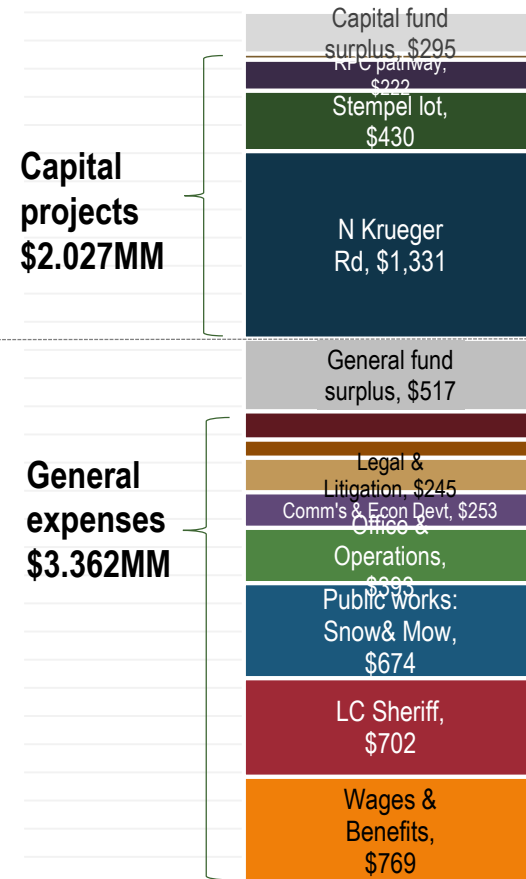
Village Finances: FY '21-22 Proposed Draft budgets as of 23 March 2021



Revenues | Sources: \$6.203 MM



Expenses | Uses: \$5.389 MM + surplus | contingency



**VILLAGE OF LONG GROVE
REVISED DRAFT**

GL Acct	<i>DRAFT AS OF March 23, 2021</i>	GENERAL CAPITAL FUN	2020-21 FINAL APPROVED BUDGET	2020-21 Actual thru 12/31 (8 months)	YTD % of TTL	2021-22 DRAFT 1	2021-22 DRAFT vs. 2020-21
	GENERAL FUND INCOME						
	TAXES						
01-00-341.01	Sales Tax		1,037,700	983,833	95%	1,520,023	
	SALES TAXES		1,037,700	983,833	95%	1,520,023	0
01-00-341.00	Income & Use Tax (Income= \$887,200/Use=\$356,000)		678,025	670,655	99%	1,243,200	
01-00-315.00	Lake County Road & Bridge and Township Disbursements		44,000	33,031	75%	44,000	
01-00-311.00	Personal Property/Real Estate Tax		1,000	234	23%	300	
01-00-319.00	Telecommunications		117,600	109,149	93%	144,000	
01-00-319.01	Video Gaming		11,000	6,488	59%	11,000	
01-00-392.02	Long Grove Commons SSA		26,000	25,412	98%	26,000	
01-00-394.01	Historic Downtown SSA HDLGBA (promote tourism and economic development)		165,000	159,146	96%	165,000	
	Adult Use Cannabis Excise Tax		6,434	4,241	66%	6,400	
	OTHER TAXES		1,049,059	1,008,356	96%	1,639,900	0
	FEES, PERMITS & LICENSES						
01-00-325.00	Franchise Fees		170,000	74,130	44%	105,000	
01-00-331.00	Building Permits - New Homes		0			0	
01-00-331.02	Building Permits - Commercial		30,000	4,020	13%	15,000	
01-00-331.01	Building Permits - Various		187,500	169,023	90%	190,000	
01-00-329.00	Licenses & Fees		45,000	26,025	58%	45,000	
01-00-331.06	Stormwater Engineering Expenses (Reimbursable)			(1,367)		1,500	
01-00-331.03	Consultant Fee Revenues (Reimbursement)		50,000	19,992	40%	20,000	
	FEES, PERMITS & LICENSES		482,500	291,823	60%	376,500	0
	FINES FORFEITURES & PENALTIES						
01-00-353.00	Citations		30,000	10,958	37%	15,000	
01-00-353.02	Fines		1,000	0	0%	1,000	
	FINES FORFEITURES & PENALTIES		31,000	10,958	35%	16,000	0
	INVESTMENT						
01-00-381.01	Interest- Investment (UBS, BCU, BMO)		55,000	10,071	18%	12,000	
	INVESTMENT		55,000	10,071	18%	12,000	0
	MISCELLANEOUS						
01-00-393.00	Transfers In		124,000	391,137	315%	305,000	
01-00-374.00	Tree Replacement		30,000	15	0%	10,000	
01-00-389.00	Misc. Revenues		206,000	250	0%	0	
01-00-394.03	Forfeited Escrow (Dep II Untimely)		10,000	0	0%	1,000	
	MISC.		370,000	391,402	106%	316,000	0
	TOTAL GENERAL FUND INCOME		3,025,259	2,696,443	89%	3,880,423	0

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GENERAL FUND EXPENSE							
01-10-421.00	Wages		504,130	340,715	68%	514,800	
	Fringe Benefits						
01-10-463.00	Retirement		80,811	50,321	62%	80,000	
01-10-451.00	Hospitalization & Dental Insurance Premiums		56,733	39,305	69%	64,000	
01-10-451.02	HRA Employer		17,900	7,947	44%	18,000	
01-10-461.00	FICA		26,221	17,400	66%	31,918	
01-10-462.00	Medicare		6,755	4,800	71%	7,464	
01-10-453.00	Unemployment		400	219	55%	400	
01-10-454.00	Workmen's Compensation		0	(1,142)		2,000	
01-10-421.01	Payroll Expenses		9,000	2,250	25%	9,000	
01-10-473.00	Car Allowance		4,800	2,400	50%	4,800	
	Total Fringe Benefits		202,620	123,500	61%	217,582	0
	Professional Development						
01-10-563.04	Board Strategic Planning Workshop		0	0		15,000	
01-10-563.02	Professional Associations & Memberships		3,000	2,222	74%	3,000	
01-10-563.01	Village Memberships		5,000	8,990	180%	14,000	
01-10-563.00	Conferences Seminars Training		5,000	0	0%	5,000	
	Total · Professional Development		13,000	11,212	86%	37,000	0
01-10-538.00	Village President Salary (Outside services: temp-interim manager)		14,400	128,536	893%	44,400	
	COMPENSATION & BENEFITS		734,150	603,963	82%	813,782	0
	OFFICE						
	Utilities						
01-10-552.00	Telephone (Office & Cellular)		8,000	5,731	72%	8,597	
01-10-562.00	Natural Gas		1,200	826	69%	1,239	
01-10-518.00	Village Hall Security		0	347		500	
01-10-552.02	Internet		1,300	0	0%	1,300	
	Total · Utilities		10,500	6,904	66%	11,636	0
	Supplies						
01-10-551.00	Postage		5,250	1,248	24%	5,250	
01-10-651.01	Paper/Printing		1,500	184	12%	1,500	
01-10-651.00	Supplies		13,000	5,354	41%	13,000	
01-10-579.00	Bank Charges		3,000	3,449	115%	5,000	
01-10-533.02	Legal Notices		1,000	1,270	127%	1,000	
01-10-672.00	Subscriptions		300	1,842	614%	3,000	
	Total Supplies		24,050	13,347	55%	28,750	0
01-10-740.00	Leases/Maintenance		13,000	9,904	76%	13,500	
01-10-679.01	Vehicle Stickers		1,200	251	21%	1,200	
01-10-511.00	Village Hall Cleaning, Alarm & Other Maintenance		9,000	7,491	83%	12,000	
	OFFICE		57,750	37,897	66%	67,086	0

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GL Acct							
	OPERATIONS (CONTRACTED)						
01-10-591.00	Insurance (Liability, Worker's Comp & Bonds)		42,000	36,942	88%	45,000	
01-10-538.01	Administrative Service - Offsite Storage, Retrieval, Recording		7,500	2,871	38%	5,000	
01-10-531.00	Accounting		35,000	24,313	69%	36,000	
01-10-531.01	Audit		42,000	45,025	107%	42,000	
01-10-549.08	Professional - Other (Finance & Grant Consultant)		10,000	0	0%	0	
01-10-539.00	BS&A		4,500	8,310	185%	6,000	
01-10-539.00	Computer Consultant (Heritage)		12,000	19,817	165%	36,000	
01-10-539.01	Internet Home Page (website, online codes)		2,000	3,275	164%	30,000	
01-10-549.13	Communications (Vicarious)		45,000	33,224	74%	49,500	
01-10-551.01	Newsletter - Postage		2,000	2,322	116%	3,000	
01-00-394.05	Historic Downtown SSA (promote tourism and economic development)		165,000	159,146	96%	165,000	
01-10-672.01	Code Council Membership		0	145	%	145	
01-10-549.00	Inspections		75,000	46,628	62%	75,000	
01-10-549.01	Plan Reviews		0	12,487		13,000	
01-10-549.02	Village Code Enforcement		35,000	0	0%	20,000	
01-21-549.04	Village Security (Sheriff)		680,000	507,526	75%	702,000	
01-21-549.05	Long Grove CERT		100	0	0%	100	
01-21-549.06	Emergency Management Agency (EMA) & ESDA Coordinator		100	0	0%	100	
01-21-557.00	Emergency Communications System		5,400	5,252	97%	8,000	
01-10-517.03	Mosquito Abatement		36,000	23,001	64%	36,000	
01-10-549.05	SWALCO Capacity Agreement, Town Hall Meetings & Other		3,300	0	0%	3,300	
	OPERATIONS		1,201,900	930,284	77%	1,275,145	0
	PUBLIC WORKS						
01-41-516.00	Plowing Roads (Removal & Salting)		200,000	125,954	63%	200,000	
01-41-516.01	Municipal Lots/Archer Road/Sidewalks Snow Removal/Salting		80,000	8,429	11%	80,000	
01-41-516.02	Snow Shoveling - new sidewalks		0	32,856		50,000	
01-41-614.00	Bulk Salt Purchase		97,020	14,873	15%	97,020	
01-41-549.11	Emergency Operations		50,000	6,813	14%	0	
	Subtotal - Snow Removal & Emergency Operations		427,020	188,925	44%	427,020	0
01-41-517.00	Mowing & Landscape Maint		52,000	5,700	11%	52,000	
01-40-514.00	R.O.W. Maint, Grading & Tree (Culvert & Ditch)		125,000	87,895	70%	125,000	
01-41-860.05	Sewer Matters		2,500	16,082	643%	2,500	
01-41-514.01	Road Signs, Traffic Calming & Public Works Supplies		23,000	15,563	68%	23,000	
01-71-810.01	Plantings/Trees/Etc. (daffodil bulbs)		1,600	1,598	100%	1,600	
01-41-515.00	Utilities (Street Lights and Signals)		25,000	13,115	52%	25,000	
01-41-517.02	Utilities - Municipal Parking Lots		0	2,203		2,500	
01-41-549.11	Emergency Operations - Public Works		15,000	0	0%	15,000	
	TOTAL PUBLIC WORKS		671,120	331,081	49%	673,620	0

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<i>DRAFT AS OF March 23, 2021</i>		GENERAL CAPITAL FUN		2020-21	2020-21	YTD	2021-22	2021-22 DRAFT
GL Acct		FINAL APPROVED BUDGET	Actual thru 12/31 (8 months)	% of TTL	DRAFT 1	vs. 2020-21		
	PROFESSIONAL SERVICES							
	LEGAL							
01-10-533.07	General	30,000	29,239	97%	30,000			
01-10-533.03	Board Meetings	45,000	33,073	73%	45,000			
01-10-534.03	Annexation/Disconnection	10,000	0	0%	10,000			
01-10-533.13	Zoning & Code Revisions	15,000	22,565	150%	15,000			
01-10-534.02	Other Zoning	0	825		1,000			
01-10-533.09	Plan Commission	15,000	5,536	37%	15,000			
01-10-533.05	Building Code Revisions	10,000	3,748	37%	10,000			
01-10-533.06	Finance Matters	20,000	5,314	27%	20,000			
01-10-533.08	Liquor Licensing	1,000	3,289	329%	1,000			
01-10-533.10	Personnel Matters	1,500	9,781	652%	1,500			
01-10-534.04	Real Property Matters	25,000	6,318	25%	25,000			
01-10-533.11	Regulatory Matters	12,000	17,690	147%	12,000			
01-10-533.12	Roadway Matters	5,000	6,972	139%	5,000			
01-10-533.04	Water & Sewer Matters	1,000	2,374	237%	1,000			
01-10-534.01	Prosecutor (Smith & LaLazurne)	13,000	6,288	48%	13,000			
	TOTAL LEGAL	203,500	153,012	75%	204,500	0		
	LITIGATION							
01-10-533.01	Litigation	40,000	365	1%	40,000			
	TOTAL LITIGATION	40,000	365	1%	40,000	0		
	TOTAL LEGAL & LITIGATION	243,500	153,377	63%	244,500	0		
	ENGINEERING							
01-40-532.01	General	40,000	16,412	41%	40,000			
01-40-532.04	Route 22	3,000	0	0%	3,000			
01-40-532.14	Route 53 Channelization (Old Hicks Intersection)	1,000	6,425	643%	1,000			
01-40-532.02	Stormwater & Drainage Issues	40,000	49,629	124%	40,000			
01-40-532.15	Sanitary Sewer	1,000	0	0%	1,000			
01-40-679.00	Zoning	5,000	228	5%	5,000			
01-40-532.03	Pathways	6,500	144	2%	6,500			
01-40-532.07	Bridge Inspections	2,000	0	0%	2,000			
01-10-532.11	Engineering	5,000	19,981	400%	5,000			
01-40-532.17	Grant Applications - Engineering	0	2,364		2,500			
01-00-532.00	Consultant Expenses - Reimbursable Engineering	30,000	10,875	36%	20,000			
01-00-672.03	NPDES EPA Compliance Unfunded Mandate	2,500	0	0%	2,500			
	TOTAL ENGINEERING	136,000	106,058	78%	128,500	0		
	PLANNING & REVIEW							
01-10-549.10	Economic Development Commission Support	25,000	0	0%	5,000			
01-10-549.16	South Gateway TIF Startup Costs	0	50,338		0			
	TOTAL PLANNING & REVIEW	25,000	50,338	201%	5,000	0		
01-40-532.10	TOTAL ROUTE 53	40,000	0	0%	40,000			
	TOTAL PROFESSIONAL SERVICES	444,500	309,773	70%	418,000	0		
	GRANTS & DONATIONS							
01-10-880.01	Community Building Grant(s) - Need Based	10,000	0	0%	30,000			
	TOTAL GRANTS & DONATIONS	10,000	0	0%	30,000	0		
	MISCELLANEOUS							

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<i>DRAFT AS OF March 23, 2021</i>		GENERAL CAPITAL FUN		2020-21	2020-21	YTD	2021-22	2021-22 DRAFT
GL Acct		FINAL APPROVED	Actual thru 12/31	% of	DRAFT 1	vs. 2020-21		
		BUDGET	(8 months)	TTL				
01-70-911.10	Sunset Food Incentive Rebate & Bad Debt (IMET)	0	0		0			
01-71-860.03	Bridge Repair (Bridge Cover Insurance Reimbursement)	0	0		0			
01-10-929.00	Other Miscellaneous expense	0	1,431		5,000			
xxxxxxx	Transfer to the TIF Fund (10% of Increment)				75,000			
01-71-721.00	Unrealized Gain/Loss On Investment	5,000	(7,475)	-150%	5,000			
GENERAL FUND EXPENDITURES (NO CAPITAL)		3,124,420	2,206,954	71%	3,362,633			0
GENERAL FUND REVENUES VS. EXPENDITURES		(99,162)	489,489		517,790			0
01-00-999.00	TRANSFERS TO CAPITAL FUND (CURRENT YEAR)	0			0			
NET GENERAL FUND REVENUES (AFTER CAPITAL TRANS)		(99,162)	489,489		517,790			0

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CAPITAL FUND REVENUES							
TAXES							
30-00-341.01	1% Local Option Sales Tax (Infrastructure)		762,850	573,841	75%	720,000	
SALES TAXES			762,850	573,841	75%	720,000	0
30-00-385.00	Capital Contribution		0	53,497			
30-00-349.05	Chickamauga Stormwater Pipe - SMC SIRF Grant (\$31K)		0	(1,870)			
xxxxxxxx	MFT Funds (North Krueger Road Project)					375,000	
xxxxxxxx	Stempel Resurface 5" DCEO Grant Reimbursement					200,000	
30-00-389.00	Other Revenues			127,000			
30-00-389.00	N. Krueger Road (80/20 Funding) Federal Funding		0			921,454	
30-00-389.00	N. Krueger Road Construction (Southern Portion Only - 100% Local)		0				
30-00-349.02	RPC Pathway Engineering - Archer Lot To IL 83 Sunset Grove IDNR Funding		9,405			105,700	
Grants & Other Revenues			9,405	178,627		1,602,154	0
30-00-381.00	Interest on Investments - Other		10,000	1,355	14%		
30-00-393.00	TRANSFER FROM GENERAL FUND (CURRENT YEAR)		0	0			
30-00-393.00	TRANSFER FROM GENERAL FUND RESERVES + SETASIDES		0				
TOTAL CAPITAL FUND REVENUES			782,255	753,823		2,322,154	0

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CAPITAL FUND EXPENDITURES							
ROADS, BRIDGES & STORMWATER							
30-71-880.04	Road Pavement Paving Program		78,881	65,267	83%		
30-71-880.04	N. Krueger Road Engineering (80/20 Funding)		0				
30-71-880.04	N. Krueger Road Construction (Southern Portion Only - 100% Local)		0			410,054	
30-71-880.04	N. Krueger Road Construction (80/20 Funding)		0			921,454	
	Additional Road Paving		0				
	Pavement Pothole Patching		0				
	Phase I Engineering (FAU Routes 80/20 Federal Funding)		0				
	Oakwood Bridge (Guardrail & Structure)		0				
	Country Club Estates Shannandoah Stormwater		0			0	
	Three Lakes Drive Stormwater Pipe		0			0	
30-71-880.04	Stempel Resurface					429,751	
30-71-880.08	Chickamauga Stormwater Pipe - SMC SIRF Grant (50/50, \$31K Grant)		0	(8,070)		0	
30-00-349.07	RPC Pathway - Archer Lot To IL 83 Sunset Grove (\$106K State Grant)		18,810			0	
30-71-890.02	RPC Pathway Installation			19,777		222,047	
30-71-860.06	IL Route 22 Widening Project		0	2,402		0	
TOTAL ROADS, BRIDGES & STORMWATER			97,691	79,376	81%	1,983,306	0
PUBLIC WORKS							
Downtown Improvements (Capital Infrastructure Fund expenses only; no TIF expense)							
30-71-850.09	Downtown Public Water System- Robert Parker Coffin Road		0			0	
30-71-860.15	Downtown OMR St Lights & Improvement		0	2,932		0	
30-71-860.18	RPC Streetscapes		0	2,187		0	
30-71-860.21	Downtown Road Reconstruction RPC Road		0	(74,334)		0	
30-71-860.19	RPC Bridge - Abutment + Structural Iron Work		0	12,684		0	
30-71-860.03	RPC Bridge - Rpr Replace Study		0	9,709		0	
30-71-860.22	RPC Bridge - Abutment Recon & Painting		0	334,623		0	
30-71-860.22	RPC Bridge - Phase III Engineering Design		0	11,161		0	
30-71-860.20	RPC Bridge - Wooden Cover Replacement With Steel Superstructure		0	88,523		0	
TOTAL DOWNTOWN IMPROVEMENTS			0	387,485		0	0
IL 83/DOWNTOWN WATER SYSTEM (CIF EXPENSE)							
30-71-850.10	Water System Improvements/Expansion		30,000	0	0%	15,000	
TOTAL IL 83 & DOWNTOWN WATER SYSTEM			30,000	0	0%	15,000	0
VILLAGE HALL BUILDING & EQUIPMENT							
30-71-830.00	Office Equipment & Software		5,000	0	0%	0	
Total Building Improvements			5,000	0	0%	0	0
30-71-890.04	Software - BS&A Financial		2,500	0		0	
30-71-820.04	Village Hall Property		5,000	0	0%		
xxxxxxxx	Space Study and Facility Options		0	0		20,000	
TOTAL VILLAGE HALL BUILDING & EQUIPMENT			12,500	-	0%	20,000	-
30-71-860.14	Vacant Home Demolition		16,500	64	0%	8,000	
30-10-579.00	Misc. Expenses - Bank Charges, etc.		300	225	75%	300	
TOTAL CAPITAL FUND EXPENDITURES (NO TIF)			156,991	467,150	298%	2,026,606	-
NET CAPITAL FUND REVENUES less EXPENSE			625,264	286,673	46%	295,548	0