



Village Administration
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Memorandum to the Village Board

TO: President Bill Jacob
Village Board of Trustees

FROM: Gregory Jackson
Village Manager

CC: Natalie Benner, Management Analyst
Sherry Shlagman, Administrative Services Coordinator
Debbi Smith, Seidler and Associates
Melissa Wiak, Assistant Village Manager

DATE: March 20, 2023

RE: Proposed FY 22/23 Budget Amendments

Action Requested

Title 1, Chapter 10, Section 7 states: The village board may delegate authority to heads of municipal departments, boards or commissions to delete, add to, change or create subclasses within object classes budgeted previously to the department, board or commission subject to such limitation or requirement for prior approval by the budget officer or executive officer of the village as the board upon a two-thirds vote of the corporate authorities then holding office may establish. By a vote of two-thirds of the members of the board then holding office, the annual budget of the village may be revised by deleting, adding to, changing, or creating subclasses within object classes, and object classes themselves. No revision of the budget shall be made increasing the budget in the event funds are not available to effectuate the purposes of the revision.¹

Staff recommends the approval of FY 22/23 budget amendments provided in "Attachment 1" and the modified revenue and expenditure estimates provided in "Attachment 2".

¹https://library.municode.com/il/long_grove/codes/code_of_ordinances?nodeId=CD_TIT1AD_CH10B_USY_1-10-2BUOF

Fund	Department	Budget Line #	Line Description	Short Title	Amount YTD	Comments	Variance
1	General Fund	01-10-511.00	Maintenance/ Cleaning/Repairs	Furnace Replacement	\$ 7,474.58	Furnace replacement required. This was an unbudgeted expense. Action Needed: Amend the budget line from \$14,000 to \$20,000.	\$ (6,000.00)
2	General Fund	01-10-533.07	Legal - General	Legal Expenses	\$ 34,959.00	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$ 34,959. This line was underbudgeted. Action Needed: Amend the budget line from \$30,000 to \$46,600.	\$ (16,600.00)
3	General Fund	01-10-533.10	Legal - Personnel Matters	Legal Expenses	\$ 10,025.50	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$ 10,025.50. This line was underbudgeted. Action Needed: Amend the budget line from \$ 1,500 to \$30,000. Note additional outside counsel expense were approved during this quarter.	\$ (28,500.00)
4	General Fund	01-10-533.13	Legal - Zoning and Code Revisions	Legal Expenses	\$ 14,838.00	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$ 14,838. This line was underbudgeted. Action Needed: Amend the budget line from \$15,000 to \$20,000.	\$ (5,000.00)
5	General Fund	01-10-552.00	Telephone/Internet	AVM Mobile	\$ 8,051.41	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$ 8,051.41. This line was underbudgeted. Action Needed: Amend the budget line from \$ 7,300 to \$10,750.	\$ (3,450.00)
6	General Fund	01-10-591.00	General Liability	Vehicle Damage	\$ 26,580.76	A businesses' employee's vehicle suffered damage when it drove over a broken sign post in the Stempel Municipal Lot. The expense was below the Village's insurance deductible and unbudgeted. Action Needed: Amend the budget line from \$ 34,365 to \$ 35,100.	\$ (735.00)
7	General Fund	01-10-929.00	Other Miscellaneous Expense	Personnel Moving Expense	\$ 4,879.69	Provided a \$4,000 moving allowance for the Assistant Village Manager, \$279.15 expense for banner and plaques for RPC Bridge Dedication. Action Needed: Amend the budget line from \$1,000 to \$6,000.	\$ (5,000.00)
8	General Fund	01-40-532.11	Infrastructure Planning	Gewalt Hamilton Engineering (Geoff's Time)	\$ 25,764.85	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$25,764.85. This line was underbudgeted. Action Needed: Amend the budget line from \$ 25,000 to \$34,350.	\$ (9,350.00)
9	General Fund	01-41-514.01	Road Signs & Traffic Calming	Ela and Gewalt Hamilton Expenses	\$ 24,804.20	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$ 22,986.20. This line was underbudgeted. Action Needed: Amend the budget line from \$ 10,745.00 to \$30,650. Note that approximately \$10,000 may be offset in another fund/line for the traffic calming.	\$ (19,905.00)
10	General Fund	01-41-517.00	Mowing	Milieu Design	\$ 26,814.03	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$26,814.03. This line was underbudgeted. Action Needed: Amend the budget line from \$ 21,745 to \$26,815.	\$ (5,070.00)
11	General Fund	01-41-517.02	Utilities - Municipal Parking Lots	ComEd	\$ 2,847.07	Report used for this amendment/budget analysis (2/30/23) shows YTD actual of \$ 2,454.31. This line was underbudgeted. Action Needed: Amend the budget line from \$ 2,500 to \$3,700.	\$ (1,200.00)
20	Infrastructure	30-71-810.03	General Improvements	Buffalo Creek Plantings	\$ 27,324.00	An intergovernmental agreement between the Village of Long Grove and the Lake County Division of Transportation was completed in FY 20/21 for plantings in the Buffalo Creek Forest Preserve along Checker Road. The funds were not budgeted and no budget line exists. Action Needed: Create a budget line if one does not exist that the expenditure can fit into and then present an amendment to the budget.	\$ (27,324.00)

12	Infrastructure	Capital Improvement	30-71-820.04	Village Hall Property	Village Hall Well Pump Replacement	\$ 5,350.00	Inspection of the Village Hall well pump revealed a cracked housing as well as a hole in the housing requiring complete replacement. This expense was unbudgeted. Action Needed: Amend the budget line from \$0.00 to \$5,350.	\$ (5,350.00)
21	Infrastructure	Capital Improvement	30-71-860.03	Oakwood Road	Oakwood Road Repairs	\$ 97,488.63	IDOT submitted an invoice to the Village for an open payable for the an agreement executed in April 2014 for construction on Oakwood Road. Legal and Engineering review confirms that the amount due is outstanding and must be paid. The funds were not budgeted and no budget line exists. Action Needed: Create a budget line if one does not exist that the expenditure can fit into and then present an amendment to the budget.	\$ (97,488.63)
13	Infrastructure	Capital Improvement	30-71-860.06	Route 22	IL Rt. 22 Road Widening Work Completed By Gewalt Hamilton	\$ 2,194.00	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$ 2,194. This line was underbudgeted. Action Needed: Amend the budget line from \$ 500 to \$2850.	\$ (2,300.00)
14	Water Operation	Non-Departmental	51-00-512.01	Water Meter Installation Expense	Installation completed by Gewalt Hamilton	\$ 626.00	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$ 626. This line was underbudgeted. Action Needed: Amend the budget line from \$ 100 to \$650.	\$ (550.00)
15	Water Operation	Non-Departmental	51-00-533.07	Legal Expenses	Legal Expenses Including review of Water Operator RFP	\$ 3,168.00	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$ 3,168. This line was underbudgeted. Action Needed: Amend the budget line from \$ 2,500 to \$ 4,200.	\$ (1,700.00)
16	Water Operation	Non-Departmental	51-00-549.15	Locating Services	USIC/JULIE	\$ 2,902.99	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$ 2,902.99. This line was underbudgeted. Action Needed: Amend the budget line from \$ 3,000 to \$4,000.	\$ (1,000.00)
18	Open Space	Non-Departmental	60-00-331.01	Permits	Revenues from Permits	\$ 27,650.00	Report used for this amendment/budget analysis (1/31/23) shows a YTD actual of \$16,590. Revenue projections were underbudgeted as were Fund expenditures. Action needed: Amend budget line from \$4,150 to \$23,500.	\$ 19,350.00
17	Open Space	General Government	60-10-810.02	Land Acquisitions	Parcel Acquisition	\$ 5,000.00	The Village Board approved the acquisition of a parcel of land from the Long Grove Park District to allow for a two-way entry off Robert Parker Coffin Road in to the Stempel Municipal Lot. This expense was unbudgeted. Action Needed: Amend the budget line from \$119,000 to \$5,250.	\$ (5,131.00)
19	TIF	General Government	61-10-533.07	Legal Expenses	TIF Legal Expenses	\$ 8,570.00	Report used for this amendment/budget analysis (1/31/23) shows YTD actual of \$8,570. This line was underbudgeted. Action Needed: Amend the budget line from \$ 6,000 to \$ 8,570.	\$ (2,570.00)
Total Amount of Budget Amendments						\$ (224,873.63)		

ORIGINALLY APPROVED FY 22/23 BUDGETS

	General Fund	Infrastructure Fund	Water Operation Fund	Open Space Fund	TIF Fund
Revenues	\$ 3,415,435	\$ 942,000	\$ 115,300	\$ 4,150	\$ 1,264,100
Expenditures	\$ 3,119,836	\$ 555,000	\$ 165,300	\$ 119	\$ 913,380
Net	\$ 295,599	\$ 387,000	\$ (50,000)	\$ 4,031	\$ 350,720

MODIFIED FY 22/23 BUDGETS

	General Fund	Infrastructure Fund	Water Operation Fund	Open Space Fund	TIF Fund
Revenues	\$ 3,415,435	\$ 942,000	\$ 115,300	\$ 23,500	\$ 1,264,100
Expenditures	\$ 3,214,800	\$ 697,357	\$ 168,550	\$ 5,131	\$ 915,950
Net	\$ 200,635	\$ 244,643	\$ (53,250)	\$ 18,369	\$ 348,150