



# Village of New Lenox Digital Budget Book



**Adopted Version**

Last updated 05/26/23



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# **INTRODUCTION**

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# Transmittal Letter

May 1, 2023

The Honorable Mayor and Board of Trustees:

Attached for your review is the Village of New Lenox's Comprehensive Annual Budget Report for the Fiscal Year beginning May 1, 2023 and ending April 30, 2024. The Village operates under the "Municipal Budget Act" as outlined in Chapter 24, Section 8-29 of the Illinois Revised Statutes that requires the Village Board to approve the budget no later than May 1 of each year. The budget presented constitutes the official annual appropriation document for the Village of New Lenox.

## **THE FOUR STRATEGIC PRIORITIES ARE ADDRESSED AND EXPANDED UPON IN THIS 2023-2024 BUDGET:**

### **1. FINANCIAL STABILITY**

- **BALANCED BUDGET**-The top priority for the Village Board is to pass a balanced budget annually. We are pleased to report that FY 2023-24 budget is balanced with operating revenues outpacing operating expenditures. The Village of New Lenox continues to be one of the fastest growing municipalities in Will County in the terms of residential housing. An increase in population translates to increase in revenue. Growth is expected to continue in FY 2023-24.
- **MAINTAINING 25% FUND BALANCE**-The General, Sewer Operating and Water Operating Funds are maintaining at least a 25% fund balance.
- **REBATE PROPERTY TAXES**-For the 14<sup>th</sup> year, the homeowners will receive a property tax rebate based on their Village of New Lenox portion of their 2022 property tax bill. The total amount budgeted for this rebate, which is 100% of the amount of property taxes paid to the Village in the previous fiscal year, is estimated to be \$2,305,000. An application for this property tax rebate will be distributed during the fall of 2023 to the homeowners. Upon providing proof of payment of the 2022 property tax bill and meeting other requirements, rebates will be processed mid-fiscal year.

### **2. FOCUSED DEVELOPMENT & REDEVELOPMENT**

- **DEVELOPMENT OF THE DOWNTOWN AREA**-This budget includes the purchase of land for future commercial development near Cedar Road, Church Street and Haven Avenue. The goal is to expand the commercial base and improve unsightly parcels in the center of the Village.
- **DEVELOPMENT OF THE NORTH SIDE**- This budget includes the purchase of 103 acres near Cedar Road and Route 6 to create a destination recreational facility with ancillary commercial development.
- **DRAW MORE PEOPLE TO THE NEW LENOX COMMONS**-This budget includes the purchase and development of a vacant parcel on Veterans Parkway near the New Lenox Commons to create a children's museum serving New Lenox and the surrounding communities.

### **3. STABLE LEADERSHIP**

- **WELL TRAINING WORKFORCE & RETENTION OF QUALIFIED STAFF**-Funds are included in this budget for education & training. Additionally, funds are included to update performance appraisals.
- **INVESTING IN OUR FUTURE**-Four new employees will be hired this fiscal year: three patrol officers and one water operator who will support current Village programs.

### **4. INFRASTRUCTURE MAINTENANCE & IMPROVEMENT**

- **WASTEWATER TREATMENT PLANT PROJECTS**- Upon securing financing from both the IEPA and EPA, which is expected by mid-fiscal year, construction will begin on the state-of-the-art wastewater treatment system. This project is expected to take over two years to complete. This budget includes the final design costs for the regional WRRF as well as regional conveyance system. The wastewater treatment facility improvements will be funded with existing funds accumulated from rate increases, IEPA and EPA low interest loans and/or bond proceeds. Improvements to the wastewater system are necessary to remain in compliance with IEPA

regulations.

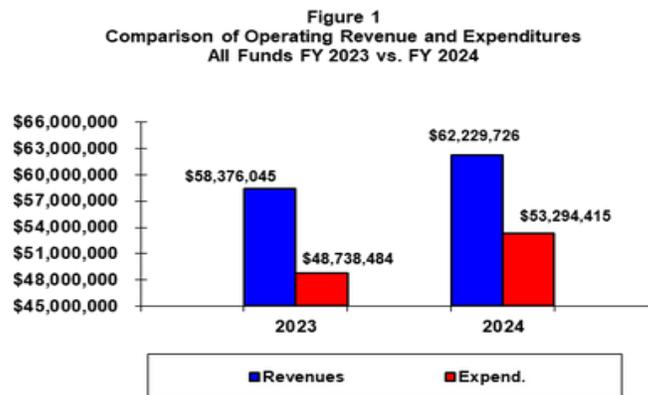
- **WATER MAIN REPLACEMENT**-During this fiscal year Kimber and Haines Avenue water main improvements will be completed. The Village was awarded an IEPA low interest loan to fund this improvement.
- **NEW LENOX COMMONS IMPROVEMENTS**-This budget includes funds to complete improvements to repair and upgrade infrastructure and streetscape elements in the New Lenox Commons.
- **CEDAR ROAD & HAVEN AVENUE IMPROVEMENTS**-Utility relocations and easement acquisition for reconstruction of the offset Cedar Road and Haven Avenue intersection with a single lane, urban roundabout, including pedestrian facilities will be completed this fiscal year.
- **TIMELY COMPLETION OF THE ANNUAL ROAD MAINTENANCE PROGRAM**-Annually, it is a priority to complete resurfacing of certain roads during the summer months. This budget includes an asphalt overlay program totaling \$1,800,000. Streets throughout the Village will be completed under this program. It is the Board's preference to complete these projects while the local schools are on their summer break. The Village will fund this program with Motor Fuel Tax allotments from the State of Illinois in addition to a portion of the utility tax and home rule sales tax.
- **MAINTAIN INFRASTRUCTURE**-In order to address some of the stormwater maintenance issues, funds were earmarked for ditch regrading and culvert replacement. The Village plans to earmark funds annually for this type of work to improve drainage issues.

## THE BUDGET OVERVIEW

### FUNDS

The budget outlines operating revenues of \$62,229,726 for all operating funds, an increase of \$3,853,681 over the adopted FY 2022-23 Budget. (Not including interfund transfers and bond/grant proceeds.) The adopted FY 2023-24 Budget includes operating expenditures of \$53,294,415 across all operating funds, an increase of 9.3% from the adopted FY 2022-23 Budget. (Not including interfund transfers and capital projects).

Figure 1 shows a comparison of operating revenues and expenditures from FY 2022-23 to FY 2023-24:



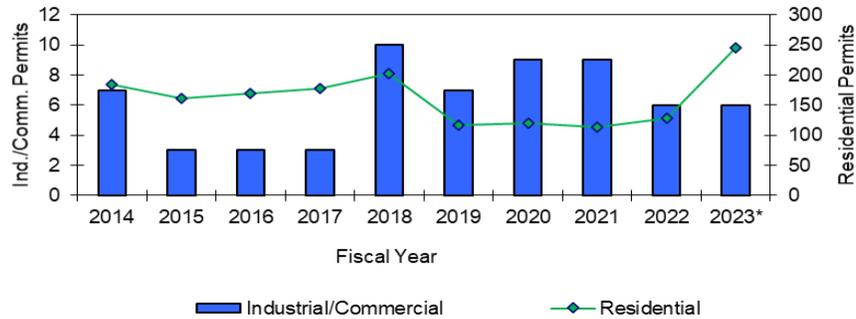
For FY 2023-24, we are pleased to report that the budget is favorable with operating revenues outpacing operating expenditures.

Per the direction from the Village Board, the utility taxes from electric and natural gas and a portion of the home rule sales tax (0.50% of the 2.0% rate), which totals \$4,421,500, will be used for capital projects, including the debt related to the completed projects, the equipment replacement program purchases and the expanded roadway resurfacing program.

As with the previous fiscal year staff was careful projecting building and development revenue. On the residential side, this budget includes revenue from 90 residential building permits which is lower than the FY 2022-23. As in the past years, staff canvassed the local builders to refine the data utilized in our estimates to get a better gauge on residential building and development. Additionally, a few smaller commercial, industrial and office buildings are expected next fiscal year.

Figure 2 below summarizes the building activity for the previous ten fiscal years for the Village of New Lenox. The trend shifts over the years from commercial and industrial growth to residential growth. As the graph illustrates, the residential growth has remained steady each year. In FY 2022-23, construction began on four 44-unit apartment buildings. With the inventory of developed lots available to construct single family homes decreasing, there is increased interest in new residential subdivisions. During FY 2022-23, Ashton Estates North was developed as well as new units added to other subdivisions. New residential units are anticipated in these developments as well as other established subdivisions. The Village of New Lenox continues to be one of the fastest growing suburbs of Chicago including the top municipality in Will County for housing starts.

**Figure 2  
Building Growth FY 2014-FY 2023**



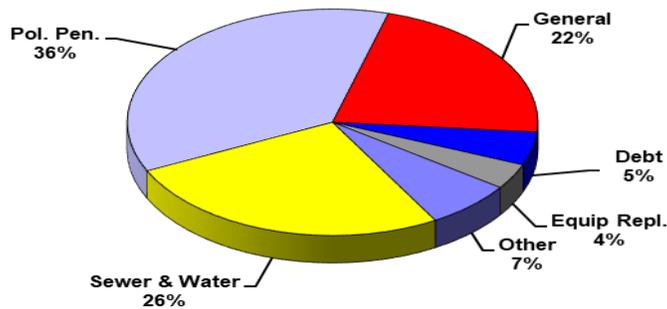
\*Information was presented as of 2/28/23.

Over 42.7% of the operating budget relates to personnel services. The budget has been prepared using the job title, pay and grade list from the GovHR USA compensation study adjusted 3% for CPI. The patrol union's and the public works union's contracts expires 4-30-24. The budget was prepared adjusting their wages 3% in accordance with their contracts. The sergeant's union contract, which has five members, expires 4-30-25. The budget was prepared adjusting their wages 2.5% in accordance with their contract. There are four new full-time employees added in the budget. They include three patrol officers and one water laborer.

For the 14<sup>th</sup> year, this budget includes residential property tax rebate of the Village of New Lenox portion of the residential tax bill or \$2,305,000. This number reflects a rebate (100%) to the Village residents. If there is a need to modify the residential property tax rebate program due to revenue and/or expenditure fluctuations, the Village Board can act on it later in the fiscal year.

Figure 3 displays the projected 4/30/24 fund balances for all Village Funds. Major funds have been highlighted and others grouped together to show their relative proportion to the whole.

**Figure 3  
Projected 4/30/24 Fund Balances  
\$85,612,857 Village Total**



ACTIVITIES

The following are some comments and observations concerning each of the major funds.

GENERAL FUND

The General Fund is one of our most "sensitive" funds in that unlike enterprise funds such as Water, Sewer or Commuter

Parking Lot, there is no single “user revenue charge” to generate dedicated revenues. General Fund is a composite of some fifty revenue sources ranging from intergovernmental taxes to licenses and permits to fines and charges for services. Sales tax, both base penny and 2% home rule, is expected to increase approximately 3% over the previous fiscal year. Since the enactment of the new state law “Leveling the Playing Field for Illinois Retail Act” on January 1, 2021, the Village has experienced growth of 9% in sales tax. Sales tax accounts for 51% of the general fund revenue or \$18,800,000.

Income and Use tax, which account for approximately 14.5% of the General Fund revenue, is expected to decrease approximately \$150,000 over FY 2022-23. The state shared revenue per capita is slightly decreasing from \$203.38 to \$198.19 for income, use and cannabis taxes in total. The state distributes the revenue based on the 2020 census figure of 27,214. Since the State of Illinois Local Government Distributive Fund Distributions (LGDF) is often discussed by legislative leaders as a state balancing tool, the Village continues to monitor any changes to the State’s distribution formula.

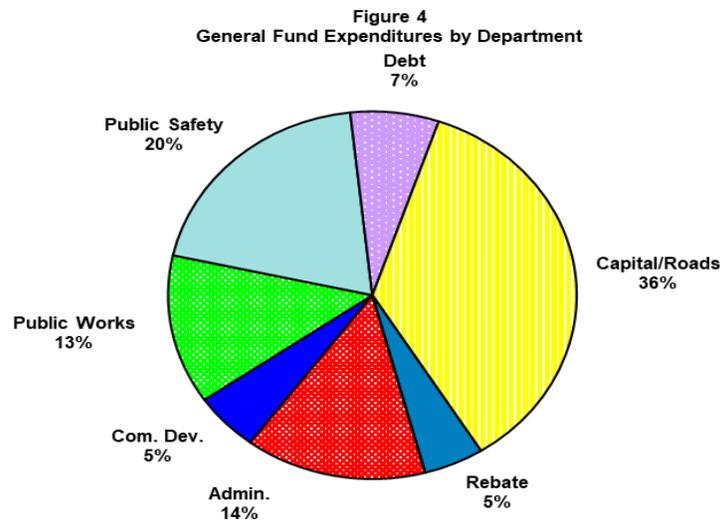
Property tax, which includes streets and bridges which is levied by the New Lenox Township, accounts for approximately 11.5% of the General Fund revenue. To be consistent with the audited financial statements, the Police Pension levy (\$1,688,383) is included in the General Fund as revenue and as expenditure in the Police Administration Program. As mentioned above, a portion of the total tax levy of \$3.397 million or 67.8% of this total is given back to the residents in the form of a property tax rebate.

The Village plans on hosting its 14<sup>th</sup> triple play concert series in the summer of 2023. All revenue and expenditures relating to these concerts as well as all of the special events are included in the budget. One of the goals of the major concerts is to generate enough net revenue from the ticket and beverage sales to offset many of the “free” activities offered at the Commons throughout the year. The Commons activity is detailed within the Community Benefit portion of the General Fund.

Of the total General Fund expenditures, salaries and benefits account for 55.8% of the General Fund budget or \$15.5 million of the total \$27.7 million operating expenditures. As stated above, the majority of the salaries were adjusted 3.0% based on their union agreements. Our pooled group health insurance costs, which are locked in through December 31, 2023, are expected to increase slightly for the remaining four months of the fiscal year. The employee wellness program will continue into this budget year. The benefits of such a program, besides our employee health and wellness, include reduced insurance exposure which ultimately reduces premiums in the future.

Approximately \$20.7 million will be transferred out of the General Fund to cover debt obligations and capital improvements funded with general revenue.

Figure 4 below displays the General Fund expenditures by department.



The Village's General Fund has an estimated 4/30/23-fund balance of \$30,413,887 and a projected 4/30/24 balance of \$18,827,336. The reduction is explained through the expenditure of strategic plan initiatives which are reinvestments in the Village. This General Fund balance meets our goal of maintaining at least a 3-month operating reserve. The Village is able to accomplish this along with maintaining the service levels for its residents.

Although a challenge in this economy, this budget meets our goal to maintain a three-month operating reserve fund balance in the General Fund. Using next year's operating expenses, a one-month reserve is \$2,300,000. The projected 4/30/24 fund balance is over an 8-month reserve. Conservative revenue projections continue to be used for the anticipated revenues. The effects of the previous board actions such as the home rule sales tax and general belt tightening have helped the Village secure a positive budget and healthy fund balance. Growth within the Village, including commercial sales tax, continues to help with a healthier fund balance.

### SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than those for major capital projects) that are legally restricted to expenditures for specified purposes. Among the special revenue funds are Seizure & Forfeiture, Motor Fuel Tax and Special Service Area #2008-1 Funds.

The Seizure and Forfeiture Fund accounts for the federal seized funds relating to drug forfeitures. Since there is never any certainty that funds will be sent to the Village, although there are many federal seizure cases that funds are expected, the only budgeted revenue is interest earnings in FY 2023-24. The expenditures include a transfer of existing funds to the Equipment Replacement Fund to purchase patrol vehicles. In addition, beginning this budget year, a transfer will be made annually to the General Fund to cover the cost of one police patrol officer. There are limited uses of the federal seized funds and vehicle purchases and officer costs are allowable uses.

The Motor Fuel Tax Fund will complete an annual roadway maintenance program totaling approximately \$1.89 million. The motor fuel tax state shared revenue, which includes motor fuel allotment and transportation renewal fund allocation, in addition to General Fund transfers of \$1.2 million will fund this budget.

The Special Service Area #2008-1 (Central Road Detention Pond) Fund accounts for the activity related to maintaining the detention pond located in the Wildwood subdivision. The Village established this special service area at the request of the Wildwood Homeowners Association. The developer turned the detention pond over to the homeowners, who then asked for the village's assistance with its maintenance. There are 70 homeowners who are taxed for this special service area. In this current fiscal year, the only anticipated expenditure is routine lawn maintenance. The remaining funds will be reserved for future large scale maintenance issues with the detention pond.

### DEBT SERVICE FUNDS

Debt Service Funds include the 2011A G.O. Refunding Bonds, 2012A G.O. Bonds, 2012B G.O. Refunding Bonds, 2019A G.O. Refunding Bonds, 2019B G.O. Refunding Bonds, 2013A G.O. Bonds, 2014A G.O. Bonds, the 2014B G.O. Refunding Bonds, the 2016A G.O. Bonds, 2017 IEPA Revenue Bonds, 2020 IEPA Revenue Bonds, 2022 IEPA Revenue Bonds, 2020 G.O. Bonds and 2021 G.O. Refunding Bonds.

The 2011A G.O. Refunding Bonds, 2012A G.O. Bonds and 2012B G.O. Refunding Bonds were paid off in previous fiscal years. They are presented for historical purposes.

The 2019A G.O. Refunding Bonds were issued to pay off the 2009 G.O. Refunding Bonds. The 2009 G.O. Refunding Bonds were issued to pay off the 1999 G.O. Refunding Bonds, the 1990 IEPA Loan and the 2002 IEPA Loan. In addition, this issue partially refunded the 2002A G.O. Sewer Bonds and the 2005 G.O. Bonds. The Board of Trustees chose to abate the property taxes relating to this bond issue. Per Village ordinance, residents are charged a debt/capital monthly fee of \$17.50 on their water and sewer bill. Of this amount, \$13.82 is used to offset the annual debt payments. This charge along with accumulated sewer and water tap on fees will be used to pay the annual bond payments relating to this issue.

The 2019B G.O. Refunding Bonds were issued to pay off the 2007 G.O. Bonds which were issued to fund road improvements. Current telecommunication fees will pay for the principal and interest on these bonds.

The 2013A G.O. Bonds and the 2014A G.O. Bonds were issued to fund the new police station. The utility tax and home rule sales tax funds the annual debt service on this issue.

The 2014B G.O. Refunding Bonds were issued to refund the balance of the 2005 G.O. Bonds which were issued to fund a few major water and sewer capital projects. Accumulated water and sewer tap on fees pay for the annual debt obligation on these bonds as well as the debt/capital monthly fee.

The 2016A G.O. Bonds were issued to fund the Nelson Road extension (roadway and bicycle path) and the Aerohaven

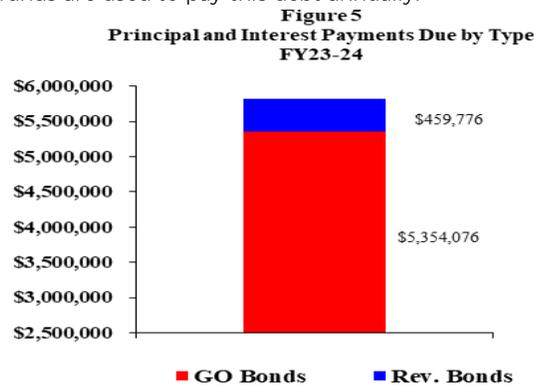
drainage improvements. The utility tax and home rule sales tax funds the annual debt service on this issue.

The 2017 IEPA, 2020 IEPA and 2022 IEPA Revenue Bonds were issued to complete the Cedar Road, Route 30 and Old Hickory Road water main improvements respectively. Water use revenue will fund the annual debt service on these low interest loans.

The 2020 G.O. Bonds were issued to complete the construction of the new Route 30 Metra Train Station. Sales tax will fund the annual debt service on this issue.

Taking advantage of the favorable bond market, the 2021 G.O. Refunding Bonds were issued to currently refund the Village's outstanding 2010 G.O. Bonds, the 2012A G.O. Bonds and the 2012B G.O. Bonds. The annual debt service will be funded with sales tax out of the General Fund, special service area property taxes as part of the SSA 2010-1 and Sewer Fund accumulated funds.

Figure 5 below displays the principal and interest payments due by type. It should be noted that all G.O. Bond taxes are abated during the year and current funds are used to pay this debt annually.



**CAPITAL PROJECTS FUNDS**

The Capital Projects/Improvements Funds were established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than financed by proprietary funds). This budget includes Roadway Capital Improvements Fund, Equipment Replacement Fund, Public Improvements Fund, Capital Improvements Fund and Cedar Crossings SSA/Business District.

The Roadway Capital Improvements Fund has expenditures of \$1,739,500. This year's budget includes the engineering, utility relocation and right-of-way acquisition for improvements to the Haven & Cedar Road intersection. The State completed the intersection improvements at Gougar and U.S. Route 6 in FY 2021-22. The Village requested street lights be included in the project, which the Village must pay for. There are funds in the budget for the Village's estimated obligation.

The Equipment Replacement Fund which is funded with police federal and state forfeitures and General Fund, Sewer and Water transfers includes \$982,810 of new vehicles and equipment. The new vehicles and equipment will be financed with funds on hand. The vehicles to be replaced are listed in the Equipment Replacement Fund budget.

The Public Improvements Fund budget includes the \$2.5 million in improvements in the New Lenox Commons, converting Route 30 lighting to LED and quiet zones installed along the Rock Island train line. Total expenditures of \$2,914,234 are budgeted.

The Capital Improvements Fund has expenditures of \$13,296,752 of which \$12.9 million relate to the land acquisition and development as noted above funded by excess General Fund balance. Additionally, this fund accounts for the balance of site improvements located at Route 30 & Vancina Road for the Pete's Fresh Market and Cooper's Hawk Restaurant. This project was carried over from previous fiscal years.

The Cedar Crossing SSA/Business District Fund budget remains the same as previous years. The development on the southwest side of Route 6 and Cedar Road continues to move forward. Currently the buildings primarily in this development area are medical office buildings. As stated in the development agreement, the Village will issue special service area bonds and sales tax bonds for this project when there are sales tax producers in the Cedar Crossings project. The debt obligations will be financed with sales tax generated from this project and, if necessary, property taxes from the SSA participants. Because the Village is issuing this debt on behalf of the developer, the distribution of the proceeds will be overseen and accounted for by the Village.

## ENTERPRISE FUNDS

There are three major Enterprise Funds included in this budget: The Sewer Fund, the Water Fund (both including many sub-funds) and the Commuter Parking Lot Fund.

Sewer Operations & Maintenance Fund has a fund balance of \$1,689,057 as of 4/30/24 which exceeds 25% of operations. Based on the results of the Ehlers Sewer Rate Study completed in August 2022, which includes the debt obligations related to the construction of the Regional WRRF and Conveyance System, sewer charges will be adjusted on May 1<sup>st</sup> annually per board ordinance. This budget reflects a large transfer to the Sewer Capital Improvements Fund for the system improvements. This is after the portion of the debt/cap revenue related to debt (79%) is transferred to Sewer G.O. Debt Services. The majority of the operating budget is personnel and benefits costs which are 65% of the budget.

The Sewer Capital Improvements Fund includes the continuation of Regional WRRF/conveyance system planning/design as well as easement acquisition. The cost for this engineering and ROW purchases is \$1.9 million. The Village has applied for an IEPA Loan to fund this project. Additionally, the Village was approved for a Water Infrastructure Finance and Innovation Act (WIFIA) loan which will cover 49% of the WRRF construction costs. The benefits of utilizing a WIFIA loan is that besides being low-interest, the term of the loan is 35 years which is 15 years longer than the IEPA Loan term. Both of the IEPA and EPA (WIFIA) do not distribute loan proceeds until the design is complete. Because the design has taken two years to complete, the Village utilizes funds accumulated from the sewer rate increases as mentioned above. Additionally, it is necessary to rebuild the K-Mart lift station. The budget includes engineering funds for this project.

The Water Operations & Maintenance Fund reflects a projected 4/30/24 fund balance of \$2,150,286 which exceeds 25% of operations. A portion of this fund balance will assist with the future costs associated with Oak Lawn's water line improvements. Based on the results of the Ehlers Water Rate Study completed in August 2022, which includes capital improvements dedicated to replacing aging water mains throughout the Village, water charges will be adjusted on May 1<sup>st</sup> annually per board ordinance.

The Water Capital Improvements Fund includes the replacement of water main on Kimber and Haines. The Village has applied for an IEPA Loan to fund this project. The water rates were addressed to cover debt obligations associated with this loan. Design engineering continues for the water main replacement in the older sections of the Village (side streets near North Cedar Roads). A fund balance of \$2,309,222 is expected as of 4/30/24.

The third enterprise fund to highlight is the Commuter Parking Lot Fund. This fund has a fund balance of \$426,575 as of 4/30/24. Since the start of the pandemic, ridership has dropped tremendously. This budget assumes the continued reduced ridership and increased operating expenses at the new train station. The Village earmarks a portion of the fund balance for future re-surfacing needs at the Laraway Road train station.

## TRUST AND AGENCY FUNDS

The Pension Trust Fund is the Police Pension Fund, which accounts for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. The Police Pension Fund has a sizable fund balance of \$31,224,083 as of 4/30/24. There are 29 pensioners paid out of this fund this budget year. The Police Pension Board controls expenditures from this fund.

## SUMMARY

The FY 2023-24 budget provides the financial framework to accomplish many major capital improvement projects, while assuring the continued delivery of high-quality municipal services. Managing the delivery of quality municipal services is a challenge to all local governments. The need to benchmark municipal service levels so as to provide a scale by which to monitor future performance is an ongoing task for the Village. We must be forever conscious of the "quality" of our services and plan for program adjustments where necessary to accomplish the same. This year's budget is a direct reflection of this process. The work initiated in the budget and the philosophy behind the direction will serve the residents well as we prepare our community for the challenges of the 21<sup>st</sup> Century.

I wish to thank the Mayor and each of the Village Board members for their early guidance in developing this budget. I wish to additionally thank all department heads and administrative staff who work ever so hard on this document despite a deluge of other job responsibilities.

Respectfully submitted,  
Kurt Carroll, Village Administrator

# Introduction

## What is a Budget?

A local government budget is a plan to match existing resources with the needs of the community. The functions of local government stem from three levels of policy direction: federal, state and local. Within this intergovernmental system, it is local government that is the workhorse of domestic policy. It is the responsibility of local government to provide basic public services, such as maintaining streets and roadways, providing a traffic management system, providing community services and ensuring public safety. Local government must also fulfill certain state and national policy objectives such as transportation and environmental protection, while implementing the expectations and values of its citizens.

For local governments, the primary tool used to coordinate these requirements is the budget. Section 2 of the Municipal Code of the Village of New Lenox sets forth the legal requirements for preparation of the annual budget. The Village of New Lenox's budget provides the residents of New Lenox with a plan for matching available resources to the services, goals and objectives specified in the Village's Strategic Business Plan.

### Budget Format

The budget is prepared using the program budget format. Unlike the line-item budget, which lists total departmental appropriations for items on which the Village will spend funds, a program budget displays a series of "mini-budgets," which show the cost of each of the activities that Village departments perform. In the case of the water department, for example, a separate mini-budget would be established for water administration, water distribution, water production and water utility billing.

Program budget enables the Village Board and Administrator to better identify the total cost of each municipal service and set spending levels and priorities accordingly. While no budget format is perfect, and this model has some deficiencies, it does provide a clearer picture of how we operate and what it costs to run the Village.

### Budget Policy

- Prepare budgets for all funds of the Village.
- Adopt budgets that are balanced as to resources and appropriations.
- Adopt budgets that do not exceed State constitutional limits.
- Adopt budgets prior to the beginning of the fiscal year in which they are to take effect.
- Adopt budgets by Village resolution.
- Exercise budget control at the department level.

### Budget Process

The Village of New Lenox operates on a fiscal year basis, starting May 1<sup>st</sup> and ending April 30<sup>th</sup>. The budget is prepared under the supervision of the Village Administrator and transmitted to the Village Board for deliberation and adoption prior to the beginning of each new fiscal year (May 1<sup>st</sup>).

### Responsibility for Preparation

The Village Administrator was appointed by ordinance as the Budget Officer. His department, including the Finance Director/Treasurer, is responsible for coordinating all revenue estimates contained in the budget. Estimates are reached by analyzing revenue history, national and local economic trends and indices, and development patterns in our local economy. Revenue projections used in the context of the annual budget are based on conservative assumptions to assure that the Village has adequate financial resources to meet its obligations and to complete all programs approved by the Village Board within the course of the fiscal year. When appropriate, these assumptions and specific program allocations are adjusted during the fiscal year.

### Budget Review

The Village Administrator initially reviews the budget, including review of policies and procedures, timeframes, format, service delivery, funding alternatives, and Village Board priorities. The Mayor, Village Board and Department Heads receive a copy of the proposed budget for their review.

### **Budget Adoption**

Following the preparation of the proposed budget, the Village Board reviews the draft budget in a work session and/or Council of the Whole meeting. Based on the fund availability and the needs of the Village, it is at the budget work session that any recommendations for new personnel, projects, studies and equipment are discussed. Following the publication of the proposed budget, the Village Board holds a public hearing at the 1<sup>st</sup> Village Board meeting in April. If there are no modifications to the proposed budget, the document is approved at that meeting. If modifications exist, the budget is changed and approved prior to May 1<sup>st</sup> as required by state statute. Amendments to the budget document require the Village Board's approval.

### **Accounting System and Budgetary Control**

The Village's financial statements and accounting records are maintained in accordance with the recommendations of the Governmental Accounting Standards Board (GASB). A carefully designed system of internal accounting controls is in operation at all times. These controls are designed to provide reasonable, but not absolute, assurances that safeguard assets against loss from unauthorized use or disposition, and to ensure the reliability of financial records used in the preparation of financial statements. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefit. The evaluation of costs and benefits require estimates and judgments by management. An independent, certified public accounting firm reviews the Village's financial accounting processes, practices and records annually.

# **Village Officials**

## **MAYOR**

Timothy Baldermann

## **TRUSTEES**

David Butterfield

Katie Christopherson

Doug Finnegan (resigned 4/10/23)

Keith Madsen

Lindsay Scalise

David Smith

**VILLAGE CLERK** Laura Zilinskas

**TREASURER/FINANCE DIRECTOR** Kim Auchstetter

**VILLAGE ADMINISTRATOR** Kurt Carroll

## **GFOA Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of New Lenox, for its Annual Budget for the fiscal year beginning May 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 a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

**Village of New Lenox  
Illinois**

For the Fiscal Year Beginning

**May 01, 2022**

*Christopher P. Morill*

Executive Director



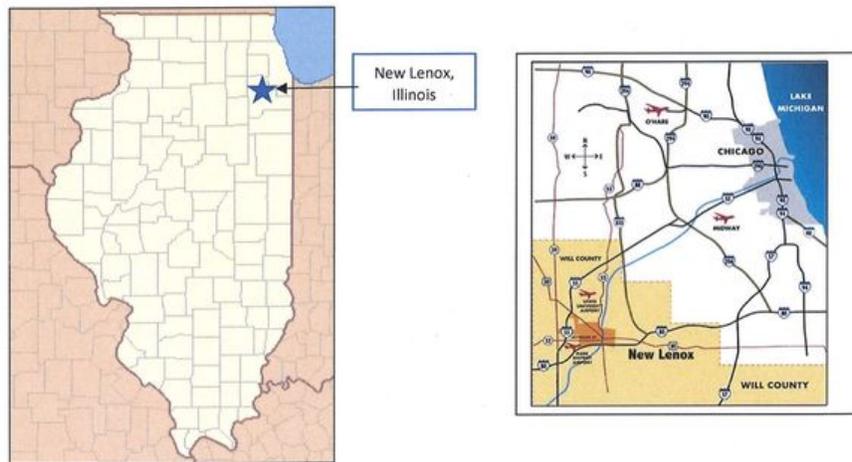
# NEW LENOX

## **Mission Statement**

*Our mission is to provide the residents of New Lenox with the highest quality, most efficient service through communication and teamwork between departments.*

*Our priorities are both the safety of the public and leading the community to better tomorrow by continuously striving to enhance the quality of life for the people who live, work and conduct business in the Village of New Lenox.*

## History of the Village



New Lenox was home to the Indians-oak trees, butternuts, walnuts and wildflowers filled the woods surrounding Hickory Creek. The first settlers who came to this community made their homes at Gougar Crossing (Route 30 and Gougar Road). Settlers came from the north and east; from the Kankakee River, the DesPlaines and then on to Hickory Creek. The first name of the community was Van Horne Point. The community later "laid out" by survey was named Tracy in honor of the General Superintendent of the Rock Island Railroad, which ran through the town. Mr. Tracy later requested that the community be renamed after the Township, which was named New Lenox. New Lenox Township, named after Lenox, New York, was established when Will County was created in 1852 with the building of the Rock Island railroad line between Chicago and Rock Island. One of the State's first highway routes was Route 30, Lincoln Highway, which was built in 1920 and runs east west through the Village.

The Village of New Lenox was not officially created until October 4, 1946. Back in 1945 and 1946, community leaders, F. Carlton Cole, Walter Baers and others reasoned that the community should be incorporated and become a Village. They strongly felt the need for self-governance and local control that incorporation would bring. Recognizing the benefits and the potential growth of the area, a community vote in the spring of 1946 resulted in the authorization for the creation of the Village of New Lenox. On October 4, 1946, the State of Illinois officially certified that the Village of New Lenox was legally organized and incorporated as a Village in the State of Illinois.

At time the Village of New Lenox was incorporated in 1946; the population increased only slightly to 1,750 at the 1960 Census; the 1970 Census (2,855); the 1980 Census (5,792); the 1990 Census (9,627); the 1993 Census (10,563); the 1998 Census (14,786); the 2000 Census (17,771); the 2003 Special Census (21,846); the 2008 Special Census (24,055); the 2010 Census (24,394) and the 2020 Census (27,214).

The community is predominately residential in character with approximately 83.83% of its assessed valuation is residential property, 11.74% commercial, 4.25% industrial and 0.18% farmland. The Village is adjacent to vast quantities of agricultural and undeveloped property, providing the Village with tremendous growth potential.

The Village of New Lenox, which became a Home Rule unit by referendum in November 2008, is located in Will County approximately 36 miles southwest of downtown Chicago. The Village is one mile east of Joliet, the County seat of Will County. The Village is approximately 12 miles from two major north-south interstate highways: I-55 linking Chicago and St. Louis, and I-57 linking Chicago and the far southern parts of the State. Within the Village limits of New Lenox is an interchange of I-80, the major east-west interstate route in northern Illinois. In addition, there is an interchange for I-355 near Cedar Road and Route 6 in the Village of New Lenox. I-355 links northern Will County to Chicago's northwest suburbs. The Village is also served by east-west State Route 30 (Lincoln Highway), and north-south Cedar Road. There has been tremendous economic

interest at the interchange of I-355 and Route 6. Silver Cross Hospital was constructed near this interchange. Since its opening, there have been many additional medical office buildings constructed as well as a few commercial buildings.

## THE ORGANIZATION OF NEW LENOX GOVERNMENT

The Mayor and six Trustees are elected positions. Each term of office is for four years. Trustee elections are held every two years with three trustee positions expiring. The Mayor and five trustees' terms expire in April 2023. The remaining trustee term expires in April 2025. In 2021, two trustees resigned before their term expired creating two 2-year unexpired positions which were filled by the Mayor and Village Board.

The appointment of all officers, commissions, committees and boards shall be subject to the approval of the Board of Trustees. The hiring and dismissal of all full-time employees of the Village shall be subject to approval of the Board.

As of November 2000, the Mayor appoints the Village Clerk. Prior to the 2000 election, the Village Clerk was elected for a 4-year term to run concurrently with that of the Mayor. The November 2000 referendum passed changing the Village Clerk position from an elected position to an appointed position.

The Village Administrator is head of the administrative branch of the Village of New Lenox government. He/she shall assist the Village Clerk and they shall jointly have custody of all Village documents except as directed by law or by ordinance to be deposited elsewhere. The Administrator shall be responsible to the Mayor and the Village Board of Trustees for the supervision of all departments with the exception that the technical supervision of the Police Department must be provided by the Chief of Police. The Administrator shall have and exercise all powers and duties assigned to him/her in accordance with the Village Code Section 1-8-1 and such other authority granted by Board of Trustees. The Administrator shall attend all meetings of the Village Board of Trustees unless excused by the Board. He/she shall present the Administrator's report and must be prepared to answer any questions regarding the administration of the Village.

## COMMISSIONS AND BOARDS

**EMERGENCY SERVICES AND DISASTER AGENCY (ESDA):** These volunteers stay prepared for disasters of all sizes and destructiveness such as tornadoes, flooding, fire, earthquakes or other natural and man-made causes. The ESDA is also involved with other local, state and federal agencies through mutual aid. They are active in weather spotting, medical and security aid, traffic control and water recovery.

**FIRE AND POLICE COMMISSION:** This commission is responsible for original testing, as well as promotional testing for all grades of rank within the Police Department and the posting and maintaining of current eligibility lists appropriate for those positions. They shall recommend for appointment all officers and members of the Police Department of the Village of New Lenox and they will establish rules (a) to carry out the purpose of this division, and (b) for appointments and removals in accordance with the provision of state law. The Board, from time to time, may make changes in these rules, which shall apply only to the conduct of examinations for original appointments, for promotions, and to the conduct of hearings on charges brought against a member of the Police Department.

**PLAN COMMISSION:** The Plan Commission is a 7-member commission. The Plan Commission is an advisory commission to the Village Board on all planning matters. These matters include zoning, annexation, subdivision, planned unit developments, special uses, and implementation and amendment of the Comprehensive Plan.

**POLICE PENSION BOARD:** This board is made up of 2 current police officers, 2 appointed citizens, 1 retiree of the board and a treasurer. The fund established for the retirement pensions of village police officers is monitored and managed by this board, which oversees the investment of the money. These board members also review disability benefit applications. The board ratifies the participation of new employees into the pension plan and authorizes payment to members upon their retirement.

**ZONING BOARD OF APPEALS:** The members of the Plan Commission also make up this board. When an individual wishes to make a change to his residence or place of business beyond that which is allowed in the original zoning, he must come to this board to seek a recommendation on a variance before his plan can begin. This can involve such things as a fence or an oversized garage at a residence, or a change in signs or parking at a business. The board also serves in an advisory capacity to the Village Board on all applications for temporary uses.

**PARKING AND TRAFFIC ADVISORY BOARD:** Established in 2003, this board consists of 5 members, three of who shall be citizens of the Village of New Lenox and are appointed by the Mayor, with the consent of the Board of Trustees. Their 3-year term expires on June 1<sup>st</sup>. One member of the engineering department and one member of the police department offer technical assistance to this Board. This board submits recommendations in the advisory capacity to the Board of Trustees for official action that is aimed at improving parking and traffic conditions. This board reviews short-term and long-term traffic policies. This board also reviews traffic studies prepared by consultants.

#### **AD-HOC COMMITTEES**

From time to time the Village may determine that a short-term, non-recurring committee is needed to analyze a specific issue. The Mayor and Village Board assign the individuals to these committees.

# Strategic Plan

From April 2022 through June 2022, the Village of New Lenox engaged in a strategic planning process. The process yielded a strategic plan covering 2023-2026.

The strategic plan consists of four *strategic priorities*, the issues of greatest importance to the Village of New Lenox over the next three years. Associated with each priority is a set of *desired outcomes*, *key outcome indicators*, and *performance targets*, describing expected results and how the results will be measured. The plan also includes *strategic initiatives* that will be undertaken to achieve the targeted outcomes.

The planning effort began with an examination of the operating environment, consisting of Board of Trustee interviews, and a SWOT analysis. On June 20, 2022, the Village's leadership team held a full day strategic planning session. They identified a set of priorities, key outcomes, performance targets, and specified concepts for draft vision, mission, and value statements.

Based upon those priorities, the Village's management team met on June 28, 2022, to determine a set of strategic initiatives and begin the process of developing detailed action plans. The strategic priorities, key outcome indicators, performance targets and strategic initiatives are summarized on the following page.

## STRATEGIC PLAN SUMMARY 2023–2026

### Village of New Lenox

| Strategic Priority  | Desired Outcome                              | Key Outcome Indicator  | Target  | Strategic Initiatives   |
|---|--|--|---|---|
| <b>FINANCIAL STABILITY</b><br><i>A financially responsible organization</i>                     | Strong financial system                      | - Reserve balances<br>- Bond rating  | - Maintain 25% fund balance reserve annually<br>- Maintain AA+ bond rating  | a) Assess current fee structure and sufficiency<br>b) Develop a strategy to increase non-resident revenue<br>c) Update plan to demonstrate strong Village financial conditions<br>d) Establish strategy for revenue diversity and stabilization |
|   | Moderate local tax rates                     | - % of tax rebate<br>- Property tax rate   | - Rebate 100% of residential property taxes annually  |   |
|   | Diverse revenue sources                      | - C/I- Residential EAV ratio<br>- Non-tax revenue                                  | - Less than 20% of General Fund Revenue from tax sources (excluding sales tax) by 2028<br>- C/I-Residential EAV ratio increased by \$25,000,000 by 2028 |   |
| <b>FOCUSED DEVELOPMENT &amp; REDEVELOPMENT</b><br><i>Development that meets community needs</i> | Downtown area developed                      | - Land acquired<br>- Permits issued  | - Cedar & Church block 50% developed by 2027  | a) Develop incentives for redevelopment<br>b) Implement Downtown Sub-Area portion of 2018 Comprehensive Plan<br>c) Create Industrial Development Strategy<br>d) Create Residential Development Strategy   |
|   | Growing industrial base                      | - EAV<br>- Permits   | - Increase in industrial EAV by \$10,000,000 by 2028  |   |
|   | Expanded residential capacity                | - Land annexed<br>- Plats approved   | - Add 300 of lots by 2026   |   |
| <b>STABLE LEADERSHIP</b><br><i>A well-trained, experienced workforce</i>                        | Continuity of leadership                     | - Succession plans completed<br>- Internal promotions                              | - Succession plans by July 2024 in all departments  | a) Develop retention strategy<br>b) Create department specific Succession Plan<br>c) Update Compensation and Benefit Study<br>d) Create Recruitment Plan<br>e) Develop Core Competency Training Plan for each department                        |
|   | Well trained workforce                       | - Evaluations<br>- Certifications  | - 100% of staff complete minimum training requirements by 2024<br>- 100% of staff achieves minimum job requirements by 2024                             |   |
|   | Retention of qualified staff                 | - Turnover rate<br>- Retention rate  | - Turnover rate @ or below 5% annually exclusive of retirements   |   |
| <b>INFRASTRUCTURE MAINTENANCE &amp; IMPROVEMENT</b><br><i>Reliable, quality infrastructure</i>  | State of the art Wastewater treatment system | - Plant bid 2023<br>- Conveyance bid 2024  | - Regional plant & conveyance complete by 2026<br>- Update Wastewater Master Plan by 2025   | a) Complete Plant 3 Conversion and Conveyance Plan<br>b) Create Water System Master Plan<br>c) Create Project Plan for Commons Improvements<br>d) Update 5-year CIP   |
|   | Reliable water system                        | - Oaklawn progress<br>- Phase I engineering<br>- Linear feet of water main updated | - Route identified by 2028<br>- Land acquisition underway by 2028<br>- Create replacement plan for existing water mains by 2024                         |   |
|   | Updated Village Commons infrastructure       | - Design progress<br>- Improvements installed                                      | - All Village Commons infrastructure updated by 2026  |   |

# Linking the Strategic Plan to the FY 2023-24 Budget

The following strategic priorities are addressed and enhanced throughout the FY 2023-24 budget.

## FISCAL STABILITY

- The General Fund balance exceeds the 90-day reserve strategic target or 25% of the operating expenditures. The April 30, 2023 projected fund balance is approximately 94% of the total expenditures.
- The expenditure for the property tax rebate totaling \$2,305,000 is included in the General Fund Central Services Program budget. This amount assumes a property tax rebate of 100% for the village's residents. The 100% property tax rebate was a previous strategic target which was achieved in FY 2022-23. The goal is to continue to provide this rebate to the residents.
- The General Fund revenue recognizes the newly increased building permit, inspection and reinspection fees which were adopted in November 2022 by ordinance. These fees were increased to bring them more in line with the costs associated with the Village's use of third party inspectors, as well as the staff time required to review and approve permits.

## FOCUSED DEVELOPMENT & REDEVELOPMENT

- During FY 2022-23, the Village purchased property near the Cedar & Church block which is in a corridor near the center of the Village. The plan is to redevelop this key commercial area with the goal of improving the property and sales tax base. This budget includes the acquisition of additional parcels in the area along with the engineering and development costs to improve these parcels for future commercial development.
- Land will be acquired near Route 6 and Cedar Road to create a destination recreational facility with ancillary commercial development.
- The Village plans to acquire a vacant parcel on Veterans Parkway near the New Lenox Commons to create a cultural facility serving New Lenox and the surrounding communities.
- In order to achieve the goal of adding 300 residential lots by 2026, the Village will work with existing developers to expand their subdivisions in addition to seeking out new sites for future developments. This budget includes planning and engineering review services for two subdivisions: Jacobs Field and Ashton Estates.

## STABLE LEADERSHIP

- In order to retain qualified staff, the Village continues to invest in its staff. The budget includes funds to provide and encourage education and training. Additionally, funds are included to update a performance appraisal.

## INFRASTRUCTURE MAINTENANCE & IMPROVEMENT

- The 5-year Capital Improvement Plan (CIP) was updated during this budget process. The strategic initiative was to update this plan. A summary of the CIP is included in this budget.
- Included in this budget is the design/conveyance of a regional wastewater plant. The Village secured a site to construct the regional plant in FY 2017-18. The design and conveyance, which was expected to take two years to complete, was completed in FY2022-23. Construction of the regional plant will take two years to complete and is expected to begin this fiscal year.
- The water main improvement for Kimber & Haines will be completed this budget year. It is important to address these water main improvements since there have been many water main breaks on these roads that have impacted residential customers. This project will be financed with an IEPA low-interest loan. Water rates are sufficient to cover the annual debt obligations for these loans.
- Included in this budget are funds to improve and update the Village Commons.

# Population Overview



TOTAL POPULATION

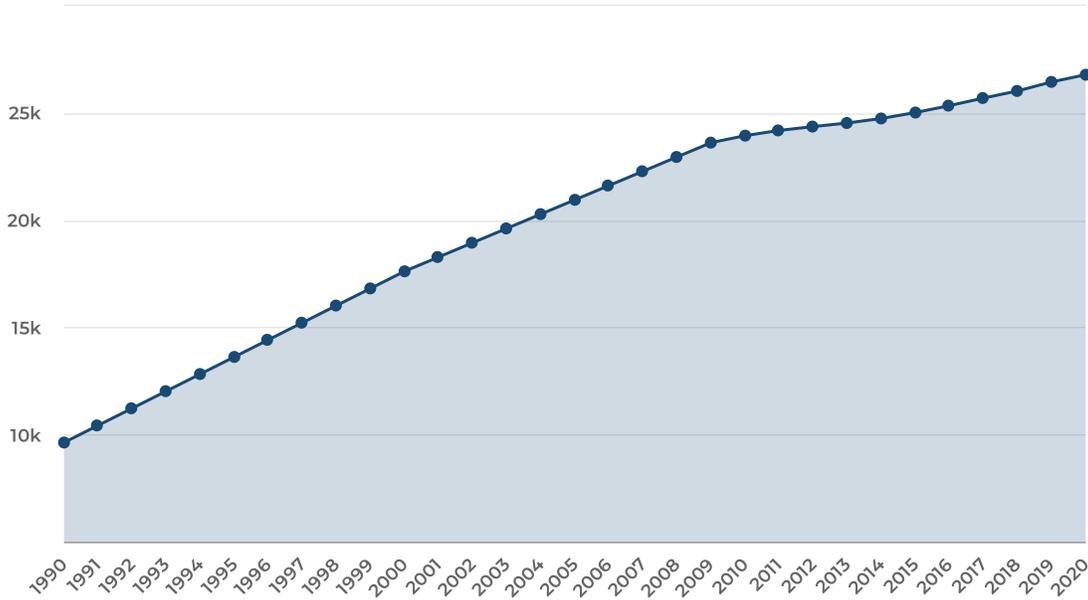
**26,788**

▲ **1.3%**  
vs. 2019

GROWTH RANK

**885** out of **2730**

Municipalities in Illinois



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



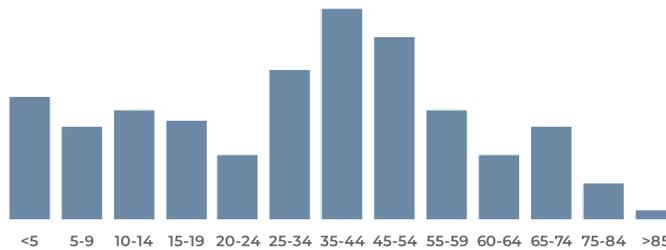
DAYTIME POPULATION

**26,713**

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.

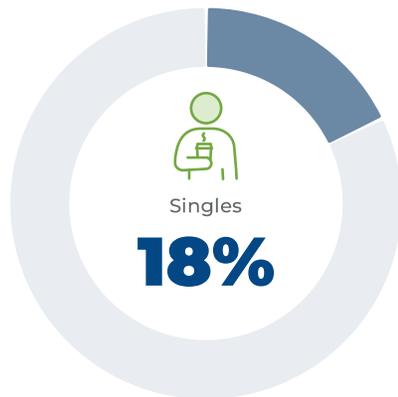
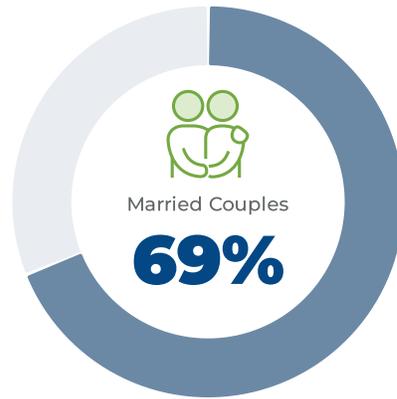
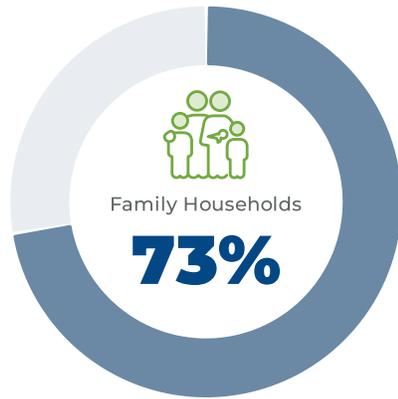
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

# 8,720

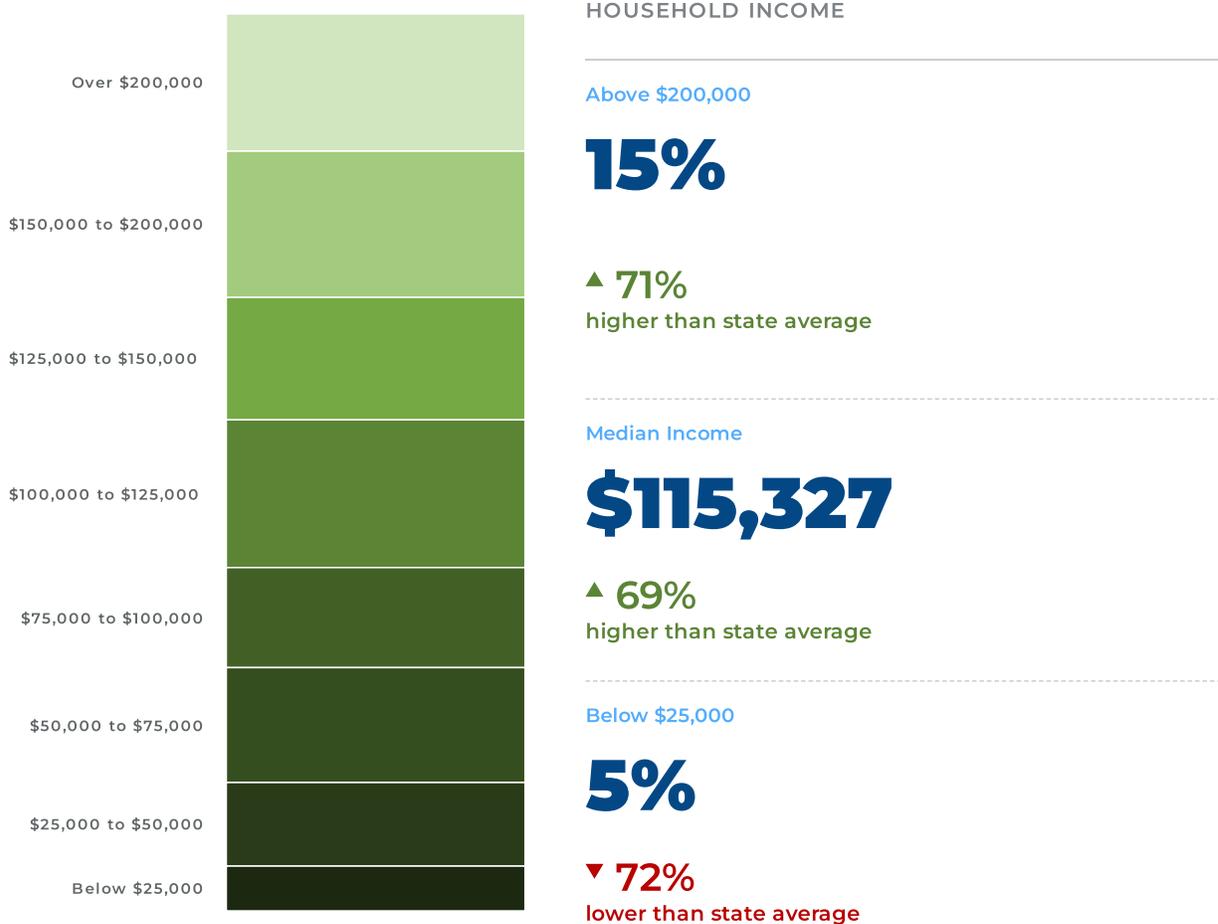
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



\* 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.

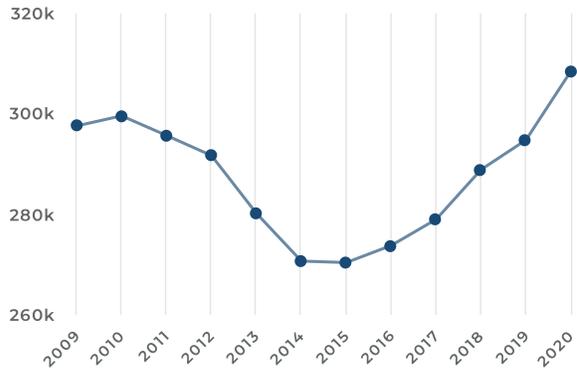


\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2020 MEDIAN HOME VALUE  
**\$308,500**



\* 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.

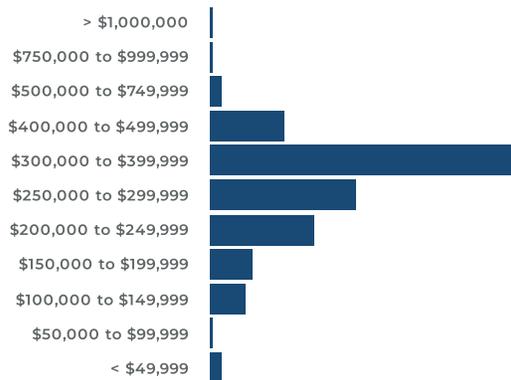
## HOME OWNERS VS RENTERS

New Lenox State Avg.



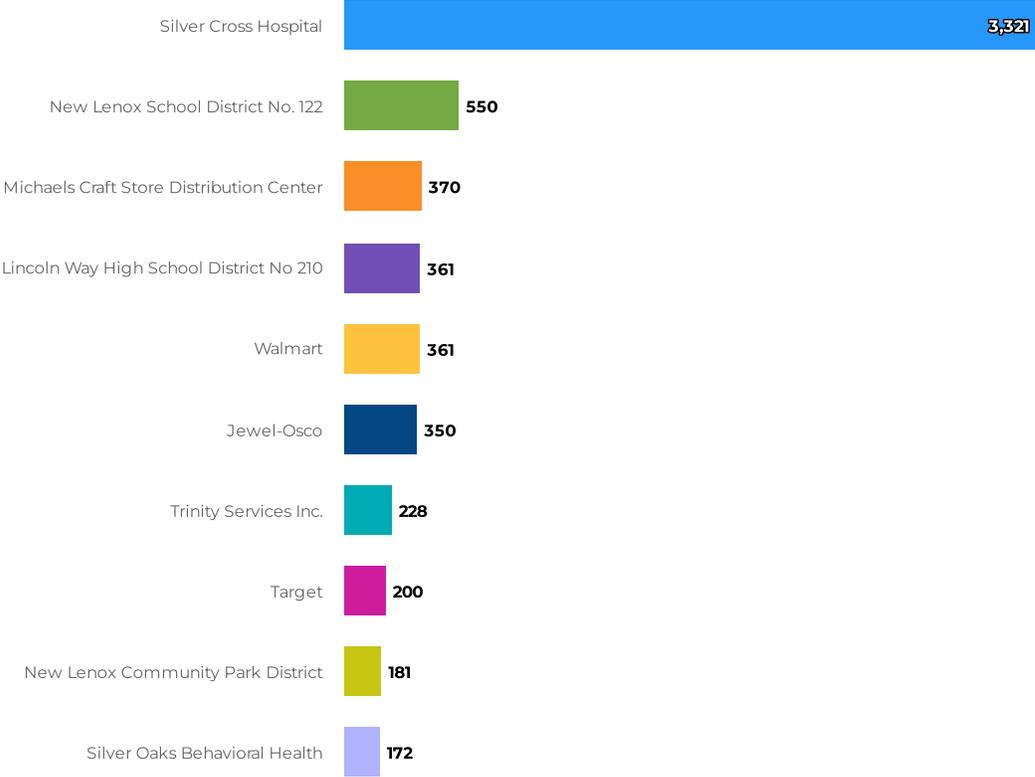
\* Data Source: 2020 US Census Bureau  
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



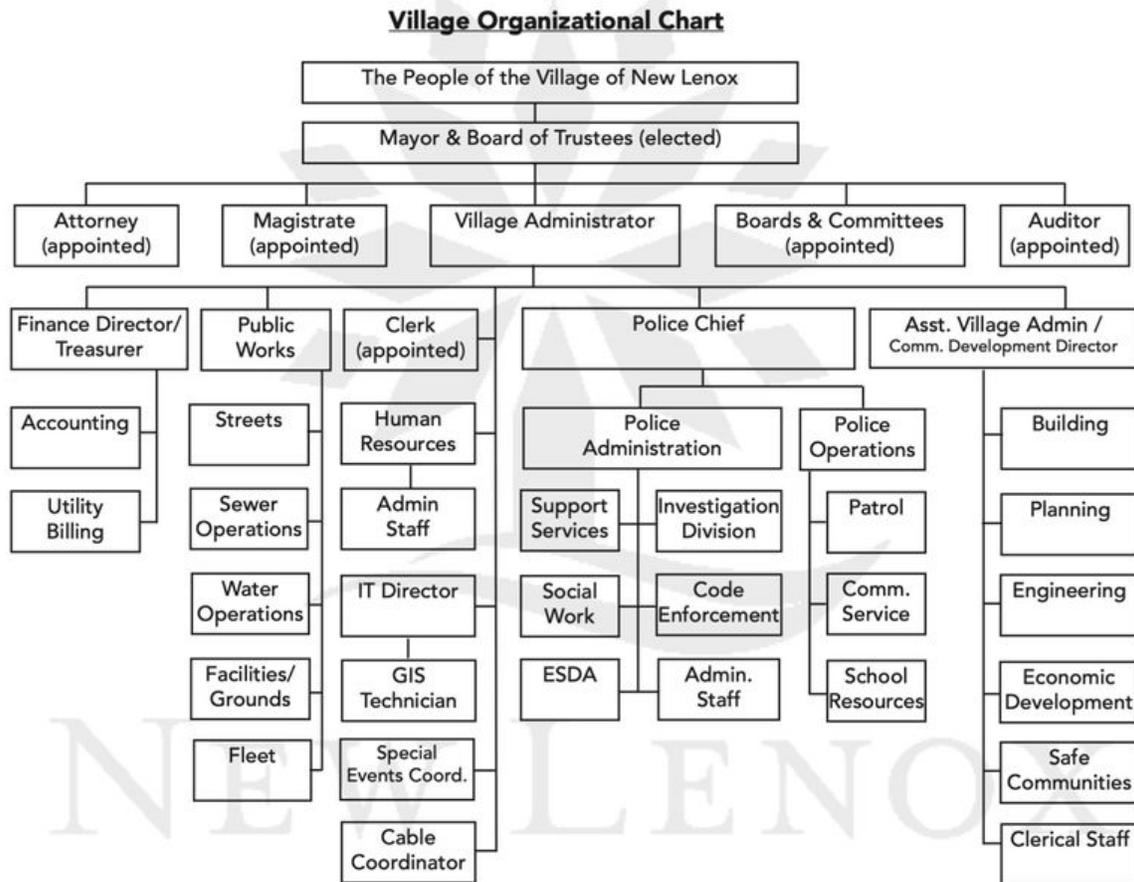
\* Data Source: 2020 US Census Bureau  
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

2023 Principal Employers

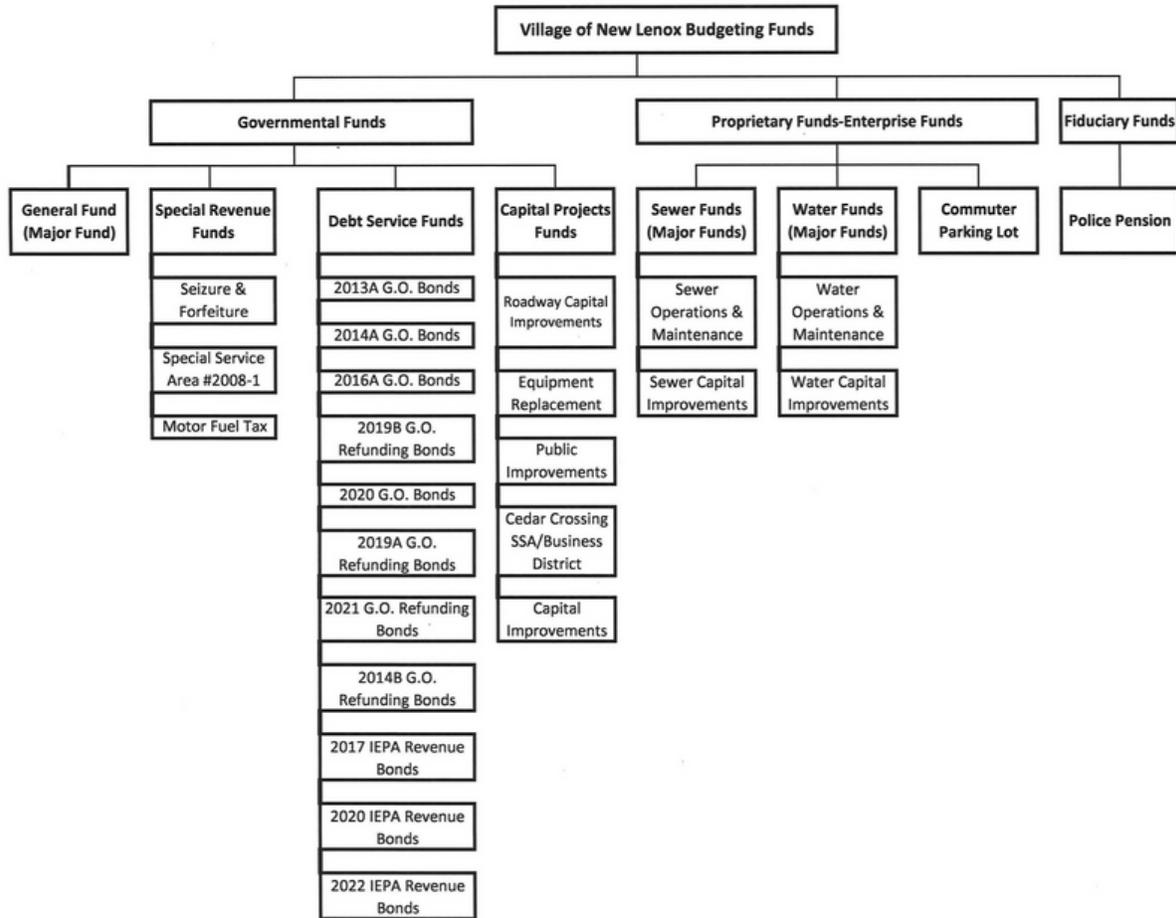


Values

# Village of New Lenox Organization Chart



## BUDGET FUND STRUCTURE



## Major Fund Descriptions

### General Fund:

General Fund accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund generates the majority of its revenue from taxes, state and local--shared revenues and charges for services.

### Sewer Funds

These funds account for the provision of sewer services to the residents of the Village. All activities necessary to provide such service are accounted for in these funds, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

### Water Funds

These funds account for the provision of water services to the residents of the Village. All activities necessary to provide such service are accounted for in these funds, including but not limited to, administration, operations, maintenance, financing and related debt service and billing and collection.

## Program List by Fund

| General Fund | Program Description                | Department Reporting  | Waterworks & Sewerage Funds | Program Description           | Department Reporting    |
|--------------|------------------------------------|-----------------------|-----------------------------|-------------------------------|-------------------------|
| 400          | Village Board                      | Administration        | 500                         | Sewer Administration          | Public Works            |
| 401          | Village Clerk                      | Administration        | 501                         | Sewer Treatment               | Public Works            |
| 402          | Village Commissions                | Administration        | 502                         | Sewer Collection              | Public Works            |
| 403          | Village Attorney                   | Administration        | 503                         | Sewer Regulation              | Public Works            |
| 410          | Village Administration             | Administration        | 600                         | Water Administration          | Public Works            |
| 411          | Finance                            | Administration        | 601                         | Water Distribution            | Public Works            |
| 412          | Information Technology             | Administration        | 602                         | Water Production              | Public Works            |
| 413          | Central Services                   | Administration        | 603                         | Water Utility Billing         | Public Works            |
| 415          | Human Resources                    | Administration        | <b>All Other</b>            |                               |                         |
| 420          | Community Development              | Community Development |                             |                               |                         |
| 421          | Building                           | Community Development | 451                         | Seizure & Forfeitures         | Special Revenue-Federal |
| 423          | Planning                           | Community Development | 700                         | Motor Fuel Tax                | Special Revenue-MFT     |
| 430          | Engineering                        | Community Development | 706                         | Roadway Capital Improvement   | Capital Projects        |
| 440          | Economic Development               | Community Development | 720                         | Public & Capital Improvements | Capital Projects        |
| 441          | Safe Communities                   | Community Development | 721                         | Equipment Replacement         | Capital Projects        |
| 450          | Police Administration              | Police                | 730                         | Commuter Parking Lot (CPL)    | Enterprise-CPL          |
| 452          | Police Records                     | Police                | 840                         | Garbage                       | Special Revenue-Garbage |
| 453          | Police Patrol                      | Police                | 850                         | Police Pension                | Pension Trust           |
| 454          | Police Investigations              | Police                | 910                         | Debt Service                  | Debt Service            |
| 455          | Social Worker                      | Police                | 990                         | Transfers Out                 | Transfers               |
| 456          | Police Community Services          | Police                |                             |                               |                         |
| 458          | School Resources                   | Police                |                             |                               |                         |
| 460          | Police Communications              | Police                |                             |                               |                         |
| 461          | Code Enforcement                   | Police                |                             |                               |                         |
| 470          | ESDA                               | Police                |                             |                               |                         |
| 480          | Streets                            | Public Works          |                             |                               |                         |
| 481          | Public Works Administration        | Public Works          |                             |                               |                         |
| 482          | Parkway Maintenance                | Public Works          |                             |                               |                         |
| 483          | Building Maintenance               | Public Works          |                             |                               |                         |
| 484          | Traffic Control                    | Public Works          |                             |                               |                         |
| 485          | Stormwater System Maintenance      | Public Works          |                             |                               |                         |
| 490          | Street Lighting                    | Public Works          |                             |                               |                         |
| 710          | Equipment Services                 | Public Works          |                             |                               |                         |
| 830          | Community Access (CATV)            | Administration        |                             |                               |                         |
| 835          | Community Benefit (Special Events) | Administration        |                             |                               |                         |
| 840          | Garbage Disposal                   | Administration        |                             |                               |                         |

# Basis of Budgeting

## Basis of Budgeting

This budget is a cash basis, zero base program budget. Unlike a line-item budget, which lists total departmental appropriations by items for which the Village will spend funds, a program budget displays a series of "mini-budgets", which show the cost of each of the activities that Village departments perform. The program budget enables the Village Board and Administrator to better identify the total cost of each municipal service and set spending levels and priorities accordingly. While no budget format is perfect, and this model has some deficiencies, it does provide a clearer picture of how we operate and what it costs to run the Village.

With the program budget format, in theory, all line item expenditures are zeroed out at the end of the fiscal year. The expense is then recreated based upon the need for the next fiscal year. With the exception of some specific capital reserve funds, no monies are carried over from one fiscal year to the next. All monies not expended are returned to their respective funds at the end of the year to be used for subsequent budgetary appropriations. The program totals presented throughout reflect the best estimate of anticipated expenses. It should be emphasized that these are estimates and actual expenses may be greater or less than those presented. It is equally important to record these variances throughout the year so as to develop history for greater accuracy in the subsequent years. Operational items and capital items are both included in this budget. Each department provides specific services for the Village. The budget depicts the operational expenses, capital outlay and the improvements proposed.

## Annual Financial Reporting

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. All intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this rule would include principal and interest on general long-term debt which is recognized when due. The enterprise funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred. This is the same basis of accounting used in the Village's audited financial statements.

# Financial Policies

Among the responsibilities of the Village of New Lenox to its residents are the care of the public funds and the wise and prudent management of municipal finances while providing adequate funding for the services desired by the public and the maintenance of the public facilities. These financial management policies are designed to ensure the fiscal stability of the Village of New Lenox municipal corporation and guide the development and administration of the annual operating and capital budgets.

## OBJECTIVES

The Village's financial objectives address revenues, cash management, expenditures, debt and risk

management, capital needs and budgeting and management. The specific objectives are listed below:

- To protect the policy-making ability of the Village Board by ensuring important policy decisions are not controlled by financial problems or emergencies.
- To ensure the legal use of all village funds through a good system of financial security and internal controls.
- To assist village management by providing accurate and timely information on financial conditions.
- To provide sound principles to guide the important decisions of the Village Board and of management which have significant fiscal impact.
- To provide essential public facilities and prevent deterioration of the village's public facilities.
- To set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
- To enhance the policy-making ability of the Village Board by providing accurate information on program costs.
- To employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of municipal services fairly, and which provide adequate funds to operate desired programs.

## ACCOUNTING AND REPORTING POLICIES

The financial reporting entity (the government) includes all the funds of the primary government (i.e. the Village of New Lenox as legally defined). The Village provides a full range of municipal services, including public safety, community development, code enforcement, street & ground maintenance, street lighting, stormwater control, engineering, garbage disposal, water distribution, sanitary sewer collection and treatment and commuter parking facilities.

The Village's financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The Village's blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations and cash flows from those of the primary government. Based on these criteria, there are no agencies or entities whose financial data should be combined with and included in the general-purpose financial statements of the Village.

The government-wide financial statements are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. The focus of the Statement of Net Assets is designated to be similar to bottom line results for the Village and its governmental and business-type activities. This statement combines and consolidates the governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and financial resource management focus.

The Statement of Activities is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government's general fees and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidies for various business-type activities.

The Governmental Activities reflect the Village's basic services, including police, public works, engineering, planning, building and administration. Shared state sales and income taxes finance the majority of these services. The Business-type Activities reflect private sector-type operations (Waterworks & Sewerage and Commuter Parking Lot), where the fee for the service typically covers all or most of the cost of operation, including depreciation.

Traditional users of governmental financial statements will find the Fund Financial Statements more familiar. The focus of these statements is on the major funds. The Governmental Major Fund is presented on a source and uses liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated therewith.

## FINANCIAL STRUCTURE

The Village accounts are organized by fund and account group, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are grouped as follows:

### Governmental Fund Type

Governmental funds are funds through which most of the Village's governmental functions are financed. The acquisition, use and balance of the Village's expendable financial resources, except those accounted for in the proprietary funds, are accounted for in the governmental funds. The management focus is on determination of financial positions and changes in financial position (i.e. only current assets and liabilities are generally included in the balance sheet). The following are the Village's governmental fund types:

#### General Fund

The General Fund is the general operating fund of the Village. It is used to account for the normal recurring activities of the Village (i.e. police protection, public works, general government, etc.)

#### Special Revenue Funds

Special Revenue Funds such as the MFT Fund are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

#### Debt Service Funds

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

#### Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by enterprise funds.

### Proprietary Fund Type

Proprietary Funds account for the Village's ongoing activities, which are similar to those often found in the private sector. This is where the determination of net income is necessary or useful to sound financial administration, or where service from such activities can be provided either to outside parties or to other

departments within the Village. The Enterprise Funds are the proprietary funds of the Village. The Water and Sewer Funds are Enterprise Funds. The Commuter Parking Lot Fund is also an Enterprise Fund.

#### Fiduciary Fund Type

Fiduciary Funds are used to account for assets held by the Village in a trustee capacity. The Police Pension Trust Fund is an example of this type of fund.

### **REVENUE POLICIES**

1. The Village will attempt to develop a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. Specifically, the Village will do the following:
  - a. Continually monitor and assess the local sales tax effort of New Lenox as compared to previous year's revenue receipts.
  - b. Maintain a local revenue structure for financing public services which de-emphasizes the property tax and which encourages the use and development of alternative revenue sources such as user fees and development generated impact fees.
  - c. Explore the possibility of increasing the sales tax base by encouraging new business development in the Village.
2. The Village will follow an aggressive policy of collecting revenue.
3. The Village will review all charges for services, fees and licenses annually. Whenever possible, recommendations for adjustment of these fees will be made at one time. The Village will consider the "going market" rates and charges levied by other public organizations for similar services in establishing these rates, fines, fees and charges.
4. The Village will establish all fees and user charges at levels related to recovery of the full costs incurred in providing the services.
5. The Village will seek Federal and State grants, as they may become available. These revenues will be targeted for capital and infrastructure improvements to the greatest extent possible.
6. The Village will seek to maintain its sound financial condition with realistic budget projections and through the maintenance of a positive fund balance. The Village sees a general fund balance target of at least 3 months or 25% of general fund operating expenditures as a high priority.
7. Whenever possible, revenue sources will be designed or modified to include provisions to automatically allow the collections to grow at a rate that keeps pace with the cost of providing the service.

### **DEBT POLICIES**

1. The Village will confine long-term borrowing to major capital improvements whose useful life equal or exceed the term of the debt.
2. Debts issued for the enterprise funds will be financed from enterprise self-supporting revenues.

### **INVESTMENT POLICIES**

The Village will operate under the guidelines adopted in its Investment Policy. The Village will seek to obtain the highest level of return on its cash investments while protecting the safety of such funds and maintaining the ready availability of funds to meet the Village's operating expenses. The Village will conform to all state and local statutes governing the investment of public funds.

## **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES**

1. An independent audit will be performed annually.
2. The Village will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board.
3. The Finance Director will prepare a monthly report for the Board of Trustees.

### **FUND BALANCE RESERVE POLICY**

At times, the Village Board designates a reserved amount to be set aside from other fund/cash balances. The Village Board reserves such funds to indicate their commitment towards a project. These reserves may be created from a portion of the fund/cash balance that already exists or it may be created from an interfund transfer. An example of the first is the General Fund reserve of \$1,050. This amount is for prepaid parkway tree fees. The parkway tree fee reserve will be reduced as the trees are planted each fiscal year. These funds have a specific purpose and must be reserved until the funds are used for their purpose.

### **BUDGET POLICIES**

The Village utilizes the following policies to govern its operations and methods regarding budget expenditures.

#### **BALANCED BUDGET**

- The Village adopted the Optional Budget Act. The Village of New Lenox Municipal Code sets the legal requirement for the Village Administrator, as the Budget Officer, to submit to the Village Board a proposed budget for the ensuing fiscal year. It is the policy of the Village Administrator that this budget proposal is balanced. Before the beginning of the fiscal year, a balanced budget will be adopted by the Village Board.
- It is the Village's objective to live within the budget adopted. The Village operates under a balanced budget requirement, but this does not mean that revenues must equal expenditures. The beginning fund balance can be added to revenues to cover expenses, or revenues can cover expenses plus the ending fund balance. It is the Village's goal to avoid the use of fund balance to support long-term, on-going operating expenses.
- Additionally, in order to make growth pay for itself, the Village should review all development charges and fees at least annually, to make sure of the adequacy of those fees.

#### **BUDGET DOCUMENT**

The village's finances, including all expenditures and revenues, are depicted in the Budget document. To make the process easier to understand and to properly account for specific functions of government, the Village's finances are broken out into individual funds, or separate accounting groups. There are 30 separate funds identified in the FY 2023-24 budget. Although many funds are inter-related, you can think of each fund as a separate business with specific dedicated revenues and expenses. These funds often define a specific type of governmental function. For instance, the Water Fund provides the accounting framework that shows revenues and expenses for the Water Department operations, while the Motor Fuel Tax Fund depicts the revenues and expenses for the annual roadway maintenance program. Some funds come and go from budget to budget. A large project, for instance, might be accounted for by a separate fund. The Roadway Capital Improvements Fund is a good example of this. Once the construction of the Cedar Road/Haven Avenue roundabout is completed, the fund may be closed unless another major roadway project is necessary.

Usually a fund begins the fiscal year with a balance (surplus or negative position) from activities during the prior fiscal year. This is referred to as a Beginning Fund Balance. As revenues for the fund are received, they are added to the fund, while expenditures are expensed, or subtracted, from the fund. The net of these functions throughout the year results in the Ending Fund Balance. Simply stated, a fund's Beginning Fund Balance plus Revenues minus Expenses equals the Ending Fund Balance.

The budget then further works to break down anticipated revenues and project expenditures as they relate to the separate funds. A primary example of this is the General Fund, which has 36 separate programs within 4 departments represented by the fund. Although the General Fund may not be the largest in total dollars, it provides the financial framework for many basic governmental services. For this reason, the budget spends a great deal of time evaluating revenues, expenditures and fund balance positions of the General Fund. For the most part, the General Fund is financed through taxes and fees. Unlike other funds, such as water and sewer that generate revenues through the sale of a commodity or service, the General Fund is dependent primarily on revenues that are somewhat out of our control; i.e. state income tax or state derived sales taxes. Due to the often-tenuous nature of these revenues, and the importance of the basic services financed by the General Fund, it is understandable why so much time is spent analyzing the General Fund's performance.

### FUND SUMMARY

As you read through the budget, you will note that there are tables titled Fund Summaries. Here the funds' financial activities from the prior two years and the projection for the upcoming fiscal year are depicted.

### REVENUE COMPARISONS

These revenue comparison worksheets list each and every revenue item, categorized by fund. There are over 120 separately identified revenue line items in Budget FY 2023-24. Of those, over 70 are General Fund revenues. The revenue comparison worksheets show the past two fiscal years and projections for the current budget year.

### DEPARTMENTAL EXPENDITURE BUDGETS

The bulk of the remainder of the budget deals with specific "Program/Fund Expenditure Budgets". Each program is further broken down into sub-classifications of Personnel Services, Commodities, Contractual Services, Capital Outlays and Transfers. Each of these sub-classifications is further broken down into more specific categories called line items. Each line item is a specific type of expenditure. For instance, Property Tax Rebate is a line item under the sub-classification of Contractual Services in the Central Services Program budget. Furthermore, Central Services Program is one of 36 General Fund program classifications. Both the preceding two fiscal years and the current budget year are shown.

### BUDGET REVIEW AND REPORTING RESPONSIBILITIES

- The Village Administrator will be held accountable for assuring that program expenditures stay within the program's budget appropriation, and will notify the Village Board immediately of the necessity to over-expend any department appropriation, prior to such over-expenditure.
- The Village Administrator and Department Heads have the ability to monitor their program expenditures line-by-line as well as the total amounts with the new financial software. All necessary staff were trained to utilize the financial software to review their programs' detailed activity for all revenue and expenditure line items.
- The Village Finance Director/Treasurer will provide the Village Board a monthly financial report highlighting the financial issues of the Village as it compares to budget expectations.

# Budget Process & Resolution

The Village of New Lenox budget is adopted by resolution in accordance with the "Municipal Budget Act" as outlined in Chapter 24, Section 8-29 of the Illinois Revised Statutes, which requires the Village Board to approve the budget no later than May 1 of each year. The budget presented constitutes the official annual appropriation document for the Village. The budget is developed on a cash basis, including only expenditures and revenues expected to be realized during the fiscal year.

The following steps lead to the development of the budget:

1. Determine Adjustment Factor: The Administrator determines a nominal cost of service adjustment index. Using the Municipal Cost Index, Consumer Price Index, Inflationary Factor and local market conditions, a percentage increase/decrease adjustment factor in municipal commodities, contractual services and capital outlay are determined. This, then, becomes the "base" by which to project fund levels for these line item categories in the new budget. Each department head uses the factor in calculating line item expenditures.
2. Set Personnel Service Levels: Salary levels of all employees are set by direction of the Village Board. All regular full-time non-department head salaries are controlled by a comprehensive salary ordinance that classifies employees and provides for range-step movements based upon merit evaluation. These employees all fall within a salary range. The ranges are adjusted annually as Village Board policy dictates. The Administrator provides the Board with cost of living and other information, which assists the Board in making these determinations. All non-union salaries have been adjusted by 3.0%. The Village has three unions: patrol, sergeants and public works. The patrol officers are part of the Fraternal Order of Police Union whose contract expires on April 30, 2024. This budget was prepared with a 3.0% increase in patrol officers' salaries. The sergeants are part of the Metropolitan Alliance of Police Union whose contract expires on April 30, 2025. This budget was prepared with a 2.5% increase in sergeant's salaries. The public works employees are part of the International Union of Operating Engineers, Local 150, Public Employees Division, whose contract expires on April 30, 2025. This budget has been prepared with a 3.0% increase in public works' union salaries. Once the salary levels have been established for all personnel, this information is distributed to Department Heads for inclusion in the budgeting process.
3. Goal Setting & Long-Range Planning: The Administrator and Finance Director meet with the Department Heads to set departmental goals. Additionally, the Capital Improvement Plan is updated with input from all departments.
3. Revenue Projections, Trial Balances: The Administrator assembles all of the departments' adjusted basic service level requests, as well as all revenue projections, and runs a "trial" balance for all funds. From the trial balance, he analyzes fund balance reserves and notes any surplus.
4. Departmental Budget Preparation: The Administrator again meets with Department Heads, now knowing trial balance information, and reviews requests for additional priorities, capital acquisition, and service increases. Collectively, a determination is made to include requested items in the program budget. The rule of thumb is that new expenditure items that improve, enhance or are needed to perform and maintain current service levels are included in the program budget. All additional items, which are also valid requests, but change service levels or are of a lower priority capital nature, are submitted for Board consideration.
5. Board Review and Policy Direction: Upon assembly of the entire document, a budget draft is presented to the Village Board for review. At least one meeting is held with the Board, Administrator and Department Heads at this point. The Board actively discusses the financial position of the Village, offers fund level policies and revenue criteria, and reviews the program budgets. All major financial policy determinations are developed at this point. The Board's direction is then incorporated into the preparation of the final "draft" of the budget.

6. Public Review & Hearing: A notice is published in the local newspaper advising residents that the Village's proposed budget is available for public review at the Village Hall and a public hearing is going to be held on the budget on a specified date. The notice appears in the paper a minimum of ten days prior to the public hearing.

7. Adoption: Upon conclusion of the public hearings and inclusion of any modifications as a result of the hearing, the Village Board adopts the budget by resolution.

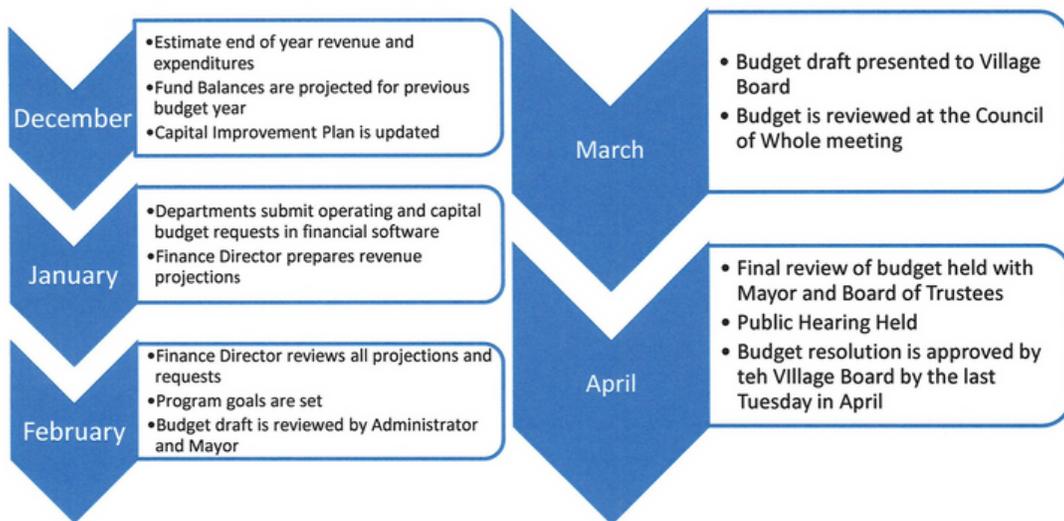
### Budget Monitoring

The Finance Department will maintain a system for monitoring the Village's budget performance. Interim financial reports comparing actual experience against budgeted revenues and expenditures in the current fiscal period shall be distributed and reviewed by the Village Board on a monthly basis. The Department Heads have primary responsibility for ensuring their departments stay within their annual adopted budget.

### Budget Amendments

The Village Administrator charges the Department Heads with the responsibility of controlling their budgets in conformance with the Village Board's adopted budget. After adoption, the Village Board may amend the annual budget. If necessary, this is usually done annually at the end of the fiscal year.

## Budget Calendar



# Budget Resolution

RESOLUTION NO. 23-11

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2023-2024 FOR THE VILLAGE OF NEW LENOX WILL COUNTY, ILLINOIS

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WHEREAS, the Mayor and Board of Trustees of the Village of New Lenox, Will County, Illinois recognize the need for an annual budget which promotes responsible fiscal spending.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF NEW LENOX, WILL COUNTY, ILLINOIS that the Comprehensive Annual Budget for the Fiscal Year 2023-2024 be adopted.

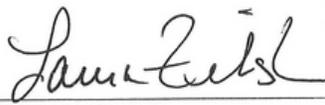
PASSED THIS 10<sup>th</sup> day of April, 2023  
with 7 members voting AYE, with -0- members voting NAY, and with -0- members ABSENT, the Mayor voting aye; and said vote being BUTTERFIELD aye, CHRISTOPHERSON aye, FINNEGAN aye, MADSEN aye, SCALISE aye, and SMITH aye.

\_\_\_\_\_  
VILLAGE CLERK

APPROVED this 10<sup>th</sup> day of April, 2023

  
\_\_\_\_\_  
MAYOR

ATTEST:

  
\_\_\_\_\_  
VILLAGE CLERK

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# **BUDGET OVERVIEW**

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## Executive Overview

The Village of New Lenox Board and staff strive to continue to maintain a strong financial position through revenue enhancement and control of expenditures. The Village's financials are classified into fund groups using fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

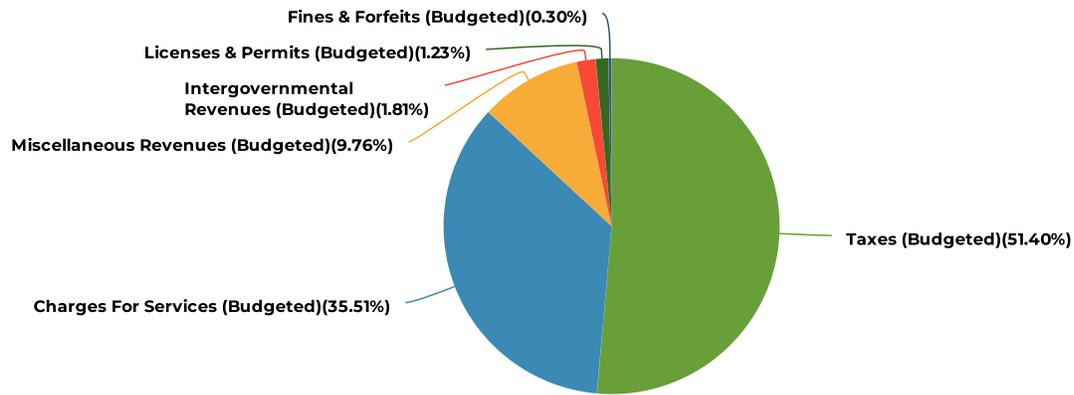
### ALL FUNDS: GRAND TOTALS REVENUES, EXPENDITURES & FUND BALANCES FISCAL YEAR 2023-24

| <b>FUND</b>                           | <b>Estimated</b>               | <b>2023-24</b>              |                            | <b>Projected</b>                |
|---------------------------------------|--------------------------------|-----------------------------|----------------------------|---------------------------------|
|                                       | <b>5/1/23 Fund<br/>Balance</b> | <b>Revenues</b>             | <b>Expenditures</b>        | <b>4/30/24 Fund<br/>Balance</b> |
| General                               | \$ 30,413,887                  | \$ 36,852,951               | \$ 48,439,502              | <b>\$18,827,336</b>             |
| Seizure & Forfeiture Funds            | 1,241,703                      | 1,000                       | 405,280                    | <b>837,423</b>                  |
| Special Service Area 2008-1           | 81,494                         | 8,500                       | 3,350                      | <b>86,644</b>                   |
| Motor Fuel Tax                        | 2,629,063                      | 2,386,323                   | 1,890,000                  | <b>3,125,386</b>                |
| Roadway Capital Improvement           | 1,557,950                      | 323,962                     | 1,739,500                  | <b>142,412</b>                  |
| Public Improvements                   | 1,288,312                      | 2,624,090                   | 2,914,234                  | <b>998,168</b>                  |
| Capital Improvements                  | 558,729                        | 13,000,000                  | 13,296,752                 | <b>261,977</b>                  |
| Cedar Crossings SSA/Business District | -                              | 30,000,000                  | 30,000,000                 | -                               |
| Equipment Replacement                 | 2,650,853                      | 1,454,115                   | 982,810                    | <b>3,122,158</b>                |
| Sewer                                 | 4,728,963                      | 9,692,192                   | 12,732,098                 | <b>1,689,057</b>                |
| Sewer Capital Improvements            | 11,769,713                     | 7,936,939                   | 3,376,155                  | <b>16,330,497</b>               |
| Water                                 | 3,030,714                      | 10,151,420                  | 11,031,848                 | <b>2,150,286</b>                |
| Water Capital Improvement             | 3,708,708                      | 2,451,627                   | 3,851,113                  | <b>2,309,222</b>                |
| Commuter Parking Lot                  | 497,195                        | 111,150                     | 181,770                    | <b>426,575</b>                  |
| Debt Service Related Funds            | 3,300,697                      | 7,394,404                   | 6,613,468                  | <b>4,081,633</b>                |
| Police Pension **                     | 31,289,451                     | 2,082,683                   | 2,148,051                  | <b>31,224,083</b>               |
| <b>GRAND TOTALS</b>                   | <b><u>\$ 98,747,432</u></b>    | <b>126,471,356</b>          | <b>139,605,931</b>         | <b><u>\$85,612,857</u></b>      |
| Less Non-Operating Items:             |                                |                             |                            |                                 |
| Transfers                             |                                | 32,414,630                  | 32,414,630                 |                                 |
| Bond/Loan & Grant Proceeds            |                                | 31,827,000                  |                            |                                 |
| Capital Projects                      |                                |                             | 53,896,886                 |                                 |
| Total Operating                       |                                | <b><u>\$ 62,229,726</u></b> | <b><u>\$53,294,415</u></b> |                                 |

\*\*This fund is presented within the Village budget for information/publication purposes only. This fund is formally approved by the Police Pension Board at another date.

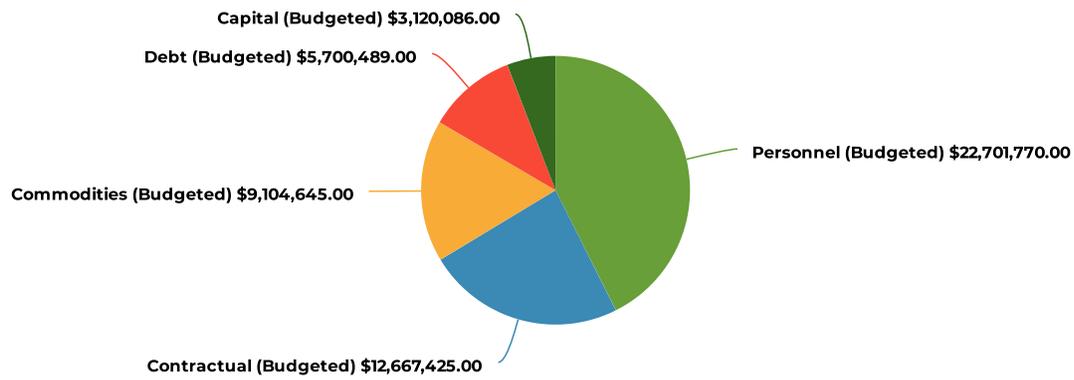
# Operating Revenue by Source-\$62,229,726

FY 2023-2024 Revenue by Source



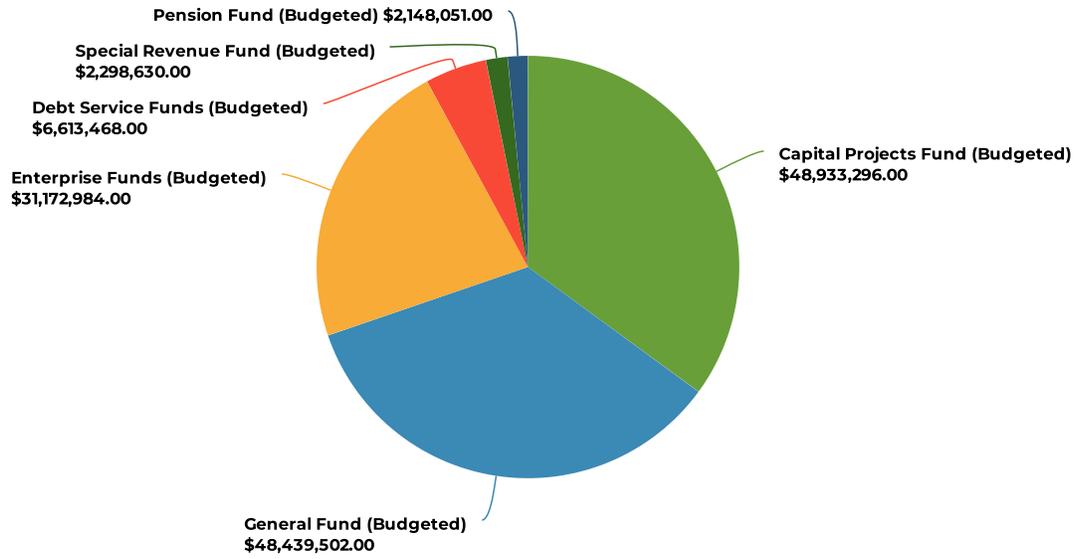
# Operating Expenditures/Expenses by Function-\$53,294,415

FY 2023-2024 Adopted Budget by Object



# Total Expenditures by Fund Type

Total Expenditures \$139,605,931



## REVENUE SUMMARY-ALL FUNDS

| FUND                           | 2021-22<br>ACTIVITY  | 2022-23<br>AMENDED<br>BUDGET | 2022-23<br>PROJECTED<br>ACTIVITY | 2023-24<br>BUDGET     | FY24 Budget to<br>FY23 Amend Budget<br>% CHANGE | FY24 Bud<br>Budget FY23 Pro<br>% CHA |
|--------------------------------|----------------------|------------------------------|----------------------------------|-----------------------|---|--------------------------------------|
| GENERAL FUND                   | 36,980,874           | 33,195,213                   | 38,865,538                       | 36,852,951            | 11.02%  | -5.18%                               |
| SEIZURE & FORFEITURE FUNDS     | 251,008              | 450                          | 275,995                          | 1,000                 | 122.22%   | -99.64%                              |
| 2021 G.O. REFUNDING BONDS      | 79,575               | 319,363                      | 314,612                          | 1,219,363             | 0.00%   | 287.58%                              |
| 2016 GENERAL OBLIGATION BOND   | 358,625              | 357,825                      | 357,825                          | 357,625               | -0.06%  | -0.06%                               |
| 2019B G.O. BOND FUND           | 262,961              | 265,150                      | 265,150                          | 270,400               | 1.98%   | 1.98%                                |
| SSA 2008-1 WILDWOOD DETENTIO   | 7,576                | 7,515                        | 9,403                            | 8,500                 | 13.11%  | -9.61%                               |
| 2012B G.O.REF BONDS-V. HALL    | 626,550              | 612,400                      | 612,000                          | 0                     | -100.00%  | -100.00%                             |
| 2010 GO BONDS-REFUNDING V.H.   | 37,104               | 0                            | 0                                | 0                     | n/a   | n/a                                  |
| SSA 2010-1-LARAWAY SSA         | 58,274               | 51,064                       | 51,065                           | 50,815                | -0.49%  | -0.49%                               |
| POLICE PENSION                 | 442,875              | 2,003,170                    | 2,388,827                        | 2,082,683             | 3.97%   | -12.82%                              |
| 2012A G.O. BONDS               | 410,310              | 388,000                      | 387,600                          | 0                     | -100.00%  | -100.00%                             |
| 2013A G.O. BOND FUND           | 705,850              | 701,900                      | 701,900                          | 708,400               | 0.93%   | 0.93%                                |
| 2014A G.O. BONDS               | 355,050              | 357,700                      | 357,700                          | 355,800               | -0.53%  | -0.53%                               |
| 2020 G.O. BONDS                | 641,388              | 639,888                      | 639,888                          | 643,638               | 0.59%   | 0.59%                                |
| MOTOR FUEL TAX FUND            | 2,165,537            | 2,377,138                    | 2,618,680                        | 2,386,323             | 0.39%   | -8.87%                               |
| ROADWAY CAPITAL IMPROVEMENT    | 622,938              | 168,415                      | 723,494                          | 323,962               | 92.36%  | -55.22%                              |
| COMMUTER PARKING LOT FUND      | 67,993               | 70,000                       | 110,300                          | 111,150               | 58.79%  | 0.77%                                |
| EQUIPMENT REPLACEMENT          | 1,172,411            | 1,135,468                    | 1,364,660                        | 1,454,115             | 28.06%  | 6.56%                                |
| PUBLIC IMPROVEMENTS FUND       | 902,330              | 137,125                      | 158,409                          | 2,624,090             | 1813.65%  | 1556.53%                             |
| CAPITAL IMPROVEMENTS           | 7,518,461            | 1,500,175                    | 1,726,326                        | 13,000,000            | 0.00%   | 653.00%                              |
| CEDAR CROSSINGS SSA/BUS. DIS   | 0                    | 30,000,000                   | 0                                | 30,000,000            | 0.00%   | 0.00%                                |
| SEWER FUND                     | 10,979,337           | 10,085,618                   | 10,434,602                       | 9,692,192             | -3.90%  | -7.11%                               |
| 2019A G.O. REFUNDING BONDS     | 299,013              | 976,763                      | 976,763                          | 879,113               | -10.00%   | -10.00%                              |
| SEWER GO BOND DEBT SER #1      | 1,314,645            | 1,309,530                    | 1,418,640                        | 1,643,100             | 25.47%  | 15.82%                               |
| SEWER CAPITAL IMPROVEMENT      | 4,630,004            | 4,995,280                    | 5,214,189                        | 7,936,939             | 58.89%  | 52.22%                               |
| 2011A G.O. BONDS-SEWER         | 630,775              | 0                            | 0                                | 0                     | n/a   | n/a                                  |
| WATER FUND                     | 10,200,884           | 9,694,550                    | 9,621,129                        | 10,151,420            | 4.71%   | 5.51%                                |
| 2020 IEPA RT. 30 WATER MAIN    | 160,294              | 202,693                      | 202,693                          | 202,694               | 0.00%   | 0.00%                                |
| WATER CAPITAL IMPRV FUND       | 2,414,888            | 3,348,885                    | 3,048,638                        | 2,451,627             | -26.79%   | -19.58%                              |
| 2014B G.O. BONDS-W/S           | 710,178              | 710,978                      | 710,978                          | 806,373               | 13.42%  | 13.42%                               |
| 2017 IEPA CEDAR RD WTR MAIN    | 223,729              | 223,729                      | 223,729                          | 223,729               | 0.00%   | 0.00%                                |
| 2022 IEPA OLD HICKORY WTR MAIN | 0                    | 0                            | 16,677                           | 33,354                | n/a   | 100.00%                              |
| INSTALLMENT PURCHASES          | 200,802              | 0                            | 0                                | 0                     | 0.00%   | 0.00%                                |
| <b>TOTAL</b>                   | <b>\$ 85,432,236</b> | <b>\$ 105,835,985</b>        | <b>\$ 83,797,409</b>             | <b>\$ 126,471,356</b> | <b>19.50%</b>                                   | <b>50.93%</b>                        |

Less Non-Operating Revenue

Bond Proceeds

31,827,000

Transfers In

32,414,630

Total Operating Revenue 62,229,726

## EXPENDITURE/EXPENSE SUMMARY-ALL FUNDS

| FUND                             | 2021-22<br>ACTIVITY  | 2022-23<br>AMENDED<br>BUDGET | 2022-23<br>PROJECTED<br>ACTIVITY | 2023-24<br>BUDGET     | FY24 Budget to<br>FY23 Amend Budget | FY24 Bu<br>Budget FY23 Pr |
|----------------------------------|----------------------|------------------------------|----------------------------------|-----------------------|-------------------------------------|---------------------------|
|                                  |                      |                              |                                  |                       | % CHANGE                            | % CHA                     |
| GENERAL FUND                     | 30,153,601           | 31,447,259                   | 32,158,886                       | 48,439,502            | 54.03%                              | 50.6                      |
| SEIZURE & FORFEITURE FUNDS       | 189,621              | 145,643                      | 120,620                          | 405,280               | 178.27%                             | 236.0                     |
| 2021 G.O. REFUNDING BONDS        | 74,825               | 319,363                      | 319,363                          | 1,219,363             | 0.00%                               | 281.8                     |
| 2016 GENERAL OBLIGATION BOND     | 358,625              | 357,825                      | 357,825                          | 357,625               | -0.06%                              | -0.0                      |
| 2007 G.O. BOND FUND              | 264,400              | 265,150                      | 265,150                          | 270,400               | 1.98%                               | 1.98                      |
| SSA 2008-1 WILDWOOD DETENTIO     | 1,500                | 1,500                        | 1,569                            | 3,350                 | 123.33%                             | 113.4                     |
| 2012B G.O.REF BONDS-V. HALL      | 626,550              | 612,400                      | 612,000                          | 0                     | -100.00%                            | -100.0                    |
| 2010 GO BONDS-REFUNDING V.H.     | 37,104               | 0                            | 0                                | 0                     | n/a                                 | n/                        |
| SSA 2010-1-LARAWAY SSA           | 53,011               | 56,412                       | 55,560                           | 50,814                | -9.92%                              | -8.5                      |
| POLICE PENSION                   | 1,683,564            | 1,612,138                    | 2,066,846                        | 2,148,051             | 33.24%                              | 3.9                       |
| 2012A G.O. BONDS                 | 410,310              | 388,000                      | 387,600                          | 0                     | -100.00%                            | -100.0                    |
| 2013A G.O. BOND FUND             | 705,850              | 701,900                      | 701,900                          | 708,400               | 0.93%                               | 0.9                       |
| 2014A G.O. BONDS                 | 355,050              | 357,700                      | 357,700                          | 355,800               | -0.53%                              | -0.5                      |
| 2020 G.O. BONDS                  | 641,388              | 639,888                      | 639,888                          | 643,638               | 0.59%                               | 0.5                       |
| MOTOR FUEL TAX FUND              | 2,299,353            | 1,835,000                    | 1,919,783                        | 1,890,000             | 3.00%                               | -1.5                      |
| ROADWAY CAPITAL IMPROVEMENT      | 275,600              | 953,000                      | 331,569                          | 1,739,500             | 82.53%                              | 424.1                     |
| COMMUTER PARKING LOT FUND        | 125,795              | 205,575                      | 179,895                          | 181,770               | -11.58%                             | 1.0                       |
| EQUIPMENT REPLACEMENT            | 1,157,028            | 1,023,597                    | 482,506                          | 982,810               | -3.98%                              | 103.6                     |
| PUBLIC IMPROVEMENTS FUND         | 378,075              | 3,236,790                    | 2,380,753                        | 2,914,234             | -9.97%                              | 22.4                      |
| CAPITAL IMPROVEMENTS             | 7,584,976            | 1,739,054                    | 1,555,326                        | 13,296,752            | 664.60%                             | 754.9                     |
| CEDAR CROSSINGS SSA/BUS. DIS     | 0                    | 30,000,000                   | 0                                | 30,000,000            | 0.00%                               | 0.0                       |
| SEWER FUND                       | 9,267,799            | 9,322,859                    | 9,183,508                        | 12,732,098            | 36.57%                              | 38.6                      |
| 2009 G.O. REFUNDING BONDS        | 223,169              | 976,763                      | 976,763                          | 879,113               | -10.00%                             | -10.0                     |
| SEWER GO BOND DEBT SER #1        | 911,798              | 954,581                      | 953,916                          | 862,165               | -9.68%                              | -9.6                      |
| SEWER CAPITAL IMPROVEMENT        | 2,254,109            | 2,333,897                    | 1,053,706                        | 3,376,155             | 44.66%                              | 220.0                     |
| 2011A G.O. BONDS-SEWER           | 10,009               | 0                            | 0                                | 0                     | n/a                                 | n/                        |
| WATER FUND                       | 11,221,219           | 10,367,423                   | 10,911,427                       | 11,031,848            | 6.41%                               | 1.10                      |
| 2020 IEPA RT. 30 WATER MAIN      | 57,667               | 202,693                      | 202,693                          | 202,694               | 0.00%                               | 0.0                       |
| WATER CAPITAL IMPRV FUND         | 2,075,190            | 3,649,005                    | 2,751,343                        | 3,851,113             | 5.54%                               | 39.9                      |
| 2014B G.O. BONDS-W/S             | 102,096              | 710,978                      | 710,978                          | 806,373               | 13.42%                              | 13.4                      |
| 2017 IEPA CEDAR RD WTR MAIN      | 58,361               | 223,729                      | 223,729                          | 223,729               | 0.00%                               | 0.0                       |
| 2022 IEPA OLD HICKORY WATER MAIN | 0                    | 0                            | 16,677                           | 33,354                | n/a                                 | 100.0                     |
| INSTALLMENT PURCHASES            | 200,802              | 0                            | 0                                | 0                     | 0.00%                               | 0.0                       |
| <b>TOTALS</b>                    | <b>\$ 73,758,443</b> | <b>\$ 104,640,121</b>        | <b>\$ 71,879,478</b>             | <b>\$ 139,605,931</b> | <b>33.42%</b>                       | <b>94.2</b>               |

## Fund Balance Summaries

The Village Board has made solid financial policies that provide strong fund balances. This commitment has been beneficial for the community and the financial stability of the Village. This section summarizes the fund balances of the General Fund, Special Revenue Funds, Capital Projects funds, Debt Service Funds, Enterprise Funds and the Trust & Agency Fund. Maintaining a 90-day fund balance in the General Fund is a strategic priority of the Village. This has been achieved in the General Fund as well in the Sewer and Water Operations & Maintenance Funds.

### Fund Summaries-Fiscal Year Ending April 30, 2024

|                                   | General Fund         | Special Revenue Funds      |  |                     |
|-----------------------------------|----------------------|----------------------------|--|---------------------|
|                                   | General              | Seizure & Forfeiture Funds | Special Service Area #2008-1 (Central Road Detention Pond) | Motor Fuel Tax      |
| May 1, 2021 Beg. Balance          | \$ 16,879,962        | \$ 1,024,941               | \$ 67,584  | \$ 2,063,982        |
| PLUS: 2021-2022 Actual Rev.       | \$ 36,980,874        | \$ 251,008                 | \$ 7,576   | \$ 2,165,537        |
| LESS: 2021-2022 Actual Exp.       | \$ 30,153,601        | \$ 189,621                 | \$ 1,500   | \$ 2,299,353        |
| End/Beg. Balance                  | <u>\$ 23,707,235</u> | <u>\$ 1,086,328</u>        | <u>\$ 73,660</u>   | <u>\$ 1,930,166</u> |
| PLUS: 2022-2023 Estimated Rev.    | \$ 38,865,538        | \$ 275,995                 | \$ 9,403   | \$ 2,618,680        |
| LESS: 2022-2023 Estimated Exp.    | \$ 32,158,886        | \$ 120,620                 | \$ 1,569   | \$ 1,919,783        |
| End/Beg. Balance                  | <u>\$ 30,413,887</u> | <u>\$ 1,241,703</u>        | <u>\$ 81,494</u>   | <u>\$ 2,629,063</u> |
| PLUS: 2023-2024 Budgeted Rev.     | \$ 36,852,951        | \$ 1,000                   | \$ 8,500   | \$ 2,386,323        |
| LESS: 2023-2024 Budgeted Exp.     | \$ 48,439,502        | \$ 405,280                 | \$ 3,350   | \$ 1,890,000        |
| April 30, 2024 Balance (1)        | <u>\$ 18,827,336</u> | <u>\$ 837,423</u>          | <u>\$ 86,644</u>   | <u>\$ 3,125,386</u> |
| Reserves-As Board Designates      | \$ (1,050) (2)       |                            |  |                     |
| April 30, 2024 Balance-unreserved | <u>\$ 18,826,286</u> |                            |  |                     |

(1) More information regarding the ending cash balance is provided in the Budget Message

(2) Parkway tree obligations due to prepayment \$1,050

Capital Projects Funds

|                                | Roadway Capital<br>Improvements | Equipment<br>Replacement | Public<br>Improvements | Cedar Crossing<br>SSA/Business<br>District | Capital<br>Improvements |
|--------------------------------|---------------------------------|--------------------------|------------------------|--|-------------------------|
| May 1, 2021 Beg. Balance       | \$ 818,687                      | \$ 1,753,316             | \$ 2,986,401           | \$ -                                       | \$ 454,244              |
| PLUS: 2021-2022 Actual Rev.    | \$ 622,938                      | \$ 1,172,411             | \$ 902,330             | \$ -                                       | \$ 7,518,461            |
| LESS: 2021-2022 Actual Exp.    | \$ 275,600                      | \$ 1,157,028             | \$ 378,075             | \$ -                                       | \$ 7,584,976            |
| End/Beg. Balance               | \$ 1,166,025                    | \$ 1,768,699             | \$ 3,510,656           | \$ -                                       | \$ 387,729              |
| PLUS: 2022-2023 Estimated Rev. | \$ 723,494                      | \$ 1,364,660             | \$ 158,409             | \$ -                                       | \$ 1,726,326            |
| LESS: 2022-2023 Estimated Exp. | \$ 331,569                      | \$ 482,506               | \$ 2,380,753           | \$ -                                       | \$ 1,555,326            |
| End/Beg. Balance               | \$ 1,557,950                    | \$ 2,650,853             | \$ 1,288,312           | \$ -                                       | \$ 558,729              |
| PLUS: 2023-2024 Budgeted Rev.  | \$ 323,962                      | \$ 1,454,115             | \$ 2,624,090           | \$ 30,000,000                              | \$ 13,000,000           |
| LESS: 2023-2024 Budgeted Exp.  | \$ 1,739,500                    | \$ 982,810               | \$ 2,914,234           | \$ 30,000,000                              | \$ 13,296,752           |
| April 30, 2024 Balance (1)     | \$ 142,412                      | \$ 3,122,158             | \$ 998,168             | \$ -                                       | \$ 261,977              |

Debt Service Funds

|                                | 2010 G.O.<br>Bonds (Laraway<br>SSA-Fund 34) | 2021 G.O.<br>Refunding Bonds<br>(Fund 28) | 2016A G.O.<br>Bonds-Nelson<br>Rd. (Fund 29) | 2019B G.O.<br>Refunding<br>Bonds-Road<br>Impr. (Fund 30) | 2012B G.O.<br>Refunding Bonds-<br>V. Hall (Funds 32<br>& 33) |
|--------------------------------|---|---|---|--|--|
| May 1, 2021 Beg. Balance       | \$ 67                                       | \$ -                                      | \$ -  | \$ 1,439   | \$ -   |
| PLUS: 2021-2022 Actual Rev.    | \$ 58,274                                   | \$ 79,575                                 | \$ 358,625                                  | \$ 262,961   | \$ 663,654   |
| LESS: 2021-2022 Actual Exp.    | \$ 53,011                                   | \$ 74,825                                 | \$ 358,625                                  | \$ 264,400   | \$ 663,654   |
| End/Beg. Balance               | \$ 5,330                                    | \$ 4,750                                  | \$ -  | \$ -   | \$ -   |
| PLUS: 2022-2023 Estimated Rev. | \$ 51,065                                   | \$ 314,612                                | \$ 357,825                                  | \$ 265,150   | \$ 612,000   |
| LESS: 2022-2023 Estimated Exp. | \$ 55,560                                   | \$ 319,362                                | \$ 357,825                                  | \$ 265,150   | \$ 612,000   |
| End/Beg. Balance               | \$ 835                                      | \$ -                                      | \$ -  | \$ -   | \$ -   |
| PLUS: 2023-2024 Budgeted Rev.  | \$ 50,815                                   | \$ 1,219,363                              | \$ 357,625                                  | \$ 270,400   | \$ -   |
| LESS: 2023-2024 Budgeted Exp.  | \$ 50,814                                   | \$ 1,219,363                              | \$ 357,625                                  | \$ 270,400   | \$ -   |
| April 30, 2024 Balance (1)     | \$ 836                                      | \$ -                                      | \$ -  | \$ -   | \$ -   |

|                                | 2012A G.O.<br>Bonds-PW &<br>Police Bldg.<br>(Fund 36) | 2013A G.O.<br>Bonds-Police<br>Bldg. (Fund 37) | 2014A G.O.<br>Bonds-Police<br>Bldg. (Fund 38) | 2020 G.O. Bonds-<br>Metra Stn. (Fund<br>39) | Sewer G.O.<br>Ref. Bonds<br>(Fund 68) |
|--------------------------------|---|---|---|---|---------------------------------------|
| May 1, 2021 Beg. Balance       | \$ -  | \$ -  | \$ -  | \$ -  | \$ 2,432,291                          |
| PLUS: 2021-2022 Actual Rev.    | \$ 410,310  | \$ 705,850                                    | \$ 355,050                                    | \$ 641,388                                  | \$ 1,314,645                          |
| LESS: 2021-2022 Actual Exp.    | \$ 410,310  | \$ 705,850                                    | \$ 355,050                                    | \$ 641,388                                  | \$ 911,798                            |
| End/Beg. Balance               | \$ -  | \$ -  | \$ -  | \$ -  | \$ 2,835,138                          |
| PLUS: 2022-2023 Estimated Rev. | \$ 387,600  | \$ 701,900                                    | \$ 357,700                                    | \$ 639,888                                  | \$ 1,418,640                          |
| LESS: 2022-2023 Estimated Exp. | \$ 387,600  | \$ 701,900                                    | \$ 357,700                                    | \$ 639,888                                  | \$ 953,916                            |
| End/Beg. Balance               | \$ -  | \$ -  | \$ -  | \$ -  | \$ 3,299,862                          |
| PLUS: 2023-2024 Budgeted Rev.  | \$ -  | \$ 708,400                                    | \$ 355,800                                    | \$ 643,638                                  | \$ 1,643,100                          |
| LESS: 2023-2024 Budgeted Exp.  | \$ -  | \$ 708,400                                    | \$ 355,800                                    | \$ 643,638                                  | \$ 862,165                            |
| April 30, 2024 Balance (1)     | \$ -  | \$ -  | \$ -  | \$ -  | \$ 4,080,797                          |

Debt Service Funds (cont.)

|                                | 2011A G.O.<br>Bonds-Sewer<br>(Fund 78) | 2014B G.O.<br>Bonds-<br>Sewer/Water<br>(Fund 85) | 2017 IEPA<br>Cedar Rd Rev.<br>Bonds (Fund 86) | 2022 IEPA Old<br>Hickory Rev.<br>Bonds (Fund 87) | 2020 IEPA Rte<br>30 Revenue<br>Bonds (Fund 81) | 2019A G.O.<br>Ref. Bonds<br>(Fund 63) |
|--------------------------------|--|--|---|--|--|---------------------------------------|
| May 1, 2021 Beg. Balance       | \$ -                                   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -                                  |
| PLUS: 2021-2022 Actual Rev.    | \$ 630,775                             | \$ 710,178                                       | \$ 223,729                                    | \$ -   | \$ 160,294                                     | \$ 299,013                            |
| LESS: 2021-2022 Actual Exp.    | \$ 630,775                             | \$ 710,178                                       | \$ 223,729                                    | \$ -   | \$ 160,294                                     | \$ 299,013                            |
| End/Beg. Balance               | \$ -                                   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -                                  |
| PLUS: 2022-2023 Estimated Rev. | \$ -                                   | \$ 710,978                                       | \$ 223,729                                    | \$ 16,677  | \$ 202,693                                     | \$ 976,763                            |
| LESS: 2022-2023 Estimated Exp. | \$ -                                   | \$ 710,978                                       | \$ 223,729                                    | \$ 16,677  | \$ 202,693                                     | \$ 976,763                            |
| End/Beg. Balance               | \$ -                                   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -                                  |
| PLUS: 2023-2024 Budgeted Rev.  | \$ -                                   | \$ 806,373                                       | \$ 223,729                                    | \$ 33,354  | \$ 202,694                                     | \$ 879,113                            |
| LESS: 2023-2024 Budgeted Exp.  | \$ -                                   | \$ 806,373                                       | \$ 223,729                                    | \$ 33,354  | \$ 202,694                                     | \$ 879,113                            |
| April 30, 2024 Balance (1)     | \$ -                                   | \$ -   | \$ -  | \$ -   | \$ -   | \$ -                                  |

|                                   | Enterprise Funds                    |                                  |                                     |                                  |                                |                          | Trust & Agency |
|-----------------------------------|-------------------------------------|----------------------------------|-------------------------------------|----------------------------------|--------------------------------|--------------------------|----------------|
|                                   | Sewer Funds                         |                                  | Water Funds                         |                                  |                                |                          | Fund           |
|                                   | Sewer Operations & Maint. (Fund 60) | Sewer Capital Improve. (Fund 70) | Water Operations & Maint. (Fund 80) | Water Capital Improve. (Fund 84) | Commuter Parking Lot (Fund 45) | Police Pension (Fund 35) |                |
| May 1, 2021 Beg. Balance          | \$ 1,766,331                        | \$ 5,233,335                     | \$ 5,341,347                        | \$ 3,071,715                     | \$ 624,592                     | \$ 32,208,159            |                |
| PLUS: 2021-2022 Actual Rev.       | \$ 10,979,337                       | \$ 4,630,004                     | \$ 10,200,884                       | \$ 2,414,888                     | \$ 67,993                      | \$ 442,875               |                |
| LESS: 2021-2022 Actual Exp.       | \$ 9,267,799                        | \$ 2,254,109                     | \$ 11,221,219                       | \$ 2,075,190                     | \$ 125,795                     | \$ 1,683,564             |                |
| End/Beg. Balance                  | <u>\$ 3,477,869</u>                 | <u>\$ 7,609,230</u>              | <u>\$ 4,321,012</u>                 | <u>\$ 3,411,413</u>              | <u>\$ 566,790</u>              | <u>\$ 30,967,470</u>     |                |
| PLUS: 2022-2023 Estimated Rev.    | \$ 10,434,602                       | \$ 5,214,189                     | \$ 9,621,129                        | \$ 3,048,638                     | \$ 110,300                     | \$ 2,388,827             |                |
| LESS: 2022-2023 Estimated Exp.    | \$ 9,183,508                        | \$ 1,053,706                     | \$ 10,911,427                       | \$ 2,751,343                     | \$ 179,895                     | \$ 2,066,846             |                |
| End/Beg. Balance                  | <u>\$ 4,728,963</u>                 | <u>\$ 11,769,713</u>             | <u>\$ 3,030,714</u>                 | <u>\$ 3,708,708</u>              | <u>\$ 497,195</u>              | <u>\$ 31,289,451</u>     |                |
| PLUS: 2023-2024 Budgeted Rev.     | \$ 9,692,192                        | \$ 7,936,939                     | \$ 10,151,420                       | \$ 2,451,627                     | \$ 111,150                     | \$ 2,082,683             |                |
| LESS: 2023-2024 Budgeted Exp.     | \$ 12,732,098                       | \$ 3,376,155                     | \$ 11,031,848                       | \$ 3,851,113                     | \$ 181,770                     | \$ 2,148,051             |                |
| April 30, 2024 Balance (1)        | <u>\$ 1,689,057</u>                 | <u>\$ 16,330,497</u>             | <u>\$ 2,150,286</u>                 | <u>\$ 2,309,222</u>              | <u>\$ 426,575</u>              | <u>\$ 31,224,083</u>     |                |
| Reserves-As Board Designates      |                                     |                                  |                                     |                                  | \$ (62,322) (3)                |                          |                |
| April 30, 2024 Balance-unreserved |                                     |                                  |                                     |                                  | <u>\$ 364,253</u>              |                          |                |

(3) Reserve for future re-surfacing of Laraway Rd. Station in 2030

## **Revenue Review**

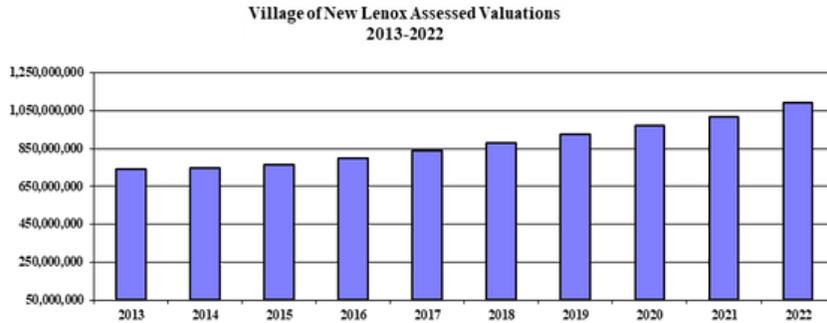
A large part of the Village of New Lenox's revenue is growth and development related. Therefore, many meetings are held between the finance department and the community development department to discuss future developments, progress of current subdivisions and any known commercial interests in the Village of New Lenox. The information that is gathered from these discussions is converted into dollars. A conservative approach is used projecting the revenues since much of the budget hinges on the growth and development estimates such as personnel.

Additionally, whenever available, sources such as the Illinois Municipal League and the Will County Assessor's Office are used to project the revenue. When outside sources are not available, trend analysis is performed to calculate revenue. Trend analysis is used for projecting sales tax revenue, utility tax revenue and water and sewer use revenue.

Some of the significant revenues collected in the Village of New Lenox are highlighted on the following pages.

**Property Tax**

This budget includes property tax revenues of \$4,302,215, an \$245,453 increase over the prior year. Prior to 2016 there were reductions to residential property class assessed values across the board due to the declining market prices within the township. Since 2016, the residential assessed values have increased each year between 2.75% and 4.9%. In total the assessed valuation increased \$74 million or 7.3% in 2022 over 2021. Property tax accounts for 6.9% of Village operating revenues. The changes in the Village's assessed valuation over the past 10 years are illustrated in the graph below.



Even though the economy did have impact on the Village's assessed valuation over the past ten years, the Village continued to see both large-scale commercial and industrial developments as well as residential growth. In 2012 the commercial and industrial assessed value totaled \$146,298,271, which was 18.9% of the total equalized assessed value. In 2021, the commercial and industrial assessed value totaled \$162,697,487 which was 15.99% of the total equalized assessed value.

Property tax revenue has increased for the last 10 years as shown in the chart below.

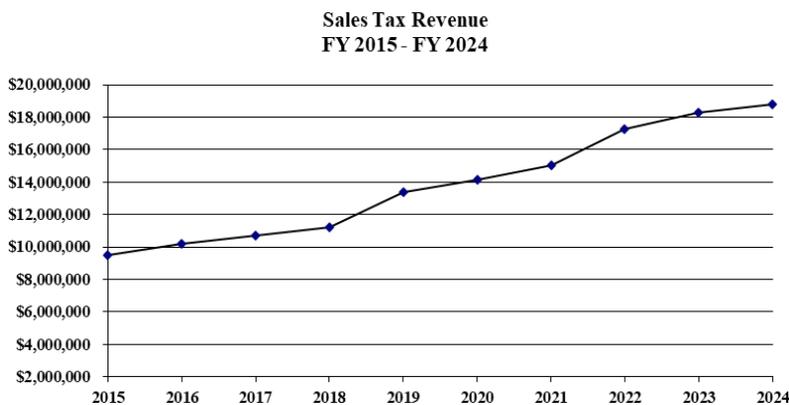


Prior to 2010, the Village property tax assessed valuations and revenues have increased and the property tax rate has decreased each year. Due to declining property tax values and slower growth within the Village, property tax rates increased slightly beginning 2010. In 2014, since the Village did not levy for garbage disposal services, the Village's tax rate went down. Since 2014, the Village has been experiencing property value growth, both inflationary and new properties. The property tax rates have been decreasing since 2014. The following chart illustrates the tax rate for the last ten years. Even during the years when the tax rates increased, the Village of New Lenox continued to have one of the lowest tax rates in Will County.



**Sales Tax**

The Village of New Lenox increased the home rule portion of their sales tax rate from 1.5% to 2.0% on January 1, 2018. The additional home rule sales tax is used for infrastructure improvements and developments. Sales tax revenue, which includes the base penny (1%) and home rule (2%), is expected to increase 3%, or \$530,000 from FY 2022-23 to FY 2023-24. Although some businesses were unfavorably impacted by the Covid-19 mitigations that were imposed by the State of Illinois in March 2020, the Village’s sales tax revenue returned and exceeded pre-pandemic levels during FY 2021-22 and continued to be strong in FY 2022-23. On January 1, 2021, the State of Illinois enacted a new tax law called the Leveling the Playing Field for Illinois Retail Act. This Act implements a series of structural changes to the Illinois sales tax laws to require “remote retailers” to remit State and local retailers’ occupation taxes. Since the enactment of this law, the Village experienced increased sales tax revenue. Sales tax revenue is anticipated to total \$18,800,000 and it accounts for 30.2% of the FY 2023-24 Village operating revenues. It accounts for 51% of the total General Fund revenues. The graph below illustrates the sales tax growth over the past 10 years. The initial home rule sales tax of 1% went into effect on July 1, 2009 and increased to 1.5% on January 1, 2012.



The Village does have economic incentive agreements (EIA) which rebate a portion of the development’s sales tax with two developers. The estimated EIA amount, which totals \$1,475,000 for FY 2023-24, is reflected as an expenditure in the General Fund.

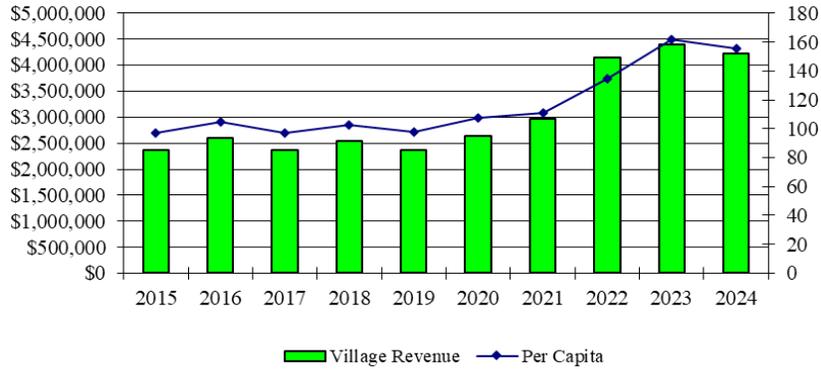
The Village continues to focus on commercial growth for both sales tax base growth and with less reliance on property taxes from our residents.

**Income Tax**

Income tax accounts for approximately 11.5% of the General Fund revenue and 6.8% of the Village operating revenue. This tax is budgeted based on the estimated state shared municipal revenues provided by the Illinois Municipal League. The state’s Local Government Distributive Fund (LGDF) collects one-tenth of the net revenue realized from the state’s income tax. These funds are then distributed to the Village of New Lenox based on their 2020 population as a percentage of the state’s population. The per capita share is estimated to

be \$155.40 for FY 2023-24, which is \$6.37 lower than the FY 2022-23 per capita share. The table below illustrates per capital revenue and the income tax revenue over the past 10 years.

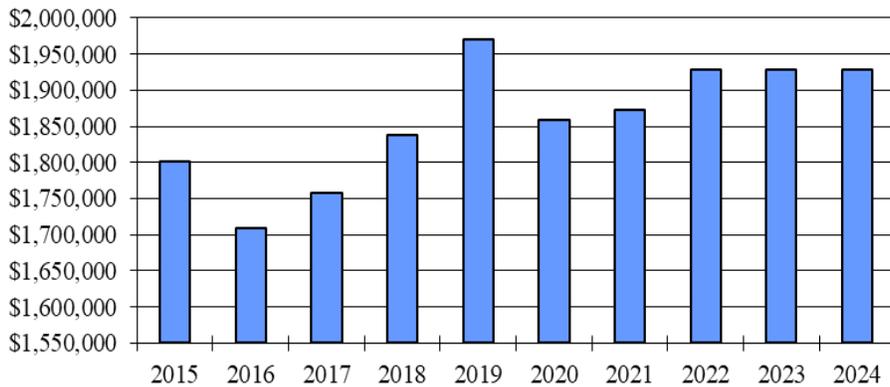
**Income Tax Revenue  
FY 2015- FY 2024**



**Utility Tax**

On September 26, 2011, the Village Board approved two ordinances implementing both a municipal natural gas and electricity tax which went into effect November 2011. The natural gas tax was set at the rate of five cents (\$0.05) per therm. The electricity tax was set at the maximum rate allowed by Illinois State Statute and is based on kilowatt-hours used or consumed in a month. Weather plays a big factor in how much is collected for utility tax. For FY 2023-24, utility tax revenue is expected to be the same as the previous fiscal year. Utility tax is 5.2% of the General Fund revenue. This revenue supports the annual debt obligations for general obligations issued to construct the police station, public works building and Nelson Road extension.

**Utility Tax Revenue  
FY 2015- FY 2024**



**Miscellaneous Taxes & Fees**

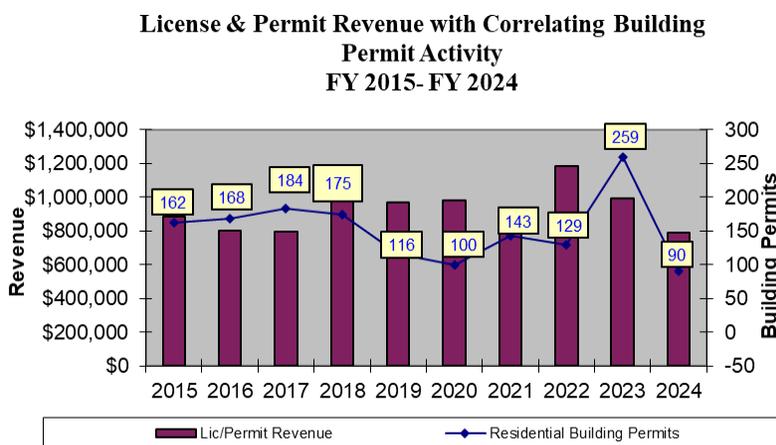
Miscellaneous taxes and fees include the following: replacement taxes, video gaming tax, plan review fees, franchise fees, telecommunication fees, engineering fees, inspection fees, annexation fees, rezoning fees, plat fees and variance fees. These miscellaneous taxes and fees account for approximately 6.5% of the General Fund revenues. These taxes and fees remain relatively flat over the past few years. Since many of these miscellaneous taxes and fees relate to growth, very conservative forecasts were used in FY 2023-24 for these budgeted revenue items. Video gaming tax has been increasing since inception due to both popularity and increased number of terminals in the Village. Although video gaming was prohibited intermittently during FY 2020-21 as a COVID-19 mitigation effort, it was fully operational since February 2021. Video gaming tax has been increasing each year. The Village expects to collect engineering fees for two subdivisions, an industrial

development and two commercial establishments. Approximately \$254,000 in engineering fees are expected this budget year FY 2023-24.

**Licenses & Permits**

Licenses and permits account for 2.1% of the General Fund revenues. They include liquor licenses, contractor and business registration, coin operating device licenses, building permits and sign permits. Building permit revenue is the largest item in this category. Licenses and permits are expected to decrease \$208,000 in FY 2023-24 from FY 2022-23. The majority of the decrease relates to building permit fees. In FY 2022-23, there were four-44-unit apartment buildings issued. In FY 2023-24, the fifth and final apartment building permit is scheduled to be issued. In addition, 90 single family building permits are estimated to be issued based on information gathered from the builders. Contractor licensing continues as long as building activity continues in the Village of New Lenox.

The following chart illustrates the license and permit revenue over the last ten years. Additionally, the chart shows the number of building permits for the year. The graph supports the fact that a few large commercial and industrial building permits contribute just as significantly to revenue as many residential building permits.



**Sewer & Water Use Fees**

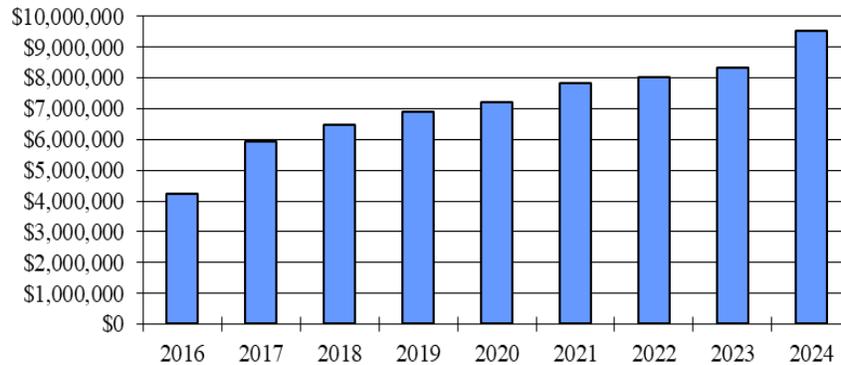
The Village supplies sewer and water services to its customers. These services are billed monthly based on a meter read.

*Sewer:* The Village currently operates three wastewater treatment plants (WWTP). Sewer use is charged monthly based on a per gallon rate in addition to a monthly service charge called the debt/cap rate. These rates have been adjusted annually per Village ordinance. Since there are extensive WWTP and water capital improvements currently being designed, the Village completed a sewer and water rate study in August 2022. The primary purpose of the user study was to forecast and establish user rates in relation to the construction of a new Wastewater Treatment Facility. The study considered the overall costs of providing sewer and water services to both existing customers and future customers. Based on the results of the survey, sewer rates will be adjusted on May 1, 2024 per Board Ordinance No. 3010. Factoring the new rates, sewer operating revenue, including use charges and debt/cap fees, are estimated to total \$9,520,000 in FY 2023-24. This is an increase of \$1,204,000, or 14.8%, over FY 2022-23. Excess sewer operating revenue will be transferred to Sewer Capital Improvements to fund the financial obligations relating to the wastewater treatment projects.

*Water:* The Village obtains its Lake Michigan water supply from the City of Chicago through the Villages of Oak Lawn and Tinley Park. Water use is charged under a 3-tier rate system which encourages conservation. The rates are adjusted annually when the wholesale water costs are adjusted by the suppliers. In addition to the 3-tier rate, a water line charge is billed monthly to cover the Village water operating costs. As mentioned above, the Village completed a sewer and water rate study August 2022 to ensure that the rates charged are

adequate to cover operations and future capital improvements. Based on the study's results, the Village Board approved by Ordinance 3009 to increase the water line charge from \$34 to \$35.79 per month effective May 1, 2024. The total water use revenue anticipated in FY 2023-24 is \$9,680,000 which is \$460,000 (5%) higher than FY 2022-23. Annual sewer and water use including sewer debt/cap revenue is compared below.

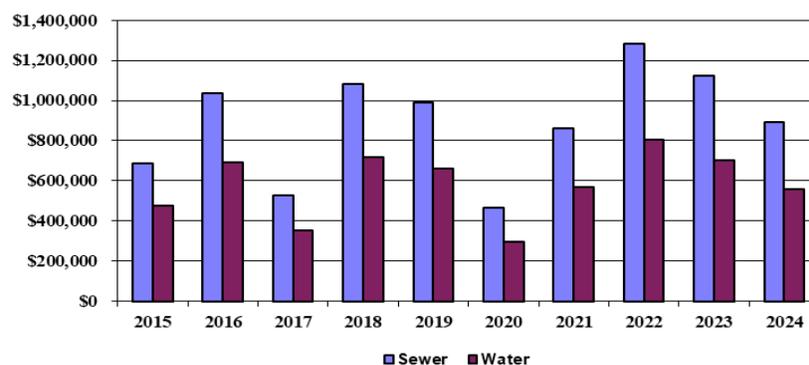
**Sewer & Water Use Revenue  
FY 2016- FY 2024**



**Tap On Fees**

Any person, prior to making any connection to the water or sewer system of the Village shall pay a tap on fee (connection fees). In FY 2018-19, the Village Board authorized a study to evaluate the connection fees necessary to fund improvements to the sanitary sewer system and water system attributable to growth. Effective 5/14/19, the single-family residential tap on fee was reduced from \$10,143 to \$8,156 for sewer and from \$6,783 to \$5,092 for water. These rates remain the same today. In the past fiscal years, this tap on fee was due at the time the development or home was final platted. In FY 2008-09, to help residential developers, the Village Board allowed deferral of the tap on fees to the time that the residential building permit is drawn upon. Many developers that took advantage of this policy change which resulted in a reduction of tap on fee revenue. In FY 2023-24, tap on fee revenue for Sewer and Water Funds combined is expected to total \$1,452,644. Approximately 86 residential building permits, of the anticipated 90, will pay a connection fee in FY 2023-24. The following chart displays the revenue trend for tap on fees over the past ten years. Connection fees support both current and future water and sewer system improvements.

**Tap on Fee Revenue  
FY 2015 - FY 2024**



## Short-term Factors and Budget Guidelines

The objectives of this budget are to preserve the current level of services with stable revenues while making progress towards and implementing the Village's strategic priorities. Other significant assumptions include:

- **Conservative, but realistic projection of revenues and expenditures.** Conservative projections help ensure that adequate resources will be available to meet budgeted obligations. There is a built-in conservative emphasis.
- **Maintain target fund balances to preserve financial integrity.** This budget exceeds the targeted General Fund balance position (90 days) established by the Village Board. Higher levels of unassigned fund balance are needed as a result of the uncertainty surrounding state-shared revenue payments and other state legislative action being considered.
- **Annual review of all significant fees.** Major fees are reviewed annually and adjusted as needed.
  - In November 2022, Ordinance No. 3027, which amended permit, inspection and reinspection fees, was approved by the Village Board. Prior to this approval, these fees had not changed in over 20 years.
  - In August 2022, Ehlers, the Village's public finance advisor, completed Sewer and Water Rate Studies and long-range cash flow analysis for the Village of New Lenox. Based on the results of this study, sewer and water user rates were adjusted effective May 1, 2023. These rates were adjusted by Ordinance Nos. 3009 (water rates) and 3010 (sewer rates).
  - Sewer & Water tap-on fees and sewer rates were independently studied in FY 2018-19 by Ehlers. Based on this study, tap-on fees were modified with the passage of Ordinance No. 2786.
  - Open space fees are reviewed annually. In 2019, the fair market value (FMV) of an improved acre of land was appraised. This value assists with setting the amount of the open space fees paid by developers and builders as homes are built. In December 2022, the Village Board analyzed and set the open space fees that are currently charged. Various fees in this budget, including the Village Hall Construction Fee, Transportation Fee, Village Fee and Police Communications Contribution, are based off the FMV and will remain at the current rate until December 31, 2023.
  - The home rule sales tax rate was increased on January 1, 2018. The additional home rule sales tax helps fund infrastructure improvements.
- **Wage adjustments.** Wages for the three unions were negotiated during contract discussions. The Metropolitan Alliance of Police (Police Sergeants) union contract is a three-year agreement expiring on April 30, 2025. Wages for this union were adjusted by 2.5% on May 1, 2023. The International Union of Operating Engineers, Local 150 (Public Works), whose contract will expire on April 30, 2025 and the Illinois Fraternal Order of Police Labor Council (Patrol Officers) union, whose contract will expire on April 30, 2024, wages were adjusted 3%. All non-union wages were also adjusted by 3%.

# Personnel Schedule

## Full-Time Positions

| Program No.                                  | Program                   | Department/Fund | FY 2023 Change |               | FY 2024 Change |              | Budget FY 2024 |
|--|---------------------------|-----------------|----------------|---------------|----------------|--------------|----------------|
|  |                           |                 | Budget FY 2022 | from FY 2022  | Budget FY 2023 | from FY 2023 |                |
| <b>General Fund</b>                          |                           |                 |                |               |                |              |                |
| 400  | Village Board             | Administration  | 0.00           | 0             | 0.00           | 0            | 0.00           |
| 401  | Village Clerk             | Administration  | 1.00           | 0             | 1.00           | 0            | 1.00           |
| 402  | Village Commissions       | Administration  | 0.00           | 0             | 0.00           | 0            | 0.00           |
| 403  | Village Attorney          | Administration  | 0.00           | 0             | 0.00           | 0            | 0.00           |
| 410  | Village Administration    | Administration  | 4.50           | 0.50          | 5.00           | 0            | 5.00           |
| 411  | Finance                   | Administration  | 2.00           | 0             | 2.00           | 0            | 2.00           |
| 412  | Information Technology    | Administration  | 2.00           | 0             | 2.00           | 0            | 2.00           |
| 413  | Central Services          | Administration  | 0.00           | 0             | 0.00           | 0            | 0.00           |
| 415  | Human Resources           | Administration  | 2.00           | 0             | 2.00           | 0            | 2.00           |
| 420  | Community Development     | Comm. Dev.      | 2.00           | 0             | 2.00           | 0            | 2.00           |
| 421  | Building                  | Comm. Dev.      | 2.00           | 0             | 2.00           | 0            | 2.00           |
| 423  | Planning                  | Comm. Dev.      | 2.00           | 0             | 2.00           | 0            | 2.00           |
| 430  | Engineering               | Comm. Dev.      | 4.00           | -1            | 3.00           | 0            | 3.00           |
| 440  | Economic Development      | Comm. Dev.      | 1.00           | 0             | 1.00           | 0            | 1.00           |
| 441  | Safe Communities          | Comm. Dev.      | 1.00           | 0             | 1.00           | 0            | 1.00           |
| 450  | Police Administration     | Police          | 3.40           | 0             | 3.40           | 0            | 3.40           |
| 452  | Police Records            | Police          | 2.60           | 0             | 2.60           | 0            | 2.60           |
| 453  | Police Patrol             | Police          | 29.00          | 0             | 29.00          | 3            | 32.00          |
| 454  | Police Investigations     | Police          | 5.00           | 0             | 5.00           | 0            | 5.00           |
| 455  | Social Worker             | Police          | 1.00           | 0             | 1.00           | 0            | 1.00           |
| 456  | Police Community Services | Police          | 0.50           | 0             | 0.50           | 0            | 0.50           |
| 458  | School Resources          | Police          | 0.50           | 0             | 0.50           | 0            | 0.50           |
| 460  | Police Communications     | Police          | 0.00           | 0             | 0.00           | 0            | 0.00           |
| 461  | Code Enforcement          | Police          | 1.00           | 0             | 1.00           | 0            | 1.00           |
| 470  | ESDA                      | Police          | 0.00           | 0             | 0.00           | 0            | 0.00           |
| 480  | Streets                   | Public Works    | 4.75           | (0.50)        | 4.25           | 0            | 4.25           |
| 481  | Public Works Admin.       | Public Works    | 4.25           | 0             | 4.25           | 0            | 4.25           |
| 482  | Parkway Maintenance       | Public Works    | 5.50           | 0             | 5.50           | 0            | 5.50           |
| 483  | Building Maintenance      | Public Works    | 3.00           | 0             | 3.00           | 0            | 3.00           |
| 484  | Traffic Control           | Public Works    | 0.50           | 0             | 0.50           | 0            | 0.50           |
| 485  | Stormwater System Maint.  | Public Works    | 1.00           | 0.50          | 1.50           | 0            | 1.50           |
| 490  | Street Lighting           | Public Works    | 0.25           | 0             | 0.25           | 0            | 0.25           |
| 710  | Equipment Services        | Public Works    | 2.00           | 0             | 2.00           | 0            | 2.00           |
| 830  | Community Access (CATV)   | Administration  | 1.00           | 0             | 1.00           | 0            | 1.00           |
| 835  | Community Benefit         | Administration  | 1.00           | 0             | 1.00           | 0            | 1.00           |
| 840  | Garbage Disposal          | Administration  | 0.00           | 0             | 0.00           | 0            | 0.00           |
| <b>Total General Fund Personnel</b>          |                           |                 | <b>89.75</b>   |               | <b>89.25</b>   |              | <b>92.25</b>   |
| <b>Sewer &amp; Water Fund</b>                |                           |                 |                |               |                |              |                |
| 500  | Sewer Administration      | Sewer & Water   | 1.63           | 0             | 1.63           | 0            | 1.63           |
| 501  | Sewer Treatment           | Sewer & Water   | 8.00           | 0             | 8.00           | 0            | 8.00           |
| 502  | Sewer Collection          | Sewer & Water   | 2.00           | 0             | 2.00           | 0            | 2.00           |
| 503  | Sewer Regulation          | Sewer & Water   | 0.25           | 0             | 0.25           | 0            | 0.25           |
| 600  | Water Administration      | Sewer & Water   | 1.38           | 0             | 1.38           | 0            | 1.38           |
| 601  | Water Distribution        | Sewer & Water   | 2.50           | 0             | 2.50           | 1            | 3.50           |
| 602  | Water Production          | Sewer & Water   | 1.50           | 0             | 1.50           | 0            | 1.50           |
| 603  | Water Utility Billing     | Sewer & Water   | 4.00           | 0             | 4.00           | 0            | 4.00           |
| <b>Total Sewer &amp; Water Fund</b>          |                           |                 | <b>21.26</b>   |               | <b>21.26</b>   |              | <b>22.26</b>   |
| <b>TOTAL FULL-TIME POSITIONS (ALL FUNDS)</b> |                           |                 | <b>111.01</b>  | <b>(0.50)</b> | <b>110.51</b>  | <b>4.00</b>  | <b>114.51</b>  |

Note: The Village of New Lenox also uses temporary part-time employees to meet its service needs.

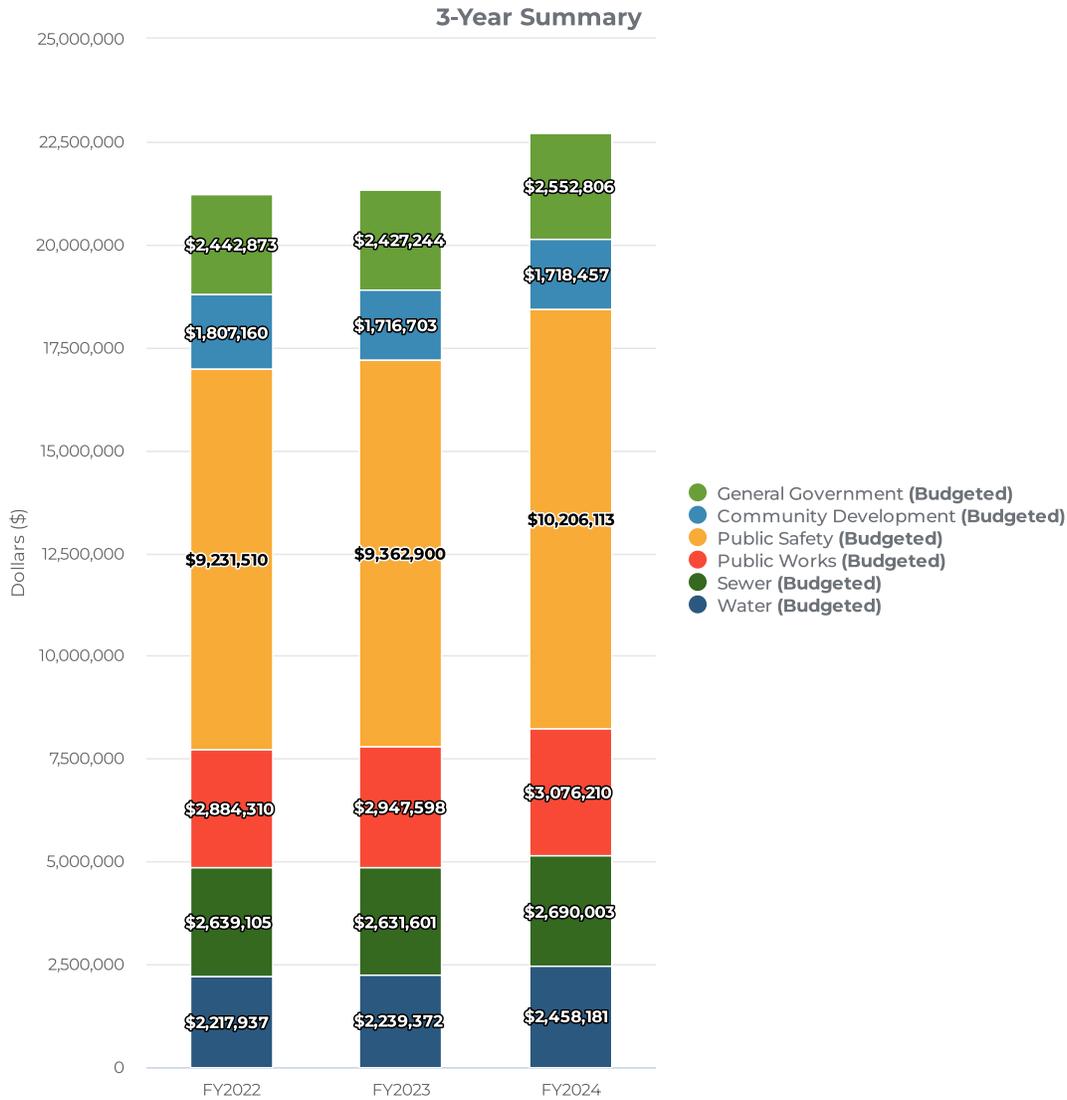
**NEW POSITIONS AUTHORIZED IN FY 2022-23**

Administration Grad Student/Intern

**NEW POSITIONS AUTHORIZED IN FY 2023-24**

(3) Patrol Officers  
Water Laborer

**Summary of Personnel Costs**



In FY 2022 and FY 2023, the non-union cost of living adjustment was 2.5%. The union's cost of living adjustment was either 2.5% or 3% during the same period based on their contract. For FY 2024, the non-union cost of living adjustment was 3%, as well as the International Union of Operating Engineers, Local 150 (Public Works) and the Illinois Fraternal Order of Police Labor Council (Patrol Officers) unions. The Metropolitan Alliance of Police (Police Sergeants) union's cost of living was 2.5% for FY 2024. The pension contribution is allocated among all of the programs/departments. Additionally, to be consistent with the audited financial statements, the Police Pension property tax levy is included in the Police Administration Program as an expenditure which totals \$1,575,941 for FY 2022, \$1,607,936 for FY 2023 and \$1,688,383 for FY 2024.

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# FUNDS

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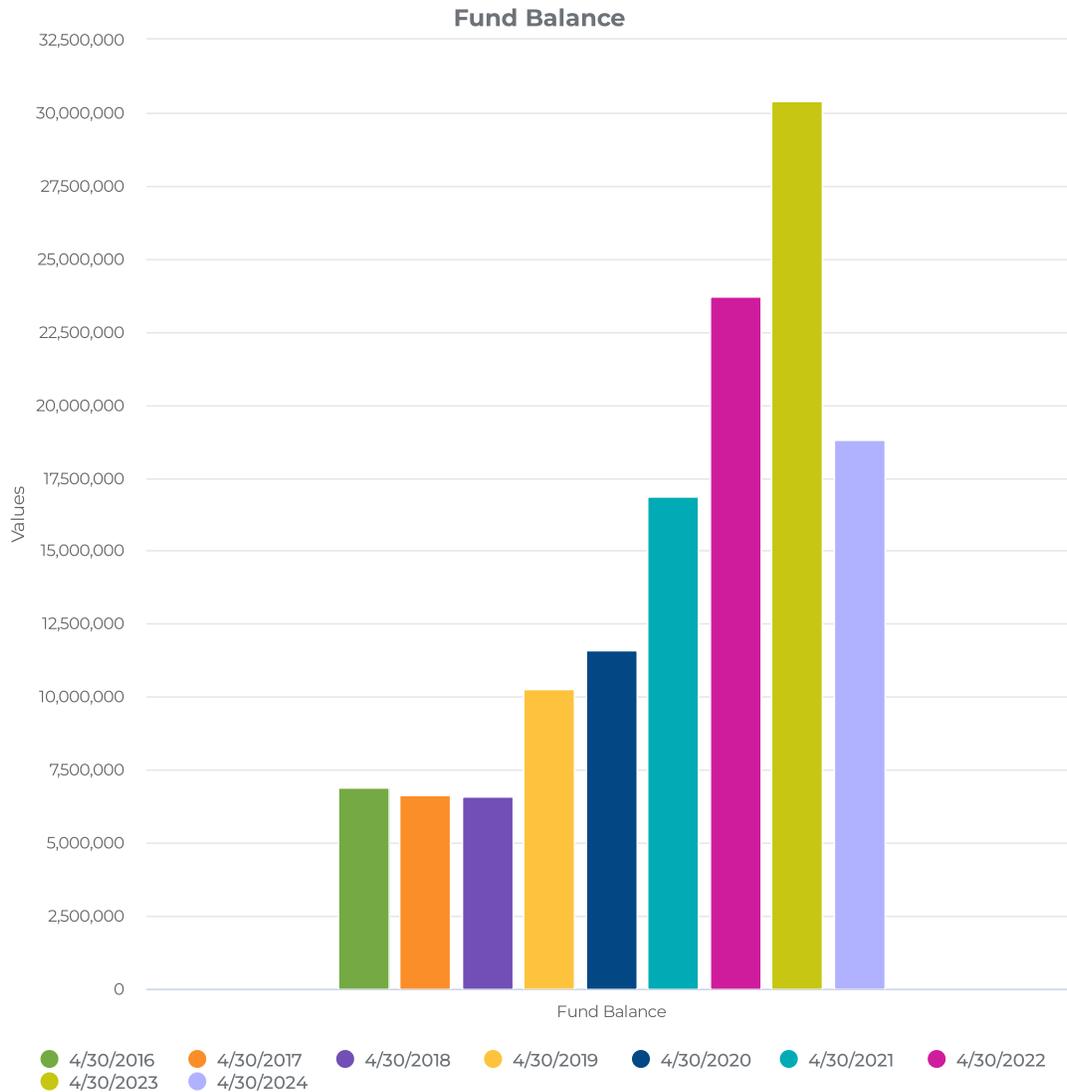


# General Fund

The General Fund is comprised of four departments: Administration, Community Development, Police and Public Works. There are many programs within each department. The strategic priority, strategic initiatives and the goals linking these items together are identified below by each department.

## General Fund Balance History and Projection

The General Fund has an estimated 4/30/23 fund balance of \$30,413,887 and a projected 4/30/24 balance of \$18,827,336. The General Fund balance meets our goal of maintaining a 3-month operating reserve. The projected 4/30/24 fund balance is about an 8-month reserve. Conservative revenue projections continue to be used for the anticipated revenue. The effects of the previous board actions such as the home rule sales tax and general belt tightening has helped the Village secure a positive budget and healthy fund balance. The Village is able to accomplish this along with maintaining the service levels for its residents.



# General Fund Five-Year Forecast

The following chart outlines the Village's Five-Year Forecast of General Fund revenues and expenditures for FY 2024 through FY 2028. The forecast shows annual surplus balances as growth in revenues is projected to outpace growth in expenditures. These projections are based upon a series of conservative assumptions. The projected ending cash balances are positive. All years presented meet the targeted fund balance of having three months of operating funds available.

The Village continues to focus on retaining and growing the Village's sales tax base. Sales tax is currently 30.2% of the Village's total operating revenue and 51% of the General Fund revenue. Because the Village has the opportunity to grow, there is tremendous focus on maintaining service levels while expanding the property tax base.

In summary, the forecast includes growth rate assumptions for revenue and expense growth rates based on the Consumer Price Index (CPI) and labor contracts for the period FY 2024 through FY 2028. Two primary goals are targeted: (1) eliminate the structural budget gap and (2) achieve reserves in the General Fund to the level of 33% of total operating expenditures. The following analysis includes the assumptions noted at the bottom.

## General Fund Five-Year Forecast FY 2023/24 to FY 2027/28

|                                      | 23/24<br>Budget       | 24/25<br>Projected* | 25/26<br>Projected* | 26/27<br>Projected* | 27/28<br>Projected* |
|--------------------------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>General Revenue</b>               |                       |                     |                     |                     |                     |
| Taxes                                | 31,178,493            | 32,113,848          | 33,077,263          | 34,069,581          | 35,091,669          |
| Licenses & Permits                   | 786,781               | 712,958             | 735,246             | 758,474             | 782,682             |
| Charges for Services                 | 1,520,715             | 1,379,928           | 1,421,325           | 1,463,965           | 1,507,884           |
| Fines & Forfeits                     | 190,100               | 195,803             | 201,677             | 207,727             | 213,959             |
| Miscellaneous                        | 2,973,936             | 2,892,960           | 2,964,055           | 3,037,283           | 3,112,708           |
| Transfer from Seizures & Forfeitures | 122,350               | 126,021             | 129,801             | 133,695             | 137,706             |
| Transfer from Sewer                  | 40,288                | 41,497              | 42,742              | 44,024              | 45,344              |
| Transfer from Water                  | 40,288                | 41,497              | 42,742              | 44,024              | 45,344              |
| <b>Total Revenue</b>                 | <b>\$36,852,951</b>   | <b>\$37,504,510</b> | <b>\$38,614,852</b> | <b>\$39,758,774</b> | <b>\$40,937,297</b> |
| <b>General Expenditures</b>          |                       |                     |                     |                     |                     |
| Personnel                            | \$15,469,580          | \$15,933,667        | \$16,411,677        | \$16,904,028        | \$17,411,149        |
| Commodities                          | \$1,574,934           | \$1,622,182         | \$1,670,847         | \$1,720,973         | \$1,772,602         |
| Contractual                          | \$9,039,958           | \$9,311,157         | \$9,590,491         | \$9,878,206         | \$10,174,552        |
| Capital Outlay                       | \$1,619,880           | \$1,668,476         | \$1,718,531         | \$1,770,087         | \$1,823,189         |
| Transfers                            | \$20,735,150          | \$5,811,878         | \$5,964,496         | \$6,109,769         | \$6,278,331         |
| <b>Total Expenditures</b>            | <b>\$48,439,502</b>   | <b>\$34,347,361</b> | <b>\$35,356,043</b> | <b>\$36,383,063</b> | <b>\$37,459,824</b> |
| <b>Beginning Balance</b>             | <b>\$30,413,887</b>   | <b>\$18,827,336</b> | <b>\$21,984,486</b> | <b>\$25,243,295</b> | <b>\$28,619,005</b> |
| <b>Surplus/(Deficit)</b>             | <b>(\$11,586,551)</b> | <b>\$3,157,150</b>  | <b>\$3,258,809</b>  | <b>\$3,375,711</b>  | <b>\$3,477,473</b>  |
| <b>Ending Balance</b>                | <b>\$18,827,336</b>   | <b>\$21,984,486</b> | <b>\$25,243,295</b> | <b>\$28,619,005</b> | <b>\$32,096,478</b> |
| Targeted 3 mo. Balance               | \$6,926,088           | \$7,133,871         | \$7,347,887         | \$7,568,323         | \$7,795,373         |
| <b>Over (Under) Targeted Balance</b> | <b>\$11,901,248</b>   | <b>\$14,850,615</b> | <b>\$17,895,408</b> | <b>\$21,050,682</b> | <b>\$24,301,105</b> |

### ASSUMPTIONS

#### Revenues

\*100% Property Tax Rebate distributed during FY 23/24 and then thereafter with 3% growth (this rebate is distributed in March of each year after income projections are met; if income is not met, the program is revisited)

\* Building permit activity for FY 24-25 and forward is 90 residential homes

\* Shared Administrative Costs Reimbursement increases 3% each year

\* Commons activities will remain flat

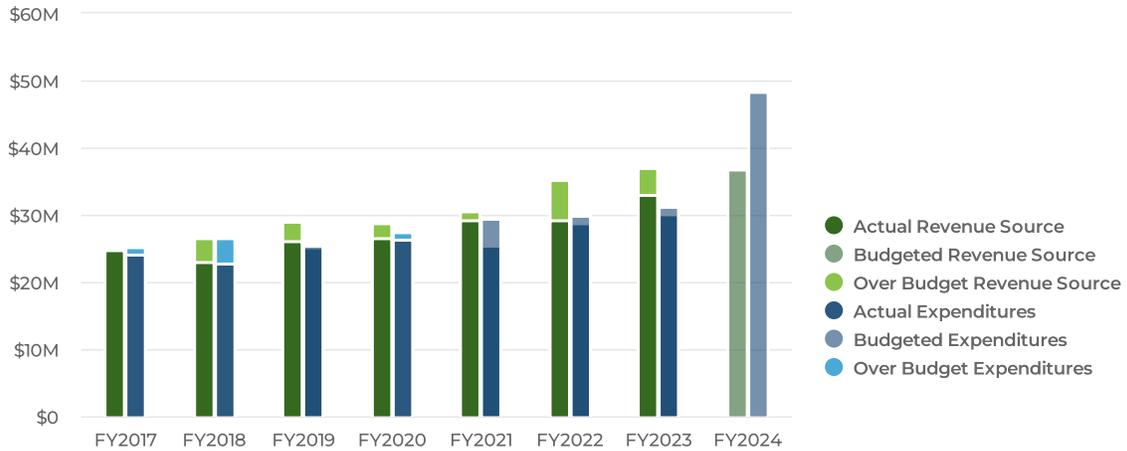
\* All other revenue is assumed to increase 3% of previous year

Expenditures

- \* Transferred out the Utility Tax and 0.50% home rule sales tax to capital and MFT funds
- \* Transfers reflect current annual debt obligations
- \* All other expenditures increase 3% of previous year

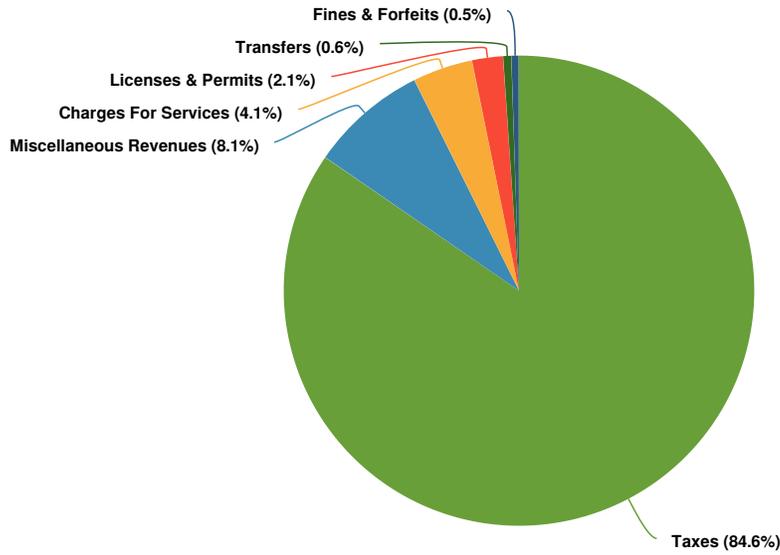
## Summary

The Village of New Lenox is projecting \$36.85M of revenue in FY2024, which represents a 11% increase over the prior year. Budgeted expenditures are projected to increase by 54.6% or \$17.11M to \$48.44M in FY2024.

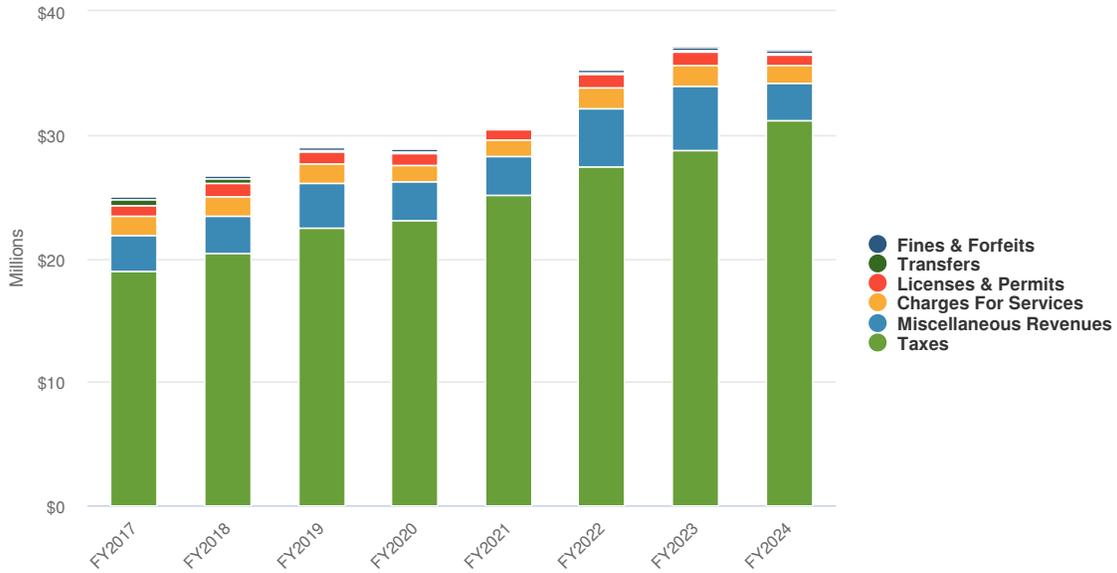


# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

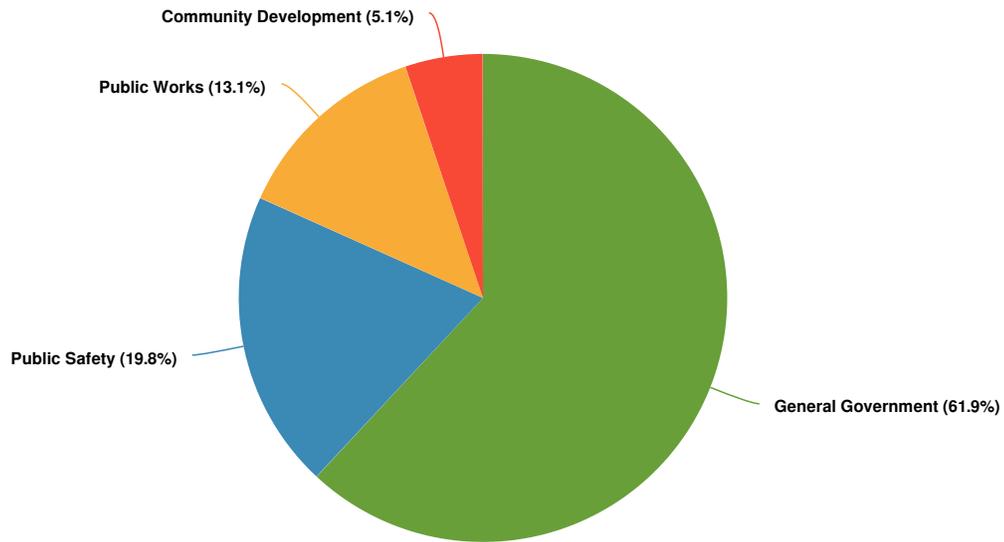


| Name                 | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|----------------------|----------------|-----------------------|----------------|-----------------|--|
| Revenue Source       |                |                       |                |                 |  |
| Taxes                | \$27,441,237   | \$28,225,996          | \$28,755,470   | \$31,178,493    | 10.5%  |
| Licenses & Permits   | \$1,142,656    | \$773,290             | \$1,060,161    | \$786,781       | 1.7%   |
| Charges For Services | \$1,709,049    | \$1,366,466           | \$1,758,886    | \$1,520,715     | 11.3%  |

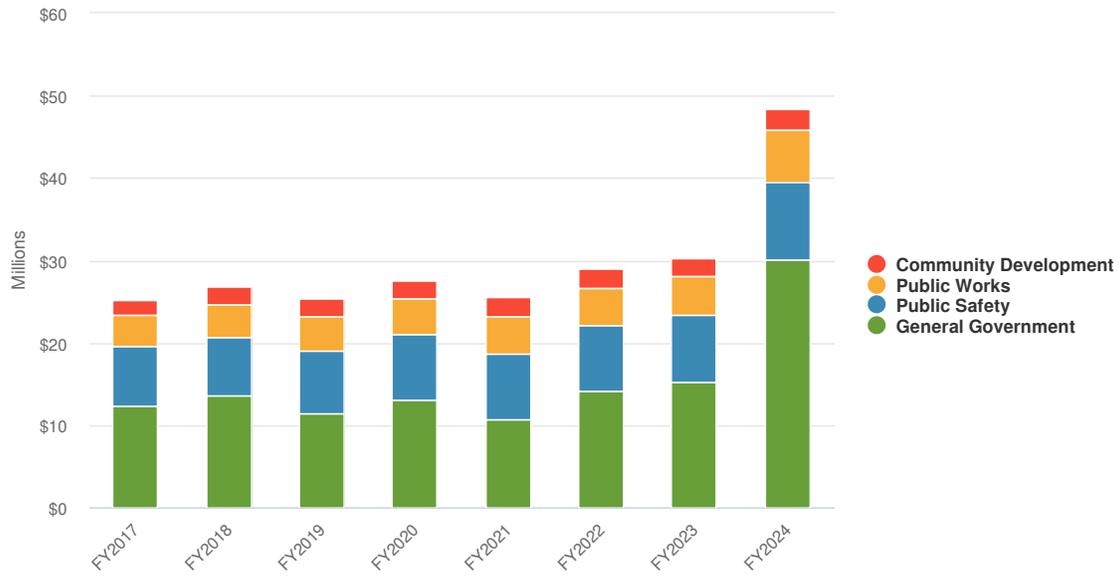
| Name                         | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|---------------------|-----------------------|---------------------|---------------------|--|
| Fines & Forfeits             | \$155,815           | \$179,800             | \$204,128           | \$190,100           | 5.7%   |
| Miscellaneous Revenues       | \$4,663,773         | \$2,533,103           | \$5,188,846         | \$2,973,936         | 17.4%  |
| Transfers                    | \$134,579           | \$116,558             | \$116,558           | \$202,926           | 74.1%  |
| <b>Total Revenue Source:</b> | <b>\$35,247,110</b> | <b>\$33,195,213</b>   | <b>\$37,084,049</b> | <b>\$36,852,951</b> | <b>11%</b>   |

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

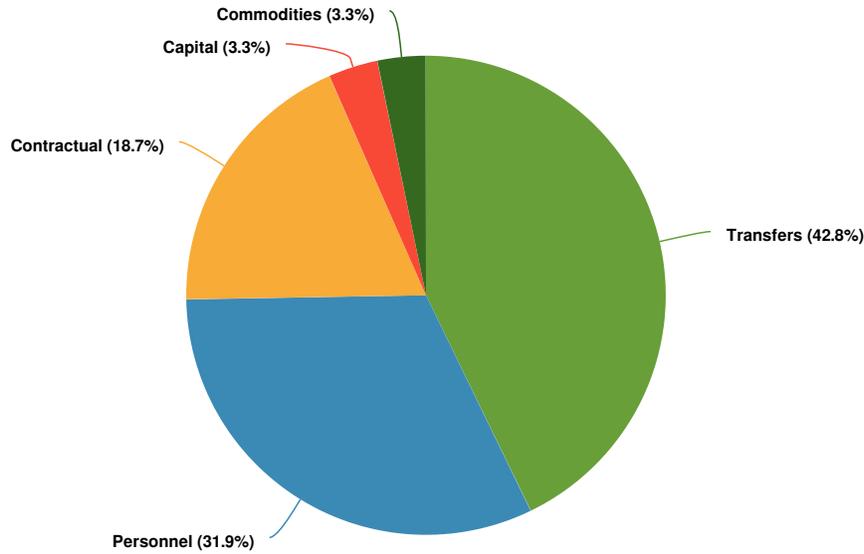


| Name                       | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|----------------------------|---------------------|-----------------------|---------------------|---------------------|--|
| <b>Expenditures</b>        |                     |                       |                     |                     |  |
| General Government         | \$14,187,866        | \$14,165,714          | \$15,232,354        | \$30,002,812        | 111.8%   |
| Personnel                  | \$2,241,553         | \$2,427,244           | \$2,242,307         | \$2,552,806         | 5.2%   |
| Commodities                | \$82,714            | \$98,795              | \$88,105            | \$97,575            | -1.2%  |
| Contractual                | \$4,385,358         | \$5,762,353           | \$5,248,424         | \$6,101,751         | 5.9%   |
| Capital                    | \$350,679           | \$537,900             | \$486,023           | \$515,530           | -4.2%  |
| Transfers                  | \$7,127,562         | \$5,339,422           | \$7,167,495         | \$20,735,150        | 288.3%   |
| Community Development      | \$2,253,228         | \$2,422,040           | \$2,231,196         | \$2,494,575         | 3%   |
| Personnel                  | \$1,671,526         | \$1,716,703           | \$1,623,805         | \$1,718,457         | 0.1%   |
| Commodities                | \$5,021             | \$10,750              | \$7,940             | \$13,000            | 20.9%  |
| Contractual                | \$576,681           | \$694,587             | \$599,452           | \$763,118           | 9.9%   |
| Public Safety              | \$7,898,162         | \$9,075,519           | \$8,223,682         | \$9,582,355         | 5.6%   |
| Personnel                  | \$7,109,865         | \$7,823,577           | \$7,266,970         | \$8,122,107         | 3.8%   |
| Commodities                | \$182,198           | \$275,209             | \$228,292           | \$305,589           | 11%  |
| Contractual                | \$602,016           | \$938,950             | \$716,241           | \$1,030,659         | 9.8%   |
| Capital                    | \$4,083             | \$37,783              | \$12,179            | \$124,000           | 228.2%   |
| Public Works               | \$4,644,276         | \$5,661,306           | \$4,629,879         | \$6,359,760         | 12.3%  |
| Personnel                  | \$2,710,930         | \$2,947,598           | \$2,705,454         | \$3,076,210         | 4.4%   |
| Commodities                | \$936,992           | \$1,063,850           | \$919,510           | \$1,158,770         | 8.9%   |
| Contractual                | \$765,599           | \$1,058,850           | \$778,789           | \$1,144,430         | 8.1%   |
| Capital                    | \$230,756           | \$591,008             | \$226,125           | \$980,350           | 65.9%  |
| <b>Total Expenditures:</b> | <b>\$28,983,532</b> | <b>\$31,324,579</b>   | <b>\$30,317,111</b> | <b>\$48,439,502</b> | <b>54.6%</b>   |

# General Fund Budgeted Expenditures by Expense Type

The most significant change from FY 2023 to FY 2024 is the transfer of funds to support capital improvements. A transfer of \$12,900,000 to Fund 56-Capital Improvements for the purchase of land in three different sections of the Village to support one of the Village's strategic priorities (development and redevelopment) will be completed this fiscal year. In addition, a transfer of \$2,500,000 to Fund 55-Public Improvements to be used on New Lenox Commons improvements will be completed this fiscal year.

## Budgeted Expenditures by Expense Type



| Name                          | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|---------------------|-----------------------|---------------------|---------------------|--|
| Expense Objects               |                     |                       |                     |                     |  |
| Personnel                     | \$13,733,874        | \$14,915,122          | \$13,838,537        | \$15,469,580        | 3.7%   |
| Commodities                   | \$1,206,925         | \$1,448,604           | \$1,243,847         | \$1,574,934         | 8.7%   |
| Contractual                   | \$6,329,653         | \$8,454,740           | \$7,342,906         | \$9,039,958         | 6.9%   |
| Capital                       | \$585,519           | \$1,166,691           | \$724,327           | \$1,619,880         | 38.8%  |
| Transfers                     | \$7,127,562         | \$5,339,422           | \$7,167,495         | \$20,735,150        | 288.3%   |
| <b>Total Expense Objects:</b> | <b>\$28,983,532</b> | <b>\$31,324,579</b>   | <b>\$30,317,111</b> | <b>\$48,439,502</b> | <b>54.6%</b>   |

The Special Revenue Funds include the Seizure & Forfeiture Fund, SSA 2008-1 Fund and the Motor Fuel Tax Fund.

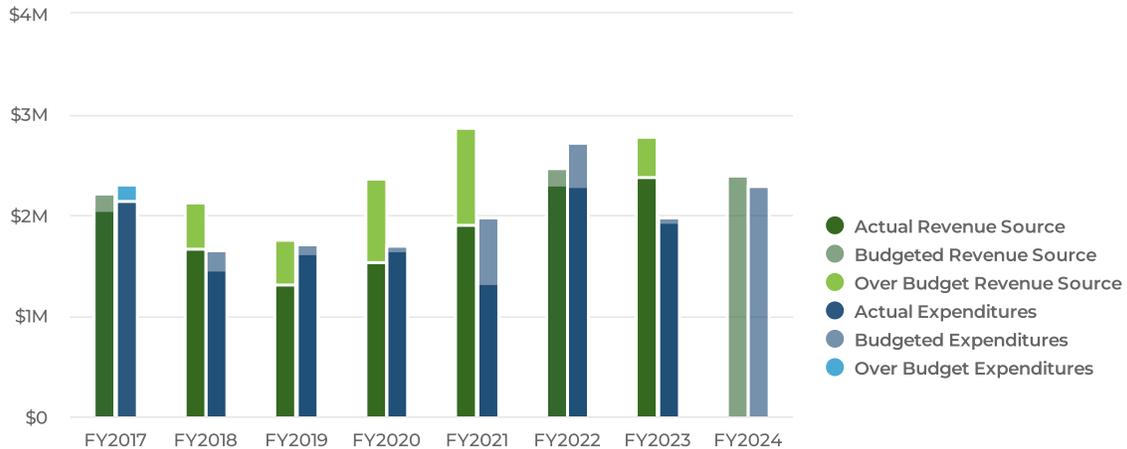


## Special Revenue Funds

- The Seizure & Forfeiture Fund accounts for the monies received as a participant in the U.S. Department of Homeland Securities Immigration and Customs Enforcement Agency. The New Lenox Police Department has dedicated one patrol officer to participate in joint investigations with federal, state and local enforcement agencies to enforce federal criminal laws. The equitable shared funds shall be used by law enforcement agencies for law enforcement purposes only. The Village of New Lenox uses these funds to purchase patrol vehicles. The new patrol vehicles will be purchased in the next 12 months to replace aging fleet. These vehicles are budgeted in the Equipment Replacement Fund.
- The Special Service Area 2008-1 (Central Road Detention Pond) Fund accounts for the activity related to maintaining the detention pond located in the Wildwood subdivision. The Village established this SSA at the request of the Wildwood Homeowners Association. There are 70 homeowners who are taxed for this special service area. In the current fiscal year, the only anticipated expenditure is routine lawn maintenance. The remaining funds will be reserved for future large scale maintenance issues with the detention pond.
- The Motor Fuel Tax Fund will complete the annual roadway maintenance program totaling approximately \$1.8 million. The motor fuel tax state shared revenue, which includes motor fuel allotment and transportation renewal fund allocation, in addition to General Fund transfers, will fund this budget.

## Summary

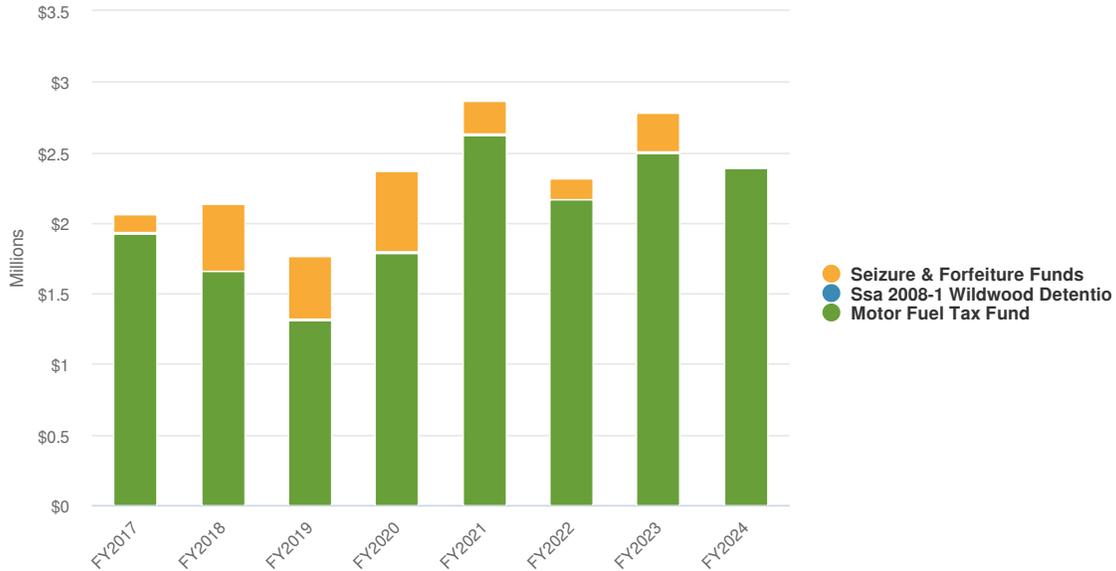
The Village of New Lenox is projecting \$2.4M of revenue in FY2024, which is similar to the prior year. Budgeted expenditures are projected to increase 16% or \$316K to \$2.3M in FY2024.



## Revenue by Fund

For the Seizure & Forfeiture Fund, since there is never any certainty that funds will be sent to the Village, although there are many federal seizure cases where funds are expected, the only budgeted revenue is interest earnings in FY 2024. For the SSA 2008-1 Fund, the budgeted revenue is property tax levy on 70 homes within the Special Service Area 2008-1. Motor Fuel Tax revenue is distributed to the Village by the State of Illinois based on per capita. To supplement the MFT annual program, General Fund utility tax and home rule sales tax fund a portion of the overlay program.

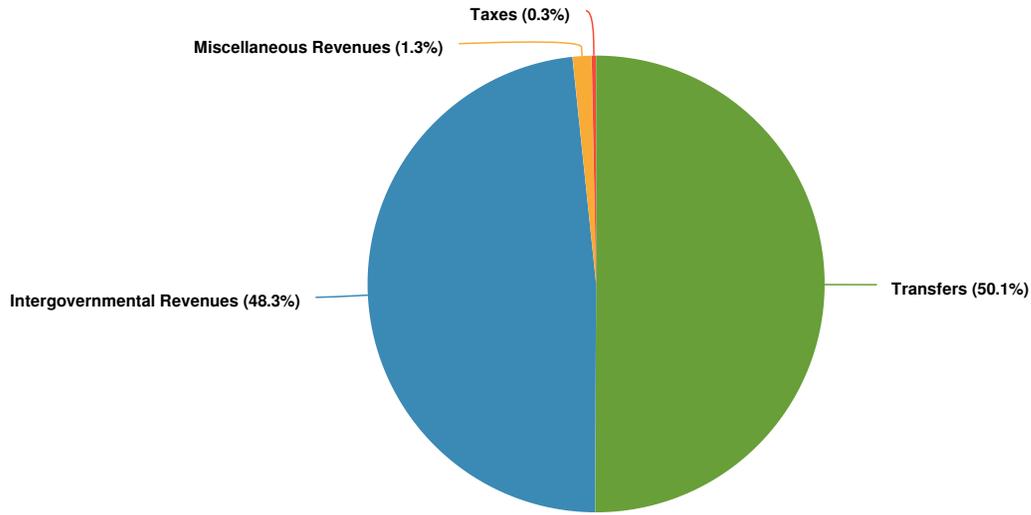
### Budgeted and Historical 2024 Revenue by Fund



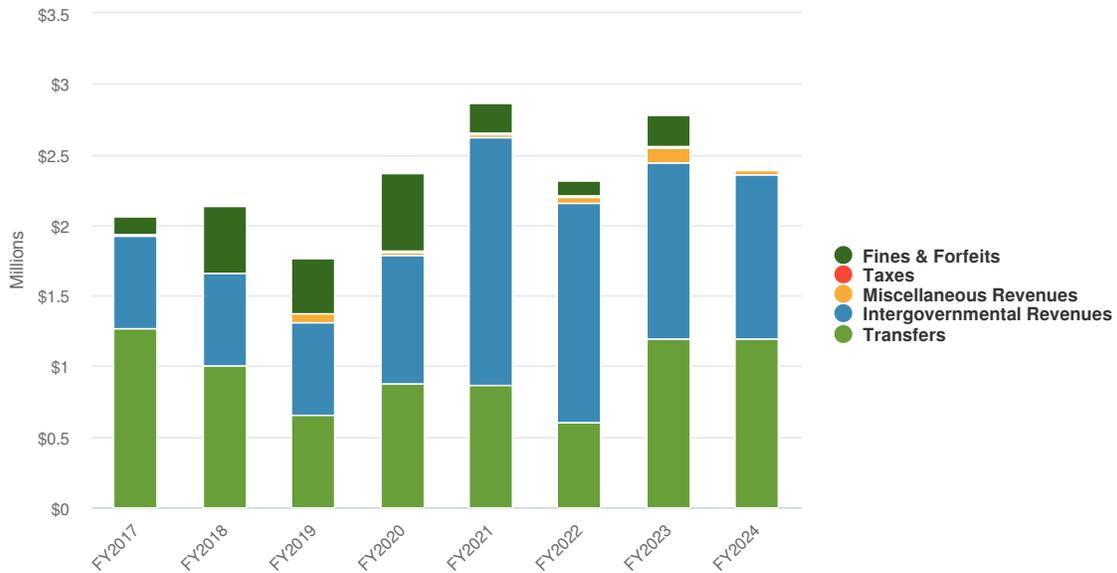
| Name   | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Adopted Budget |
|--|--------------------|-----------------------|--------------------|-----------------------|
| <b>Seizure &amp; Forfeiture Funds</b>        |                    |                       |                    |                       |
| Fines & Forfeits                             | \$103,019          | \$0                   | \$223,620          | \$0                   |
| Miscellaneous Revenues                       | \$39,400           | \$450                 | \$52,180           | \$1,000               |
| <b>Total Seizure &amp; Forfeiture Funds:</b> | <b>\$142,419</b>   | <b>\$450</b>          | <b>\$275,799</b>   | <b>\$1,000</b>        |
| <b>Ssa 2008-1 Wildwood Detentio</b>          |                    |                       |                    |                       |
| Taxes  | \$7,506            | \$7,500               | \$7,503            | \$7,500               |
| Miscellaneous Revenues                       | \$41               | \$15                  | \$1,967            | \$1,000               |
| <b>Total Ssa 2008-1 Wildwood Detentio:</b>   | <b>\$7,547</b>     | <b>\$7,515</b>        | <b>\$9,470</b>     | <b>\$8,500</b>        |
| <b>Motor Fuel Tax Fund</b>                   |                    |                       |                    |                       |
| Intergovernmental Revenues                   | \$1,562,172        | \$1,176,538           | \$1,241,136        | \$1,156,323           |
| Miscellaneous Revenues                       | \$1,275            | \$600                 | \$57,841           | \$30,000              |
| Transfers                                    | \$600,000          | \$1,200,000           | \$1,200,000        | \$1,200,000           |
| <b>Total Motor Fuel Tax Fund:</b>            | <b>\$2,163,446</b> | <b>\$2,377,138</b>    | <b>\$2,498,977</b> | <b>\$2,386,323</b>    |
| <b>Total:</b>                                | <b>\$2,313,413</b> | <b>\$2,385,103</b>    | <b>\$2,784,246</b> | <b>\$2,395,823</b>    |

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source

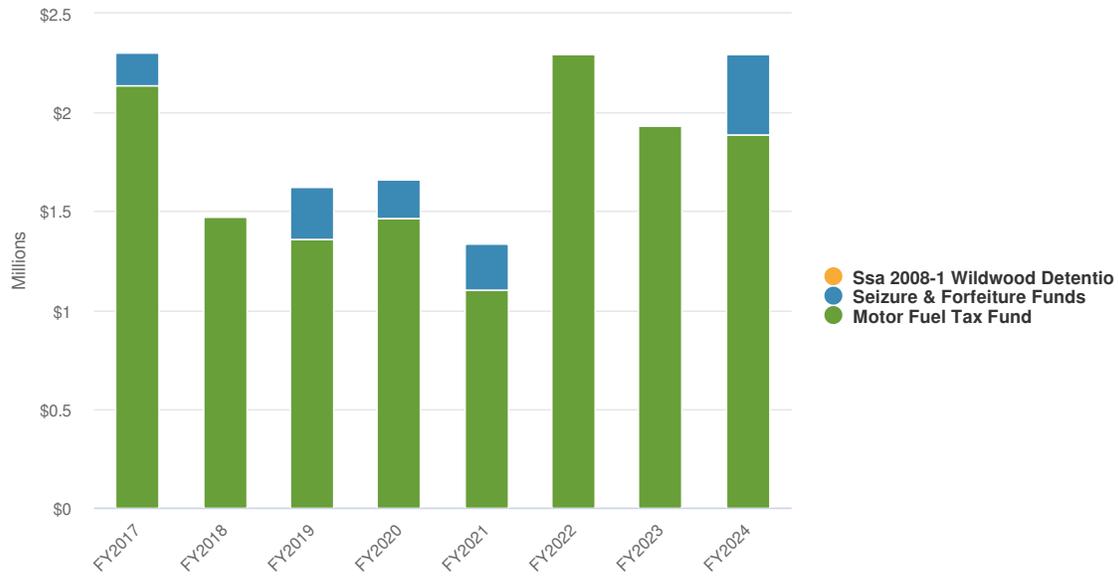


| Name                       | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|----------------------------|----------------|-----------------------|----------------|-----------------|--|
| Revenue Source             |                |                       |                |                 |  |
| Taxes                      | \$7,506        | \$7,500               | \$7,503        | \$7,500         | 0%   |
| Intergovernmental Revenues | \$1,562,172    | \$1,176,538           | \$1,241,136    | \$1,156,323     | -1.7%  |
| Fines & Forfeits           | \$103,019      | \$0                   | \$223,620      | \$0             | 0%   |

| Name                         | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|--------------------|-----------------------|--------------------|--------------------|--|
| Miscellaneous Revenues       | \$40,716           | \$1,065               | \$111,987          | \$32,000           | 2,904.7%   |
| Transfers                    | \$600,000          | \$1,200,000           | \$1,200,000        | \$1,200,000        | 0%   |
| <b>Total Revenue Source:</b> | <b>\$2,313,413</b> | <b>\$2,385,103</b>    | <b>\$2,784,246</b> | <b>\$2,395,823</b> | <b>0.4%</b>  |

## Expenditures by Fund

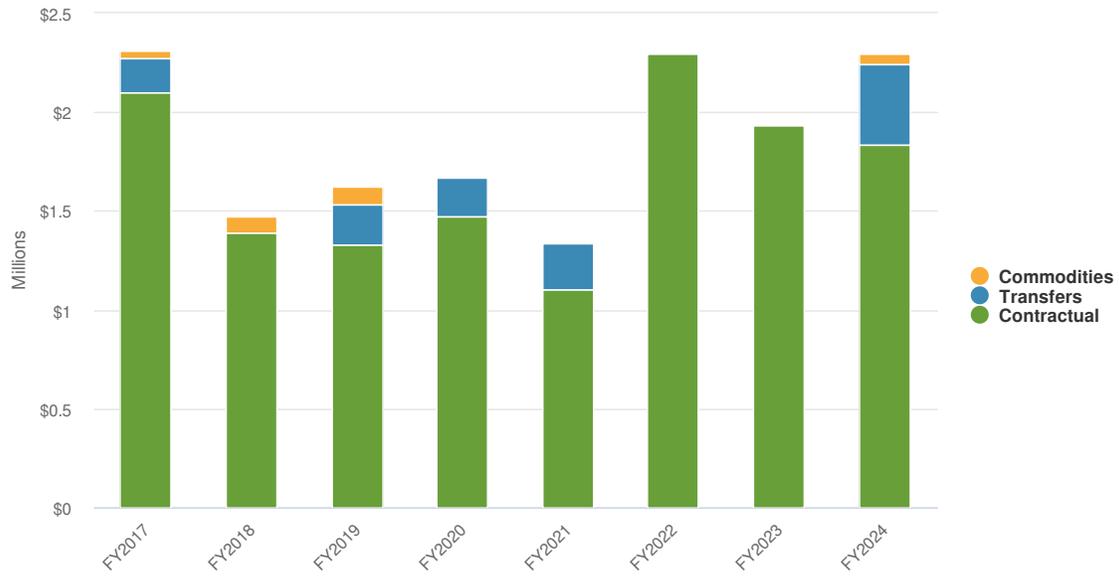
Budgeted and Historical 2024 Expenditures by Fund



| Name                         | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|--------------------|-----------------------|--------------------|--------------------|--|
| Seizure & Forfeiture Funds   | \$0                | \$145,643             | \$0                | \$405,280          | 178.3%   |
| Ssa 2008-1 Wildwood Detentio | \$1,300            | \$1,500               | \$1,369            | \$3,350            | 123.3%   |
| Motor Fuel Tax Fund          | \$2,297,835        | \$1,835,000           | \$1,934,128        | \$1,890,000        | 3%   |
| <b>Total:</b>                | <b>\$2,299,135</b> | <b>\$1,982,143</b>    | <b>\$1,935,497</b> | <b>\$2,298,630</b> | <b>16%</b>   |

## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



| Name                          | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|--------------------|-----------------------|--------------------|--------------------|--|
| Expense Objects               |                    |                       |                    |                    |  |
| Commodities                   | \$0                | \$0                   | \$0                | \$55,000           | N/A  |
| Contractual                   | \$2,299,135        | \$1,836,500           | \$1,935,497        | \$1,838,350        | 0.1%   |
| Transfers                     | \$0                | \$145,643             | \$0                | \$405,280          | 178.3%   |
| <b>Total Expense Objects:</b> | <b>\$2,299,135</b> | <b>\$1,982,143</b>    | <b>\$1,935,497</b> | <b>\$2,298,630</b> | <b>16%</b>   |

Debt Service Funds include three IEPA Revenue Bonds: the 2017 IEPA Revenue Bonds, the 2020 IEPA Revenue Bonds and the 2022 IEPA Revenue Bonds. The IEPA Revenue Bonds funded water main replacement projects.

The General Obligation (G.O.) Bonds and their funding purpose are as follows:

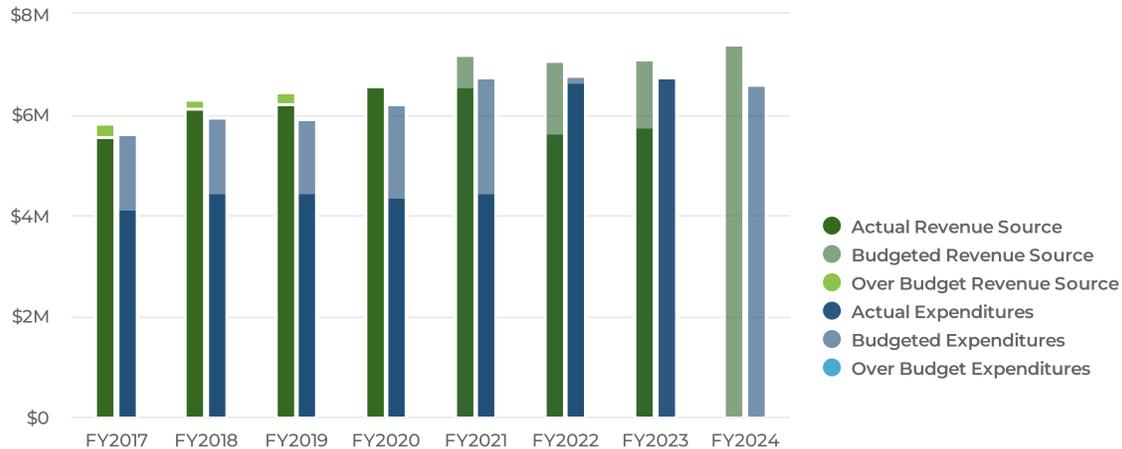
- 2010 G.O. Refunding Bonds were issued to pay for infrastructure improvements and advance refund a portion of the 2004 G.O. Bonds.
- 2011A G.O. Refunding Bonds were paid off in FY 2022 and are presented for historical purposes.
- 2012A G.O. Bonds funded a new public works building, a portion of a new police station and two sewer treatment plant projects; these bonds were paid in full in FY 2023
- 2012B G.O. Refunding Bonds were issued to refund the balance of the 2004 G.O. Bonds which funded construction of the new village hall. These bonds were paid in full in FY 2023
- 2013A G.O. Bonds & 2014A G.O. Bonds were issued to fund the new police station.
- 2014B G.O. Refunding Bonds were issued to refund the balance of the 2005 G.O. Bonds which were issued to fund major water and sewer capital projects.
- 2016A G.O. Bonds were issued to fund the Nelson Road extension and drainage improvements
- 2019A G.O. Refunding Bonds were issued to refund the 2009 G.O. Bonds which funded water & sewer projects
- 2019B G.O. Refunding Bonds were issued to pay off the 2007 G.O. Bonds which were issued to fund road improvements.
- 2020 G.O. Bonds funded Route 30 Metra train station.
- 2021 G.O. Refunding Bonds were issued to currently refund a portion of the Village's outstanding bonds: 2010 G.O. Refunding Bonds, 2012A G.O. Bonds and 2012B G.O. Refunding Bonds.



## Debt Service Funds

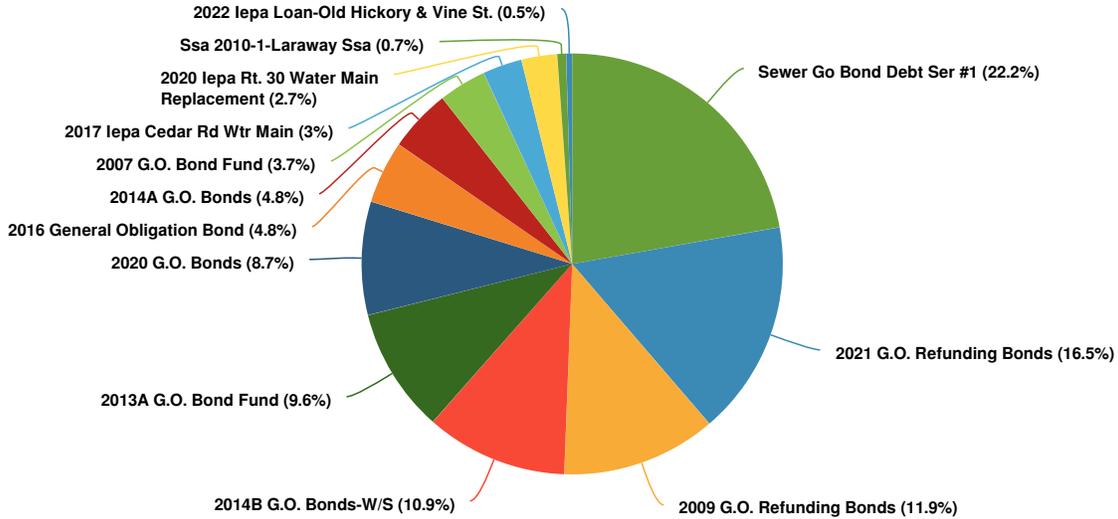
### Summary

The Village of New Lenox is projecting \$7.39M of revenue in FY2024, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to decrease by 2.3% or \$153.91K to \$6.61M in FY2024.



# Revenue by Fund

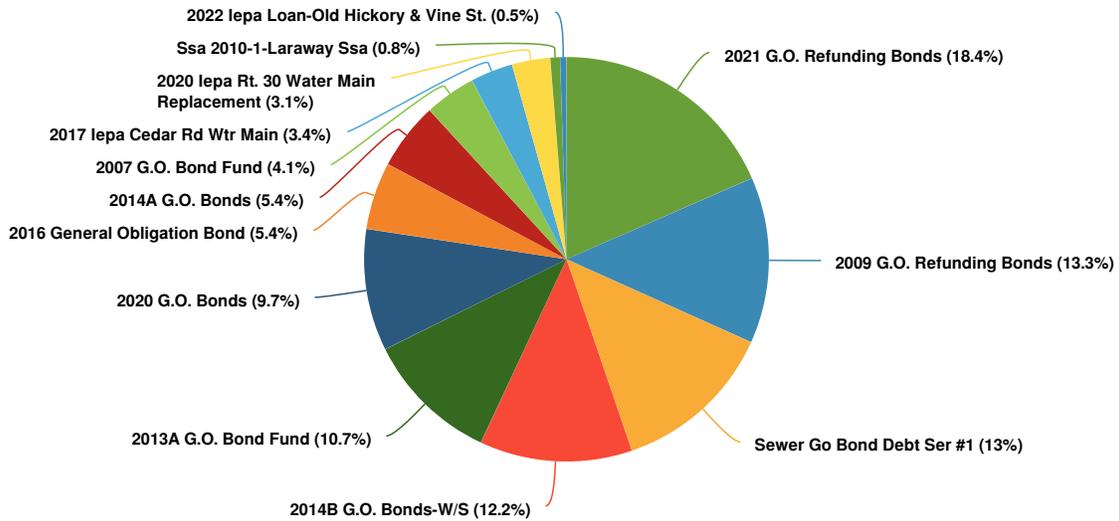
## 2024 Revenue by Fund



| Name                                    | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---|--------------------|-----------------------|--------------------|--------------------|--|
| 2021 G.O. Refunding Bonds               | \$79,575           | \$319,363             | \$314,612          | \$1,219,363        | 281.8%   |
| 2016 General Obligation Bond            | \$358,625          | \$357,825             | \$357,825          | \$357,625          | -0.1%  |
| 2007 G.O. Bond Fund                     | \$262,961          | \$265,150             | \$265,150          | \$270,400          | 2%   |
| 2012B G.O.Ref Bonds-V. Hall             | \$626,550          | \$612,400             | \$612,000          | \$0                | -100%  |
| 2010 Go Bonds-Refunding V.H.            | \$37,104           | \$0                   | \$0                | \$0                | 0%   |
| Ssa 2010-1-Laraway Ssa                  | \$58,274           | \$51,064              | \$51,065           | \$50,815           | -0.5%  |
| 2012A G.O. Bonds                        | \$504,815          | \$388,000             | \$387,600          | \$0                | -100%  |
| 2013A G.O. Bond Fund                    | \$705,850          | \$701,900             | \$701,900          | \$708,400          | 0.9%   |
| 2014A G.O. Bonds                        | \$355,050          | \$357,700             | \$357,700          | \$355,800          | -0.5%  |
| 2020 G.O. Bonds                         | \$641,388          | \$639,888             | \$639,888          | \$643,638          | 0.6%   |
| 2009 G.O. Refunding Bonds               | \$299,013          | \$976,763             | \$976,763          | \$879,113          | -10%   |
| Sewer Go Bond Debt Ser #1               | \$987              | \$1,309,530           | \$59,166           | \$1,643,100        | 25.5%  |
| 2011A G.O. Bonds-Sewer                  | \$630,775          | \$0                   | \$0                | \$0                | 0%   |
| 2020 Iepa Rt. 30 Water Main Replacement | \$160,294          | \$202,693             | \$202,693          | \$202,694          | 0%   |
| 2014B G.O. Bonds-W/S                    | \$710,178          | \$710,978             | \$710,978          | \$806,373          | 13.4%  |
| 2017 Iepa Cedar Rd Wtr Main             | \$223,729          | \$223,729             | \$111,864          | \$223,729          | 0%   |
| 2022 Iepa Loan-Old Hickory & Vine St.   |                    |                       | \$16,677           | \$33,354           | N/A  |
| <b>Total:</b>                           | <b>\$5,655,166</b> | <b>\$7,116,983</b>    | <b>\$5,765,880</b> | <b>\$7,394,404</b> | <b>3.9%</b>  |

# Expenditures by Fund

## 2024 Expenditures by Fund



| Name                                    | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---|--------------------|-----------------------|--------------------|--------------------|--|
| 2021 G.O. Refunding Bonds               | \$74,825           | \$319,363             | \$319,363          | \$1,219,363        | 281.8%   |
| 2016 General Obligation Bond            | \$358,625          | \$357,825             | \$357,825          | \$357,625          | -0.1%  |
| 2007 G.O. Bond Fund                     | \$264,400          | \$265,150             | \$265,150          | \$270,400          | 2%   |
| 2012B G.O.Ref Bonds-V. Hall             | \$626,550          | \$612,400             | \$612,000          | \$0                | -100%  |
| 2010 Go Bonds-Refunding V.H.            | \$37,104           | \$0                   | \$0                | \$0                | 0%   |
| Ssa 2010-1-Laraway Ssa                  | \$53,011           | \$56,412              | \$55,560           | \$50,814           | -9.9%  |
| 2012A G.O. Bonds                        | \$504,815          | \$388,000             | \$387,600          | \$0                | -100%  |
| 2013A G.O. Bond Fund                    | \$705,850          | \$701,900             | \$701,900          | \$708,400          | 0.9%   |
| 2014A G.O. Bonds                        | \$355,050          | \$357,700             | \$357,700          | \$355,800          | -0.5%  |
| 2020 G.O. Bonds                         | \$641,388          | \$639,888             | \$639,888          | \$643,638          | 0.6%   |
| 2009 G.O. Refunding Bonds               | \$299,013          | \$976,763             | \$976,763          | \$879,113          | -10%   |
| Sewer Go Bond Debt Ser #1               | \$1,006,303        | \$954,581             | \$953,916          | \$862,165          | -9.7%  |
| 2011A G.O. Bonds-Sewer                  | \$630,775          | \$0                   | \$0                | \$0                | 0%   |
| 2020 Iepa Rt. 30 Water Main Replacement | \$160,294          | \$202,693             | \$202,693          | \$202,694          | 0%   |
| 2014B G.O. Bonds-W/S                    | \$710,178          | \$710,978             | \$710,978          | \$806,373          | 13.4%  |
| 2017 Iepa Cedar Rd Wtr Main             | \$223,729          | \$223,729             | \$223,729          | \$223,729          | 0%   |
| 2022 Iepa Loan-Old Hickory & Vine St.   |                    |                       | \$16,677           | \$33,354           | N/A  |
| <b>Total:</b>                           | <b>\$6,651,908</b> | <b>\$6,767,382</b>    | <b>\$6,781,740</b> | <b>\$6,613,468</b> | <b>-2.3%</b>   |

Capital Projects Funds include Roadway Capital Improvements, Equipment Replacement, Public Improvements, Capital Improvements and Cedar Crossings SSA/Business District.

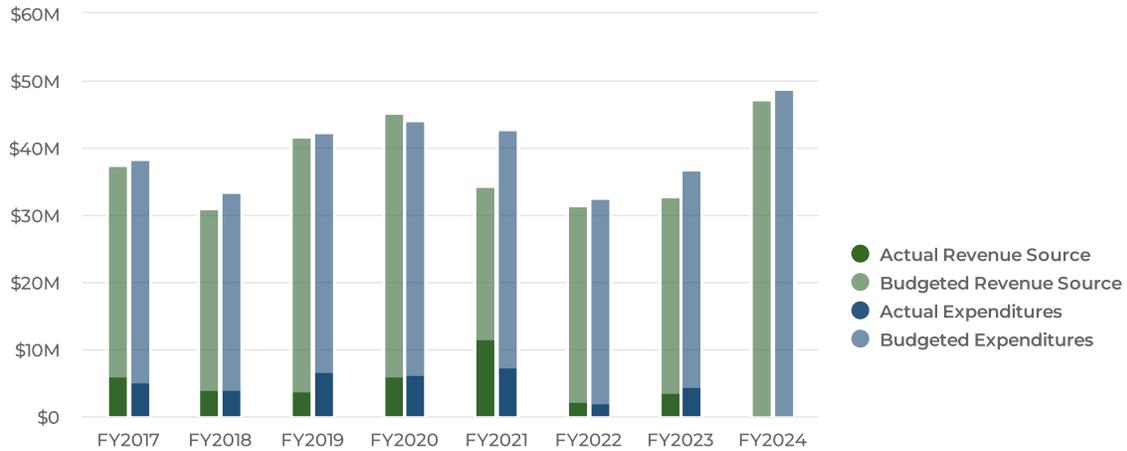


## Capital Projects Fund

- The Roadway Capital Improvements Fund accounts for large-scale roadway projects. Funding for these projects includes transportation fees collected on new building permits, grants, fund transfers or general obligation bonds. A current large-scale project is the Cedar Road-Haven Avenue intersection improvement.
- The Equipment Replacement Fund provides a financing mechanism to fund the annual vehicle and equipment replacement programs. Revenue for this fund includes fund transfers from General, Seizures & Forfeiture, Sewer and Water Funds as well as short-term leases.
- The Public Improvements Fund provides a financing mechanism to complete improvements funded from developer contributions collected in lieu of open space, as well as grants from other agencies and fund transfers.
- The Capital Improvements Fund provides a financing mechanism to complete major improvements funded from a portion of home rule sales tax and fund transfers. The Village Board prioritized development and redevelopment of vacated properties and land. This fund accounts for land acquisition and site development through public-private partnerships and public improvements using reserves earmarked by the Village Board.
- The Cedar Crossings SSA/Business District Fund budget remains the same as in previous years. As stated in the development agreement for the Cedar Crossings development, which is located on the southwest side of Route 6 and Cedar Road, the Village will issue SSA bonds (\$10 million for private infrastructure improvements) and sales tax bonds (\$20 million for developer improvements) for this project when there are sales tax producers on the Cedar Crossings project. The debt obligations will be financed with sales tax generated from this project and, if necessary, property taxes from the SSA participants. Because the Village is issuing this debt on behalf of the developer, the distribution of the proceeds will be overseen and accounted for by the Village. Currently, the buildings primarily in this development area are medical office buildings.

## Summary

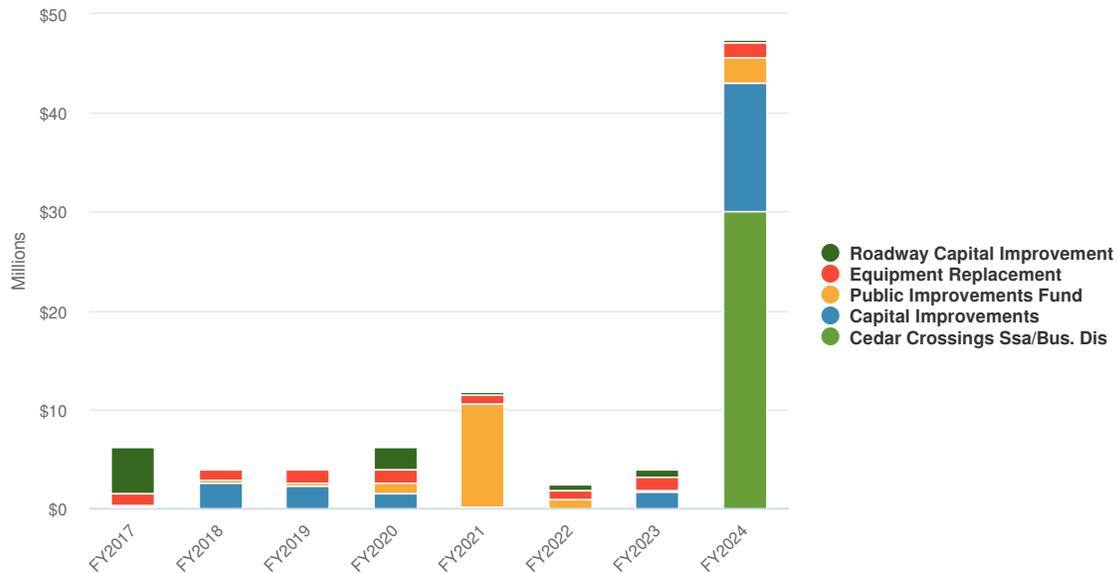
The Village of New Lenox is projecting \$47.4M of revenue in FY2024, which represents a 43.9% increase over the prior year. Budgeted expenditures are projected to increase by 24.8% or \$12.1M to \$48.93M in FY2024.



## Revenue by Fund

Developer contributions and open space fees collected on building permits issued during the fiscal year provide the revenue source for both the Roadway Capital Improvement and Public Improvements Fund. The Equipment Replacement Fund revenue is annual transfers from benefiting funds. The Capital Improvements Fund will receive grant funds for necessary easements. In addition, surplus General Funds will be transferred to the Capital Improvements Fund to invest in land acquisitions for redevelopment. SSA and Sales Tax Bonds will be issued when there are sales tax producers on the Cedar Crossing project.

### Budgeted and Historical 2024 Revenue by Fund

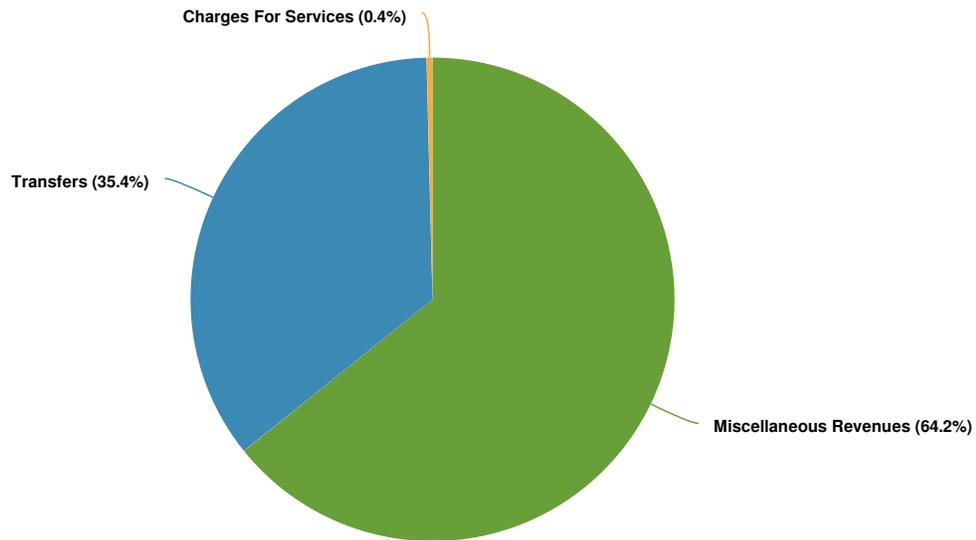


| Name | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Adopted Budget | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------|----------------|-----------------------|----------------|-----------------------|--|
|      |                |                       |                |                       |  |

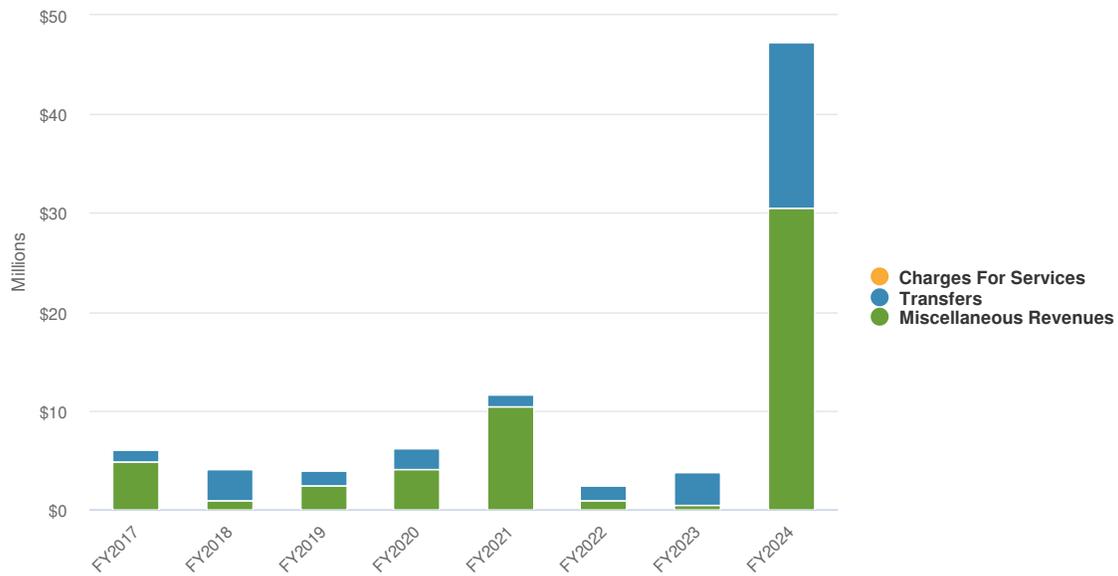
| Name                         | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Adopted Budget | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|--------------------|-----------------------|--------------------|-----------------------|--|
| Roadway Capital Improvement  | \$621,782          | \$168,415             | \$719,854          | \$323,962             | 92.4%  |
| Equipment Replacement        | \$945,944          | \$1,135,468           | \$1,301,540        | \$1,454,115           | 28.1%  |
| Public Improvements Fund     | \$891,983          | \$137,125             | \$156,358          | \$2,624,090           | 1,813.6%   |
| Capital Improvements         | \$255              | \$1,500,175           | \$1,677,721        | \$13,000,000          | 766.6%   |
| Cedar Crossings Ssa/Bus. Dis | \$0                | \$30,000,000          | \$0                | \$30,000,000          | 0%   |
| <b>Total:</b>                | <b>\$2,459,964</b> | <b>\$32,941,183</b>   | <b>\$3,855,474</b> | <b>\$47,402,167</b>   | <b>43.9%</b>   |

## Revenues by Source

### Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



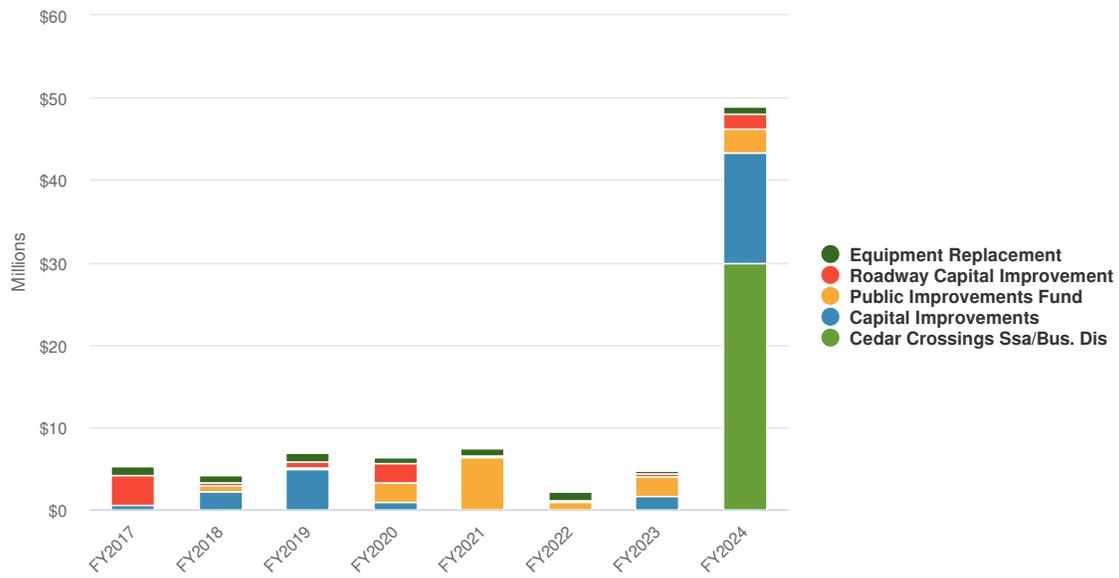
| Name                         | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|--------------------|-----------------------|--------------------|---------------------|--|
| Revenue Source               |                    |                       |                    |                     |  |
| Charges For Services         | \$33,691           | \$52,289              | \$38,934           | \$181,546           | 247.2%   |
| Miscellaneous Revenues       | \$882,672          | \$30,253,901          | \$505,697          | \$30,449,406        | 0.6%   |
| Transfers                    | \$1,543,600        | \$2,634,993           | \$3,310,844        | \$16,771,215        | 536.5%   |
| <b>Total Revenue Source:</b> | <b>\$2,459,964</b> | <b>\$32,941,183</b>   | <b>\$3,855,474</b> | <b>\$47,402,167</b> | <b>43.9%</b>   |

## Expenditures by Fund

The following major projects are in the capital projects funds FY 2024 budget:

- Cedar Road/Haven Avenue improvements-engineering continues, relocating utilities and land acquisitions for right-of-way
- New Lenox Commons Improvements
- Land Acquisition for future redevelopment
  - Route 30/Cedar Road/Church Street/Haven Avenue
  - Route 6 & Cedar Road
  - Veterans Parkway
- Quiet Zones on the Rock Island line
- Route 30 lights replaced with LED
- Cedar Crossing public & private improvements

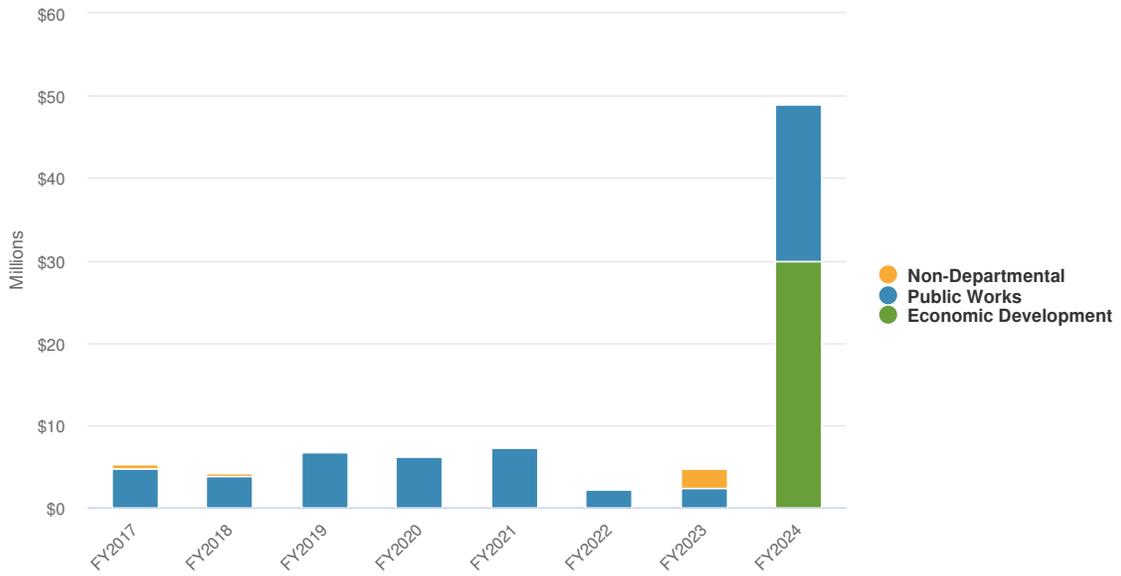
### Budgeted and Historical 2024 Expenditures by Fund



| Name                         | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|--------------------|-----------------------|--------------------|---------------------|--|
| Roadway Capital Improvement  | \$240,179          | \$953,000             | \$301,608          | \$1,739,500         | 82.5%  |
| Equipment Replacement        | \$1,086,802        | \$854,232             | \$367,785          | \$982,810           | 15.1%  |
| Public Improvements Fund     | \$772,312          | \$3,236,790           | \$2,389,568        | \$2,914,234         | -10%   |
| Capital Improvements         | \$66,921           | \$1,739,054           | \$1,574,723        | \$13,296,752        | 664.6%   |
| Cedar Crossings Ssa/Bus. Dis | \$0                | \$30,000,000          | \$0                | \$30,000,000        | 0%   |
| <b>Total:</b>                | <b>\$2,166,214</b> | <b>\$36,783,076</b>   | <b>\$4,633,684</b> | <b>\$48,933,296</b> | <b>33%</b>   |

### Expenditures by Function

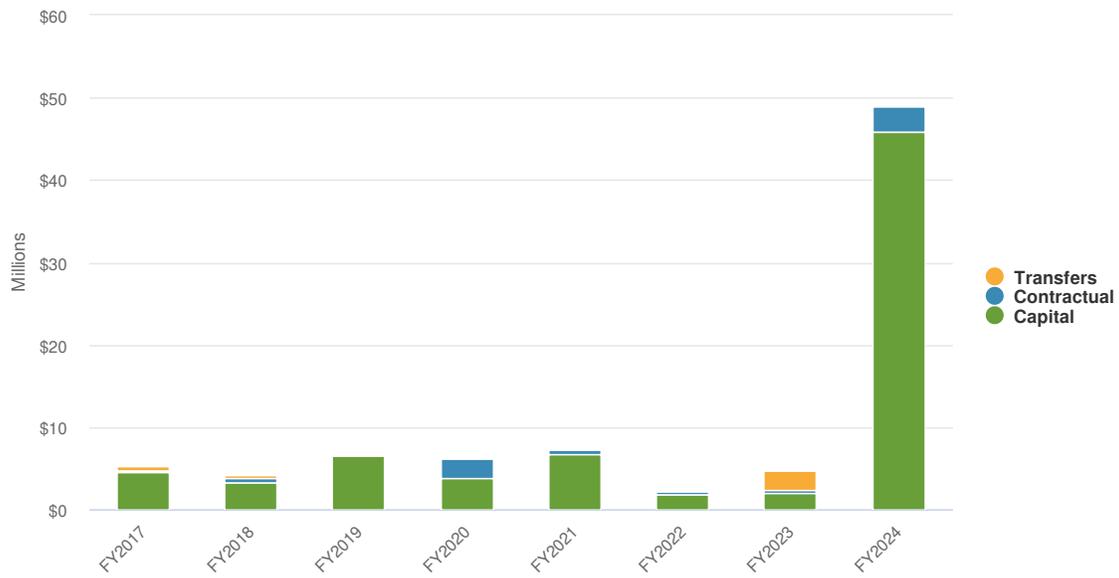
### Budgeted and Historical Expenditures by Function



| Name                       | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|----------------------------|--------------------|-----------------------|--------------------|---------------------|--|
| Expenditures               |                    |                       |                    |                     |  |
| Public Works               | \$2,166,214        | \$5,283,076           | \$2,312,190        | \$18,933,296        | 258.4%   |
| Economic Development       | \$0                | \$30,000,000          | \$0                | \$30,000,000        | 0%   |
| Non-Departmental           | \$0                | \$1,500,000           | \$2,321,494        | \$0                 | -100%  |
| <b>Total Expenditures:</b> | <b>\$2,166,214</b> | <b>\$36,783,076</b>   | <b>\$4,633,684</b> | <b>\$48,933,296</b> | <b>33%</b>   |

### Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



| Name                          | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|--------------------|-----------------------|--------------------|---------------------|--|
| Expense Objects               |                    |                       |                    |                     |  |
| Contractual                   | \$277,217          | \$355,000             | \$314,273          | \$3,067,734         | 764.2%   |
| Capital                       | \$1,888,997        | \$34,928,076          | \$1,997,917        | \$45,865,562        | 31.3%  |
| Transfers                     | \$0                | \$1,500,000           | \$2,321,494        | \$0                 | -100%  |
| <b>Total Expense Objects:</b> | <b>\$2,166,214</b> | <b>\$36,783,076</b>   | <b>\$4,633,684</b> | <b>\$48,933,296</b> | <b>33%</b>   |

There are three main enterprise funds: the Sewer Fund, the Water Fund (both including capital improvement sub-funds) and the Commuter Parking Lot Fund.

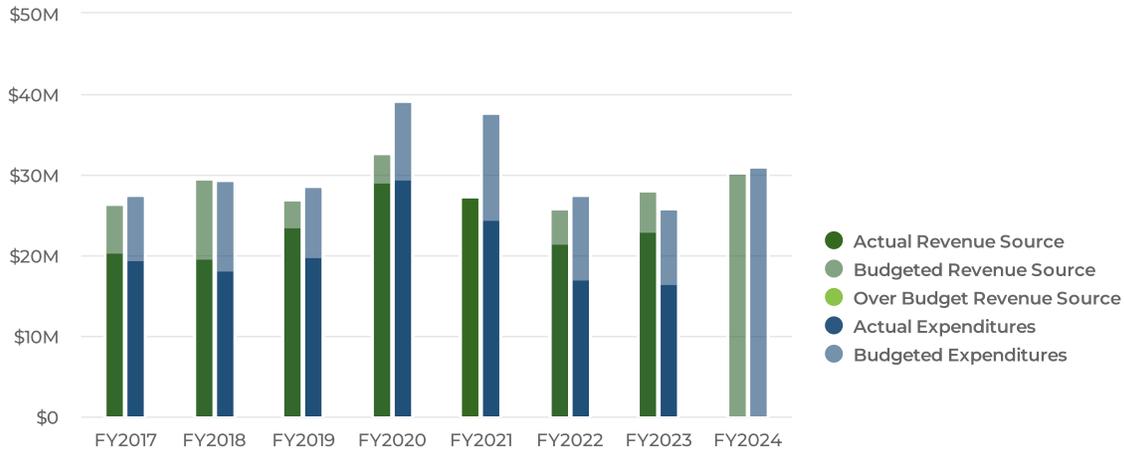


## Enterprise Funds

- Sewer Operation & Maintenance includes administration, treatment, collection and regulation of the wastewater treatment plants as well as the sanitary lines.
- Sewer Capital Improvement accounts for large-scale capital improvements and acquisitions to the sewer system. Funding under this budget is limited to treatment facility and collection system upgrades and expansion, as well as acquisition of large rolling stock items and other equipment that have operational life in excess of ten (10) years or longer.
- Water Operation & Maintenance includes administration, distribution, production and utility billing of the water system.
- Water Capital Improvement accounts for large-scale capital improvement and acquisition in the Water Department. Projects and acquisitions funded here are limited to pumping facilities and distribution system upgrades and their expansion, as well as the purchase of large scale rolling stock items and other equipment that have operation lives in excess of then (10) years.
- Commuter Parking Lot function is a separate enterprise designed to maintain and operate the Village's two commuter parking lots. The first lot is an 1100 car commuter parking lot adjacent to the Metra Rock Island Train Station. The second lot is a 300 car commuter parking lot adjacent to the Metra Southwest Railroad Train Station. Daily parking fees are collected to offset the operation and maintenance costs of the facility. Work consists of fare collection and enforcement, pavement and lighting maintenance, snow removal, landscape maintenance and patrolling the commuter lots.

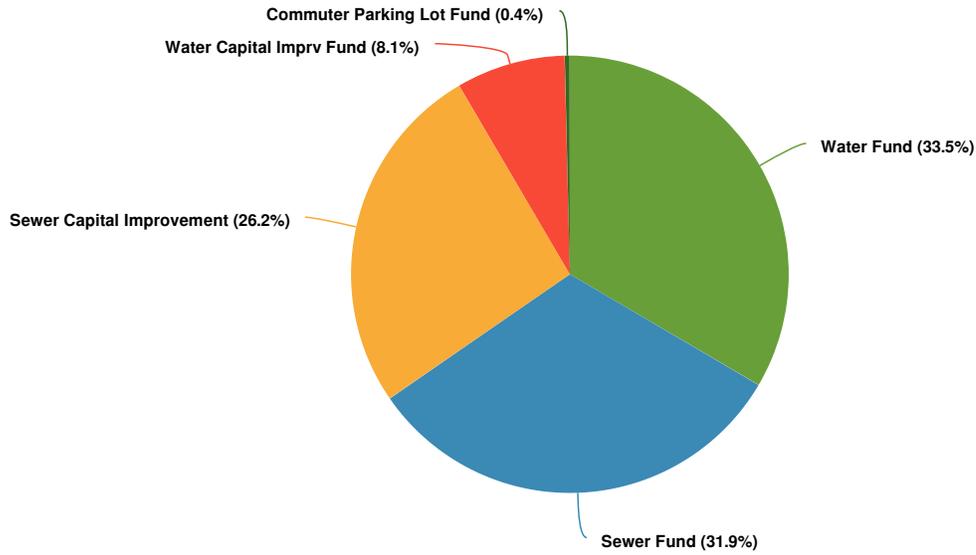
## Summary

The Village of New Lenox is projecting \$30.34M of revenue in FY2024, which represents a 7.6% increase over the prior year. Budgeted expenditures are projected to increase by 20.5% or \$5.3M to \$31.2M in FY2024.

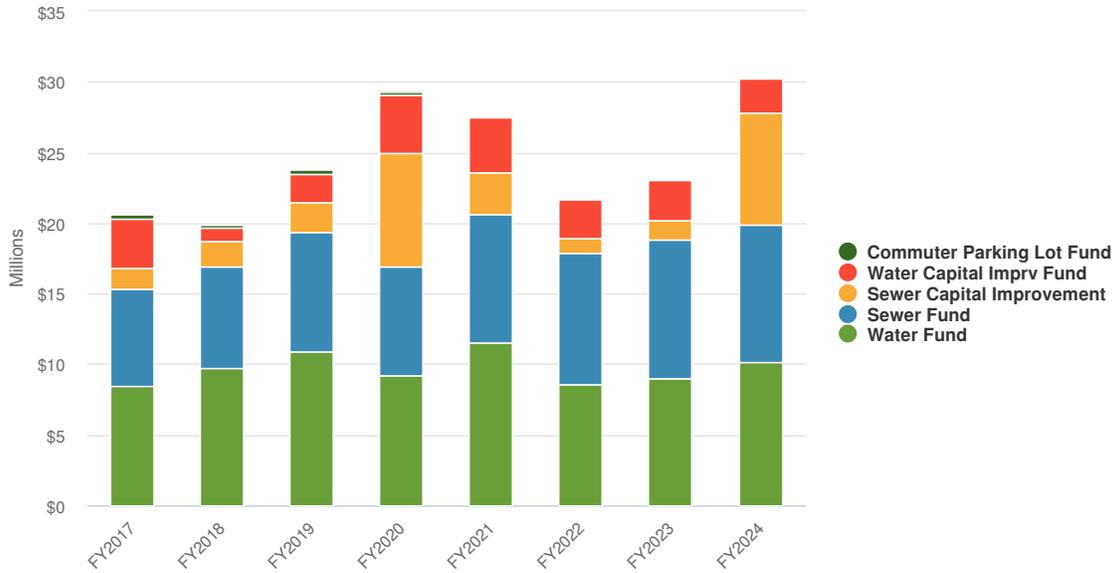


# Revenue by Fund

## 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

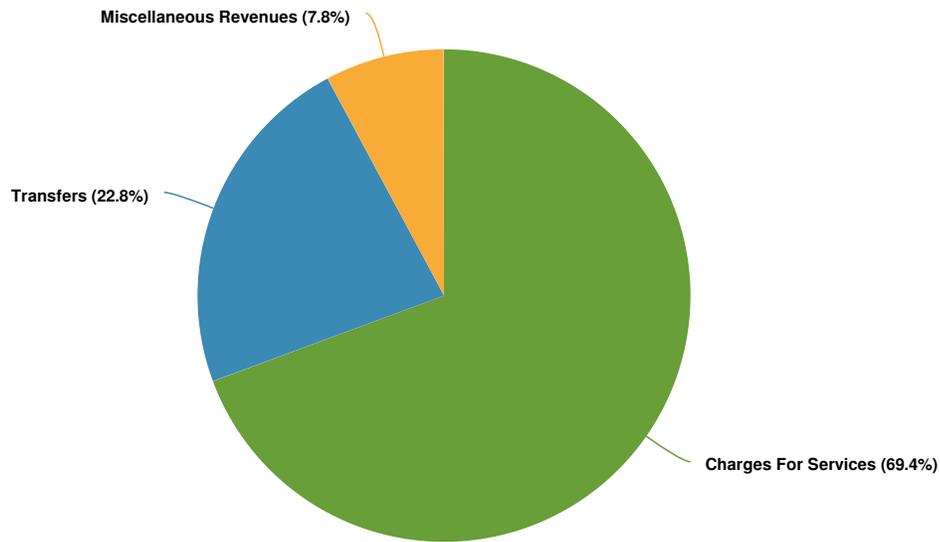


| Name                      | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---------------------------|----------------|-----------------------|----------------|-----------------|--|
| Commuter Parking Lot Fund | \$60,815       | \$70,000              | \$106,103      | \$111,150       | 58.8%  |
| Sewer Fund                | \$9,362,340    | \$10,085,618          | \$9,823,434    | \$9,692,192     | -3.9%  |
| Sewer Capital Improvement | \$1,030,694    | \$4,995,280           | \$1,372,560    | \$7,936,939     | 58.9%  |

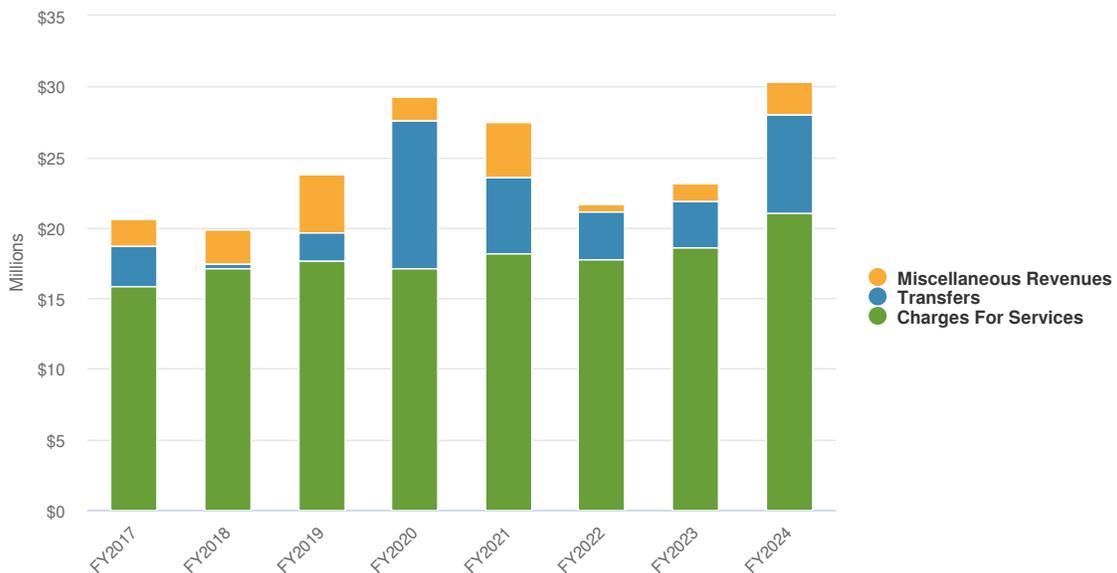
| Name                     | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------|---------------------|-----------------------|---------------------|---------------------|--|
| Water Fund               | \$8,540,339         | \$9,694,550           | \$8,969,197         | \$10,151,420        | 4.7%   |
| Water Capital Imprv Fund | \$2,729,160         | \$3,348,885           | \$2,935,348         | \$2,451,627         | -26.8%   |
| <b>Total:</b>            | <b>\$21,723,349</b> | <b>\$28,194,333</b>   | <b>\$23,206,642</b> | <b>\$30,343,328</b> | <b>7.6%</b>  |

## Revenues by Source

Projected 2024 Revenues by Source



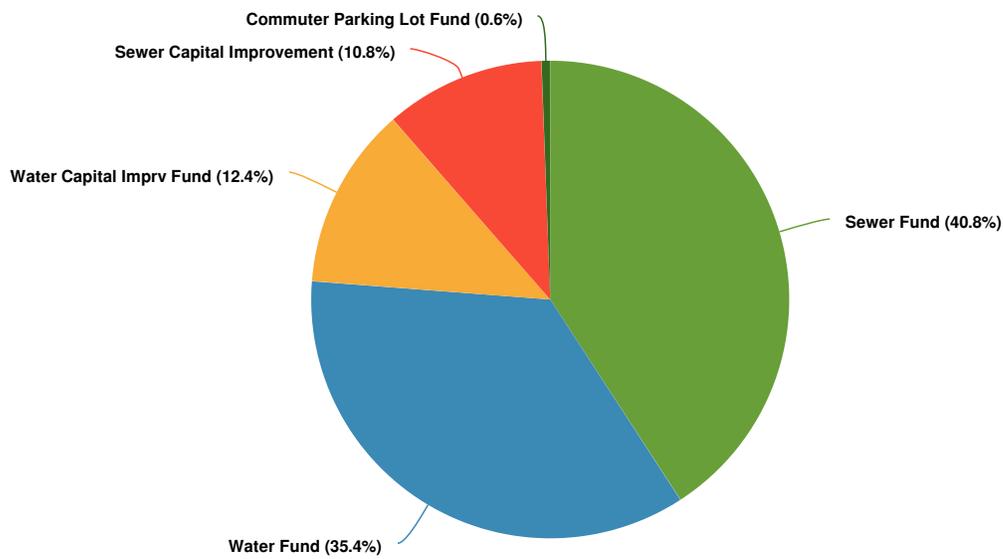
Budgeted and Historical 2024 Revenues by Source



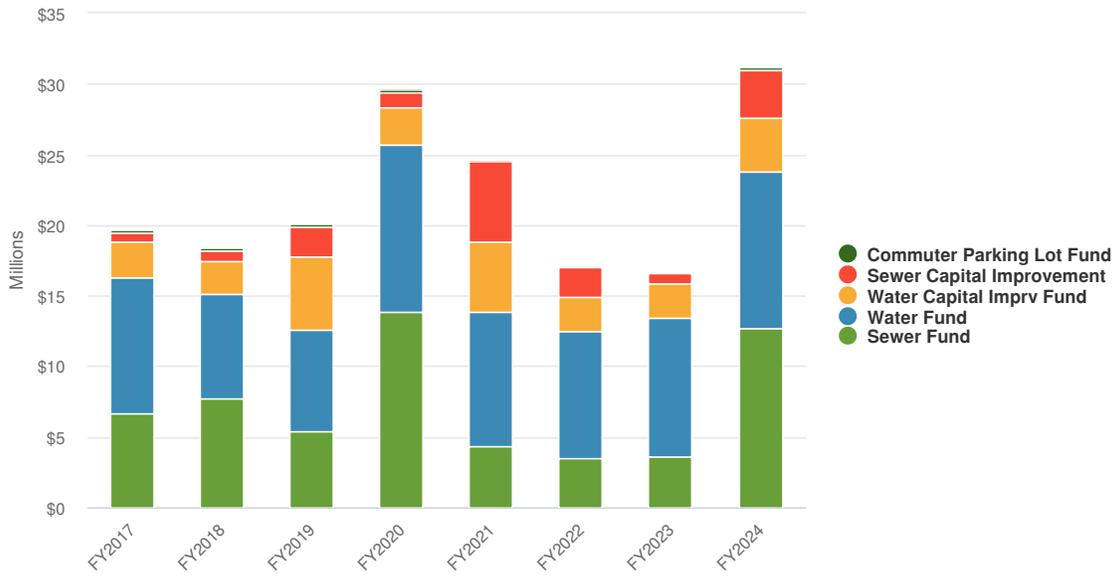
| Name                         | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|---------------------|-----------------------|---------------------|---------------------|--|
| Revenue Source               |                     |                       |                     |                     |  |
| Charges For Services         | \$17,774,014        | \$19,767,205          | \$18,574,552        | \$21,043,278        | 6.5%   |
| Miscellaneous Revenues       | \$617,227           | \$3,079,158           | \$1,299,983         | \$2,371,650         | -23%   |
| Transfers                    | \$3,332,108         | \$5,347,970           | \$3,332,108         | \$6,928,400         | 29.6%  |
| <b>Total Revenue Source:</b> | <b>\$21,723,349</b> | <b>\$28,194,333</b>   | <b>\$23,206,642</b> | <b>\$30,343,328</b> | <b>7.6%</b>  |

## Expenditures by Fund

### 2024 Expenditures by Fund



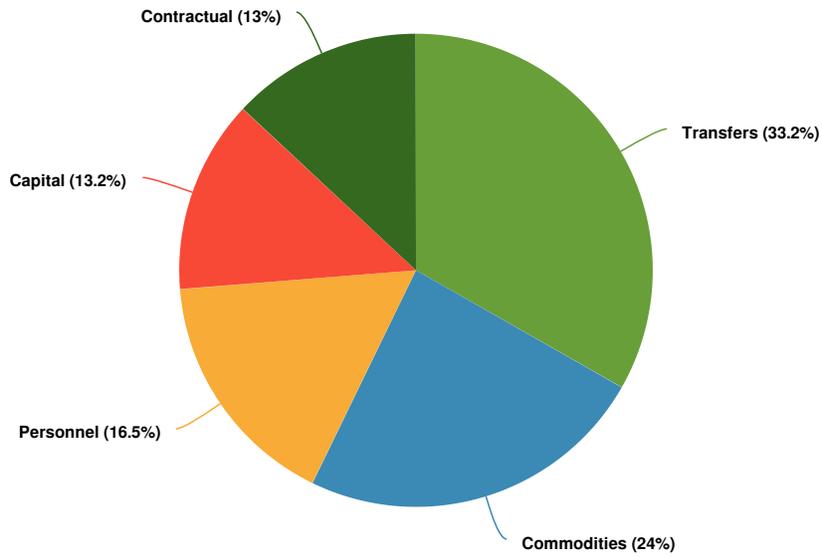
### Budgeted and Historical 2024 Expenditures by Fund



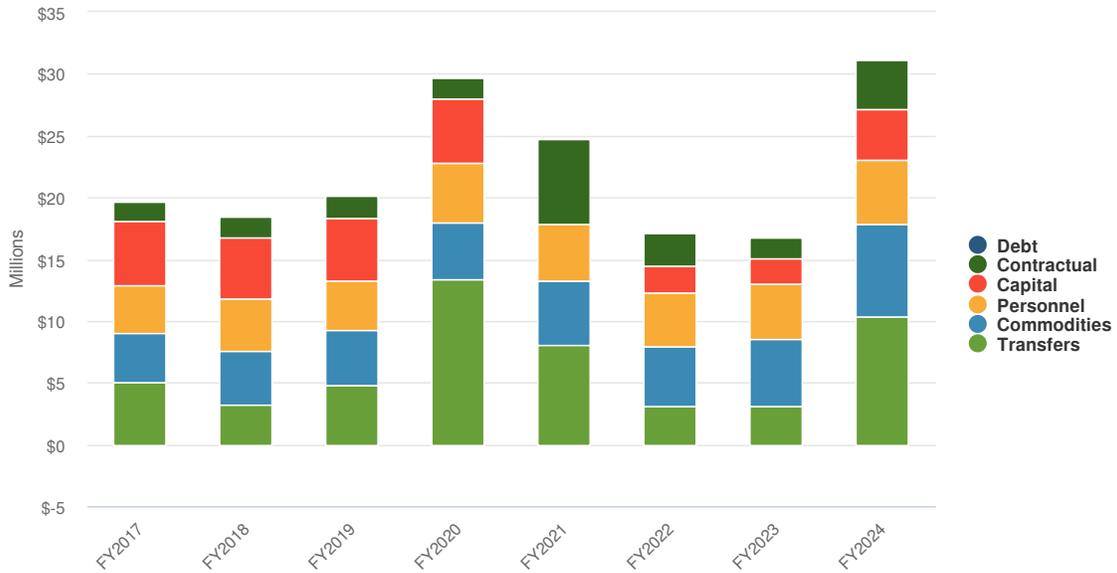
| Name                      | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---------------------------|---------------------|-----------------------|---------------------|---------------------|--|
| Commuter Parking Lot Fund | \$76,604            | \$205,575             | \$111,714           | \$181,770           | -11.6%   |
| Sewer Fund                | \$3,504,125         | \$9,321,941           | \$3,574,159         | \$12,732,098        | 36.6%  |
| Sewer Capital Improvement | \$2,135,648         | \$2,303,897           | \$731,142           | \$3,376,155         | 46.5%  |
| Water Fund                | \$9,023,207         | \$10,366,532          | \$9,842,039         | \$11,031,848        | 6.4%   |
| Water Capital Imprv Fund  | \$2,405,268         | \$3,649,005           | \$2,482,569         | \$3,851,113         | 5.5%   |
| <b>Total:</b>             | <b>\$17,144,852</b> | <b>\$25,846,950</b>   | <b>\$16,741,623</b> | <b>\$31,172,984</b> | <b>20.6%</b>   |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



| Name            | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-----------------|----------------|-----------------------|----------------|-----------------|--|
| Expense Objects |                |                       |                |                 |  |
| Personnel       | \$4,440,524    | \$4,870,973           | \$4,408,182    | \$5,148,184     | 5.7%   |

| Name                          | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|---------------------|-----------------------|---------------------|---------------------|--|
| Commodities                   | \$4,817,138         | \$5,593,898           | \$5,457,848         | \$7,474,711         | 33.6%  |
| Contractual                   | \$2,710,670         | \$2,503,597           | \$1,685,996         | \$4,063,572         | 62.3%  |
| Capital                       | \$2,117,208         | \$4,509,600           | \$2,072,905         | \$4,125,296         | -8.5%  |
| Transfers                     | \$3,059,311         | \$8,368,882           | \$3,116,693         | \$10,361,221        | 23.8%  |
| <b>Total Expense Objects:</b> | <b>\$17,144,852</b> | <b>\$25,846,950</b>   | <b>\$16,741,623</b> | <b>\$31,172,984</b> | <b>20.6%</b>   |

The following charts outline the Village's Five-Year Financial Forecasts of the Sewer and Water Funds for FY 2024 through FY 2028. The forecasts show annual surplus or (deficit) balances based on growth in both revenue and expenses. These projections are based upon a series of conservative assumptions.

The Sewer Fund exceeds the targeted 3-month operating balance for each of the five years. Based on the sewer rate study completed in August 2022, sewer fees will be adjusted to cover the operating and major capital improvements. With the construction of the Regional WRRF and the Conveyance System, which are two major capital projects that will be completed within the five-year timeline, the sewer charges are scheduled to increase on May 1st each year. The Sewer use volume charge will increase 9% and the fixed monthly charge will increase between 11% and 21% over the next five years. The revenue includes these fee increases and the expenses include the related capital and/or debt obligations related to these projects.

**Sewer Fund Five-Year Forecast  
FY 2023/24 to FY 2027/28**

|                                      | <b>23/24</b>        | <b>24/25</b>         | <b>25/26</b>         | <b>26/27</b>        | <b>27/28</b>         |
|--------------------------------------|---------------------|----------------------|----------------------|---------------------|----------------------|
|                                      | <b>Budget</b>       | <b>Projected*</b>    | <b>Projected*</b>    | <b>Projected*</b>   | <b>Projected*</b>    |
| <b>Revenue</b>                       |                     |                      |                      |                     |                      |
| CHARGES FOR SERVICES<br>(340)        |                     |                      |                      |                     |                      |
| Utility Use                          | 7,480,000           | 8,153,200            | 8,886,988            | 9,686,817           | 9,686,817            |
| Penalty                              | 82,280              | 89,685               | 97,757               | 106,555             | 106,555              |
| Fixed Monthly Charge                 | 2,040,000           | 2,331,516            | 2,622,956            | 2,914,366           | 3,535,709            |
| Laraway Road Relief Sewer            | 9,912               | 10,209               | 10,516               | 10,831              | 11,156               |
| Tap On Fees                          | 893,539             | 893,539              | 893,539              | 893,539             | 893,539              |
| MISCELLANEOUS REV. (360)             |                     |                      |                      |                     |                      |
| Interest                             | 211,500             | 217,845              | 224,380              | 231,112             | 238,045              |
| Misc. Reimbursement                  | 15,000              | 15,450               | 15,914               | 16,391              | 16,883               |
| <b>Total Revenue</b>                 | <b>\$10,732,231</b> | <b>\$11,711,445</b>  | <b>\$12,752,049</b>  | <b>\$13,859,611</b> | <b>\$14,488,703</b>  |
| <b>Expenses</b>                      |                     |                      |                      |                     |                      |
| Personnel                            | \$2,690,003         | \$2,770,703          | \$2,853,824          | \$2,939,439         | \$3,027,622          |
| Commodities                          | \$512,980           | \$528,369            | \$544,220            | \$560,547           | \$577,364            |
| Contractual                          | \$2,800,351         | \$2,884,362          | \$2,970,892          | \$3,060,019         | \$3,151,820          |
| Capital Outlay                       | \$1,240,076         | \$3,959,000          | \$4,893,000          | \$3,438,000         | \$392,000            |
| Transfers/Debt                       | \$1,187,008         | \$3,011,795          | \$3,512,075          | \$4,559,168         | \$8,576,863          |
| <b>Total Expenses</b>                | <b>\$8,430,418</b>  | <b>\$13,154,229</b>  | <b>\$14,774,012</b>  | <b>\$14,557,173</b> | <b>\$15,725,668</b>  |
| <b>Beginning Balance</b>             | <b>\$19,798,538</b> | <b>\$22,100,351</b>  | <b>\$20,657,567</b>  | <b>\$18,635,603</b> | <b>\$17,938,041</b>  |
| <b>Surplus/(Deficit)</b>             | <b>\$2,301,813</b>  | <b>(\$1,442,784)</b> | <b>(\$2,021,964)</b> | <b>(\$697,563)</b>  | <b>(\$1,236,965)</b> |
| <b>Ending Balance</b>                | <b>\$22,100,351</b> | <b>\$20,657,567</b>  | <b>\$18,635,603</b>  | <b>\$17,938,041</b> | <b>\$16,701,076</b>  |
| Targeted 3 mo. Balance               | \$1,810,853         | \$2,535,609          | \$2,815,484          | \$2,499,501         | \$1,787,201          |
| <b>Over (Under) Targeted Balance</b> | <b>\$20,289,499</b> | <b>\$18,121,958</b>  | <b>\$15,820,119</b>  | <b>\$15,438,539</b> | <b>\$14,913,874</b>  |

Similarly to sewer, a water rate study was completed in August 2022. Based on this study, the water rates will be increased 4% on May 1st of each year. These increases were factored into the five-year forecast below. The Water Fund exceeds the targeted 3-month operating balance for the first two years in the five-year forecast. Annually, the rates will be reviewed and adjusted if necessary to ensure costs are covered and reserves are met. As reflected in the Capital Improvement Plan, the Village has set aside funds to replace aging water mains each fiscal year. The Village plans on taking advantage of low-interest IEPA loans when available to finance these improvements. The forecast below includes the debt obligations related to these projects.

**Water Fund Five-Year Forecast  
FY 2023/24 to FY 2027/28**

|                                      | <b>23/24</b>         | <b>24/25</b>         | <b>25/26</b>        | <b>26/27</b>         | <b>27/28</b>         |
|--------------------------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
|                                      | <b>Budget</b>        | <b>Projected*</b>    | <b>Projected*</b>   | <b>Projected*</b>    | <b>Projected*</b>    |
| <b>Revenue</b>                       |                      |                      |                     |                      |                      |
| <b>CHARGES FOR SERVICES (340)</b>    |                      |                      |                     |                      |                      |
| Water Use Permit                     | 4,800                | 4,944                | 5,092               | 5,245                | 5,402                |
| Utility Use                          | 9,680,000            | 10,067,200           | 10,469,888          | 10,888,684           | 11,324,231           |
| Penalty                              | 87,120               | 90,605               | 94,229              | 97,998               | 101,918              |
| Misc. Water Charge                   | 21,022               | 21,653               | 22,302              | 22,971               | 23,660               |
| Water Meter Equipment Fee            | 77,500               | 79,825               | 82,220              | 84,686               | 87,227               |
| Tap On Fees                          | 559,105              | 559,105              | 559,105             | 559,105              | 559,105              |
| <b>MISCELLANEOUS REV. (360)</b>      |                      |                      |                     |                      |                      |
| Interest                             | 82,000               | 84,460               | 86,994              | 89,604               | 92,292               |
| Misc. Reimbursement                  | 264,500              | 272,435              | 280,608             | 289,026              | 297,697              |
| Loan Proceeds                        | 1,827,000            | 1,881,810            | 1,938,264           | 1,996,412            | 2,056,305            |
| <b>Total Revenue</b>                 | <b>\$12,603,047</b>  | <b>\$13,062,036</b>  | <b>\$13,538,702</b> | <b>\$14,033,732</b>  | <b>\$14,547,837</b>  |
| <b>Expenses</b>                      |                      |                      |                     |                      |                      |
| Personnel                            | \$2,458,181          | \$2,531,926          | \$2,607,884         | \$2,686,121          | \$2,766,704          |
| Commodities                          | \$6,957,231          | \$7,165,948          | \$7,380,926         | \$7,602,354          | \$7,830,425          |
| Contractual                          | \$1,085,951          | \$1,118,530          | \$1,152,085         | \$1,186,648          | \$1,222,247          |
| Capital Outlay                       | \$2,885,220          | \$1,730,214          | \$1,795,833         | \$2,320,891          | \$2,390,518          |
| Transfers/Debt                       | \$1,496,378          | \$1,541,269          | \$1,587,507         | \$1,635,133          | \$1,684,187          |
| <b>Total Expenses</b>                | <b>\$14,882,961</b>  | <b>\$14,087,887</b>  | <b>\$14,524,236</b> | <b>\$15,431,147</b>  | <b>\$15,894,081</b>  |
| <b>Beginning Balance</b>             | <b>\$6,739,422</b>   | <b>\$4,459,508</b>   | <b>\$3,433,658</b>  | <b>\$2,448,124</b>   | <b>\$1,050,709</b>   |
| <b>Surplus/(Deficit)</b>             | <b>(\$2,279,914)</b> | <b>(\$1,025,850)</b> | <b>(\$985,534)</b>  | <b>(\$1,397,415)</b> | <b>(\$1,346,244)</b> |
| <b>Ending Balance</b>                | <b>\$4,459,508</b>   | <b>\$3,433,658</b>   | <b>\$2,448,124</b>  | <b>\$1,050,709</b>   | <b>(\$295,535)</b>   |
| Targeted 3 mo. Balance               | \$3,346,646          | \$3,136,654          | \$3,234,182         | \$3,449,003          | \$3,552,474          |
| <b>Over (Under) Targeted Balance</b> | <b>\$1,112,862</b>   | <b>\$297,003</b>     | <b>(\$786,059)</b>  | <b>(\$2,398,295)</b> | <b>(\$3,848,009)</b> |

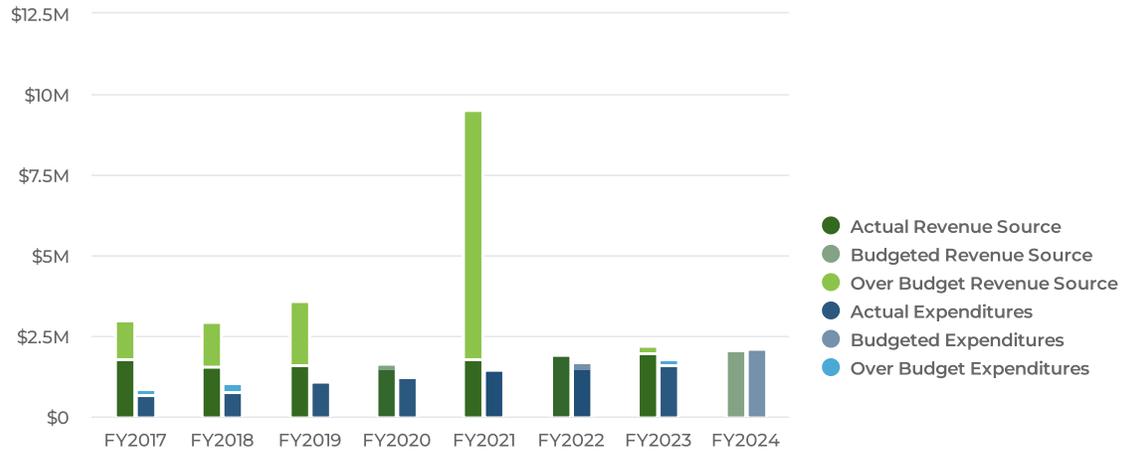


# Trust & Agency Fund

The Pension Trust Fund is the Police Pension Fund, which accounts for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. The Police Pension Board controls the expenditures in this fund.

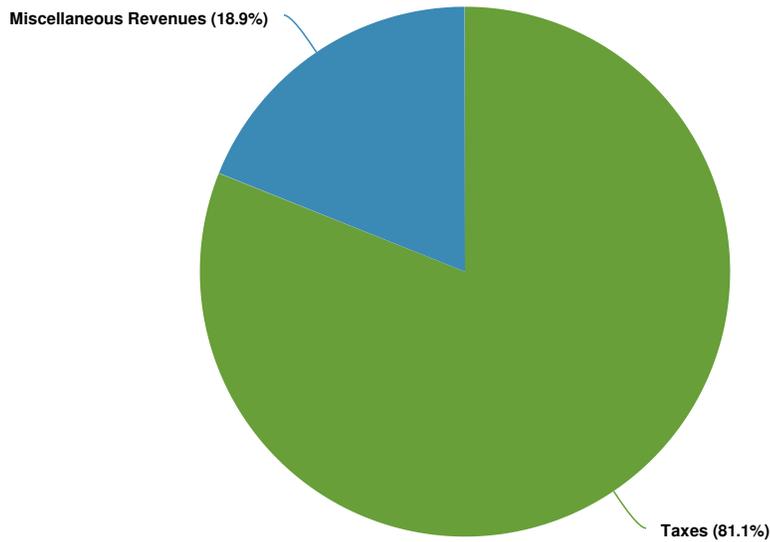
## Summary

The Village of New Lenox is projecting \$2.08M of revenue in FY2024, which represents a 4% increase over the prior year. Budgeted expenditures are projected to increase by 33.2% or \$535.91K to \$2.15M in FY2024.

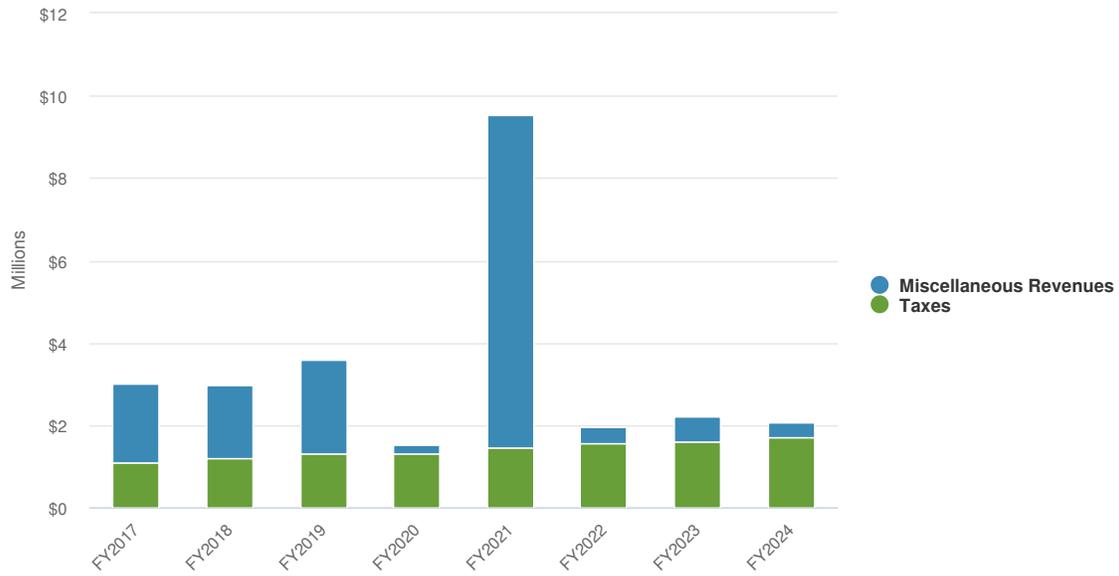


## Revenues by Source

### Projected 2024 Revenues by Source



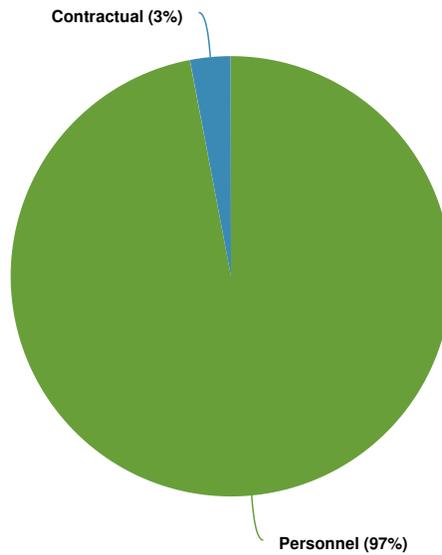
### Budgeted and Historical 2024 Revenues by Source



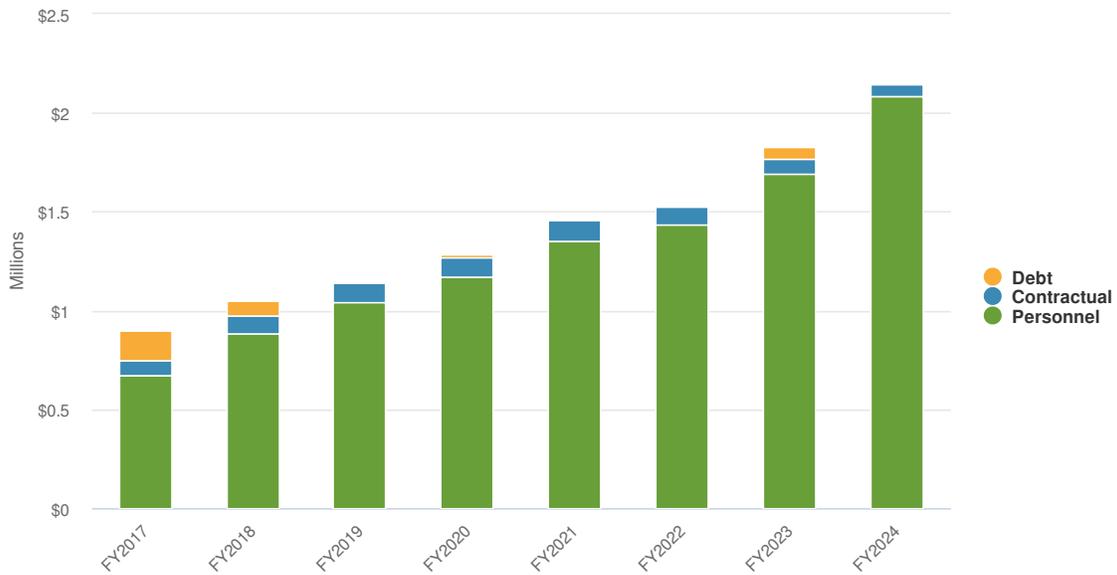
| Name                         | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|--------------------|-----------------------|--------------------|--------------------|--|
| Revenue Source               |                    |                       |                    |                    |  |
| Taxes                        | \$1,575,941        | \$1,610,170           | \$1,607,936        | \$1,688,383        | 4.9%   |
| Miscellaneous Revenues       | \$365,827          | \$393,000             | \$592,555          | \$394,300          | 0.3%   |
| <b>Total Revenue Source:</b> | <b>\$1,941,768</b> | <b>\$2,003,170</b>    | <b>\$2,200,490</b> | <b>\$2,082,683</b> | <b>4%</b>  |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



| Name            | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-----------------|----------------|-----------------------|----------------|-----------------|--|
| Expense Objects |                |                       |                |                 |  |
| Personnel       | \$1,433,803    | \$1,539,323           | \$1,695,002    | \$2,084,006     | 35.4%  |

| <b>Name</b>                   | <b>FY2022 Actuals</b> | <b>FY2023 Amended Budget</b> | <b>FY2023 Actuals</b> | <b>FY2024 Budgeted</b> | <b>FY2023 Amended Budget vs. FY2024 Budgeted (% Change)</b> |
|-------------------------------|-----------------------|------------------------------|-----------------------|------------------------|---|
| Contractual                   | \$90,161              | \$72,815                     | \$74,858              | \$64,045               | -12%  |
| Debt                          | \$0                   | \$0                          | \$56,014              | \$0                    | 0%  |
| <b>Total Expense Objects:</b> | <b>\$1,523,965</b>    | <b>\$1,612,138</b>           | <b>\$1,825,873</b>    | <b>\$2,148,051</b>     | <b>33.2%</b>  |

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# DEPARTMENTS

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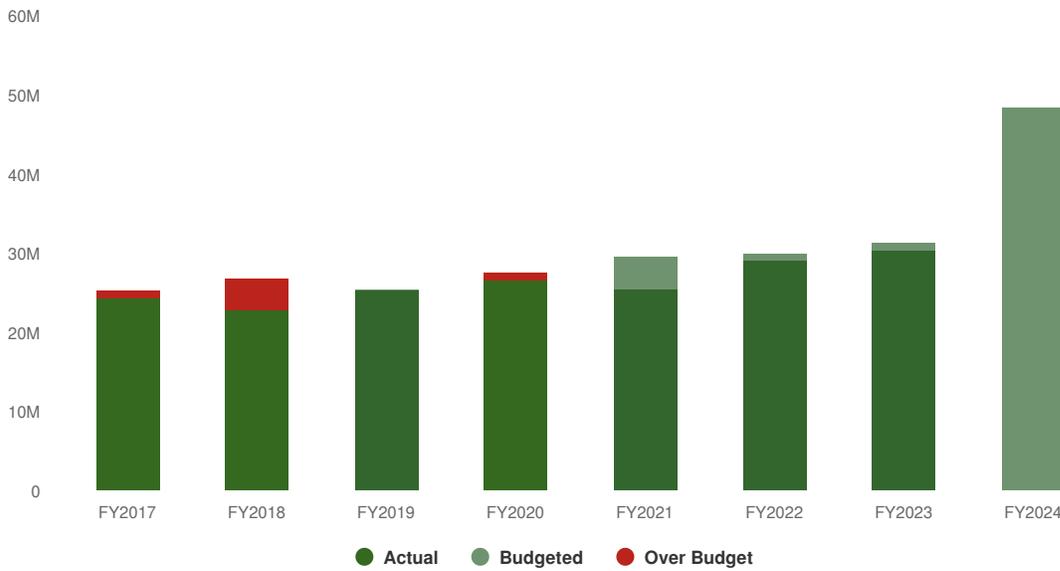
# General Fund

The General Fund is comprised of four departments: Administration, Community Development, Police and Public Works. There are many programs within each department. The strategic priority, strategic initiatives and the goals linking these items together are identified below by the department.

## Expenditures Summary

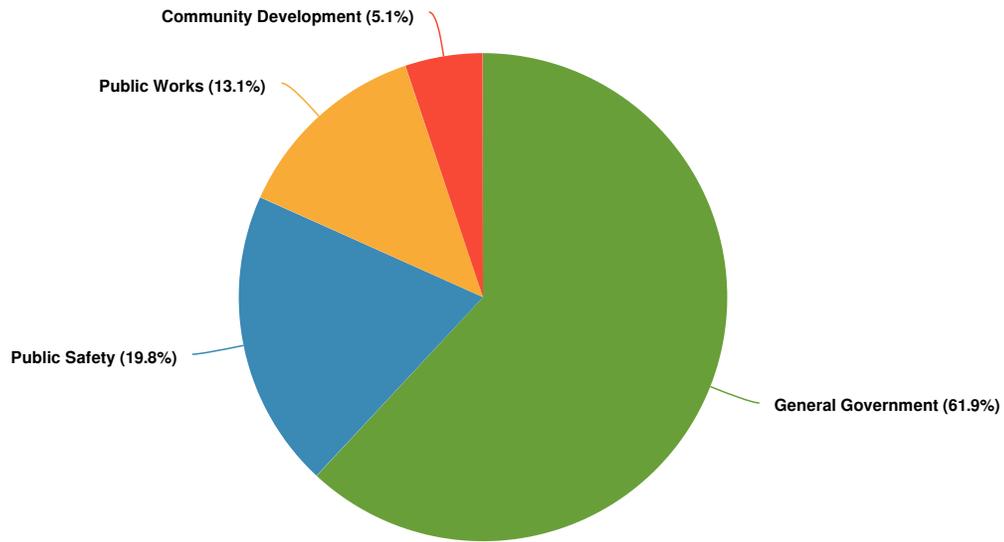
**\$48,439,502** **\$17,114,923**  
(54.64% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual

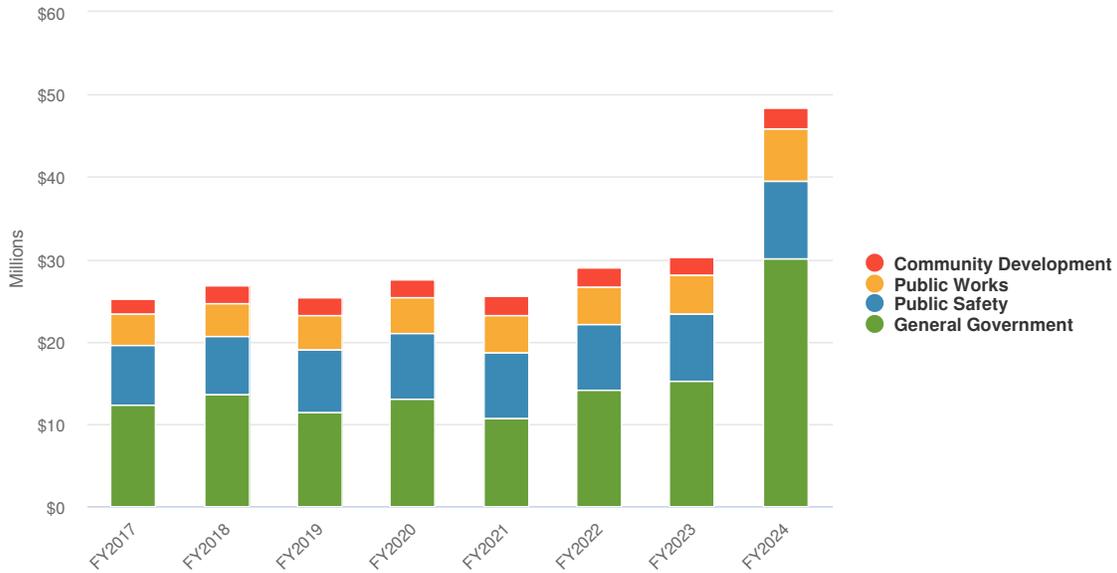


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



| Name | Account ID | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------|------------|----------------|-----------------------|----------------|-----------------|--|
|      |            |                |                       |                |                 |  |

| Name                              | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-----------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| <b>Expenditures</b>               |             |                  |                       |                  |                  |  |
| <b>General Government</b>         |             |                  |                       |                  |                  |  |
| <b>Village Board</b>              |             |                  |                       |                  |                  |  |
| SALARIES: PART TIME               | 10.400.4102 | \$61,200         | \$61,200              | \$60,900         | \$61,200         | 0%   |
| PENSION CONTRIBUTION              | 10.400.4203 | \$7,221          | \$7,256               | \$7,118          | \$4,682          | -35.5%   |
| PRINTING COST                     | 10.400.4335 | \$418            | \$300                 | \$604            | \$400            | 33.3%  |
| CONSULTING SERVICES               | 10.400.4416 | \$27,500         | \$30,000              | \$27,500         | \$30,000         | 0%   |
| MEETING & EXPENSE ALLOW           | 10.400.4426 | \$1,341          | \$3,500               | \$2,875          | \$3,500          | 0%   |
| EDUCATION & TRAINING              | 10.400.4427 | \$1,282          | \$1,500               | \$852            | \$4,500          | 200%   |
| LEGAL PUBLICATIONS                | 10.400.4430 | \$8,916          | \$8,000               | \$5,187          | \$8,000          | 0%   |
| PROFESSIONAL MEMBERSHIPS          | 10.400.4481 | \$27,039         | \$27,600              | \$27,373         | \$27,800         | 0.7%   |
| CONTRIBUTIONS                     | 10.400.4487 | \$28,056         | \$29,000              | \$25,935         | \$29,000         | 0%   |
| <b>Total Village Board:</b>       |             | <b>\$162,973</b> | <b>\$168,356</b>      | <b>\$158,344</b> | <b>\$169,082</b> | <b>0.4%</b>  |
| <b>Village Clerk</b>              |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME               | 10.401.4101 | \$86,662         | \$92,411              | \$88,770         | \$95,183         | 3%   |
| PENSION CONTRIBUTION              | 10.401.4203 | \$19,658         | \$20,284              | \$18,780         | \$19,389         | -4.4%  |
| MEDICAL & LIFE INSURANCE          | 10.401.4207 | \$27,730         | \$29,026              | \$27,789         | \$29,026         | 0%   |
| CODIFICATION SERVICE              | 10.401.4408 | \$5,717          | \$7,500               | \$4,850          | \$7,500          | 0%   |
| MEETING & EXPENSE ALLOW           | 10.401.4426 | \$0              | \$150                 | \$20             | \$150            | 0%   |
| EDUCATION & TRAINING              | 10.401.4427 | \$0              | \$300                 | \$0              | \$600            | 100%   |
| PROFESSIONAL MEMBERSHIPS          | 10.401.4481 | \$365            | \$290                 | \$340            | \$340            | 17.2%  |
| <b>Total Village Clerk:</b>       |             | <b>\$140,132</b> | <b>\$149,961</b>      | <b>\$140,549</b> | <b>\$152,188</b> | <b>1.5%</b>  |
| <b>Village Commissions</b>        |             |                  |                       |                  |                  |  |
| SALARIES: PART TIME               | 10.402.4102 | \$11,150         | \$16,200              | \$8,975          | \$16,750         | 3.4%   |
| PENSION CONTRIBUTION              | 10.402.4203 | \$853            | \$1,281               | \$687            | \$1,282          | 0.1%   |
| SAFETY GEAR & UNIFORMS            | 10.402.4362 | \$0              | \$120                 | \$0              | \$120            | 0%   |
| TEST & PSYCHOLOGICAL EXAMS        | 10.402.4406 | \$610            | \$3,950               | \$4,975          | \$2,100          | -46.8%   |
| CONSULTING SERVICES               | 10.402.4416 | \$3,358          | \$13,530              | \$13,848         | \$150            | -98.9%   |
| MEETING & EXPENSE ALLOW           | 10.402.4426 | \$0              | \$250                 | \$0              | \$250            | 0%   |
| EDUCATION & TRAINING              | 10.402.4427 | \$100            | \$2,250               | \$0              | \$2,250          | 0%   |
| LEGAL PUBLICATIONS                | 10.402.4430 | \$700            | \$750                 | \$875            | \$750            | 0%   |
| PROFESSIONAL MEMBERSHIPS          | 10.402.4481 | \$1,762          | \$1,855               | \$1,762          | \$1,900          | 2.4%   |
| <b>Total Village Commissions:</b> |             | <b>\$18,534</b>  | <b>\$40,186</b>       | <b>\$31,121</b>  | <b>\$25,552</b>  | <b>-36.4%</b>  |
| <b>Village Attorney</b>           |             |                  |                       |                  |                  |  |
| LEGAL SERVICE                     | 10.403.4410 | \$136,480        | \$250,000             | \$219,369        | \$300,000        | 20%  |

| Name                                 | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| MAGISTRATE PROGRAM                   | 10.403.4437 | \$14,559         | \$18,000              | \$18,150         | \$19,800         | 10%  |
| <b>Total Village Attorney:</b>       |             | <b>\$151,039</b> | <b>\$268,000</b>      | <b>\$237,519</b> | <b>\$319,800</b> | <b>19.3%</b>   |
| <b>Village Administration</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                  | 10.410.4101 | \$355,285        | \$442,950             | \$392,474        | \$463,227        | 4.6%   |
| SALARIES: PART TIME                  | 10.410.4102 | \$33,764         | \$16,000              | \$10,408         | \$16,000         | 0%   |
| OVERTIME PAY                         | 10.410.4105 | \$2,127          | \$1,500               | \$39             | \$1,500          | 0%   |
| PENSION CONTRIBUTION                 | 10.410.4203 | \$80,976         | \$101,069             | \$78,961         | \$97,924         | -3.1%  |
| MEDICAL & LIFE INSURANCE             | 10.410.4207 | \$59,703         | \$53,000              | \$50,318         | \$53,251         | 0.5%   |
| GENERAL OFFICE SUPPLIES              | 10.410.4310 | \$16,958         | \$18,000              | \$17,516         | \$18,000         | 0%   |
| FORMS BOOKS & MANUALS                | 10.410.4315 | \$0              | \$200                 | \$0              | \$200            | 0%   |
| PRINTING COST                        | 10.410.4335 | \$0              | \$600                 | \$0              | \$600            | 0%   |
| SAFETY GEAR & UNIFORMS               | 10.410.4362 | \$0              | \$1,500               | \$1,279          | \$1,500          | 0%   |
| CONSULTING SERVICES                  | 10.410.4416 | \$4,225          | \$12,750              | \$19,075         | \$6,400          | -49.8%   |
| TELEPHONE ACCESS LINE                | 10.410.4421 | \$1,449          | \$2,800               | \$1,568          | \$2,100          | -25%   |
| MEETING & EXPENSE ALLOW              | 10.410.4426 | \$405            | \$1,300               | \$636            | \$1,300          | 0%   |
| EDUCATION & TRAINING                 | 10.410.4427 | \$1,517          | \$5,100               | \$3,876          | \$5,100          | 0%   |
| PROFESSIONAL MEMBERSHIPS             | 10.410.4481 | \$2,154          | \$2,300               | \$2,166          | \$2,300          | 0%   |
| <b>Total Village Administration:</b> |             | <b>\$558,563</b> | <b>\$659,069</b>      | <b>\$578,318</b> | <b>\$669,402</b> | <b>1.6%</b>  |
| <b>Finance</b>                       |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                  | 10.411.4101 | \$236,961        | \$258,500             | \$248,256        | \$266,191        | 3%   |
| PENSION CONTRIBUTION                 | 10.411.4203 | \$52,733         | \$56,727              | \$51,645         | \$54,223         | -4.4%  |
| MEDICAL & LIFE INSURANCE             | 10.411.4207 | \$55,499         | \$57,756              | \$55,714         | \$57,756         | 0%   |
| PRINTING COST                        | 10.411.4335 | \$1,034          | \$1,450               | \$1,034          | \$1,000          | -31%   |
| ADMINISTRATIVE COSTS                 | 10.411.4403 | \$23,952         | \$27,340              | \$13,313         | \$16,200         | -40.7%   |
| CONSULTING SERVICES                  | 10.411.4416 | \$7,800          | \$5,500               | \$17,975         | \$18,950         | 244.5%   |
| MEETING & EXPENSE ALLOW              | 10.411.4426 | \$45             | \$200                 | \$20             | \$200            | 0%   |
| EDUCATION & TRAINING                 | 10.411.4427 | \$1,087          | \$3,360               | \$2,500          | \$5,550          | 65.2%  |
| PROFESSIONAL MEMBERSHIPS             | 10.411.4481 | \$575            | \$615                 | \$615            | \$615            | 0%   |
| SURETY BOND & OFFICIAL LIAB          | 10.411.4483 | \$100            | \$100                 | \$100            | \$100            | 0%   |
| <b>Total Finance:</b>                |             | <b>\$379,785</b> | <b>\$411,548</b>      | <b>\$391,171</b> | <b>\$420,785</b> | <b>2.2%</b>  |
| <b>Information Technology</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                  | 10.412.4101 | \$156,593        | \$173,930             | \$166,826        | \$181,409        | 4.3%   |
| PENSION CONTRIBUTION                 | 10.412.4203 | \$35,615         | \$38,178              | \$35,396         | \$36,953         | -3.2%  |
| MEDICAL & LIFE INSURANCE             | 10.412.4207 | \$37,528         | \$36,022              | \$35,879         | \$37,263         | 3.4%   |
| MEETING & EXPENSE ALLOW              | 10.412.4426 | \$0              | \$1,500               | \$0              | \$1,500          | 0%   |
| EDUCATION & TRAINING                 | 10.412.4427 | \$3,932          | \$8,500               | \$810            | \$10,500         | 23.5%  |

| Name                                 | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| MAINTENANCE CONTRACTS                | 10.412.4447 | \$125,156        | \$147,179             | \$142,887        | \$147,417        | 0.2%   |
| REPAIRS: OFFICE MACHINES             | 10.412.4452 | \$25,552         | \$30,000              | \$28,978         | \$36,000         | 20%  |
| PROFESSIONAL MEMBERSHIPS             | 10.412.4481 | \$0              | \$700                 | \$0              | \$500            | -28.6%   |
| MAPPING                              | 10.412.4515 | \$0              | \$750                 | \$300            | \$750            | 0%   |
| OFFICE EQUIPMENT                     | 10.412.4573 | \$97,828         | \$90,200              | \$93,675         | \$131,950        | 46.3%  |
| GIS PROGRAM DEVELOPMENT              | 10.412.4584 | \$8,569          | \$14,350              | \$8,500          | \$49,500         | 244.9%   |
| FINANCIAL SOFTWARE                   | 10.412.4586 | \$0              | \$165,000             | \$168,330        | \$48,000         | -70.9%   |
| ASSET MANAGEMENT SOFTWARE            | 10.412.4588 | \$27,638         | \$19,000              | \$17,851         | \$26,000         | 36.8%  |
| <b>Total Information Technology:</b> |             | <b>\$518,411</b> | <b>\$725,309</b>      | <b>\$699,433</b> | <b>\$707,742</b> | <b>-2.4%</b>   |
|                                      |             |                  |                       |                  |                  |  |
| <b>Central Services</b>              |             |                  |                       |                  |                  |  |
| WORKMEN'S COMPENSATION               | 10.413.4204 | \$211,848        | \$180,000             | \$156,376        | \$237,000        | 31.7%  |
| POSTAGE EXPENSE                      | 10.413.4311 | \$16,015         | \$25,500              | \$20,896         | \$22,680         | -11.1%   |
| FORMS BOOKS & MANUALS                | 10.413.4315 | \$577            | \$850                 | \$364            | \$380            | -55.3%   |
| COVID-19 SUPPLIES                    | 10.413.4320 | \$2,858          | \$3,000               | \$15             | \$100            | -96.7%   |
| PRINTING COST                        | 10.413.4335 | \$25,996         | \$25,000              | \$27,392         | \$28,515         | 14.1%  |
| AWARDS & SERVICE PINS                | 10.413.4390 | \$795            | \$500                 | \$820            | \$1,000          | 100%   |
| AUDITING & ACCOUNTING                | 10.413.4401 | \$51,880         | \$60,100              | \$50,070         | \$60,000         | -0.2%  |
| ECONOMIC INCENTIVE AGREEMENT         | 10.413.4412 | \$1,343,517      | \$1,520,000           | \$1,397,361      | \$1,475,000      | -3%  |
| TELEPHONE SERVICE                    | 10.413.4420 | \$24,995         | \$104,700             | \$57,638         | \$60,000         | -42.7%   |
| PROPERTY TAX REBATE                  | 10.413.4438 | \$1,327,672      | \$2,143,000           | \$1,985,231      | \$2,305,000      | 7.6%   |
| MAINTENANCE CONTRACTS                | 10.413.4447 | \$8,724          | \$15,300              | \$792            | \$0              | -100%  |
| DOCUMENT SHREDDING SERVICE           | 10.413.4472 | \$0              | \$500                 | \$723            | \$750            | 50%  |
| SELF INSURANCE POOL                  | 10.413.4482 | \$261,476        | \$273,100             | \$247,680        | \$365,885        | 34%  |
| BAD DEBT EXPENSE                     | 10.413.4547 | \$18,448         | \$0                   | \$0              | \$0              | 0%   |
| TRANSFER TO 2021 G.O. REFUNDING BOND | 10.413.4928 | \$61,522         | \$224,369             | \$221,046        | \$1,053,982      | 369.8%   |
| TRANSFER TO 2016 GO BONDS            | 10.413.4929 | \$358,625        | \$357,825             | \$357,825        | \$357,625        | -0.1%  |
| TRANSFER TO 2007 G.O. BONDS          | 10.413.4930 | \$262,961        | \$265,150             | \$265,150        | \$270,400        | 2%   |
| TSF. TO 2004 G.O. BONDS-VHAL         | 10.413.4932 | \$626,550        | \$612,400             | \$612,000        | \$0              | -100%  |
| TRANSFER TO 2010 GO REFUNDIN         | 10.413.4933 | \$31,954         | \$0                   | \$0              | \$0              | 0%   |
| TRANSFER TO 2012A G.O. BONDS         | 10.413.4936 | \$393,756        | \$302,640             | \$302,328        | \$0              | -100%  |
| TO 2013A G.O. BOND FUND              | 10.413.4937 | \$705,850        | \$701,900             | \$701,900        | \$708,400        | 0.9%   |
| TSF TO 2014A GO BONDS                | 10.413.4938 | \$355,050        | \$357,700             | \$357,700        | \$355,800        | -0.5%  |

| Name                           | Account ID  | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------------|-------------|---------------------|-----------------------|---------------------|---------------------|--|
| TRANSFER TO 2020 G.O. BONDS    | 10.413.4939 | \$641,388           | \$639,888             | \$639,888           | \$643,638           | 0.6%   |
| TRANSFER TO MOTOR FUEL TAX     | 10.413.4940 | \$600,000           | \$1,200,000           | \$0                 | \$1,200,000         | 0%   |
| TRANSFER TO ROADWAY CAP IMPR   | 10.413.4942 | \$600,000           | \$0                   | \$0                 | \$0                 | 0%   |
| TRANSFER TO EQUIP REPL FUND    | 10.413.4952 | \$657,800           | \$677,550             | \$677,550           | \$745,305           | 10%  |
| TRANSFER TO PUBLIC IMPROVEME   | 10.413.4955 | \$0                 | \$0                   | \$0                 | \$2,500,000         | N/A  |
| TRANSFER TO CAP IMPROV FUND    | 10.413.4956 | \$0                 | \$0                   | \$1,200,000         | \$12,900,000        | N/A  |
| TRANSFER TO SEWER FUND         | 10.413.4960 | \$1,832,108         | \$0                   | \$1,832,108         | \$0                 | 0%   |
| <b>Total Central Services:</b> |             | <b>\$10,422,363</b> | <b>\$9,690,972</b>    | <b>\$11,112,853</b> | <b>\$25,291,460</b> | <b>161%</b>  |
|                                |             |                     |                       |                     |                     |  |
| <b>Human Resources</b>         |             |                     |                       |                     |                     |  |
| SALARIES: FULL TIME            | 10.415.4101 | \$227,491           | \$242,728             | \$233,165           | \$250,010           | 3%   |
| OVERTIME PAY                   | 10.415.4105 | \$0                 | \$0                   | \$430               | \$500               | N/A  |
| PENSION CONTRIBUTION           | 10.415.4203 | \$44,830            | \$53,279              | \$42,695            | \$51,029            | -4.2%  |
| EMPLOYEE ASSISTANCE PROGRAM    | 10.415.4205 | \$2,117             | \$2,823               | \$2,816             | \$2,823             | 0%   |
| UNEMPLOYMENT CONTRIBUTION      | 10.415.4206 | \$13,586            | \$23,000              | \$14,726            | \$20,000            | -13%   |
| MEDICAL & LIFE INSURANCE       | 10.415.4207 | \$19,764            | \$19,224              | \$21,749            | \$24,039            | 25%  |
| WELLNESS PROGRAM               | 10.415.4210 | \$3,995             | \$16,450              | \$7,138             | \$17,500            | 6.4%   |
| GENERAL OFFICE SUPPLIES        | 10.415.4310 | \$126               | \$1,200               | \$0                 | \$1,200             | 0%   |
| FORMS BOOKS & MANUALS          | 10.415.4315 | \$0                 | \$0                   | \$0                 | \$800               | N/A  |
| AWARDS & SERVICE PINS          | 10.415.4390 | \$1,385             | \$2,100               | \$1,449             | \$2,200             | 4.8%   |
| COMMEMORATIONS                 | 10.415.4391 | \$844               | \$1,600               | \$943               | \$1,600             | 0%   |
| RECEPTION                      | 10.415.4392 | \$3,300             | \$3,000               | \$3,300             | \$3,200             | 6.7%   |
| PHYSICAL EXAMINATIONS          | 10.415.4405 | \$1,347             | \$3,700               | \$3,147             | \$1,500             | -59.5%   |
| CONSULTING SERVICES            | 10.415.4416 | \$4,446             | \$700                 | \$574               | \$650               | -7.1%  |
| MEETING & EXPENSE ALLOW        | 10.415.4426 | \$351               | \$400                 | \$405               | \$400               | 0%   |
| EDUCATION & TRAINING           | 10.415.4427 | \$15,852            | \$22,845              | \$20,642            | \$25,000            | 9.4%   |
| LEGAL PUBLICATIONS             | 10.415.4430 | \$579               | \$250                 | \$204               | \$1,200             | 380%   |
| PROFESSIONAL MEMBERSHIPS       | 10.415.4481 | \$879               | \$894                 | \$889               | \$1,104             | 23.5%  |
| <b>Total Human Resources:</b>  |             | <b>\$340,891</b>    | <b>\$394,193</b>      | <b>\$354,272</b>    | <b>\$404,755</b>    | <b>2.7%</b>  |
|                                |             |                     |                       |                     |                     |  |
| <b>Community Access (Catv)</b> |             |                     |                       |                     |                     |  |
| SALARIES: FULL TIME            | 10.830.4101 | \$71,172            | \$79,082              | \$75,852            | \$84,713            | 7.1%   |
| PENSION CONTRIBUTION           | 10.830.4203 | \$16,211            | \$17,358              | \$16,187            | \$17,256            | -0.6%  |
| MEDICAL & LIFE INSURANCE       | 10.830.4207 | \$10,023            | \$10,540              | \$10,088            | \$10,540            | 0%   |
| GENERAL OFFICE SUPPLIES        | 10.830.4310 | \$358               | \$350                 | \$5                 | \$230               | -34.3%   |

| Name                                       | Account ID  | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--|-------------|---------------------|-----------------------|---------------------|---------------------|--|
| VEHICLE FUEL & OIL                         | 10.830.4330 | \$61                | \$150                 | \$41                | \$0                 | -100%  |
| VIDEO SUPPLIES                             | 10.830.4357 | \$715               | \$1,200               | \$872               | \$1,225             | 2.1%   |
| SAFETY GEAR & UNIFORMS                     | 10.830.4362 | \$0                 | \$600                 | \$0                 | \$600               | 0%   |
| TELEPHONE SERVICE                          | 10.830.4420 | \$428               | \$300                 | \$235               | \$300               | 0%   |
| MEETING & EXPENSE ALLOW                    | 10.830.4426 | \$190               | \$650                 | \$547               | \$900               | 38.5%  |
| EDUCATION & TRAINING                       | 10.830.4427 | \$0                 | \$360                 | \$324               | \$330               | -8.3%  |
| REPAIRS: FIXED & OPER EQUIP                | 10.830.4457 | \$538               | \$6,000               | \$2,662             | \$6,000             | 0%   |
| VIDEO EQUIPMENT                            | 10.830.4579 | \$38,538            | \$28,000              | \$27,869            | \$28,000            | 0%   |
| <b>Total Community Access (Catv):</b>      |             | <b>\$138,233</b>    | <b>\$144,590</b>      | <b>\$134,683</b>    | <b>\$150,094</b>    | <b>3.8%</b>  |
|  |             |                     |                       |                     |                     |  |
| <b>Community Benefit (Spec Evt)</b>        |             |                     |                       |                     |                     |  |
| SALARIES: FULL TIME                        | 10.835.4101 | \$68,434            | \$76,040              | \$72,935            | \$81,454            | 7.1%   |
| SALARIES: PART TIME                        | 10.835.4102 | \$32,053            | \$32,000              | \$29,765            | \$32,000            | 0%   |
| OVERTIME PAY                               | 10.835.4105 | \$128,276           | \$135,000             | \$146,649           | \$152,000           | 12.6%  |
| PENSION CONTRIBUTION                       | 10.835.4203 | \$43,193            | \$47,700              | \$45,129            | \$50,003            | 4.8%   |
| MEDICAL & LIFE INSURANCE                   | 10.835.4207 | \$27,303            | \$28,730              | \$27,673            | \$28,730            | 0%   |
| MOVIE NIGHTS                               | 10.835.4440 | \$7,405             | \$9,700               | \$7,840             | \$11,750            | 21.1%  |
| CHRISTMAS IN THE COMMONS                   | 10.835.4442 | \$104,000           | \$107,785             | \$102,119           | \$122,945           | 14.1%  |
| SPECIAL EVENT                              | 10.835.4449 | \$159,580           | \$0                   | \$212               | \$33,325            | N/A  |
| COMMONS-JULY 4TH ACTIVITIES                | 10.835.4477 | \$3,425             | \$35,850              | \$45,764            | \$36,050            | 0.6%   |
| COMMONS EVENTS                             | 10.835.4478 | \$39,078            | \$89,515              | \$86,630            | \$107,290           | 19.9%  |
| TRIPLE PLAY CONCERT SERIES                 | 10.835.4479 | \$573,261           | \$719,035             | \$648,302           | \$793,050           | 10.3%  |
| COMMUNITY IMPROVEMENTS                     | 10.835.4580 | \$159,659           | \$220,600             | \$169,497           | \$231,330           | 4.9%   |
| <b>Total Community Benefit (Spec Evt):</b> |             | <b>\$1,345,668</b>  | <b>\$1,501,955</b>    | <b>\$1,382,515</b>  | <b>\$1,679,927</b>  | <b>11.8%</b>   |
|  |             |                     |                       |                     |                     |  |
| <b>Garbage</b>                             |             |                     |                       |                     |                     |  |
| YARD WASTE STICKERS                        | 10.840.4363 | \$6,675             | \$6,875               | \$6,875             | \$7,125             | 3.6%   |
| GARBAGE BAG STICKERS                       | 10.840.4366 | \$4,600             | \$4,700               | \$4,700             | \$4,900             | 4.3%   |
| <b>Total Garbage:</b>                      |             | <b>\$11,275</b>     | <b>\$11,575</b>       | <b>\$11,575</b>     | <b>\$12,025</b>     | <b>3.9%</b>  |
| <b>Total General Government:</b>           |             | <b>\$14,187,866</b> | <b>\$14,165,714</b>   | <b>\$15,232,354</b> | <b>\$30,002,812</b> | <b>111.8%</b>  |
|  |             |                     |                       |                     |                     |  |
| <b>Community Development</b>               |             |                     |                       |                     |                     |  |
| <b>Community Development</b>               |             |                     |                       |                     |                     |  |
| SALARIES: FULL TIME                        | 10.420.4101 | \$230,527           | \$246,020             | \$236,326           | \$253,400           | 3%   |
| PENSION CONTRIBUTION                       | 10.420.4203 | \$50,979            | \$54,000              | \$48,444            | \$51,617            | -4.4%  |
| MEDICAL & LIFE INSURANCE                   | 10.420.4207 | \$34,645            | \$36,420              | \$35,333            | \$37,148            | 2%   |

| Name                                | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| FORMS BOOKS & MANUALS               | 10.420.4315 | \$0              | \$100                 | \$0              | \$100            | 0%   |
| VEHICLE FUEL & OIL                  | 10.420.4330 | \$276            | \$400                 | \$241            | \$400            | 0%   |
| PRINTING COST                       | 10.420.4335 | \$213            | \$400                 | \$301            | \$450            | 12.5%  |
| SAFETY GEAR & UNIFORMS              | 10.420.4362 | \$0              | \$600                 | \$501            | \$600            | 0%   |
| TELEPHONE SERVICE                   | 10.420.4420 | \$236            | \$400                 | \$235            | \$400            | 0%   |
| MEETING & EXPENSE ALLOW             | 10.420.4426 | \$323            | \$720                 | \$748            | \$800            | 11.1%  |
| EDUCATION & TRAINING                | 10.420.4427 | \$1,723          | \$4,050               | \$3,319          | \$4,150          | 2.5%   |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.420.4445 | \$150            | \$250                 | \$50             | \$250            | 0%   |
| PROFESSIONAL MEMBERSHIPS            | 10.420.4481 | \$3,074          | \$3,295               | \$2,857          | \$3,165          | -3.9%  |
| <b>Total Community Development:</b> |             | <b>\$322,146</b> | <b>\$346,655</b>      | <b>\$328,354</b> | <b>\$352,480</b> | <b>1.7%</b>  |
|                                     |             |                  |                       |                  |                  |  |
| <b>Building</b>                     |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                 | 10.421.4101 | \$220,790        | \$222,600             | \$195,696        | \$195,540        | -12.2%   |
| PENSION CONTRIBUTION                | 10.421.4203 | \$48,083         | \$46,533              | \$41,070         | \$39,831         | -14.4%   |
| MEDICAL & LIFE INSURANCE            | 10.421.4207 | \$57,146         | \$63,398              | \$70,974         | \$68,083         | 7.4%   |
| FORMS BOOKS & MANUALS               | 10.421.4315 | \$0              | \$500                 | \$0              | \$500            | 0%   |
| VEHICLE FUEL & OIL                  | 10.421.4330 | \$737            | \$1,350               | \$3,108          | \$4,500          | 233.3%   |
| PRINTING COST                       | 10.421.4335 | \$486            | \$1,000               | \$758            | \$350            | -65%   |
| MINOR EQUIPMENT & TOOLS             | 10.421.4360 | \$0              | \$200                 | \$0              | \$200            | 0%   |
| SAFETY GEAR & UNIFORMS              | 10.421.4362 | \$0              | \$250                 | \$157            | \$250            | 0%   |
| ELEVATOR INSPECTIONS                | 10.421.4419 | \$4,427          | \$8,000               | \$5,008          | \$8,500          | 6.3%   |
| TELEPHONE SERVICE                   | 10.421.4420 | \$804            | \$900                 | \$852            | \$1,000          | 11.1%  |
| MEETING & EXPENSE ALLOW             | 10.421.4426 | \$0              | \$1,000               | \$588            | \$860            | -14%   |
| EDUCATION & TRAINING                | 10.421.4427 | \$250            | \$2,610               | \$795            | \$4,800          | 83.9%  |
| OTHER SERVICES                      | 10.421.4443 | \$168,817        | \$175,000             | \$148,187        | \$175,000        | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.421.4445 | \$0              | \$200                 | \$0              | \$200            | 0%   |
| PROFESSIONAL MEMBERSHIPS            | 10.421.4481 | \$220            | \$440                 | \$448            | \$250            | -43.2%   |
| PLUMBING INSPECTION FEES            | 10.421.4485 | \$28,905         | \$47,000              | \$36,120         | \$50,000         | 6.4%   |
| PLAN REVIEW-THIRD PARTY             | 10.421.4493 |                  |                       | \$6,450          | \$15,000         | N/A  |
| <b>Total Building:</b>              |             | <b>\$530,665</b> | <b>\$570,981</b>      | <b>\$510,211</b> | <b>\$564,864</b> | <b>-1.1%</b>   |
|                                     |             |                  |                       |                  |                  |  |
| <b>Planning</b>                     |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                 | 10.423.4101 | \$187,102        | \$203,400             | \$195,245        | \$213,377        | 4.9%   |
| PENSION CONTRIBUTION                | 10.423.4203 | \$42,498         | \$44,645              | \$41,475         | \$43,465         | -2.6%  |
| MEDICAL & LIFE INSURANCE            | 10.423.4207 | \$50,855         | \$53,800              | \$51,765         | \$54,803         | 1.9%   |
| FORMS BOOKS & MANUALS               | 10.423.4315 | \$0              | \$250                 | \$0              | \$250            | 0%   |
| CONSULTING SERVICES                 | 10.423.4416 |                  |                       | \$0              | \$50,000         | N/A  |

| Name                               | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| MEETING & EXPENSE ALLOW            | 10.423.4426 | \$0              | \$200                 | \$19             | \$200            | 0%   |
| EDUCATION & TRAINING               | 10.423.4427 | \$3,411          | \$4,105               | \$3,428          | \$4,250          | 3.5%   |
| PROFESSIONAL MEMBERSHIPS           | 10.423.4481 | \$989            | \$1,965               | \$1,029          | \$1,850          | -5.9%  |
| <b>Total Planning:</b>             |             | <b>\$284,855</b> | <b>\$308,365</b>      | <b>\$292,961</b> | <b>\$368,195</b> | <b>19.4%</b>   |
| <b>Engineering</b>                 |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                | 10.430.4101 | \$334,129        | \$306,555             | \$294,379        | \$318,536        | 3.9%   |
| OVERTIME PAY                       | 10.430.4105 | \$821            | \$6,500               | \$582            | \$2,000          | -69.2%   |
| PENSION CONTRIBUTION               | 10.430.4203 | \$76,065         | \$68,715              | \$62,458         | \$65,293         | -5%  |
| MEDICAL & LIFE INSURANCE           | 10.430.4207 | \$70,348         | \$71,385              | \$70,176         | \$72,851         | 2.1%   |
| FORMS BOOKS & MANUALS              | 10.430.4315 | \$0              | \$100                 | \$0              | \$100            | 0%   |
| VEHICLE FUEL & OIL                 | 10.430.4330 | \$2,051          | \$3,000               | \$867            | \$2,000          | -33.3%   |
| SAFETY GEAR & UNIFORMS             | 10.430.4362 | \$147            | \$700                 | \$572            | \$1,100          | 57.1%  |
| ENGINEERING                        | 10.430.4402 | \$131,870        | \$172,400             | \$161,957        | \$165,500        | -4%  |
| TELEPHONE SERVICE                  | 10.430.4420 | \$969            | \$1,000               | \$855            | \$1,000          | 0%   |
| MEETING & EXPENSE ALLOW            | 10.430.4426 | \$0              | \$300                 | \$0              | \$300            | 0%   |
| EDUCATION & TRAINING               | 10.430.4427 | \$2,119          | \$6,700               | \$100            | \$6,000          | -10.4%   |
| REPAIRS: VEHICLE & EQUIPMENT       | 10.430.4445 | \$0              | \$500                 | \$159            | \$0              | -100%  |
| PROFESSIONAL MEMBERSHIPS           | 10.430.4481 | \$246            | \$300                 | \$191            | \$300            | 0%   |
| <b>Total Engineering:</b>          |             | <b>\$618,765</b> | <b>\$638,155</b>      | <b>\$592,297</b> | <b>\$634,980</b> | <b>-0.5%</b>   |
| <b>Economic Development</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                | 10.440.4101 | \$93,815         | \$109,207             | \$104,904        | \$112,483        | 3%   |
| PENSION CONTRIBUTION               | 10.440.4203 | \$21,413         | \$23,971              | \$22,286         | \$22,913         | -4.4%  |
| MEDICAL & LIFE INSURANCE           | 10.440.4207 | \$26,061         | \$20,974              | \$20,199         | \$20,974         | 0%   |
| PRINTING COST                      | 10.440.4335 | \$0              | \$700                 | \$255            | \$700            | 0%   |
| TELEPHONE ACCESS LINE              | 10.440.4421 | \$236            | \$400                 | \$293            | \$400            | 0%   |
| MEETING & EXPENSE ALLOW            | 10.440.4426 | \$87             | \$450                 | \$149            | \$380            | -15.6%   |
| EDUCATION & TRAINING               | 10.440.4427 | \$1,181          | \$2,917               | \$2,442          | \$3,850          | 32%  |
| MARKETING                          | 10.440.4428 | \$210,349        | \$234,975             | \$198,563        | \$230,370        | -2%  |
| MAINTENANCE CONTRACTS              | 10.440.4447 | \$4,400          | \$5,400               | \$4,688          | \$5,643          | 4.5%   |
| PROFESSIONAL MEMBERSHIPS           | 10.440.4481 | \$485            | \$705                 | \$525            | \$695            | -1.4%  |
| <b>Total Economic Development:</b> |             | <b>\$358,027</b> | <b>\$399,699</b>      | <b>\$354,304</b> | <b>\$398,408</b> | <b>-0.3%</b>   |
| <b>Safe Communities</b>            |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                | 10.441.4101 | \$83,982         | \$93,350              | \$89,537         | \$99,997         | 7.1%   |
| PENSION CONTRIBUTION               | 10.441.4203 | \$19,209         | \$20,490              | \$19,058         | \$20,369         | -0.6%  |
| MEDICAL & LIFE INSURANCE           | 10.441.4207 | \$23,058         | \$24,740              | \$23,897         | \$25,777         | 4.2%   |

| Name                                | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| VEHICLE FUEL & OIL                  | 10.441.4330 | \$1,112            | \$1,200               | \$1,179            | \$1,500            | 25%  |
| TELEPHONE ACCESS LINE               | 10.441.4421 | \$236              | \$400                 | \$235              | \$400              | 0%   |
| MEETING & EXPENSE ALLOW             | 10.441.4426 | \$231              | \$650                 | \$194              | \$650              | 0%   |
| EDUCATION & TRAINING                | 10.441.4427 | \$0                | \$400                 | \$180              | \$500              | 25%  |
| OTHER SERVICES                      | 10.441.4443 | \$10,730           | \$16,000              | \$18,388           | \$25,500           | 59.4%  |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.441.4445 | \$0                | \$500                 | \$0                | \$500              | 0%   |
| PROFESSIONAL MEMBERSHIPS            | 10.441.4481 | \$212              | \$455                 | \$400              | \$455              | 0%   |
| <b>Total Safe Communities:</b>      |             | <b>\$138,770</b>   | <b>\$158,185</b>      | <b>\$153,069</b>   | <b>\$175,648</b>   | <b>11%</b>   |
| <b>Total Community Development:</b> |             | <b>\$2,253,228</b> | <b>\$2,422,040</b>    | <b>\$2,231,196</b> | <b>\$2,494,575</b> | <b>3%</b>  |
|                                     |             |                    |                       |                    |                    |  |
| <b>Public Safety</b>                |             |                    |                       |                    |                    |  |
| <b>Police Administration</b>        |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                 | 10.450.4101 | \$455,684          | \$505,100             | \$494,559          | \$519,274          | 2.8%   |
| OVERTIME PAY                        | 10.450.4105 | \$376              | \$0                   | \$671              | \$0                | 0%   |
| PENSION CONTRIBUTION                | 10.450.4203 | \$1,614,231        | \$1,652,508           | \$1,657,853        | \$1,731,255        | 4.8%   |
| MEDICAL & LIFE INSURANCE            | 10.450.4207 | \$114,900          | \$121,151             | \$112,339          | \$114,940          | -5.1%  |
| GENERAL OFFICE SUPPLIES             | 10.450.4310 | \$963              | \$1,975               | \$1,076            | \$1,475            | -25.3%   |
| VEHICLE FUEL & OIL                  | 10.450.4330 | \$4,905            | \$4,800               | \$5,828            | \$6,000            | 25%  |
| VEHICLE SUPPLIES & EQUIP            | 10.450.4354 | \$0                | \$450                 | \$0                | \$450              | 0%   |
| SAFETY GEAR & UNIFORMS              | 10.450.4362 | \$1,470            | \$2,500               | \$2,421            | \$4,000            | 60%  |
| TELEPHONE ACCESS LINE               | 10.450.4421 | \$1,531            | \$1,700               | \$2,538            | \$2,200            | 29.4%  |
| MEETING & EXPENSE ALLOW             | 10.450.4426 | \$1,161            | \$1,000               | \$174              | \$1,000            | 0%   |
| EDUCATION & TRAINING                | 10.450.4427 | \$2,384            | \$13,150              | \$5,672            | \$9,295            | -29.3%   |
| LAUNDRY SERVICE                     | 10.450.4435 | \$405              | \$1,000               | \$541              | \$1,000            | 0%   |
| OTHER SERVICES                      | 10.450.4443 | \$2,500            | \$2,500               | \$2,500            | \$2,500            | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.450.4445 | \$982              | \$2,700               | \$224              | \$5,000            | 85.2%  |
| MAINTENANCE CONTRACTS               | 10.450.4447 | \$4,365            | \$11,365              | \$11,365           | \$11,365           | 0%   |
| PROFESSIONAL MEMBERSHIPS            | 10.450.4481 | \$9,950            | \$13,435              | \$10,902           | \$14,385           | 7.1%   |
| OTHER EQUIPMENT                     | 10.450.4576 |                    |                       | \$0                | \$45,000           | N/A  |
| <b>Total Police Administration:</b> |             | <b>\$2,215,809</b> | <b>\$2,335,334</b>    | <b>\$2,308,662</b> | <b>\$2,469,139</b> | <b>5.7%</b>  |
|                                     |             |                    |                       |                    |                    |  |
| <b>Police Records</b>               |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                 | 10.452.4101 | \$171,715          | \$194,714             | \$191,335          | \$172,692          | -11.3%   |
| OVERTIME PAY                        | 10.452.4105 | \$3,649            | \$3,800               | \$174              | \$1,000            | -73.7%   |
| PENSION CONTRIBUTION                | 10.452.4203 | \$39,676           | \$41,778              | \$39,909           | \$33,885           | -18.9%   |
| MEDICAL & LIFE INSURANCE            | 10.452.4207 | \$34,575           | \$47,839              | \$45,025           | \$48,603           | 1.6%   |
| GENERAL OFFICE SUPPLIES             | 10.452.4310 | \$10,177           | \$13,500              | \$13,557           | \$14,322           | 6.1%   |
| POSTAGE EXPENSE                     | 10.452.4311 | \$4,801            | \$5,200               | \$2,914            | \$4,500            | -13.5%   |

| Name                         | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| MISCELLANEOUS SUPPLIES       | 10.452.4344 | \$139              | \$500                 | \$177              | \$500              | 0%   |
| SAFETY GEAR & UNIFORMS       | 10.452.4362 | \$764              | \$1,500               | \$1,488            | \$1,500            | 0%   |
| EDUCATION & TRAINING         | 10.452.4427 | \$399              | \$1,500               | \$1,523            | \$1,500            | 0%   |
| MAINTENANCE CONTRACTS        | 10.452.4447 | \$5,997            | \$6,200               | \$6,008            | \$7,000            | 12.9%  |
| <b>Total Police Records:</b> |             | <b>\$271,892</b>   | <b>\$316,531</b>      | <b>\$302,111</b>   | <b>\$285,502</b>   | <b>-9.8%</b>   |
|                              |             |                    |                       |                    |                    |  |
| <b>Police Patrol</b>         |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME          | 10.453.4101 | \$2,667,189        | \$2,946,540           | \$2,710,636        | \$3,118,077        | 5.8%   |
| SALARIES: PART TIME          | 10.453.4102 | \$24,325           | \$35,910              | \$30,705           | \$38,467           | 7.1%   |
| OVERTIME PAY                 | 10.453.4105 | \$84,600           | \$125,000             | \$114,747          | \$130,000          | 4%   |
| PENSION CONTRIBUTION         | 10.453.4203 | \$220,220          | \$248,575             | \$223,478          | \$258,951          | 4.2%   |
| MEDICAL & LIFE INSURANCE     | 10.453.4207 | \$620,908          | \$756,466             | \$591,106          | \$771,312          | 2%   |
| GENERAL OFFICE SUPPLIES      | 10.453.4310 | \$2,483            | \$4,000               | \$927              | \$4,000            | 0%   |
| VEHICLE FUEL & OIL           | 10.453.4330 | \$66,376           | \$80,000              | \$82,436           | \$93,000           | 16.3%  |
| OPERATING SUPPLIES           | 10.453.4333 | \$7,389            | \$13,620              | \$8,720            | \$12,450           | -8.6%  |
| FIREARM SUPPLIES             | 10.453.4336 | \$11,570           | \$15,150              | \$13,371           | \$18,950           | 25.1%  |
| MISCELLANEOUS SUPPLIES       | 10.453.4344 | \$0                | \$1,500               | \$13               | \$1,500            | 0%   |
| SAFETY GEAR & UNIFORMS       | 10.453.4362 | \$21,762           | \$41,000              | \$41,469           | \$55,672           | 35.8%  |
| TEST & PSYCHOLOGICAL EXAMS   | 10.453.4406 | \$2,200            | \$10,875              | \$2,100            | \$11,625           | 6.9%   |
| ANIMAL CONTROL SERVICE       | 10.453.4417 | \$5,320            | \$10,000              | \$4,080            | \$10,000           | 0%   |
| TELEPHONE ACCESS LINE        | 10.453.4421 | \$903              | \$2,500               | \$930              | \$2,500            | 0%   |
| DUI-BLOOD/URINE TESTS        | 10.453.4425 | \$0                | \$1,000               | \$0                | \$1,000            | 0%   |
| MEETING & EXPENSE ALLOW      | 10.453.4426 | \$0                | \$500                 | \$269              | \$500              | 0%   |
| EDUCATION & TRAINING         | 10.453.4427 | \$41,769           | \$83,490              | \$34,781           | \$85,450           | 2.3%   |
| LAUNDRY SERVICE              | 10.453.4435 | \$1,521            | \$4,000               | \$2,246            | \$4,000            | 0%   |
| OTHER SERVICES               | 10.453.4443 | \$445              | \$3,500               | \$1,232            | \$4,100            | 17.1%  |
| REPAIRS: VEHICLE & EQUIPMENT | 10.453.4445 | \$9,833            | \$33,000              | \$40,788           | \$34,000           | 3%   |
| MAINTENANCE CONTRACTS        | 10.453.4447 | \$41,901           | \$97,556              | \$50,645           | \$111,493          | 14.3%  |
| REPAIRS: FIXED & OPER EQUIP  | 10.453.4457 | \$165              | \$2,200               | \$3,081            | \$2,250            | 2.3%   |
| PROFESSIONAL MEMBERSHIPS     | 10.453.4481 | \$160              | \$200                 | \$1,190            | \$1,190            | 495%   |
| OTHER EQUIPMENT              | 10.453.4576 | \$0                | \$11,000              | \$11,381           | \$65,000           | 490.9%   |
| <b>Total Police Patrol:</b>  |             | <b>\$3,831,040</b> | <b>\$4,527,582</b>    | <b>\$3,970,331</b> | <b>\$4,835,487</b> | <b>6.8%</b>  |
|                              |             |                    |                       |                    |                    |  |
| <b>Police Investigations</b> |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME          | 10.454.4101 | \$510,422          | \$542,358             | \$500,527          | \$571,238          | 5.3%   |
| SALARIES: PART TIME          | 10.454.4102 | \$21,173           | \$27,448              | \$22,546           | \$29,402           | 7.1%   |
| OVERTIME PAY                 | 10.454.4105 | \$59,388           | \$75,000              | \$62,619           | \$75,000           | 0%   |
| PENSION CONTRIBUTION         | 10.454.4203 | \$47,033           | \$53,253              | \$46,978           | \$55,426           | 4.1%   |

| Name                                | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| MEDICAL & LIFE INSURANCE            | 10.454.4207 | \$121,374        | \$117,658             | \$106,812        | \$107,394        | -8.7%  |
| GENERAL OFFICE SUPPLIES             | 10.454.4310 | \$1,037          | \$1,500               | \$461            | \$1,500          | 0%   |
| VEHICLE FUEL & OIL                  | 10.454.4330 | \$12,192         | \$14,000              | \$12,734         | \$15,500         | 10.7%  |
| OPERATING SUPPLIES                  | 10.454.4333 | \$1,629          | \$3,600               | \$2,388          | \$3,600          | 0%   |
| MISCELLANEOUS SUPPLIES              | 10.454.4344 | \$0              | \$250                 | \$150            | \$250            | 0%   |
| MINOR EQUIPMENT & TOOLS             | 10.454.4360 | \$1,805          | \$480                 | \$515            | \$500            | 4.2%   |
| SAFETY GEAR & UNIFORMS              | 10.454.4362 | \$1,267          | \$4,000               | \$4,707          | \$4,750          | 18.8%  |
| TELEPHONE ACCESS LINE               | 10.454.4421 | \$945            | \$2,000               | \$940            | \$2,100          | 5%   |
| MEETING & EXPENSE ALLOW             | 10.454.4426 | \$0              | \$500                 | \$0              | \$500            | 0%   |
| EDUCATION & TRAINING                | 10.454.4427 | \$1,200          | \$7,145               | \$5,945          | \$6,250          | -12.5%   |
| LAUNDRY SERVICE                     | 10.454.4435 | \$4,001          | \$4,100               | \$2,995          | \$4,000          | -2.4%  |
| OTHER SERVICES                      | 10.454.4443 | \$2,650          | \$5,300               | \$1,917          | \$4,800          | -9.4%  |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.454.4445 | \$3,290          | \$3,000               | \$385            | \$6,000          | 100%   |
| MAINTENANCE CONTRACTS               | 10.454.4447 | \$22,148         | \$21,548              | \$21,858         | \$19,443         | -9.8%  |
| PROFESSIONAL MEMBERSHIPS            | 10.454.4481 | \$75             | \$75                  | \$35             | \$75             | 0%   |
| OTHER EQUIPMENT                     | 10.454.4576 | \$4,083          | \$8,533               | \$798            | \$1,750          | -79.5%   |
| <b>Total Police Investigations:</b> |             | <b>\$815,713</b> | <b>\$891,748</b>      | <b>\$795,311</b> | <b>\$909,478</b> | <b>2%</b>  |
|                                     |             |                  |                       |                  |                  |  |
| <b>Social Worker</b>                |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                 | 10.455.4101 | \$66,996         | \$74,438              | \$71,398         | \$79,738         | 7.1%   |
| PENSION CONTRIBUTION                | 10.455.4203 | \$15,264         | \$16,339              | \$15,238         | \$16,243         | -0.6%  |
| MEDICAL & LIFE INSURANCE            | 10.455.4207 | \$8,423          | \$9,137               | \$9,049          | \$10,540         | 15.4%  |
| VEHICLE FUEL & OIL                  | 10.455.4330 | \$254            | \$600                 | \$179            | \$500            | -16.7%   |
| SAFETY GEAR & UNIFORMS              | 10.455.4362 | \$270            | \$250                 | \$225            | \$250            | 0%   |
| TELEPHONE SERVICE                   | 10.455.4420 | \$466            | \$600                 | \$465            | \$600            | 0%   |
| MEETING & EXPENSE ALLOW             | 10.455.4426 | \$0              | \$200                 | \$0              | \$3,200          | 1,500%   |
| EDUCATION & TRAINING                | 10.455.4427 | \$784            | \$1,640               | \$1,095          | \$1,700          | 3.7%   |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.455.4445 |                  |                       | \$0              | \$3,000          | N/A  |
| PROFESSIONAL MEMBERSHIPS            | 10.455.4481 | \$364            | \$514                 | \$487            | \$739            | 43.8%  |
| <b>Total Social Worker:</b>         |             | <b>\$92,821</b>  | <b>\$103,718</b>      | <b>\$98,137</b>  | <b>\$116,510</b> | <b>12.3%</b>   |
|                                     |             |                  |                       |                  |                  |  |
| <b>Police Community Services</b>    |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                 | 10.456.4101 | \$41,852         | \$45,978              | \$45,133         | \$49,995         | 8.7%   |
| OVERTIME PAY                        | 10.456.4105 | \$74             | \$1,500               | \$417            | \$1,500          | 0%   |
| PENSION CONTRIBUTION                | 10.456.4203 | \$3,193          | \$3,670               | \$3,485          | \$4,054          | 10.5%  |
| MEDICAL & LIFE INSURANCE            | 10.456.4207 | \$6,134          | \$5,849               | \$6,177          | \$5,849          | 0%   |
| GENERAL OFFICE SUPPLIES             | 10.456.4310 | \$154            | \$300                 | \$0              | \$300            | 0%   |
| VEHICLE FUEL & OIL                  | 10.456.4330 | \$497            | \$1,000               | \$1,951          | \$1,000          | 0%   |

| Name                                    | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---|-------------|------------------|-----------------------|------------------|------------------|--|
| OPERATING SUPPLIES                      | 10.456.4333 | \$13,447         | \$23,509              | \$7,707          | \$20,220         | -14%   |
| SAFETY GEAR & UNIFORMS                  | 10.456.4362 | \$1,845          | \$4,375               | \$478            | \$3,600          | -17.7%   |
| TELEPHONE ACCESS LINE                   | 10.456.4421 | \$233            | \$334                 | \$233            | \$300            | -10.2%   |
| MEETING & EXPENSE ALLOW                 | 10.456.4426 | \$0              | \$200                 | \$73             | \$200            | 0%   |
| EDUCATION & TRAINING                    | 10.456.4427 | \$120            | \$2,000               | \$55             | \$1,805          | -9.7%  |
| REPAIRS: VEHICLE & EQUIPMENT            | 10.456.4445 | \$125            | \$500                 | \$2,949          | \$1,500          | 200%   |
| PROFESSIONAL MEMBERSHIPS                | 10.456.4481 | \$267            | \$1,167               | -\$474           | \$1,187          | 1.7%   |
| <b>Total Police Community Services:</b> |             | <b>\$67,940</b>  | <b>\$90,382</b>       | <b>\$68,182</b>  | <b>\$91,510</b>  | <b>1.2%</b>  |
|   |             |                  |                       |                  |                  |  |
| <b>School Resources</b>                 |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                     | 10.458.4101 | \$40,050         | \$45,978              | \$43,331         | \$49,995         | 8.7%   |
| OVERTIME PAY                            | 10.458.4105 | \$74             | \$350                 | \$416            | \$500            | 42.9%  |
| PENSION CONTRIBUTION                    | 10.458.4203 | \$2,993          | \$3,544               | \$3,347          | \$3,863          | 9%   |
| MEDICAL & LIFE INSURANCE                | 10.458.4207 | \$217            | \$288                 | \$260            | \$288            | 0%   |
| VEHICLE FUEL & OIL                      | 10.458.4330 | \$1,434          | \$1,000               | \$326            | \$1,000          | 0%   |
| OPERATING SUPPLIES                      | 10.458.4333 | \$0              | \$9,500               | \$7,416          | \$10,500         | 10.5%  |
| MISCELLANEOUS SUPPLIES                  | 10.458.4344 | \$0              | \$500                 | \$36             | \$500            | 0%   |
| SAFETY GEAR & UNIFORMS                  | 10.458.4362 | \$0              | \$500                 | \$62             | \$500            | 0%   |
| TELEPHONE ACCESS LINE                   | 10.458.4421 | \$233            | \$400                 | \$233            | \$300            | -25%   |
| EDUCATION & TRAINING                    | 10.458.4427 | \$182            | \$800                 | \$555            | \$1,124          | 40.5%  |
| REPAIRS: VEHICLE & EQUIPMENT            | 10.458.4445 | \$0              | \$0                   | \$0              | \$1,500          | N/A  |
| OFFICE EQUIPMENT                        | 10.458.4573 | \$0              | \$250                 | \$0              | \$250            | 0%   |
| <b>Total School Resources:</b>          |             | <b>\$45,182</b>  | <b>\$63,110</b>       | <b>\$55,982</b>  | <b>\$70,320</b>  | <b>11.4%</b>   |
|   |             |                  |                       |                  |                  |  |
| <b>Police Communications</b>            |             |                  |                       |                  |                  |  |
| MAINTENANCE CONTRACTS                   | 10.460.4447 | \$7,824          | \$8,800               | \$8,537          | \$8,800          | 0%   |
| EMERGENCY SVC.COMMUNICATIONS            | 10.460.4490 | \$403,642        | \$540,041             | \$464,690        | \$602,258        | 11.5%  |
| OTHER EQUIPMENT                         | 10.460.4576 | \$0              | \$14,000              | \$0              | \$0              | -100%  |
| <b>Total Police Communications:</b>     |             | <b>\$411,467</b> | <b>\$562,841</b>      | <b>\$473,228</b> | <b>\$611,058</b> | <b>8.6%</b>  |
|   |             |                  |                       |                  |                  |  |
| <b>Code Enforcement</b>                 |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                     | 10.461.4101 | \$77,096         | \$82,245              | \$79,005         | \$84,713         | 3%   |
| PENSION CONTRIBUTION                    | 10.461.4203 | \$17,543         | \$18,053              | \$16,679         | \$17,256         | -4.4%  |
| MEDICAL & LIFE INSURANCE                | 10.461.4207 | \$8,388          | \$9,035               | \$8,720          | \$9,354          | 3.5%   |
| VEHICLE FUEL & OIL                      | 10.461.4330 | \$1,121          | \$1,500               | \$1,524          | \$1,750          | 16.7%  |
| MISCELLANEOUS SUPPLIES                  | 10.461.4344 | \$0              | \$250                 | \$0              | \$250            | 0%   |
| SAFETY GEAR & UNIFORMS                  | 10.461.4362 | \$104            | \$400                 | \$88             | \$300            | -25%   |
| TELEPHONE ACCESS LINE                   | 10.461.4421 | \$431            | \$600                 | \$430            | \$600            | 0%   |

| Name                           | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| MEETING & EXPENSE ALLOW        | 10.461.4426 | \$0                | \$100                 | \$0                | \$100              | 0%   |
| EDUCATION & TRAINING           | 10.461.4427 | \$0                | \$200                 | \$150              | \$200              | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT   | 10.461.4445 | \$614              | \$250                 | \$0                | \$250              | 0%   |
| WEED CUTTING                   | 10.461.4488 | \$12,002           | \$15,000              | \$11,312           | \$15,000           | 0%   |
| <b>Total Code Enforcement:</b> |             | <b>\$117,299</b>   | <b>\$127,633</b>      | <b>\$117,908</b>   | <b>\$129,773</b>   | <b>1.7%</b>  |
|                                |             |                    |                       |                    |                    |  |
| <b>Esda</b>                    |             |                    |                       |                    |                    |  |
| SALARIES: PART TIME            | 10.470.4102 | \$3,500            | \$3,500               | \$3,698            | \$3,500            | 0%   |
| SALARIES: TRAFFIC WARDENS      | 10.470.4104 | \$5,478            | \$7,000               | \$7,721            | \$7,000            | 0%   |
| PENSION CONTRIBUTION           | 10.470.4203 | \$1,151            | \$1,575               | \$878              | \$803              | -49%   |
| GENERAL OFFICE SUPPLIES        | 10.470.4310 | \$0                | \$500                 | \$24               | \$0                | -100%  |
| VEHICLE FUEL & OIL             | 10.470.4330 | \$6,772            | \$10,000              | \$5,477            | \$10,000           | 0%   |
| OPERATING SUPPLIES             | 10.470.4333 | \$792              | \$4,500               | \$1,837            | \$3,500            | -22.2%   |
| SAFETY GEAR & UNIFORMS         | 10.470.4362 | \$4,780            | \$7,000               | \$5,610            | \$7,000            | 0%   |
| TELEPHONE ACCESS LINE          | 10.470.4421 | \$466              | \$650                 | \$465              | \$650              | 0%   |
| MEETING & EXPENSE ALLOW        | 10.470.4426 | \$745              | \$1,500               | \$1,187            | \$1,500            | 0%   |
| EDUCATION & TRAINING           | 10.470.4427 | \$0                | \$4,000               | \$0                | \$4,000            | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT   | 10.470.4445 | \$600              | \$5,000               | \$1,064            | \$5,000            | 0%   |
| MAINTENANCE CONTRACTS          | 10.470.4447 | \$4,715            | \$5,715               | \$4,925            | \$6,925            | 21.2%  |
| VEHICLE LETTERING              | 10.470.4458 | \$0                | \$1,300               | \$845              | \$1,300            | 0%   |
| PROFESSIONAL MEMBERSHIPS       | 10.470.4481 | \$0                | \$400                 | \$100              | \$400              | 0%   |
| OTHER EQUIPMENT                | 10.470.4576 | \$0                | \$4,000               | \$0                | \$12,000           | 200%   |
| <b>Total Esda:</b>             |             | <b>\$28,999</b>    | <b>\$56,640</b>       | <b>\$33,830</b>    | <b>\$63,578</b>    | <b>12.2%</b>   |
| <b>Total Public Safety:</b>    |             | <b>\$7,898,162</b> | <b>\$9,075,519</b>    | <b>\$8,223,682</b> | <b>\$9,582,355</b> | <b>5.6%</b>  |
|                                |             |                    |                       |                    |                    |  |
| <b>Public Works</b>            |             |                    |                       |                    |                    |  |
| <b>Streets</b>                 |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME            | 10.480.4101 | \$330,104          | \$329,411             | \$299,979          | \$329,887          | 0.1%   |
| SALARIES: PART TIME            | 10.480.4102 | \$4,707            | \$7,280               | \$7,207            | \$8,960            | 23.1%  |
| OVERTIME PAY                   | 10.480.4105 | \$142,770          | \$165,360             | \$107,705          | \$165,360          | 0%   |
| PENSION CONTRIBUTION           | 10.480.4203 | \$106,766          | \$110,200             | \$91,294           | \$102,707          | -6.8%  |
| MEDICAL & LIFE INSURANCE       | 10.480.4207 | \$64,193           | \$60,031              | \$64,394           | \$84,254           | 40.4%  |
| FORMS BOOKS & MANUALS          | 10.480.4315 | \$0                | \$800                 | \$194              | \$800              | 0%   |
| VEHICLE FUEL & OIL             | 10.480.4330 | \$43,998           | \$62,250              | \$53,325           | \$70,000           | 12.4%  |
| MINOR EQUIPMENT & TOOLS        | 10.480.4360 | \$10,900           | \$14,900              | \$10,497           | \$24,200           | 62.4%  |
| SAFETY GEAR & UNIFORMS         | 10.480.4362 | \$2,388            | \$9,300               | \$3,812            | \$6,900            | -25.8%   |
| COMMUNICATION SUPPLIES         | 10.480.4365 | \$14,380           | \$21,680              | \$7,438            | \$21,680           | 0%   |
| CONCRETE & ASPHALT MATL        | 10.480.4375 | \$32,993           | \$40,000              | \$37,853           | \$50,000           | 25%  |

| Name                                      | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| ROCK, SAND & SOIL                         | 10.480.4377 | \$4,171            | \$12,000              | \$2,546            | \$10,000           | -16.7%   |
| ROAD SALT & BEET JUICE                    | 10.480.4378 | \$427,818          | \$355,000             | \$378,098          | \$405,000          | 14.1%  |
| METEOROLOGICAL FORECAST                   | 10.480.4407 | \$4,050            | \$4,255               | \$4,050            | \$4,255            | 0%   |
| ROADWAY STRIPING                          | 10.480.4415 | \$30,504           | \$40,000              | \$36,655           | \$52,000           | 30%  |
| EDUCATION & TRAINING                      | 10.480.4427 | \$2,211            | \$14,120              | \$844              | \$6,600            | -53.3%   |
| REPAIRS: VEHICLE & EQUIPMENT              | 10.480.4445 | \$27,566           | \$32,750              | \$38,494           | \$40,000           | 22.1%  |
| REFUSE REMOVAL SERVICE                    | 10.480.4486 | \$10,000           | \$10,000              | \$9,704            | \$10,000           | 0%   |
| BUILDING IMPROVEMENTS                     | 10.480.4530 | \$4,121            | \$6,500               | \$5,059            | \$5,000            | -23.1%   |
| SIDEWALKS                                 | 10.480.4568 | \$61,600           | \$58,500              | \$52,472           | \$55,000           | -6%  |
| OFFICE EQUIPMENT                          | 10.480.4573 | \$0                | \$3,500               | \$3,093            | \$500              | -85.7%   |
| <b>Total Streets:</b>                     |             | <b>\$1,325,241</b> | <b>\$1,357,837</b>    | <b>\$1,214,714</b> | <b>\$1,453,103</b> | <b>7%</b>  |
| <b>Public Works Administration</b>        |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                       | 10.481.4101 | \$429,213          | \$477,722             | \$427,475          | \$500,841          | 4.8%   |
| OVERTIME PAY                              | 10.481.4105 | \$15,470           | \$22,000              | \$16,189           | \$22,660           | 3%   |
| PENSION CONTRIBUTION                      | 10.481.4203 | \$101,168          | \$109,689             | \$93,989           | \$106,637          | -2.8%  |
| MEDICAL & LIFE INSURANCE                  | 10.481.4207 | \$101,790          | \$91,681              | \$88,757           | \$85,896           | -6.3%  |
| GENERAL OFFICE SUPPLIES                   | 10.481.4310 | \$1,256            | \$2,500               | \$1,440            | \$2,500            | 0%   |
| POSTAGE EXPENSE                           | 10.481.4311 | \$887              | \$1,120               | \$894              | \$1,120            | 0%   |
| VEHICLE FUEL & OIL                        | 10.481.4330 | \$2,275            | \$3,050               | \$2,712            | \$3,000            | -1.6%  |
| OPERATING SUPPLIES                        | 10.481.4333 | \$7,305            | \$13,000              | \$9,875            | \$13,000           | 0%   |
| PRINTING COST                             | 10.481.4335 | \$188              | \$600                 | \$238              | \$500              | -16.7%   |
| SAFETY GEAR & UNIFORMS                    | 10.481.4362 | \$2,175            | \$3,100               | \$2,084            | \$3,100            | 0%   |
| TELEPHONE ACCESS LINE                     | 10.481.4421 | \$16,634           | \$31,750              | \$18,690           | \$21,860           | -31.1%   |
| MEETING & EXPENSE ALLOW                   | 10.481.4426 | \$602              | \$1,100               | \$1,150            | \$1,500            | 36.4%  |
| EDUCATION & TRAINING                      | 10.481.4427 | \$2,228            | \$3,100               | \$509              | \$20,700           | 567.7%   |
| REPAIRS: VEHICLE & EQUIPMENT              | 10.481.4445 | \$0                | \$1,250               | \$0                | \$1,250            | 0%   |
| PROFESSIONAL MEMBERSHIPS                  | 10.481.4481 | \$1,158            | \$2,445               | \$1,038            | \$2,495            | 2%   |
| <b>Total Public Works Administration:</b> |             | <b>\$682,350</b>   | <b>\$764,107</b>      | <b>\$665,041</b>   | <b>\$787,059</b>   | <b>3%</b>  |
| <b>Parkway Maintenance</b>                |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                       | 10.482.4101 | \$426,305          | \$449,412             | \$440,869          | \$458,527          | 2%   |
| SALARIES: PART TIME                       | 10.482.4102 | \$4,488            | \$14,560              | \$6,548            | \$17,920           | 23.1%  |
| OVERTIME PAY                              | 10.482.4105 | \$26,295           | \$26,500              | \$25,399           | \$28,000           | 5.7%   |
| PENSION CONTRIBUTION                      | 10.482.4203 | \$102,487          | \$107,819             | \$98,456           | \$102,756          | -4.7%  |
| MEDICAL & LIFE INSURANCE                  | 10.482.4207 | \$100,437          | \$110,087             | \$113,500          | \$134,208          | 21.9%  |
| VEHICLE FUEL & OIL                        | 10.482.4330 | \$16,430           | \$23,700              | \$26,234           | \$27,500           | 16%  |
| OPERATING SUPPLIES                        | 10.482.4333 | \$331              | \$800                 | \$614              | \$900              | 12.5%  |

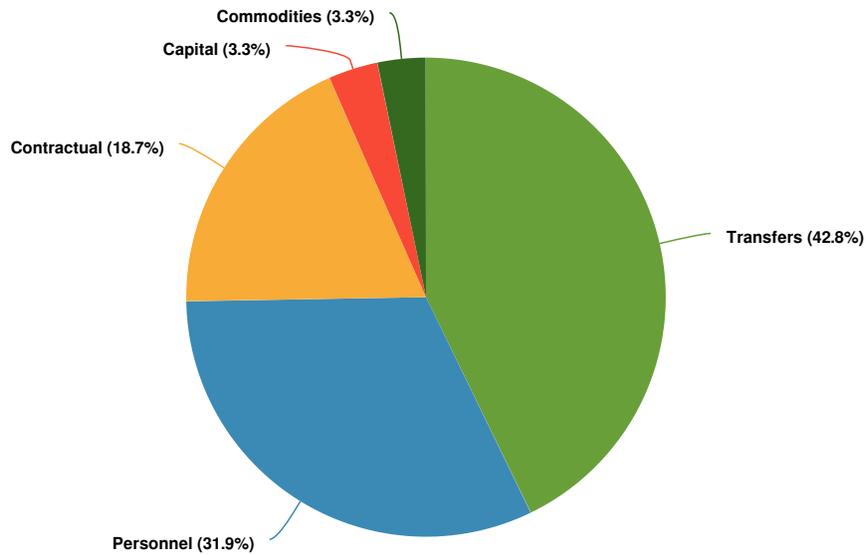
| Name                              | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-----------------------------------|-------------|------------------|-----------------------|--------------------|--------------------|--|
| CHEMICALS & SUPPLIES              | 10.482.4334 | \$1,628          | \$21,300              | \$12,762           | \$13,170           | -38.2%   |
| MINOR EQUIPMENT & TOOLS           | 10.482.4360 | \$6,466          | \$9,150               | \$7,473            | \$12,200           | 33.3%  |
| SAFETY GEAR & UNIFORMS            | 10.482.4362 | \$3,814          | \$5,500               | \$3,825            | \$5,500            | 0%   |
| ROCK, SAND & SOIL                 | 10.482.4377 | \$12,127         | \$14,000              | \$8,237            | \$14,000           | 0%   |
| SEED & SOD                        | 10.482.4379 | \$9,535          | \$15,000              | \$10,979           | \$15,000           | 0%   |
| DRAINAGE MATERIAL & PIPE          | 10.482.4380 | \$31,756         | \$45,000              | \$36,803           | \$45,000           | 0%   |
| PAINT & PAINT SUPPLIES            | 10.482.4381 | \$215            | \$1,000               | \$1,210            | \$1,000            | 0%   |
| ANIMAL CONTROL SERVICE            | 10.482.4417 | \$0              | \$1,000               | \$0                | \$2,000            | 100%   |
| MAILBOX REIMBURSEMENTS            | 10.482.4432 | \$7,307          | \$7,500               | \$5,220            | \$8,400            | 12%  |
| REPAIRS: VEHICLE & EQUIPMENT      | 10.482.4445 | \$16,037         | \$16,000              | \$10,512           | \$25,000           | 56.3%  |
| ARBOR & STUMP REMOVAL             | 10.482.4456 | \$42,150         | \$25,000              | \$31,390           | \$45,000           | 80%  |
| MACHINERY & EQUIPMENT RENTAL      | 10.482.4461 | \$2,962          | \$10,000              | \$4,581            | \$10,000           | 0%   |
| JULIE CONTRACT                    | 10.482.4469 | \$4,003          | \$4,500               | \$3,261            | \$4,000            | -11.1%   |
| LEAF DISPOSAL                     | 10.482.4474 | \$19,800         | \$22,000              | \$23,430           | \$27,500           | 25%  |
| REFUSE REMOVAL SERVICE            | 10.482.4486 | \$7,870          | \$9,000               | \$8,505            | \$9,000            | 0%   |
| PARKWAY TREE PLANTING             | 10.482.4492 | \$48,512         | \$23,400              | \$23,642           | \$28,800           | 23.1%  |
| LAWN MAINTENANCE                  | 10.482.4494 | \$79,074         | \$96,265              | \$81,067           | \$96,525           | 0.3%   |
| SIDEWALKS                         | 10.482.4568 | \$26,100         | \$51,000              | \$24,617           | \$49,750           | -2.5%  |
| <b>Total Parkway Maintenance:</b> |             | <b>\$996,130</b> | <b>\$1,109,493</b>    | <b>\$1,009,134</b> | <b>\$1,181,656</b> | <b>6.5%</b>  |
|                                   |             |                  |                       |                    |                    |  |
| <b>Building Maintenance</b>       |             |                  |                       |                    |                    |  |
| SALARIES: FULL TIME               | 10.483.4101 | \$180,588        | \$197,842             | \$192,638          | \$211,928          | 7.1%   |
| SALARIES: PART TIME               | 10.483.4102 | \$0              | \$0                   | \$0                | \$8,960            | N/A  |
| OVERTIME PAY                      | 10.483.4105 | \$8,203          | \$13,000              | \$10,934           | \$13,000           | 0%   |
| PENSION CONTRIBUTION              | 10.483.4203 | \$42,528         | \$46,280              | \$42,522           | \$47,643           | 2.9%   |
| MEDICAL & LIFE INSURANCE          | 10.483.4207 | \$72,448         | \$72,739              | \$72,670           | \$76,564           | 5.3%   |
| VEHICLE FUEL & OIL                | 10.483.4330 | \$2,234          | \$3,475               | \$3,764            | \$5,500            | 58.3%  |
| BLDG MAINTENANCE SUPPLIES         | 10.483.4350 | \$34,507         | \$46,000              | \$38,591           | \$52,000           | 13%  |
| SAFETY GEAR & UNIFORMS            | 10.483.4362 | \$951            | \$3,300               | \$1,606            | \$3,500            | 6.1%   |
| COMMONS MAINTENANCE SUPPLIES      | 10.483.4439 | \$10,497         | \$18,000              | \$10,563           | \$18,000           | 0%   |
| ELECTRIC & GAS                    | 10.483.4444 | \$79,830         | \$105,000             | \$75,806           | \$109,250          | 4%   |
| REPAIRS: VEHICLE & EQUIPMENT      | 10.483.4445 | \$529            | \$1,500               | \$0                | \$2,250            | 50%  |
| MAINTENANCE CONTRACTS             | 10.483.4447 | \$46,612         | \$60,035              | \$50,444           | \$64,554           | 7.5%   |
| REPAIRS: BLDG & FACILITIES        | 10.483.4450 | \$74,572         | \$85,000              | \$103,246          | \$98,400           | 15.8%  |
| JANITORIAL & MAINTENANCE SVC      | 10.483.4451 | \$63,113         | \$65,940              | \$52,307           | \$67,385           | 2.2%   |
| PROFESSIONAL MEMBERSHIPS          | 10.483.4481 | \$40             | \$50                  | \$0                | \$50               | 0%   |

| Name  | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---|-------------|------------------|-----------------------|------------------|--------------------|--|
| LAWN MAINTENANCE                            | 10.483.4494 | \$30,600         | \$60,075              | \$37,754         | \$57,575           | -4.2%  |
| BUILDING IMPROVEMENTS                       | 10.483.4530 | \$128,985        | \$163,308             | \$103,059        | \$268,750          | 64.6%  |
| OFFICE EQUIPMENT                            | 10.483.4573 | \$1,237          | \$5,000               | \$0              | \$5,000            | 0%   |
| HEAVY DUTY EQUIPMENT                        | 10.483.4575 | \$402            | \$2,000               | \$429            | \$2,000            | 0%   |
| <b>Total Building Maintenance:</b>          |             | <b>\$777,876</b> | <b>\$948,544</b>      | <b>\$796,333</b> | <b>\$1,112,309</b> | <b>17.3%</b>   |
| <b>Traffic Control</b>                      |             |                  |                       |                  |                    |  |
| SALARIES: FULL TIME                         | 10.484.4101 | \$37,403         | \$41,571              | \$39,872         | \$42,818           | 3%   |
| OVERTIME PAY                                | 10.484.4105 | \$62             | \$500                 | \$360            | \$600              | 20%  |
| PENSION CONTRIBUTION                        | 10.484.4203 | \$8,520          | \$9,235               | \$8,544          | \$8,844            | -4.2%  |
| MEDICAL & LIFE INSURANCE                    | 10.484.4207 | \$8,266          | \$8,977               | \$8,668          | \$9,341            | 4.1%   |
| VEHICLE FUEL & OIL                          | 10.484.4330 | \$2,192          | \$2,750               | \$2,271          | \$3,000            | 9.1%   |
| SAFETY GEAR & UNIFORMS                      | 10.484.4362 | \$395            | \$600                 | \$446            | \$600              | 0%   |
| TRAFFIC & STREET SIGN MATL                  | 10.484.4370 | \$45,052         | \$44,000              | \$33,866         | \$44,000           | 0%   |
| ELECTRIC & GAS                              | 10.484.4444 | \$1,593          | \$3,000               | \$3,510          | \$3,450            | 15%  |
| REPAIRS: VEHICLE & EQUIPMENT                | 10.484.4445 | \$0              | \$750                 | \$0              | \$750              | 0%   |
| MAINTENANCE CONTRACTS                       | 10.484.4447 | \$40,616         | \$70,475              | \$55,484         | \$83,286           | 18.2%  |
| <b>Total Traffic Control:</b>               |             | <b>\$144,099</b> | <b>\$181,858</b>      | <b>\$153,021</b> | <b>\$196,689</b>   | <b>8.2%</b>  |
| <b>Stormwater System Maintenance</b>        |             |                  |                       |                  |                    |  |
| SALARIES: FULL TIME                         | 10.485.4101 | \$59,839         | \$97,888              | \$96,728         | \$107,465          | 9.8%   |
| SALARIES: PART TIME                         | 10.485.4102 | \$4,994          | \$0                   | \$0              | \$0                | 0%   |
| OVERTIME PAY                                | 10.485.4105 | \$788            | \$1,500               | \$594            | \$1,500            | 0%   |
| PENSION CONTRIBUTION                        | 10.485.4203 | \$14,104         | \$23,411              | \$15,574         | \$22,196           | -5.2%  |
| MEDICAL & LIFE INSURANCE                    | 10.485.4207 | \$22,325         | \$28,666              | \$26,114         | \$35,243           | 22.9%  |
| VEHICLE FUEL & OIL                          | 10.485.4330 | \$8,967          | \$11,300              | \$8,268          | \$9,500            | -15.9%   |
| MINOR EQUIPMENT & TOOLS                     | 10.485.4360 | \$856            | \$8,000               | \$7,935          | \$2,750            | -65.6%   |
| SAFETY GEAR & UNIFORMS                      | 10.485.4362 | \$1,117          | \$1,800               | \$1,780          | \$2,200            | 22.2%  |
| REPAIRS: VEHICLE & EQUIPMENT                | 10.485.4445 | \$1,238          | \$7,000               | \$2,866          | \$4,000            | -42.9%   |
| REPAIRS: COLLECTION SYSTEM                  | 10.485.4448 | \$0              | \$85,000              | \$0              | \$90,000           | 5.9%   |
| REFUSE REMOVAL SERVICE                      | 10.485.4486 | \$2,500          | \$7,500               | \$7,434          | \$8,500            | 13.3%  |
| NPDES PLAN                                  | 10.485.4558 | \$1,000          | \$1,000               | \$1,000          | \$1,000            | 0%   |
| HEAVY DUTY EQUIPMENT                        | 10.485.4575 | \$2,019          | \$2,500               | \$2,156          | \$3,350            | 34%  |
| DRAINAGE PROJECTS                           | 10.485.4587 | \$0              | \$295,000             | \$31,684         | \$590,000          | 100%   |
| <b>Total Stormwater System Maintenance:</b> |             | <b>\$119,748</b> | <b>\$570,565</b>      | <b>\$202,132</b> | <b>\$877,704</b>   | <b>53.8%</b>   |
| <b>Street Lighting</b>                      |             |                  |                       |                  |                    |  |
| SALARIES: FULL TIME                         | 10.490.4101 | \$23,235         | \$24,793              | \$23,816         | \$25,536           | 3%   |

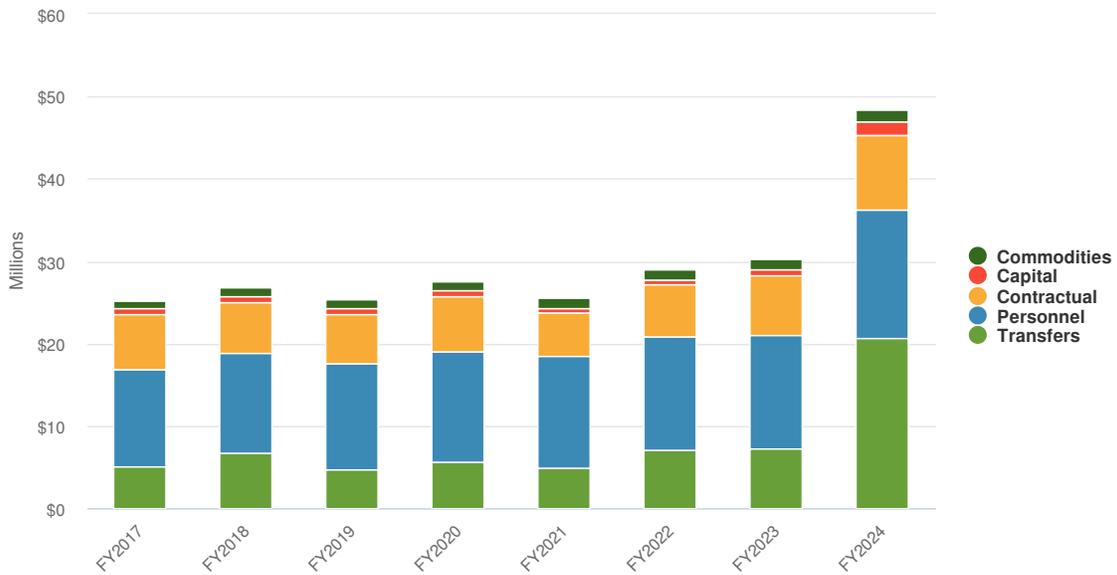
| Name                                       | Account ID  | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--|-------------|---------------------|-----------------------|---------------------|---------------------|--|
| OVERTIME PAY                               | 10.490.4105 | \$428               | \$1,000               | \$219               | \$1,000             | 0%   |
| PENSION CONTRIBUTION                       | 10.490.4203 | \$5,374             | \$5,661               | \$5,078             | \$5,405             | -4.5%  |
| MEDICAL & LIFE INSURANCE                   | 10.490.4207 | \$5,734             | \$6,185               | \$5,939             | \$6,444             | 4.2%   |
| VEHICLE FUEL & OIL                         | 10.490.4330 | \$3,740             | \$4,650               | \$1,769             | \$3,000             | -35.5%   |
| OPERATING SUPPLIES                         | 10.490.4333 | \$50,720            | \$63,000              | \$42,126            | \$65,000            | 3.2%   |
| SAFETY GEAR & UNIFORMS                     | 10.490.4362 | \$0                 | \$500                 | \$0                 | \$500               | 0%   |
| ELECTRIC & MAINT RATE 23-CWE               | 10.490.4441 | \$22,302            | \$40,000              | \$24,758            | \$40,000            | 0%   |
| ELECTRIC & GAS                             | 10.490.4444 | \$33,908            | \$42,000              | \$19,138            | \$30,000            | -28.6%   |
| REPAIRS: VEHICLE & EQUIPMENT               | 10.490.4445 | \$250               | \$1,500               | \$758               | \$1,500             | 0%   |
| REPAIRS: FIXED & OPER EQUIP                | 10.490.4457 | \$23,616            | \$30,000              | \$20,762            | \$30,000            | 0%   |
| MACHINERY & EQUIPMENT RENTAL               | 10.490.4461 | \$0                 | \$1,000               | \$0                 | \$1,000             | 0%   |
| <b>Total Street Lighting:</b>              |             | <b>\$169,307</b>    | <b>\$220,289</b>      | <b>\$144,363</b>    | <b>\$209,385</b>    | <b>-4.9%</b>   |
|  |             |                     |                       |                     |                     |  |
| <b>Equipment Maintenance(Fleet)</b>        |             |                     |                       |                     |                     |  |
| SALARIES: FULL TIME                        | 10.710.4101 | \$177,545           | \$197,194             | \$189,139           | \$211,233           | 7.1%   |
| SALARIES: PART TIME                        | 10.710.4102 | \$5,937             | \$7,280               | \$6,659             | \$8,960             | 23.1%  |
| OVERTIME PAY                               | 10.710.4105 | \$510               | \$500                 | \$1,434             | \$1,000             | 100%   |
| PENSION CONTRIBUTION                       | 10.710.4203 | \$40,949            | \$44,764              | \$40,961            | \$45,057            | 0.7%   |
| MEDICAL & LIFE INSURANCE                   | 10.710.4207 | \$34,955            | \$36,860              | \$35,232            | \$36,860            | 0%   |
| VEHICLE FUEL & OIL                         | 10.710.4330 | \$54,621            | \$79,175              | \$52,479            | \$88,150            | 11.3%  |
| VEHICLE SUPPLIES & EQUIP                   | 10.710.4354 | \$86,464            | \$115,000             | \$101,981           | \$125,000           | 8.7%   |
| MINOR EQUIPMENT & TOOLS                    | 10.710.4360 | \$11,048            | \$4,000               | \$2,374             | \$6,450             | 61.3%  |
| SAFETY GEAR & UNIFORMS                     | 10.710.4362 | \$1,092             | \$1,550               | \$1,110             | \$1,550             | 0%   |
| EDUCATION & TRAINING                       | 10.710.4427 | \$442               | \$800                 | \$50                | \$800               | 0%   |
| LAUNDRY SERVICE                            | 10.710.4435 | \$666               | \$1,000               | \$649               | \$1,000             | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT               | 10.710.4445 | \$688               | \$1,000               | \$0                 | \$1,000             | 0%   |
| MAINTENANCE CONTRACTS                      | 10.710.4447 | \$9,319             | \$13,290              | \$9,486             | \$11,295            | -15%   |
| REPAIRS: BLDG & FACILITIES                 | 10.710.4450 | \$0                 | \$3,500               | \$1,032             | \$3,500             | 0%   |
| HEAVY DUTY EQUIPMENT                       | 10.710.4575 | \$5,292             | \$2,700               | \$2,556             | \$0                 | -100%  |
| <b>Total Equipment Maintenance(Fleet):</b> |             | <b>\$429,527</b>    | <b>\$508,613</b>      | <b>\$445,141</b>    | <b>\$541,855</b>    | <b>6.5%</b>  |
| <b>Total Public Works:</b>                 |             | <b>\$4,644,276</b>  | <b>\$5,661,306</b>    | <b>\$4,629,879</b>  | <b>\$6,359,760</b>  | <b>12.3%</b>   |
|  |             |                     |                       |                     |                     |  |
| <b>Total Expenditures:</b>                 |             | <b>\$28,983,532</b> | <b>\$31,324,579</b>   | <b>\$30,317,111</b> | <b>\$48,439,502</b> | <b>54.6%</b>   |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



| Name            | Account ID | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-----------------|------------|----------------|-----------------------|----------------|-----------------|--|
| Expense Objects |            |                |                       |                |                 |  |
| Personnel       |            |                |                       |                |                 |  |

| Name                          | Account ID | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|------------|---------------------|-----------------------|---------------------|---------------------|--|
| General Government            |            | \$2,241,553         | \$2,427,244           | \$2,242,307         | \$2,552,806         | 5.2%   |
| Community Development         |            | \$1,671,526         | \$1,716,703           | \$1,623,805         | \$1,718,457         | 0.1%   |
| Public Safety                 |            | \$7,109,865         | \$7,823,577           | \$7,266,970         | \$8,122,107         | 3.8%   |
| Public Works                  |            | \$2,710,930         | \$2,947,598           | \$2,705,454         | \$3,076,210         | 4.4%   |
| <b>Total Personnel:</b>       |            | <b>\$13,733,874</b> | <b>\$14,915,122</b>   | <b>\$13,838,537</b> | <b>\$15,469,580</b> | <b>3.7%</b>  |
| Commodities                   |            |                     |                       |                     |                     |  |
| General Government            |            | \$82,714            | \$98,795              | \$88,105            | \$97,575            | -1.2%  |
| Community Development         |            | \$5,021             | \$10,750              | \$7,940             | \$13,000            | 20.9%  |
| Public Safety                 |            | \$182,198           | \$275,209             | \$228,292           | \$305,589           | 11%  |
| Public Works                  |            | \$936,992           | \$1,063,850           | \$919,510           | \$1,158,770         | 8.9%   |
| <b>Total Commodities:</b>     |            | <b>\$1,206,925</b>  | <b>\$1,448,604</b>    | <b>\$1,243,847</b>  | <b>\$1,574,934</b>  | <b>8.7%</b>  |
| Contractual                   |            |                     |                       |                     |                     |  |
| General Government            |            | \$4,385,358         | \$5,762,353           | \$5,248,424         | \$6,101,751         | 5.9%   |
| Community Development         |            | \$576,681           | \$694,587             | \$599,452           | \$763,118           | 9.9%   |
| Public Safety                 |            | \$602,016           | \$938,950             | \$716,241           | \$1,030,659         | 9.8%   |
| Public Works                  |            | \$765,599           | \$1,058,850           | \$778,789           | \$1,144,430         | 8.1%   |
| <b>Total Contractual:</b>     |            | <b>\$6,329,653</b>  | <b>\$8,454,740</b>    | <b>\$7,342,906</b>  | <b>\$9,039,958</b>  | <b>6.9%</b>  |
| Capital                       |            |                     |                       |                     |                     |  |
| General Government            |            | \$350,679           | \$537,900             | \$486,023           | \$515,530           | -4.2%  |
| Public Safety                 |            | \$4,083             | \$37,783              | \$12,179            | \$124,000           | 228.2%   |
| Public Works                  |            | \$230,756           | \$591,008             | \$226,125           | \$980,350           | 65.9%  |
| <b>Total Capital:</b>         |            | <b>\$585,519</b>    | <b>\$1,166,691</b>    | <b>\$724,327</b>    | <b>\$1,619,880</b>  | <b>38.8%</b>   |
| Transfers                     |            |                     |                       |                     |                     |  |
| General Government            |            | \$7,127,562         | \$5,339,422           | \$7,167,495         | \$20,735,150        | 288.3%   |
| <b>Total Transfers:</b>       |            | <b>\$7,127,562</b>  | <b>\$5,339,422</b>    | <b>\$7,167,495</b>  | <b>\$20,735,150</b> | <b>288.3%</b>  |
| <b>Total Expense Objects:</b> |            | <b>\$28,983,532</b> | <b>\$31,324,579</b>   | <b>\$30,317,111</b> | <b>\$48,439,502</b> | <b>54.6%</b>   |

# DEPARTMENTAL REVIEW

## ADMINISTRATION

The Administration Department is comprised of the following programs: Village Board, Village Clerk, Village Commissions, Village Attorney, Administration, Finance, Information Technology, Central Services, Human Resources, Community Access (CATV), Community Benefit (Special Events) and Garbage Disposal. The primary focus of Administration is to provide support to the residents, elected officials and Village staff. The expenses of Administration are found in the General Fund, with a shared administrative personnel cost allocation made to the Sewer and Water Funds.

***Strategic Priority & Related Initiatives with status:***

***Financial Stability:***

- a. Assess current fee structure and sufficiency  
*This budget includes revenue projections based on the new fees approved by the Village Board in the fall of 2022. Annually, the Village annually reviews the cost of operations and the fees associated with these operations.*
- b. Develop a strategy to increase non-resident revenue  
*A strategic target is the rebate 100% of residential property taxes annually. Funds are set aside in this budget to rebate 100%.*
- c. Update plan to demonstrate strong Village financial conditions  
*The Village updates the General Fund Five-Year Forecast with the annual budget. Additionally, maintaining at least a 25% of operating expenditures in the General Fund has been achieved this year.*
- d. Establish strategy for revenue diversity and stabilization  
*One goal of the Village is to grow the commercial and industrial property tax base. Funds are in this budget market the Village through commercials and a marketing campaign.*

***Current Goals:***

1. To approve a balanced budget before April 30<sup>th</sup> prior to the next fiscal year;
2. To rebate the 2022 Property Taxes for residential properties for the 14<sup>th</sup> year beginning in the fall of 2023 which is after the majority of the property tax receipts have been allocated to the Village;
3. To obtain the GFOA Comprehensive Annual Financial Report Award for the 41<sup>st</sup> consecutive year;
4. To obtain the GFOA Distinguished Budget Presentation Award for the 28<sup>th</sup> consecutive year;
5. To pay all the debt obligations when due;
6. To monitor revenues and expenditures monthly and report any significant variances;
7. To apply for state and federal grants whenever applicable;
8. Educate the utility customers about online access through Invoice Cloud;
9. To analyze the recently updated comprehensive plan for implementing EAV targets;
10. To update the Capital Improvement Plan annually. See the separate section on this document for the 5-year plan;
11. Monitor the progress of strategic priorities;
12. To provide cable viewers with updated information on the Village cable television network (Channel 6)
13. To continue to communicate with the residents about current events & various policies through monthly utility bills, village website and social media;
14. To solicit sponsorships for the various calendars of special events for the 1<sup>st</sup> major event in June 2023;
15. To sell 5,000 Triple Play concert tickets;
16. To promote and market the expanded Christmas in the Commons event; and,
17. To continue to promote the community activities in the New Lenox Commons pavilion by mailing the events calendar with the utility bills and posting it at the Village Hall and on [www.newlenox.net](http://www.newlenox.net) (<http://www.newlenox.net>).

***Performance Measures***

|                         | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| # of Resolutions Passed | 43          | 39          | 43          | 24          | 29          |
| # of Ordinances Passed  | 77          | 73          | 65          | 62          | 72          |
| # of FOIA's Processed   | 152         | 158         | 115         | 132         | 149         |

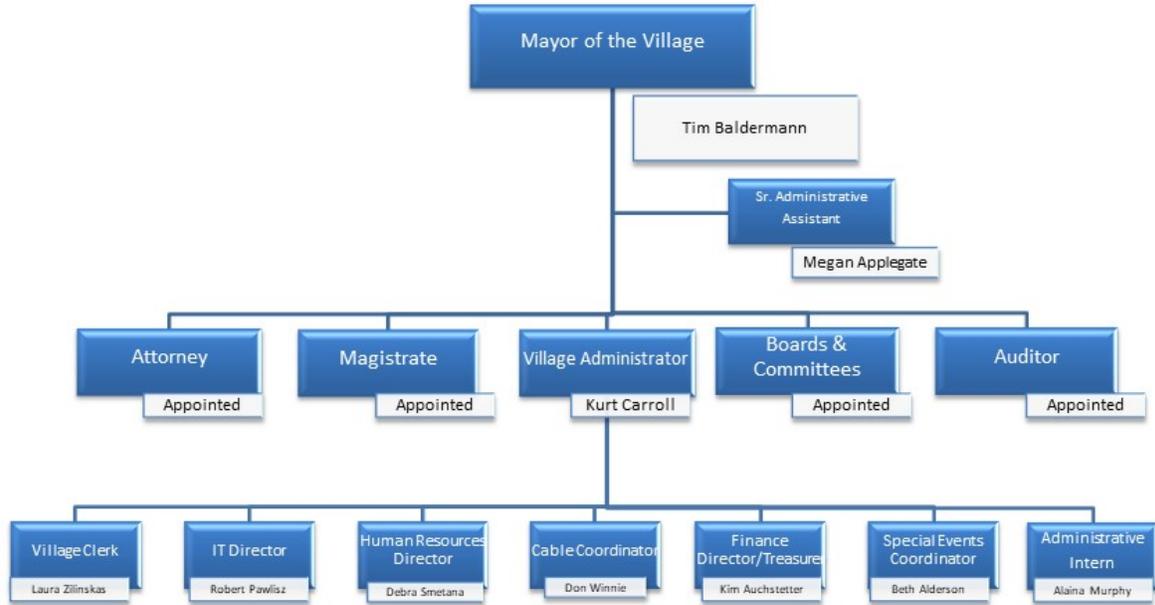
|                                    |                   |                   |                           |                   |                   |
|------------------------------------|-------------------|-------------------|---------------------------|-------------------|-------------------|
| # Triple Play Concert Tickets Sold | 2,587             | 5,115             | 0 (Covid-19 cancellation) | 4,886             | 3,341             |
|                                    |                   |                   |                           |                   |                   |
|                                    | <u>April 2019</u> | <u>April 2020</u> | <u>April 2021</u>         | <u>April 2022</u> | <u>April 2023</u> |
| # of Facebook Followers            | 7,037             | 7,991             | 9,460                     | 11,034            | 12,298            |
| # of Facebook Page "likes"         | 6,884             | 7,591             | 8,733                     | 10,201            | 11,312            |

| <b>Services (output)</b>                        | <u>2021-22</u> | <u>2022-23</u> |
|---|----------------|----------------|
| Number of disbursements runs                    | 49             | 62             |
| Accounts Payable check issued                   | 10,036         | 9,868          |
| Number of payroll periods                       | 26             | 26             |
| Payroll checks issued (live-not direct deposit) | 280            | 241            |
| Petty cash checks issued                        | 32             | 34             |
| Property tax refund applications mailed         | 7,676          | 7,963          |
| Property tax refunds processed & checks mailed  | 6,189          | 6,452          |

| <b>Effectiveness</b>                       |    |    |
|--|----|----|
| Years received GFOA Financial Report Award | 39 | 40 |
| Years received GFOA Budget Award           | 26 | 27 |

|  | <u>Goal</u> | <u>Actual</u> | <u>Goal</u> | <u>Actual</u> |
|--|-------------|---------------|-------------|---------------|
| % of financial reports and warrants issued on time   | 100%        | 100%          | 100%        | 100%          |
| % of monthly reports available on-time               | 100%        | 100%          | 100%        | 100%          |
| % of checks issued on-time                           | 100%        | 100%          | 100%        | 100%          |
| % of property tax rebate applications mailed on time | 100%        | 100%          | 100%        | 100%          |
| % of property tax rebate checks issued as promised   | 100%        | 100%          | 100%        | 100%          |
| % of employees utilizing direct deposit              | 100%        | 100%          | 100%        | 100%          |

# Organization Chart-Administration

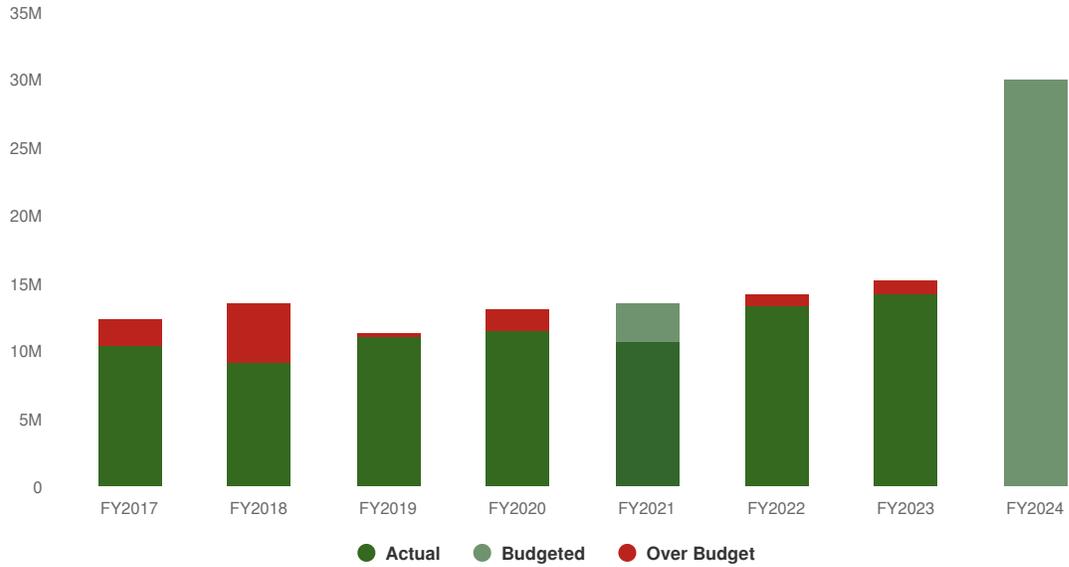


3/28/2023

## Expenditures Summary

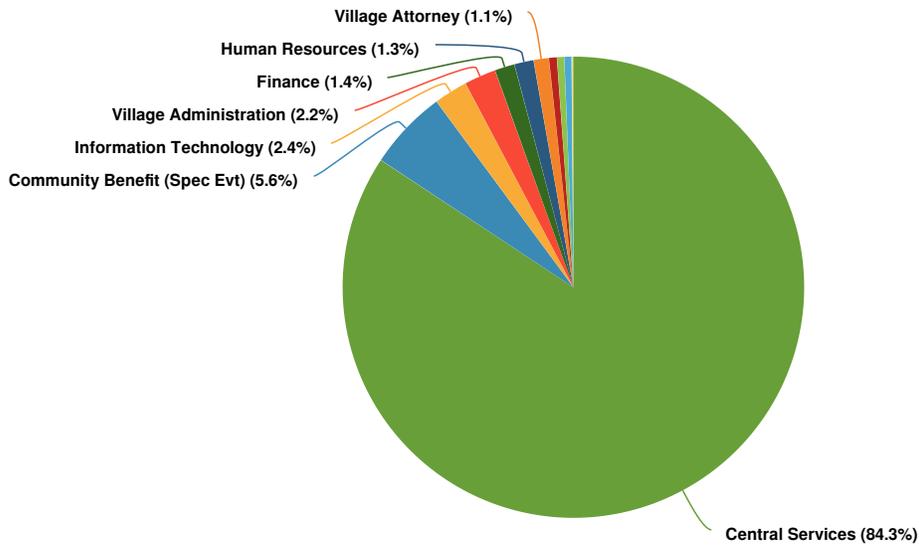
**\$30,002,812** **\$15,837,098**  
 (111.80% vs. prior year)

## Administration Proposed and Historical Budget vs. Actual

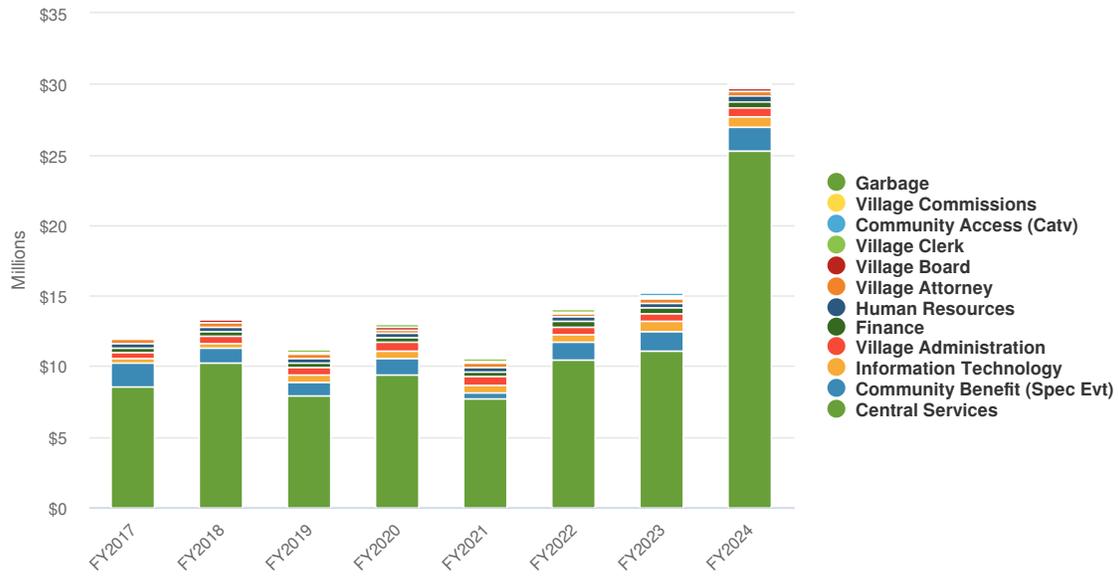


## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



| Name                        | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-----------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| <b>Expenditures</b>         |             |                  |                       |                  |                  |  |
| <b>General Government</b>   |             |                  |                       |                  |                  |  |
| <b>Village Board</b>        |             |                  |                       |                  |                  |  |
| SALARIES: PART TIME         | 10.400.4102 | \$61,200         | \$61,200              | \$60,900         | \$61,200         | 0%   |
| PENSION CONTRIBUTION        | 10.400.4203 | \$7,221          | \$7,256               | \$7,118          | \$4,682          | -35.5%   |
| PRINTING COST               | 10.400.4335 | \$418            | \$300                 | \$604            | \$400            | 33.3%  |
| CONSULTING SERVICES         | 10.400.4416 | \$27,500         | \$30,000              | \$27,500         | \$30,000         | 0%   |
| MEETING & EXPENSE ALLOW     | 10.400.4426 | \$1,341          | \$3,500               | \$2,875          | \$3,500          | 0%   |
| EDUCATION & TRAINING        | 10.400.4427 | \$1,282          | \$1,500               | \$852            | \$4,500          | 200%   |
| LEGAL PUBLICATIONS          | 10.400.4430 | \$8,916          | \$8,000               | \$5,187          | \$8,000          | 0%   |
| PROFESSIONAL MEMBERSHIPS    | 10.400.4481 | \$27,039         | \$27,600              | \$27,373         | \$27,800         | 0.7%   |
| CONTRIBUTIONS               | 10.400.4487 | \$28,056         | \$29,000              | \$25,935         | \$29,000         | 0%   |
| <b>Total Village Board:</b> |             | <b>\$162,973</b> | <b>\$168,356</b>      | <b>\$158,344</b> | <b>\$169,082</b> | <b>0.4%</b>  |
| <b>Village Clerk</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME         | 10.401.4101 | \$86,662         | \$92,411              | \$88,770         | \$95,183         | 3%   |
| PENSION CONTRIBUTION        | 10.401.4203 | \$19,658         | \$20,284              | \$18,780         | \$19,389         | -4.4%  |
| MEDICAL & LIFE INSURANCE    | 10.401.4207 | \$27,730         | \$29,026              | \$27,789         | \$29,026         | 0%   |
| CODIFICATION SERVICE        | 10.401.4408 | \$5,717          | \$7,500               | \$4,850          | \$7,500          | 0%   |
| MEETING & EXPENSE ALLOW     | 10.401.4426 | \$0              | \$150                 | \$20             | \$150            | 0%   |
| EDUCATION & TRAINING        | 10.401.4427 | \$0              | \$300                 | \$0              | \$600            | 100%   |

| Name                                 | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| PROFESSIONAL MEMBERSHIPS             | 10.401.4481 | \$365            | \$290                 | \$340            | \$340            | 17.2%  |
| <b>Total Village Clerk:</b>          |             | <b>\$140,132</b> | <b>\$149,961</b>      | <b>\$140,549</b> | <b>\$152,188</b> | <b>1.5%</b>  |
| <b>Village Commissions</b>           |             |                  |                       |                  |                  |  |
| SALARIES: PART TIME                  | 10.402.4102 | \$11,150         | \$16,200              | \$8,975          | \$16,750         | 3.4%   |
| PENSION CONTRIBUTION                 | 10.402.4203 | \$853            | \$1,281               | \$687            | \$1,282          | 0.1%   |
| SAFETY GEAR & UNIFORMS               | 10.402.4362 | \$0              | \$120                 | \$0              | \$120            | 0%   |
| TEST & PSYCHOLOGICAL EXAMS           | 10.402.4406 | \$610            | \$3,950               | \$4,975          | \$2,100          | -46.8%   |
| CONSULTING SERVICES                  | 10.402.4416 | \$3,358          | \$13,530              | \$13,848         | \$150            | -98.9%   |
| MEETING & EXPENSE ALLOW              | 10.402.4426 | \$0              | \$250                 | \$0              | \$250            | 0%   |
| EDUCATION & TRAINING                 | 10.402.4427 | \$100            | \$2,250               | \$0              | \$2,250          | 0%   |
| LEGAL PUBLICATIONS                   | 10.402.4430 | \$700            | \$750                 | \$875            | \$750            | 0%   |
| PROFESSIONAL MEMBERSHIPS             | 10.402.4481 | \$1,762          | \$1,855               | \$1,762          | \$1,900          | 2.4%   |
| <b>Total Village Commissions:</b>    |             | <b>\$18,534</b>  | <b>\$40,186</b>       | <b>\$31,121</b>  | <b>\$25,552</b>  | <b>-36.4%</b>  |
| <b>Village Attorney</b>              |             |                  |                       |                  |                  |  |
| LEGAL SERVICE                        | 10.403.4410 | \$136,480        | \$250,000             | \$219,369        | \$300,000        | 20%  |
| MAGISTRATE PROGRAM                   | 10.403.4437 | \$14,559         | \$18,000              | \$18,150         | \$19,800         | 10%  |
| <b>Total Village Attorney:</b>       |             | <b>\$151,039</b> | <b>\$268,000</b>      | <b>\$237,519</b> | <b>\$319,800</b> | <b>19.3%</b>   |
| <b>Village Administration</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                  | 10.410.4101 | \$355,285        | \$442,950             | \$392,474        | \$463,227        | 4.6%   |
| SALARIES: PART TIME                  | 10.410.4102 | \$33,764         | \$16,000              | \$10,408         | \$16,000         | 0%   |
| OVERTIME PAY                         | 10.410.4105 | \$2,127          | \$1,500               | \$39             | \$1,500          | 0%   |
| PENSION CONTRIBUTION                 | 10.410.4203 | \$80,976         | \$101,069             | \$78,961         | \$97,924         | -3.1%  |
| MEDICAL & LIFE INSURANCE             | 10.410.4207 | \$59,703         | \$53,000              | \$50,318         | \$53,251         | 0.5%   |
| GENERAL OFFICE SUPPLIES              | 10.410.4310 | \$16,958         | \$18,000              | \$17,516         | \$18,000         | 0%   |
| FORMS BOOKS & MANUALS                | 10.410.4315 | \$0              | \$200                 | \$0              | \$200            | 0%   |
| PRINTING COST                        | 10.410.4335 | \$0              | \$600                 | \$0              | \$600            | 0%   |
| SAFETY GEAR & UNIFORMS               | 10.410.4362 | \$0              | \$1,500               | \$1,279          | \$1,500          | 0%   |
| CONSULTING SERVICES                  | 10.410.4416 | \$4,225          | \$12,750              | \$19,075         | \$6,400          | -49.8%   |
| TELEPHONE ACCESS LINE                | 10.410.4421 | \$1,449          | \$2,800               | \$1,568          | \$2,100          | -25%   |
| MEETING & EXPENSE ALLOW              | 10.410.4426 | \$405            | \$1,300               | \$636            | \$1,300          | 0%   |
| EDUCATION & TRAINING                 | 10.410.4427 | \$1,517          | \$5,100               | \$3,876          | \$5,100          | 0%   |
| PROFESSIONAL MEMBERSHIPS             | 10.410.4481 | \$2,154          | \$2,300               | \$2,166          | \$2,300          | 0%   |
| <b>Total Village Administration:</b> |             | <b>\$558,563</b> | <b>\$659,069</b>      | <b>\$578,318</b> | <b>\$669,402</b> | <b>1.6%</b>  |
| <b>Finance</b>                       |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                  | 10.411.4101 | \$236,961        | \$258,500             | \$248,256        | \$266,191        | 3%   |

| Name                                 | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| PENSION CONTRIBUTION                 | 10.411.4203 | \$52,733         | \$56,727              | \$51,645         | \$54,223         | -4.4%  |
| MEDICAL & LIFE INSURANCE             | 10.411.4207 | \$55,499         | \$57,756              | \$55,714         | \$57,756         | 0%   |
| PRINTING COST                        | 10.411.4335 | \$1,034          | \$1,450               | \$1,034          | \$1,000          | -31%   |
| ADMINISTRATIVE COSTS                 | 10.411.4403 | \$23,952         | \$27,340              | \$13,313         | \$16,200         | -40.7%   |
| CONSULTING SERVICES                  | 10.411.4416 | \$7,800          | \$5,500               | \$17,975         | \$18,950         | 244.5%   |
| MEETING & EXPENSE ALLOW              | 10.411.4426 | \$45             | \$200                 | \$20             | \$200            | 0%   |
| EDUCATION & TRAINING                 | 10.411.4427 | \$1,087          | \$3,360               | \$2,500          | \$5,550          | 65.2%  |
| PROFESSIONAL MEMBERSHIPS             | 10.411.4481 | \$575            | \$615                 | \$615            | \$615            | 0%   |
| SURETY BOND & OFFICIAL LIAB          | 10.411.4483 | \$100            | \$100                 | \$100            | \$100            | 0%   |
| <b>Total Finance:</b>                |             | <b>\$379,785</b> | <b>\$411,548</b>      | <b>\$391,171</b> | <b>\$420,785</b> | <b>2.2%</b>  |
| <b>Information Technology</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                  | 10.412.4101 | \$156,593        | \$173,930             | \$166,826        | \$181,409        | 4.3%   |
| PENSION CONTRIBUTION                 | 10.412.4203 | \$35,615         | \$38,178              | \$35,396         | \$36,953         | -3.2%  |
| MEDICAL & LIFE INSURANCE             | 10.412.4207 | \$37,528         | \$36,022              | \$35,879         | \$37,263         | 3.4%   |
| MEETING & EXPENSE ALLOW              | 10.412.4426 | \$0              | \$1,500               | \$0              | \$1,500          | 0%   |
| EDUCATION & TRAINING                 | 10.412.4427 | \$3,932          | \$8,500               | \$810            | \$10,500         | 23.5%  |
| MAINTENANCE CONTRACTS                | 10.412.4447 | \$125,156        | \$147,179             | \$142,887        | \$147,417        | 0.2%   |
| REPAIRS: OFFICE MACHINES             | 10.412.4452 | \$25,552         | \$30,000              | \$28,978         | \$36,000         | 20%  |
| PROFESSIONAL MEMBERSHIPS             | 10.412.4481 | \$0              | \$700                 | \$0              | \$500            | -28.6%   |
| MAPPING                              | 10.412.4515 | \$0              | \$750                 | \$300            | \$750            | 0%   |
| OFFICE EQUIPMENT                     | 10.412.4573 | \$97,828         | \$90,200              | \$93,675         | \$131,950        | 46.3%  |
| GIS PROGRAM DEVELOPMENT              | 10.412.4584 | \$8,569          | \$14,350              | \$8,500          | \$49,500         | 244.9%   |
| FINANCIAL SOFTWARE                   | 10.412.4586 | \$0              | \$165,000             | \$168,330        | \$48,000         | -70.9%   |
| ASSET MANAGEMENT SOFTWARE            | 10.412.4588 | \$27,638         | \$19,000              | \$17,851         | \$26,000         | 36.8%  |
| <b>Total Information Technology:</b> |             | <b>\$518,411</b> | <b>\$725,309</b>      | <b>\$699,433</b> | <b>\$707,742</b> | <b>-2.4%</b>   |
| <b>Central Services</b>              |             |                  |                       |                  |                  |  |
| WORKMEN'S COMPENSATION               | 10.413.4204 | \$211,848        | \$180,000             | \$156,376        | \$237,000        | 31.7%  |
| POSTAGE EXPENSE                      | 10.413.4311 | \$16,015         | \$25,500              | \$20,896         | \$22,680         | -11.1%   |
| FORMS BOOKS & MANUALS                | 10.413.4315 | \$577            | \$850                 | \$364            | \$380            | -55.3%   |
| COVID-19 SUPPLIES                    | 10.413.4320 | \$2,858          | \$3,000               | \$15             | \$100            | -96.7%   |
| PRINTING COST                        | 10.413.4335 | \$25,996         | \$25,000              | \$27,392         | \$28,515         | 14.1%  |
| AWARDS & SERVICE PINS                | 10.413.4390 | \$795            | \$500                 | \$820            | \$1,000          | 100%   |
| AUDITING & ACCOUNTING                | 10.413.4401 | \$51,880         | \$60,100              | \$50,070         | \$60,000         | -0.2%  |
| ECONOMIC INCENTIVE AGREEMENT         | 10.413.4412 | \$1,343,517      | \$1,520,000           | \$1,397,361      | \$1,475,000      | -3%  |

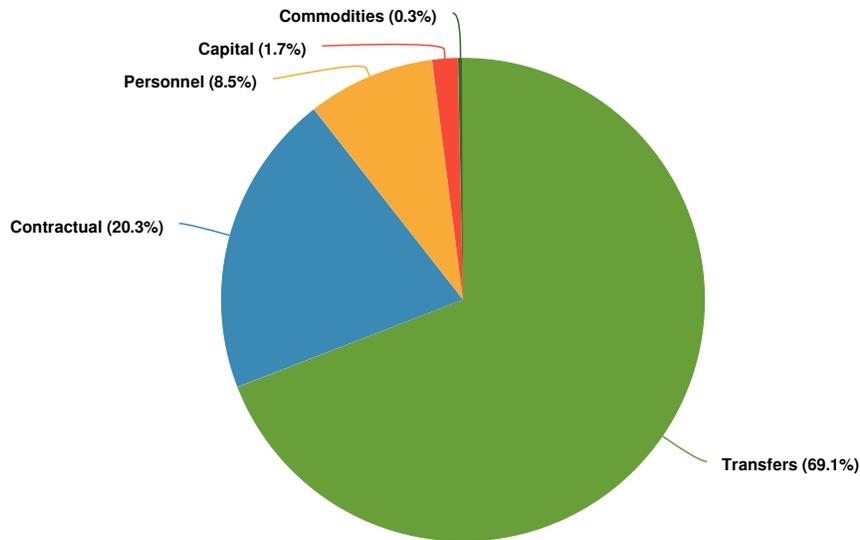
| Name                                 | Account ID  | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------------------|-------------|---------------------|-----------------------|---------------------|---------------------|--|
| TELEPHONE SERVICE                    | 10.413.4420 | \$24,995            | \$104,700             | \$57,638            | \$60,000            | -42.7%   |
| PROPERTY TAX REBATE                  | 10.413.4438 | \$1,327,672         | \$2,143,000           | \$1,985,231         | \$2,305,000         | 7.6%   |
| MAINTENANCE CONTRACTS                | 10.413.4447 | \$8,724             | \$15,300              | \$792               | \$0                 | -100%  |
| DOCUMENT SHREDDING SERVICE           | 10.413.4472 | \$0                 | \$500                 | \$723               | \$750               | 50%  |
| SELF INSURANCE POOL                  | 10.413.4482 | \$261,476           | \$273,100             | \$247,680           | \$365,885           | 34%  |
| BAD DEBT EXPENSE                     | 10.413.4547 | \$18,448            | \$0                   | \$0                 | \$0                 | 0%   |
| TRANSFER TO 2021 G.O. REFUNDING BOND | 10.413.4928 | \$61,522            | \$224,369             | \$221,046           | \$1,053,982         | 369.8%   |
| TRANSFER TO 2016 GO BONDS            | 10.413.4929 | \$358,625           | \$357,825             | \$357,825           | \$357,625           | -0.1%  |
| TRANSFER TO 2007 G.O. BONDS          | 10.413.4930 | \$262,961           | \$265,150             | \$265,150           | \$270,400           | 2%   |
| TSF. TO 2004 G.O. BONDS-VHAL         | 10.413.4932 | \$626,550           | \$612,400             | \$612,000           | \$0                 | -100%  |
| TRANSFER TO 2010 GO REFUNDIN         | 10.413.4933 | \$31,954            | \$0                   | \$0                 | \$0                 | 0%   |
| TRANSFER TO 2012A G.O. BONDS         | 10.413.4936 | \$393,756           | \$302,640             | \$302,328           | \$0                 | -100%  |
| TO 2013A G.O. BOND FUND              | 10.413.4937 | \$705,850           | \$701,900             | \$701,900           | \$708,400           | 0.9%   |
| TSF TO 2014A GO BONDS                | 10.413.4938 | \$355,050           | \$357,700             | \$357,700           | \$355,800           | -0.5%  |
| TRANSFER TO 2020 G.O. BONDS          | 10.413.4939 | \$641,388           | \$639,888             | \$639,888           | \$643,638           | 0.6%   |
| TRANSFER TO MOTOR FUEL TAX           | 10.413.4940 | \$600,000           | \$1,200,000           | \$0                 | \$1,200,000         | 0%   |
| TRANSFER TO ROADWAY CAP IMPR         | 10.413.4942 | \$600,000           | \$0                   | \$0                 | \$0                 | 0%   |
| TRANSFER TO EQUIP REPL FUND          | 10.413.4952 | \$657,800           | \$677,550             | \$677,550           | \$745,305           | 10%  |
| TRANSFER TO PUBLIC IMPROVEME         | 10.413.4955 | \$0                 | \$0                   | \$0                 | \$2,500,000         | N/A  |
| TRANSFER TO CAP IMPROV FUND          | 10.413.4956 | \$0                 | \$0                   | \$1,200,000         | \$12,900,000        | N/A  |
| TRANSFER TO SEWER FUND               | 10.413.4960 | \$1,832,108         | \$0                   | \$1,832,108         | \$0                 | 0%   |
| <b>Total Central Services:</b>       |             | <b>\$10,422,363</b> | <b>\$9,690,972</b>    | <b>\$11,112,853</b> | <b>\$25,291,460</b> | <b>161%</b>  |
| <b>Human Resources</b>               |             |                     |                       |                     |                     |  |
| SALARIES: FULL TIME                  | 10.415.4101 | \$227,491           | \$242,728             | \$233,165           | \$250,010           | 3%   |
| OVERTIME PAY                         | 10.415.4105 | \$0                 | \$0                   | \$430               | \$500               | N/A  |
| PENSION CONTRIBUTION                 | 10.415.4203 | \$44,830            | \$53,279              | \$42,695            | \$51,029            | -4.2%  |
| EMPLOYEE ASSISTANCE PROGRAM          | 10.415.4205 | \$2,117             | \$2,823               | \$2,816             | \$2,823             | 0%   |
| UNEMPLOYMENT CONTRIBUTION            | 10.415.4206 | \$13,586            | \$23,000              | \$14,726            | \$20,000            | -13%   |
| MEDICAL & LIFE INSURANCE             | 10.415.4207 | \$19,764            | \$19,224              | \$21,749            | \$24,039            | 25%  |
| WELLNESS PROGRAM                     | 10.415.4210 | \$3,995             | \$16,450              | \$7,138             | \$17,500            | 6.4%   |

| Name                                  | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| GENERAL OFFICE SUPPLIES               | 10.415.4310 | \$126            | \$1,200               | \$0              | \$1,200          | 0%   |
| FORMS BOOKS & MANUALS                 | 10.415.4315 | \$0              | \$0                   | \$0              | \$800            | N/A  |
| AWARDS & SERVICE PINS                 | 10.415.4390 | \$1,385          | \$2,100               | \$1,449          | \$2,200          | 4.8%   |
| COMMEMORATIONS                        | 10.415.4391 | \$844            | \$1,600               | \$943            | \$1,600          | 0%   |
| RECEPTION                             | 10.415.4392 | \$3,300          | \$3,000               | \$3,300          | \$3,200          | 6.7%   |
| PHYSICAL EXAMINATIONS                 | 10.415.4405 | \$1,347          | \$3,700               | \$3,147          | \$1,500          | -59.5%   |
| CONSULTING SERVICES                   | 10.415.4416 | \$4,446          | \$700                 | \$574            | \$650            | -7.1%  |
| MEETING & EXPENSE ALLOW               | 10.415.4426 | \$351            | \$400                 | \$405            | \$400            | 0%   |
| EDUCATION & TRAINING                  | 10.415.4427 | \$15,852         | \$22,845              | \$20,642         | \$25,000         | 9.4%   |
| LEGAL PUBLICATIONS                    | 10.415.4430 | \$579            | \$250                 | \$204            | \$1,200          | 380%   |
| PROFESSIONAL MEMBERSHIPS              | 10.415.4481 | \$879            | \$894                 | \$889            | \$1,104          | 23.5%  |
| <b>Total Human Resources:</b>         |             | <b>\$340,891</b> | <b>\$394,193</b>      | <b>\$354,272</b> | <b>\$404,755</b> | <b>2.7%</b>  |
|                                       |             |                  |                       |                  |                  |  |
| <b>Community Access (Catv)</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                   | 10.830.4101 | \$71,172         | \$79,082              | \$75,852         | \$84,713         | 7.1%   |
| PENSION CONTRIBUTION                  | 10.830.4203 | \$16,211         | \$17,358              | \$16,187         | \$17,256         | -0.6%  |
| MEDICAL & LIFE INSURANCE              | 10.830.4207 | \$10,023         | \$10,540              | \$10,088         | \$10,540         | 0%   |
| GENERAL OFFICE SUPPLIES               | 10.830.4310 | \$358            | \$350                 | \$5              | \$230            | -34.3%   |
| VEHICLE FUEL & OIL                    | 10.830.4330 | \$61             | \$150                 | \$41             | \$0              | -100%  |
| VIDEO SUPPLIES                        | 10.830.4357 | \$715            | \$1,200               | \$872            | \$1,225          | 2.1%   |
| SAFETY GEAR & UNIFORMS                | 10.830.4362 | \$0              | \$600                 | \$0              | \$600            | 0%   |
| TELEPHONE SERVICE                     | 10.830.4420 | \$428            | \$300                 | \$235            | \$300            | 0%   |
| MEETING & EXPENSE ALLOW               | 10.830.4426 | \$190            | \$650                 | \$547            | \$900            | 38.5%  |
| EDUCATION & TRAINING                  | 10.830.4427 | \$0              | \$360                 | \$324            | \$330            | -8.3%  |
| REPAIRS: FIXED & OPER EQUIP           | 10.830.4457 | \$538            | \$6,000               | \$2,662          | \$6,000          | 0%   |
| VIDEO EQUIPMENT                       | 10.830.4579 | \$38,538         | \$28,000              | \$27,869         | \$28,000         | 0%   |
| <b>Total Community Access (Catv):</b> |             | <b>\$138,233</b> | <b>\$144,590</b>      | <b>\$134,683</b> | <b>\$150,094</b> | <b>3.8%</b>  |
|                                       |             |                  |                       |                  |                  |  |
| <b>Community Benefit (Spec Evt)</b>   |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                   | 10.835.4101 | \$68,434         | \$76,040              | \$72,935         | \$81,454         | 7.1%   |
| SALARIES: PART TIME                   | 10.835.4102 | \$32,053         | \$32,000              | \$29,765         | \$32,000         | 0%   |
| OVERTIME PAY                          | 10.835.4105 | \$128,276        | \$135,000             | \$146,649        | \$152,000        | 12.6%  |
| PENSION CONTRIBUTION                  | 10.835.4203 | \$43,193         | \$47,700              | \$45,129         | \$50,003         | 4.8%   |
| MEDICAL & LIFE INSURANCE              | 10.835.4207 | \$27,303         | \$28,730              | \$27,673         | \$28,730         | 0%   |
| MOVIE NIGHTS                          | 10.835.4440 | \$7,405          | \$9,700               | \$7,840          | \$11,750         | 21.1%  |
| CHRISTMAS IN THE COMMONS              | 10.835.4442 | \$104,000        | \$107,785             | \$102,119        | \$122,945        | 14.1%  |
| SPECIAL EVENT                         | 10.835.4449 | \$159,580        | \$0                   | \$212            | \$33,325         | N/A  |
| COMMONS-JULY 4TH ACTIVITIES           | 10.835.4477 | \$3,425          | \$35,850              | \$45,764         | \$36,050         | 0.6%   |

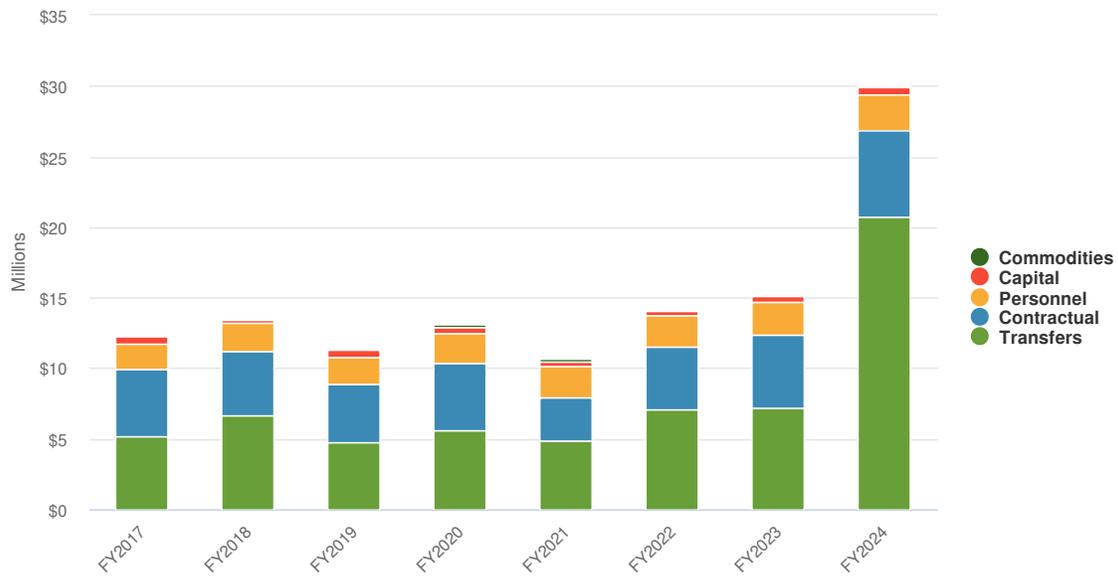
| Name                                       | Account ID  | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--|-------------|---------------------|-----------------------|---------------------|---------------------|--|
| COMMONS EVENTS                             | 10.835.4478 | \$39,078            | \$89,515              | \$86,630            | \$107,290           | 19.9%  |
| TRIPLE PLAY CONCERT SERIES                 | 10.835.4479 | \$573,261           | \$719,035             | \$648,302           | \$793,050           | 10.3%  |
| COMMUNITY IMPROVEMENTS                     | 10.835.4580 | \$159,659           | \$220,600             | \$169,497           | \$231,330           | 4.9%   |
| <b>Total Community Benefit (Spec Evt):</b> |             | <b>\$1,345,668</b>  | <b>\$1,501,955</b>    | <b>\$1,382,515</b>  | <b>\$1,679,927</b>  | <b>11.8%</b>   |
|  |             |                     |                       |                     |                     |  |
| <b>Garbage</b>                             |             |                     |                       |                     |                     |  |
| YARD WASTE STICKERS                        | 10.840.4363 | \$6,675             | \$6,875               | \$6,875             | \$7,125             | 3.6%   |
| GARBAGE BAG STICKERS                       | 10.840.4366 | \$4,600             | \$4,700               | \$4,700             | \$4,900             | 4.3%   |
| <b>Total Garbage:</b>                      |             | <b>\$11,275</b>     | <b>\$11,575</b>       | <b>\$11,575</b>     | <b>\$12,025</b>     | <b>3.9%</b>  |
| <b>Total General Government:</b>           |             | <b>\$14,187,866</b> | <b>\$14,165,714</b>   | <b>\$15,232,354</b> | <b>\$30,002,812</b> | <b>111.8%</b>  |
| <b>Total Expenditures:</b>                 |             | <b>\$14,187,866</b> | <b>\$14,165,714</b>   | <b>\$15,232,354</b> | <b>\$30,002,812</b> | <b>111.8%</b>  |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



| Name                      | Account ID | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---------------------------|------------|--------------------|-----------------------|--------------------|--------------------|--|
| Expense Objects           |            |                    |                       |                    |                    |  |
| Personnel                 |            |                    |                       |                    |                    |  |
| General Government        |            | \$2,241,553        | \$2,427,244           | \$2,242,307        | \$2,552,806        | 5.2%   |
| <b>Total Personnel:</b>   |            | <b>\$2,241,553</b> | <b>\$2,427,244</b>    | <b>\$2,242,307</b> | <b>\$2,552,806</b> | <b>5.2%</b>  |
| Commodities               |            |                    |                       |                    |                    |  |
| General Government        |            | \$82,714           | \$98,795              | \$88,105           | \$97,575           | -1.2%  |
| <b>Total Commodities:</b> |            | <b>\$82,714</b>    | <b>\$98,795</b>       | <b>\$88,105</b>    | <b>\$97,575</b>    | <b>-1.2%</b>   |
| Contractual               |            |                    |                       |                    |                    |  |
| General Government        |            | \$4,385,358        | \$5,762,353           | \$5,248,424        | \$6,101,751        | 5.9%   |
| <b>Total Contractual:</b> |            | <b>\$4,385,358</b> | <b>\$5,762,353</b>    | <b>\$5,248,424</b> | <b>\$6,101,751</b> | <b>5.9%</b>  |
| Capital                   |            |                    |                       |                    |                    |  |
| General Government        |            | \$350,679          | \$537,900             | \$486,023          | \$515,530          | -4.2%  |
| <b>Total Capital:</b>     |            | <b>\$350,679</b>   | <b>\$537,900</b>      | <b>\$486,023</b>   | <b>\$515,530</b>   | <b>-4.2%</b>   |
| Transfers                 |            |                    |                       |                    |                    |  |
| General Government        |            | \$7,127,562        | \$5,339,422           | \$7,167,495        | \$20,735,150       | 288.3%   |

| Name                          | Account ID | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|------------|----------------|-----------------------|----------------|-----------------|--|
| <b>Total Transfers:</b>       |            | \$7,127,562    | \$5,339,422           | \$7,167,495    | \$20,735,150    | 288.3%   |
| <b>Total Expense Objects:</b> |            | \$14,187,866   | \$14,165,714          | \$15,232,354   | \$30,002,812    | 111.8%   |

# Community Development

## **COMMUNITY DEVELOPMENT**

The Community Development Department is comprised of the following programs: Community Development, Building, Planning, Engineering, Economic Development and Safe Communities. The primary focus of Community Development is to provide management and oversight for the listed programs. This department applies sound planning principles and construction standards to ensure development makes a positive contribution to the community and tax base. There are two strategic priorities associated with Community Development: Growth-Focused Development & Redevelopment and Promotion-Marketing the Village.

### ***Strategic Priority & Related Initiatives with status:***

#### ***Focused Development & Redevelopment:***

- a. Develop incentives for redevelopment  
*This budget includes acquiring parcels for development and redevelopment.*
- b. Implement the Downtown Sub-Area portion of the 2018 Comprehensive Plan  
*This budget includes funds to acquire land on the southeast corner of Cedar Road & Route 30 for future development. By acquiring properties, this works towards the strategic target of developing at least 50% of the Cedar & Church block by 2027.*
- c. Create Industrial Development Strategy  
*Included in this budget is an industrial sewer rate study to ensure that the Village can meet industrial development's sewer needs.*
- d. Create Residential Development Strategy  
*Included in this budget are funds to complete a housing study.*

#### ***Current Goals:***

1. To complete the Village's portion of the development of the commercial parcels on the northwest corner of Route 30 (Lincoln Highway) and Vancina Lane;
2. To purchase vacant parcels on the southeast corner of Cedar Road & Route 30
3. To generate sales tax through increased economic development; sales tax will be monitored monthly and reported to the Village Board timely;
4. To attract commercial developments to the Village of New Lenox by representing the Village at various trade shows and community events;
5. To provide consistently high service levels of planning;
6. To provide efficient and effective building oversight by conducting timely inspections during the building process;
7. To monitor ordinance compliance through building plan review;
8. To efficiently issue miscellaneous building permits (i.e., decks, pools, etc.) within 2-3 business days with a goal of 1 day, residential, commercial and remodeling permits within 10-14 business days after a completed application is submitted;
9. To continue to utilize outside services for both building and plumbing inspections.;
10. Promote Safe Communities various programs by utilizing the Village website, social media and the Village newsletter;
11. To continue to promote the new Village brand  ;
12. To inform residents about the Village news in the quarterly newsletter and promote upcoming events through the use of newsletters, social media and the Village website;
13. To raise awareness about the local alert system, Nixle, which the Village of New Lenox has partnered with to alert residents in real-time for localized emergency situations and relevant community advisories.
14. To promote the Simplicity app, which is a communication platform that enables the Village to clearly, quickly and easily communicate with members of the community.
15. To inform and promote the businesses within the Village of New Lenox using the business registration web-based program.
16. To continue to market the Village of New Lenox by attending various trade shows and on Chicago radio stations.
17. To continue to establish lines of communication with the departments and the Village Board with the use of e-mail, weekly staff meetings and monthly committee meetings.
18. Promote the existing businesses by marketing the special shopping events titled Shift Your Shopping, Bring on Spring and Restaurant Week

#### ***Performance Measures***

| <b>Planning &amp; Development Activity</b> | <b>2021</b> | <b>2022</b> |
|--|-------------|-------------|
| Annexations Approved                       | 3           | 4           |
| Acres Annexed                              | 9.35        | 2.67        |
| Rezoning Cases                             | 5           | 7           |
| Preliminary Plat Cases                     | 4           | 2           |
| Final Plat Cases                           | 7           | 4           |
| Special Use Cases                          | 2           | 4           |
| PUD Cases                                  | 3           | 2           |
| Variances                                  | 2           | 5           |
| Temporary Use Cases                        | 2           | 4           |
| Text Amendments                            | 5           | 5           |
| Site Plans                                 | 5           | 8           |

**Planning & Development Review:**

The economy continues to improve as the planning and development activity has increased over the past few years, especially in the commercial area. In FY 2023-24, it is anticipated that two existing subdivisions will add a phase to their development. The Community Development Director projects the upcoming community development activity based on discussions with developers who have contacted the Village over the past several months. This knowledge assists with the revenue projections. For FY 2023-24, approximately \$27,000 in planning and development fees are expected, which is about the same as last fiscal year. Below is the revenue, which includes review fees for all cases for the last five fiscal years.



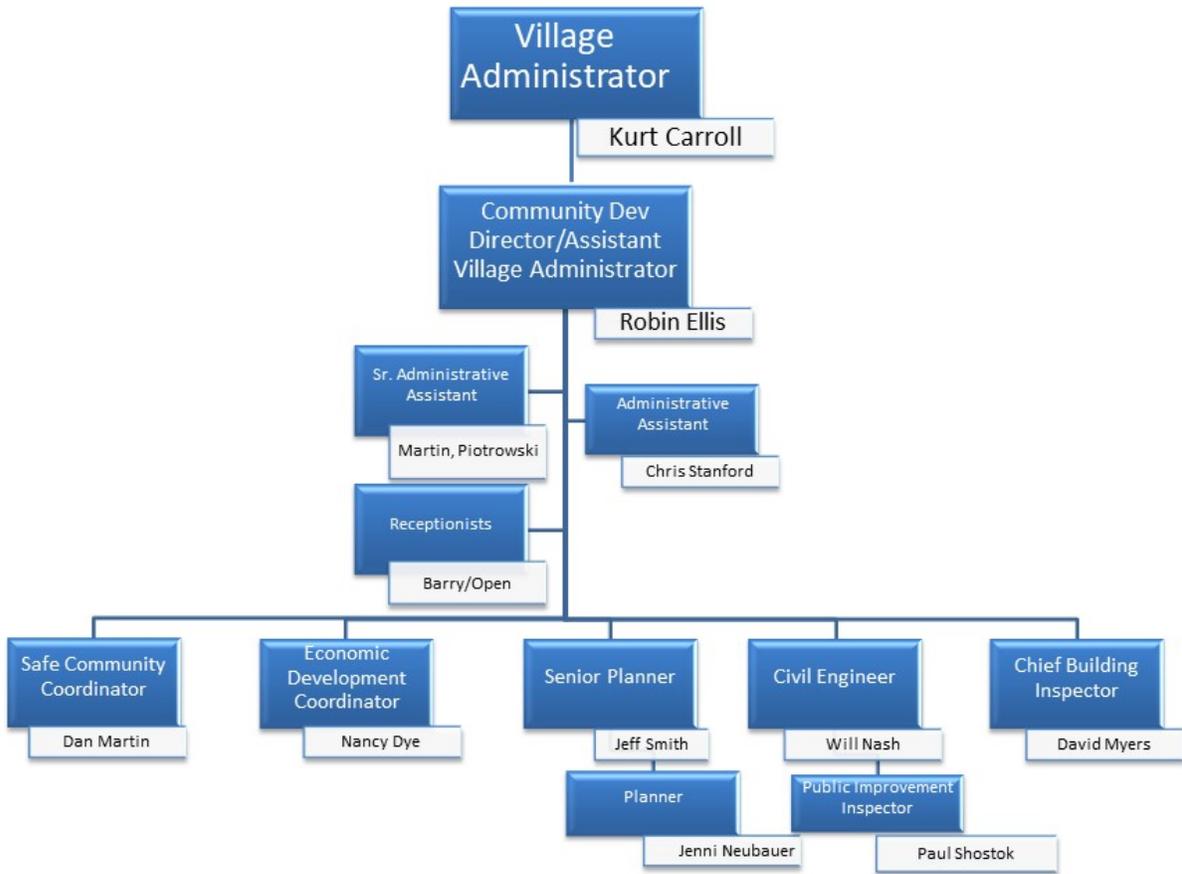
## Building & Zoning Activity

| <b>Building &amp; Zoning Activity</b>         | <b>2021</b> | <b>2022</b>   |
|---|-------------|---------------|
| <b><i>New Construction Permits Issued</i></b> |             |               |
| Single Family                                 | 145         | 94            |
| Multifamily                                   | 0           | 4 (176 units) |
| Commercial                                    | 3           | 5             |
| Industrial                                    | 3           | 0             |
| <b><i>Other Permits</i></b>                   |             |               |
| Commercial Remodeling                         | 62          | 49            |
| Building Remodeling                           | 78          | 67            |
| Detached Garages                              | 3           | 4             |
| Inground Pools                                | 47          | 42            |
| Lawn Irrigation                               | 68          | 77            |
| Modification Roof                             | 345         | 243           |
| Windows/Doors/Siding                          | 201         | 206           |
| Above Ground Pool                             | 96          | 64            |
| Solar   | 0           | 30            |
| Deck  | 84          | 82            |
| Demolition                                    | 6           | 7             |
| Driveway                                      | 69          | 66            |
| Electrical                                    | 6           | 5             |
| Elevators                                     | 6           | 1             |
| Fence   | 346         | 252           |
| Signs   | 77          | 87            |
| Shed  | 43          | 32            |
|   |             |               |
| Permit Fees (includes all fees):              |             |               |
| New Construction                              | \$819,596   | \$489,621     |
| Other Permits                                 | \$152,851   | \$174,176     |

**Building Review:**

As the information above indicates, the Village continues to have single family home construction with 94 new building permits in addition to 176 apartment units. Similarly, the Village anticipates 90 new single-family homes and the final apartment building with 44 units in FY 2023-24. This estimate was projected after Village staff canvassed the local builders about their future residential building and development. On the commercial and industrial side, there are two oil change businesses, an office building, a funeral home and a few smaller industrial buildings expected. The Village will continue to review all commercial and industrial activity in-house rather than outsourcing this service. Total building permit and commercial review revenue of \$528,515 is expected for all building activity in FY 2023-24.

# Organizational Chart-Community Development

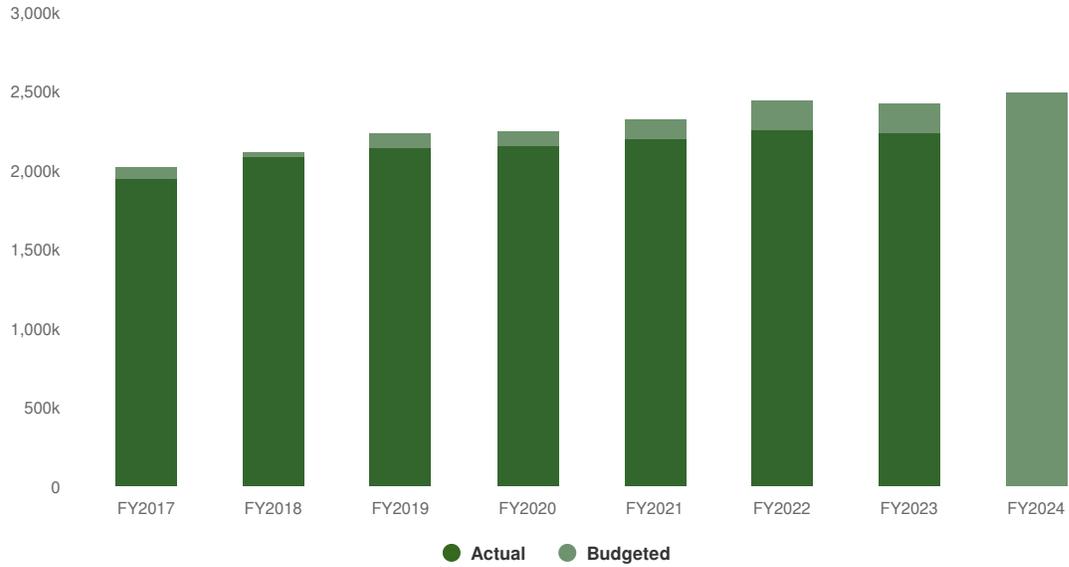


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## Expenditures Summary

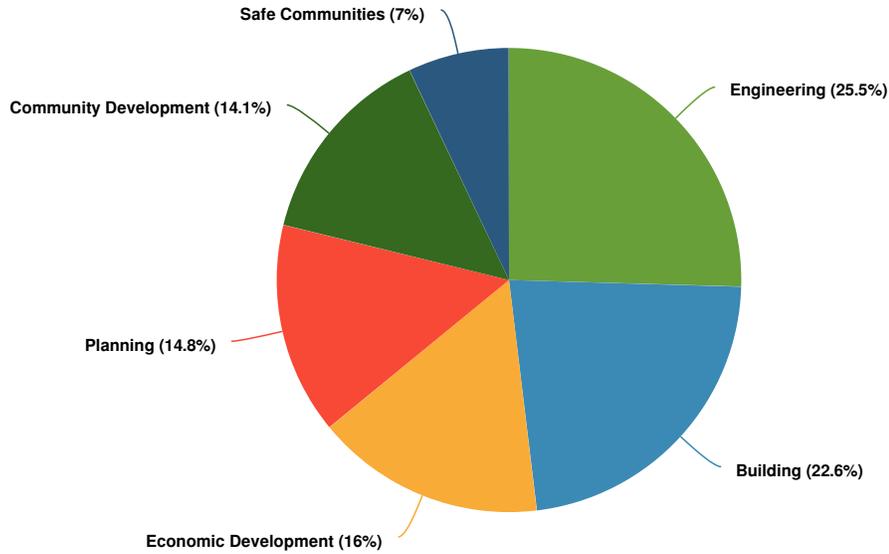
**\$2,494,575**    **\$72,535**  
 (2.99% vs. prior year)

## Community Development Proposed and Historical Budget vs. Actual

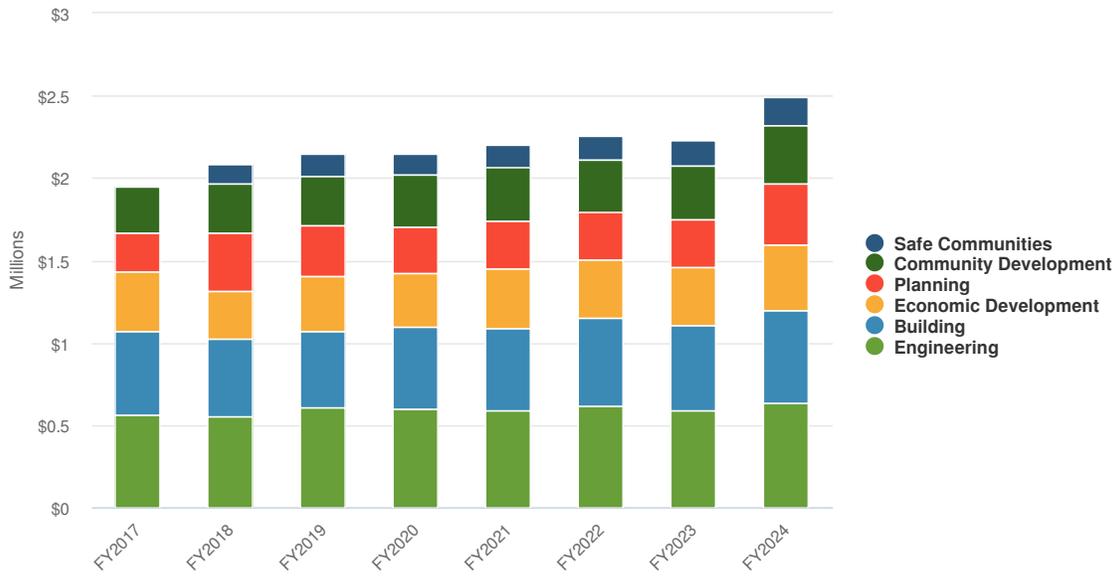


## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



| Name                                | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| <b>Expenditures</b>                 |             |                  |                       |                  |                  |  |
| <b>Community Development</b>        |             |                  |                       |                  |                  |  |
| <b>Community Development</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                 | 10.420.4101 | \$230,527        | \$246,020             | \$236,326        | \$253,400        | 3%   |
| PENSION CONTRIBUTION                | 10.420.4203 | \$50,979         | \$54,000              | \$48,444         | \$51,617         | -4.4%  |
| MEDICAL & LIFE INSURANCE            | 10.420.4207 | \$34,645         | \$36,420              | \$35,333         | \$37,148         | 2%   |
| FORMS BOOKS & MANUALS               | 10.420.4315 | \$0              | \$100                 | \$0              | \$100            | 0%   |
| VEHICLE FUEL & OIL                  | 10.420.4330 | \$276            | \$400                 | \$241            | \$400            | 0%   |
| PRINTING COST                       | 10.420.4335 | \$213            | \$400                 | \$301            | \$450            | 12.5%  |
| SAFETY GEAR & UNIFORMS              | 10.420.4362 | \$0              | \$600                 | \$501            | \$600            | 0%   |
| TELEPHONE SERVICE                   | 10.420.4420 | \$236            | \$400                 | \$235            | \$400            | 0%   |
| MEETING & EXPENSE ALLOW             | 10.420.4426 | \$323            | \$720                 | \$748            | \$800            | 11.1%  |
| EDUCATION & TRAINING                | 10.420.4427 | \$1,723          | \$4,050               | \$3,319          | \$4,150          | 2.5%   |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.420.4445 | \$150            | \$250                 | \$50             | \$250            | 0%   |
| PROFESSIONAL MEMBERSHIPS            | 10.420.4481 | \$3,074          | \$3,295               | \$2,857          | \$3,165          | -3.9%  |
| <b>Total Community Development:</b> |             | <b>\$322,146</b> | <b>\$346,655</b>      | <b>\$328,354</b> | <b>\$352,480</b> | <b>1.7%</b>  |

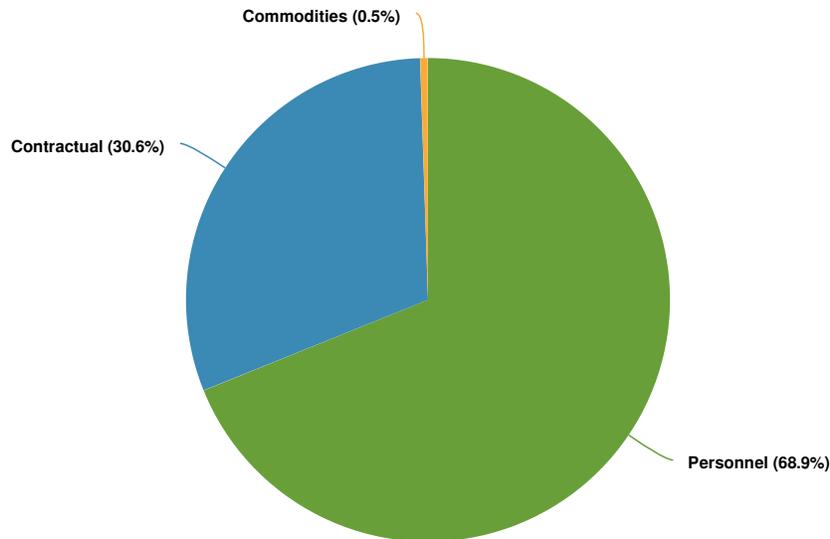
| Name                         | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| <b>Building</b>              |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME          | 10.421.4101 | \$220,790        | \$222,600             | \$195,696        | \$195,540        | -12.2%   |
| PENSION CONTRIBUTION         | 10.421.4203 | \$48,083         | \$46,533              | \$41,070         | \$39,831         | -14.4%   |
| MEDICAL & LIFE INSURANCE     | 10.421.4207 | \$57,146         | \$63,398              | \$70,974         | \$68,083         | 7.4%   |
| FORMS BOOKS & MANUALS        | 10.421.4315 | \$0              | \$500                 | \$0              | \$500            | 0%   |
| VEHICLE FUEL & OIL           | 10.421.4330 | \$737            | \$1,350               | \$3,108          | \$4,500          | 233.3%   |
| PRINTING COST                | 10.421.4335 | \$486            | \$1,000               | \$758            | \$350            | -65%   |
| MINOR EQUIPMENT & TOOLS      | 10.421.4360 | \$0              | \$200                 | \$0              | \$200            | 0%   |
| SAFETY GEAR & UNIFORMS       | 10.421.4362 | \$0              | \$250                 | \$157            | \$250            | 0%   |
| ELEVATOR INSPECTIONS         | 10.421.4419 | \$4,427          | \$8,000               | \$5,008          | \$8,500          | 6.3%   |
| TELEPHONE SERVICE            | 10.421.4420 | \$804            | \$900                 | \$852            | \$1,000          | 11.1%  |
| MEETING & EXPENSE ALLOW      | 10.421.4426 | \$0              | \$1,000               | \$588            | \$860            | -14%   |
| EDUCATION & TRAINING         | 10.421.4427 | \$250            | \$2,610               | \$795            | \$4,800          | 83.9%  |
| OTHER SERVICES               | 10.421.4443 | \$168,817        | \$175,000             | \$148,187        | \$175,000        | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT | 10.421.4445 | \$0              | \$200                 | \$0              | \$200            | 0%   |
| PROFESSIONAL MEMBERSHIPS     | 10.421.4481 | \$220            | \$440                 | \$448            | \$250            | -43.2%   |
| PLUMBING INSPECTION FEES     | 10.421.4485 | \$28,905         | \$47,000              | \$36,120         | \$50,000         | 6.4%   |
| PLAN REVIEW-THIRD PARTY      | 10.421.4493 |                  |                       | \$6,450          | \$15,000         | N/A  |
| <b>Total Building:</b>       |             | <b>\$530,665</b> | <b>\$570,981</b>      | <b>\$510,211</b> | <b>\$564,864</b> | <b>-1.1%</b>   |
| <b>Planning</b>              |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME          | 10.423.4101 | \$187,102        | \$203,400             | \$195,245        | \$213,377        | 4.9%   |
| PENSION CONTRIBUTION         | 10.423.4203 | \$42,498         | \$44,645              | \$41,475         | \$43,465         | -2.6%  |
| MEDICAL & LIFE INSURANCE     | 10.423.4207 | \$50,855         | \$53,800              | \$51,765         | \$54,803         | 1.9%   |
| FORMS BOOKS & MANUALS        | 10.423.4315 | \$0              | \$250                 | \$0              | \$250            | 0%   |
| CONSULTING SERVICES          | 10.423.4416 |                  |                       | \$0              | \$50,000         | N/A  |
| MEETING & EXPENSE ALLOW      | 10.423.4426 | \$0              | \$200                 | \$19             | \$200            | 0%   |
| EDUCATION & TRAINING         | 10.423.4427 | \$3,411          | \$4,105               | \$3,428          | \$4,250          | 3.5%   |
| PROFESSIONAL MEMBERSHIPS     | 10.423.4481 | \$989            | \$1,965               | \$1,029          | \$1,850          | -5.9%  |

| Name                               | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| <b>Total Planning:</b>             |             | <b>\$284,855</b> | <b>\$308,365</b>      | <b>\$292,961</b> | <b>\$368,195</b> | <b>19.4%</b>   |
| <b>Engineering</b>                 |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                | 10.430.4101 | \$334,129        | \$306,555             | \$294,379        | \$318,536        | 3.9%   |
| OVERTIME PAY                       | 10.430.4105 | \$821            | \$6,500               | \$582            | \$2,000          | -69.2%   |
| PENSION CONTRIBUTION               | 10.430.4203 | \$76,065         | \$68,715              | \$62,458         | \$65,293         | -5%  |
| MEDICAL & LIFE INSURANCE           | 10.430.4207 | \$70,348         | \$71,385              | \$70,176         | \$72,851         | 2.1%   |
| FORMS BOOKS & MANUALS              | 10.430.4315 | \$0              | \$100                 | \$0              | \$100            | 0%   |
| VEHICLE FUEL & OIL                 | 10.430.4330 | \$2,051          | \$3,000               | \$867            | \$2,000          | -33.3%   |
| SAFETY GEAR & UNIFORMS             | 10.430.4362 | \$147            | \$700                 | \$572            | \$1,100          | 57.1%  |
| ENGINEERING                        | 10.430.4402 | \$131,870        | \$172,400             | \$161,957        | \$165,500        | -4%  |
| TELEPHONE SERVICE                  | 10.430.4420 | \$969            | \$1,000               | \$855            | \$1,000          | 0%   |
| MEETING & EXPENSE ALLOW            | 10.430.4426 | \$0              | \$300                 | \$0              | \$300            | 0%   |
| EDUCATION & TRAINING               | 10.430.4427 | \$2,119          | \$6,700               | \$100            | \$6,000          | -10.4%   |
| REPAIRS: VEHICLE & EQUIPMENT       | 10.430.4445 | \$0              | \$500                 | \$159            | \$0              | -100%  |
| PROFESSIONAL MEMBERSHIPS           | 10.430.4481 | \$246            | \$300                 | \$191            | \$300            | 0%   |
| <b>Total Engineering:</b>          |             | <b>\$618,765</b> | <b>\$638,155</b>      | <b>\$592,297</b> | <b>\$634,980</b> | <b>-0.5%</b>   |
| <b>Economic Development</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                | 10.440.4101 | \$93,815         | \$109,207             | \$104,904        | \$112,483        | 3%   |
| PENSION CONTRIBUTION               | 10.440.4203 | \$21,413         | \$23,971              | \$22,286         | \$22,913         | -4.4%  |
| MEDICAL & LIFE INSURANCE           | 10.440.4207 | \$26,061         | \$20,974              | \$20,199         | \$20,974         | 0%   |
| PRINTING COST                      | 10.440.4335 | \$0              | \$700                 | \$255            | \$700            | 0%   |
| TELEPHONE ACCESS LINE              | 10.440.4421 | \$236            | \$400                 | \$293            | \$400            | 0%   |
| MEETING & EXPENSE ALLOW            | 10.440.4426 | \$87             | \$450                 | \$149            | \$380            | -15.6%   |
| EDUCATION & TRAINING               | 10.440.4427 | \$1,181          | \$2,917               | \$2,442          | \$3,850          | 32%  |
| MARKETING                          | 10.440.4428 | \$210,349        | \$234,975             | \$198,563        | \$230,370        | -2%  |
| MAINTENANCE CONTRACTS              | 10.440.4447 | \$4,400          | \$5,400               | \$4,688          | \$5,643          | 4.5%   |
| PROFESSIONAL MEMBERSHIPS           | 10.440.4481 | \$485            | \$705                 | \$525            | \$695            | -1.4%  |
| <b>Total Economic Development:</b> |             | <b>\$358,027</b> | <b>\$399,699</b>      | <b>\$354,304</b> | <b>\$398,408</b> | <b>-0.3%</b>   |
| <b>Safe Communities</b>            |             |                  |                       |                  |                  |  |

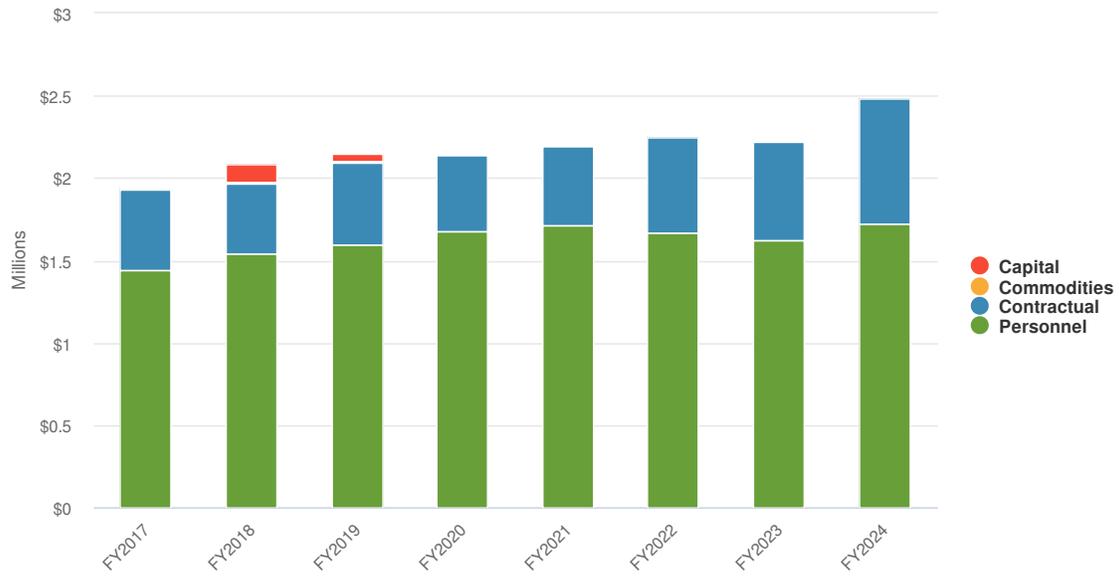
| Name                                | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| SALARIES: FULL TIME                 | 10.441.4101 | \$83,982           | \$93,350              | \$89,537           | \$99,997           | 7.1%   |
| PENSION CONTRIBUTION                | 10.441.4203 | \$19,209           | \$20,490              | \$19,058           | \$20,369           | -0.6%  |
| MEDICAL & LIFE INSURANCE            | 10.441.4207 | \$23,058           | \$24,740              | \$23,897           | \$25,777           | 4.2%   |
| VEHICLE FUEL & OIL                  | 10.441.4330 | \$1,112            | \$1,200               | \$1,179            | \$1,500            | 25%  |
| TELEPHONE ACCESS LINE               | 10.441.4421 | \$236              | \$400                 | \$235              | \$400              | 0%   |
| MEETING & EXPENSE ALLOW             | 10.441.4426 | \$231              | \$650                 | \$194              | \$650              | 0%   |
| EDUCATION & TRAINING                | 10.441.4427 | \$0                | \$400                 | \$180              | \$500              | 25%  |
| OTHER SERVICES                      | 10.441.4443 | \$10,730           | \$16,000              | \$18,388           | \$25,500           | 59.4%  |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.441.4445 | \$0                | \$500                 | \$0                | \$500              | 0%   |
| PROFESSIONAL MEMBERSHIPS            | 10.441.4481 | \$212              | \$455                 | \$400              | \$455              | 0%   |
| <b>Total Safe Communities:</b>      |             | <b>\$138,770</b>   | <b>\$158,185</b>      | <b>\$153,069</b>   | <b>\$175,648</b>   | <b>11%</b>   |
| <b>Total Community Development:</b> |             | <b>\$2,253,228</b> | <b>\$2,422,040</b>    | <b>\$2,231,196</b> | <b>\$2,494,575</b> | <b>3%</b>  |
| <b>Total Expenditures:</b>          |             | <b>\$2,253,228</b> | <b>\$2,422,040</b>    | <b>\$2,231,196</b> | <b>\$2,494,575</b> | <b>3%</b>  |

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



| Name                          | Account ID | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|------------|--------------------|-----------------------|--------------------|--------------------|--|
| Expense Objects               |            |                    |                       |                    |                    |  |
| Personnel                     |            |                    |                       |                    |                    |  |
| Community Development         |            | \$1,671,526        | \$1,716,703           | \$1,623,805        | \$1,718,457        | 0.1%   |
| <b>Total Personnel:</b>       |            | <b>\$1,671,526</b> | <b>\$1,716,703</b>    | <b>\$1,623,805</b> | <b>\$1,718,457</b> | <b>0.1%</b>  |
| Commodities                   |            |                    |                       |                    |                    |  |
| Community Development         |            | \$5,021            | \$10,750              | \$7,940            | \$13,000           | 20.9%  |
| <b>Total Commodities:</b>     |            | <b>\$5,021</b>     | <b>\$10,750</b>       | <b>\$7,940</b>     | <b>\$13,000</b>    | <b>20.9%</b>   |
| Contractual                   |            |                    |                       |                    |                    |  |
| Community Development         |            | \$576,681          | \$694,587             | \$599,452          | \$763,118          | 9.9%   |
| <b>Total Contractual:</b>     |            | <b>\$576,681</b>   | <b>\$694,587</b>      | <b>\$599,452</b>   | <b>\$763,118</b>   | <b>9.9%</b>  |
| <b>Total Expense Objects:</b> |            | <b>\$2,253,228</b> | <b>\$2,422,040</b>    | <b>\$2,231,196</b> | <b>\$2,494,575</b> | <b>3%</b>  |

# Police Department

The Police Department is comprised of the following programs: Police Administration, Police Records, Police Patrol, Police Investigations, Social Worker, Police Community Services, Police Traffic, School Resources, Police Communications, Code Enforcement and ESDA. The Police Department is organized into two divisions: police operations and administration. These divisions led by the Police Chief and two Deputy Police Chiefs provide efficient and effective law enforcement services to the residents of New Lenox. The mission of the Police Department is to affirmatively promote a feeling of safety and security to the members of our community in a manner that complies with the legal and professional standards established for the law enforcement profession.

The New Lenox Police Department and its members honor these values: In all that we do, we must be honest and ethical; be reliable and trustworthy; be committed to excellence; and seek to be more effective through continued growth and learning. In serving the community, we must treat all people fairly, with respect and without prejudice; be prepared and vigilant; respond immediately when we are needed; be approachable and open but respect confidentiality; work with the community to maintain community values; strive to keep problems from arising and resolve situations without worsening them; and observe high standards of behavior. As members of the department, we value one another's contributions and need to work together and support one another.

**Current Goals:**

1. Monitor and enforce the Village's 24-Hour Retail Establishment Security Ordinance-Check on 24-hour businesses that fall under this ordinance to ensure that security cameras, silent alarms, door lock mechanisms and door buzzers are functioning properly. By monitoring and enforcing this new ordinance, the NLPD will build stronger relationships with these businesses and its employees, while promoting safety and more importantly reducing crimes that occur between the times specified in the ordinance, specifically armed robberies.
2. Monitor and assess the hybrid position of School Resource Officer/Community Policing Officer-Recently, positions occupied by two police officers were combined into one role. By combining these roles, one police officer was able to return to the patrol division. Creating this hybrid position allowed the department to reduce overtime costs and make more efficient use of resources. This program continues to be monitored and reevaluated to ensure that the same positive results are achieved.
3. Expand the use of social media to reach more residents-Increase the number of followers on our Facebook page, further improving our engagement with the community, and sharing vital information.  
April 2022 Facebook followers: 7,273  
April 2023 Facebook followers: 8,218
4. Continue to reduce the cost of overtime-In previous years, filling vacancies in a shorter time brought employment to an acceptable level, thus reducing the need for overtime to cover shifts. In FY 2022-23, overtime was necessary to cover the staff shortages due to medical absences. In FY 2023-24, with the addition of three new patrol officers, administration will continue to monitor and work to reduce overtime costs.
5. Remain a partner with Federal Law Enforcement by continuing our participation in the I.C.E. Task Force. Our goal is to participate in the I.C.E. Task Force by assigning a full-time officer to the unit in five-year increments. A new officer was assigned to this role during FY 2019-20 and will remain in this role until FY 2024-25. Participation in this program will allow us to continue the sharing of Federal Asset Forfeiture revenue. Although there are many Federal Agency Cases that our officers assisted with that have significant assets related to the cases, the distribution of federal seized funds can take years. During FY 2022-23, there were not as many distributions, but the cases that the officer participated in have large outstanding seized funds. Below is the past three years history of receipts vs. cost to illustrate the fluctuation.

|   | <u>Revenue</u> | <u>Officer Cost</u> |
|---|----------------|---------------------|
| FY 2020-21 USDOT Equitable Share of Federal Funds | \$219,070      | \$133,725           |
| FY 2021-22 USDOT Equitable Share of Federal Funds | \$211,578      | \$137,316           |
| FY 2022-23 USDOT Equitable Share of Federal Funds | \$223,620      | \$139,823           |

6. To develop cooperative relationships between the patrol officers, the citizens and business leaders to reduce crime by hosting community watch programs throughout the Village;
7. To provide a safe learning environment for students and faculty at local schools through the use of a School Resource Officer;
8. Improve the level of highway safety on the streets in the Village of New Lenox;
9. Ensure that evidence and recovered property is properly collected, preserved, and inventoried in an effective and efficient manner by conducting an evidence inventory annually;

10. If necessary, aid disaster victims during their time of need by providing shelter, evacuation of persons from dangerous areas, and coordinating the delivery of emergency services with New Lenox CERT Team, Will County, State, and Federal ESDA units;
11. To utilize the magistrate program to the fullest extent by holding monthly hearings with the New Lenox Police Department;
12. To maintain and improve the New Lenox Police Cadet program;
13. To utilize traffic wardens for community events rather than pay overtime to full-time patrol officers whenever possible, such as the concert series, commons events and parade routes; and,
14. To utilize the Social Worker, a newly created position in FY 2019-20, to serve as liaison between the Police Department and the community. A critical part of the police social worker's role is training police officers in social work engagement techniques such as victim counseling, communicating with abused children, mentally ill victims, stress management, etc.

**Performance Measures**

**Crime Reporting**

The following table defines the Department's response to criminal and quasi-criminal activity. The data includes activity that is reported to the State of Illinois through monthly Uniform Crime Reports (UCR) as well as all other activity that is not required by the state. The criteria used for UCR reporting is more restrictive and would not reflect the broad range of activity to which our personnel respond.

| <b><u>Reporting Category</u></b> | <b><u>2021</u></b> | <b><u>2022</u></b> |
|----------------------------------|--------------------|--------------------|
| Homicide                         | 0                  | 0                  |
| Criminal Sexual Assault          | 11                 | 17                 |
| Robbery                          | 2                  | 4                  |
| Aggravated Battery/Assault       | 15                 | 14                 |
| Burglary                         | 5                  | 21                 |
| Theft                            | 226                | 228                |
| Motor Vehicle Theft              | 13                 | 12                 |
| Arson                            | 1                  | 0                  |
| Simple Battery/Assault           | 84                 | 67                 |
| Deception/Forgery                | 326                | 130                |
| Criminal Damage Trespass         | 85                 | 116                |
| Deadly Weapons                   | 5                  | 7                  |
| Other Sex Offenses               | 10                 | 15                 |
| Offenses Involving Juveniles     | 8                  | 9                  |
| Drug Offenses                    | 64                 | 20                 |
| Liquor Control Act Violations    | 25                 | 8                  |
| Driving under Influence          | 37                 | 25                 |
| Suspicious Vehicles/Auto         | 914                | 995                |
| Burglar Alarm                    | 970                | 985                |
| Motorist Assist                  | 388                | 455                |
| Juvenile Complaint               | 94                 | 135                |
| Vehicle Lock Out                 | <u>413</u>         | <u>422</u>         |
| Totals                           | <u>3,696</u>       | <u>3,685</u>       |

**Traffic**

The following table illustrates the traffic activity generated by the patrol division.

| <b><u>Reporting Category</u></b> | <b><u>2021</u></b> | <b><u>2022</u></b> |
|----------------------------------|--------------------|--------------------|
| Traffic Citations Issued         | 1,315              | 1,959              |
| Traffic Warnings Issued          | 7,212              | 3,448              |
| Parking & Compliance Citations   | 248                | 369                |
| Local Ordinance Citations        | 300                | 117                |
| Traffic Crash Reports            | 682                | 723                |

Calls for Service Reporting

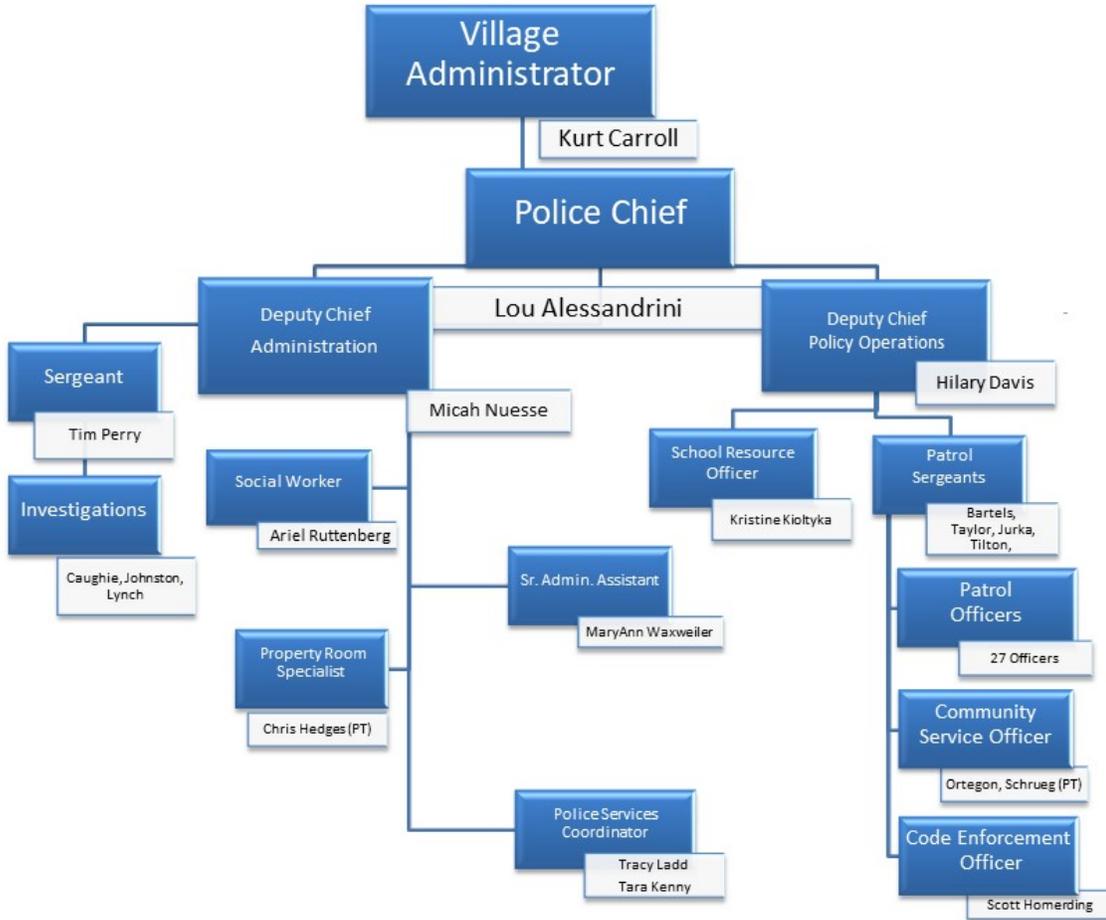
Total calls for service as reported since 2013 are as follows:

| <b>Year</b> | <b>Total Calls</b> | <b>% increase<br/>(decrease)</b> |
|-------------|--------------------|----------------------------------|
| 2014        | 27,630             | (13.0%)                          |
| 2015        | 25,245             | (8.6%)                           |
| 2016        | 26,383             | 4.5%                             |
| 2017        | 27,520             | 4.3%                             |
| 2018        | 27,939             | 1.5%                             |
| 2019        | 31,677             | 13.4%                            |
| 2020        | 30,346             | (4.2%)                           |
| 2021        | 31,460             | 3.7%                             |
| 2022        | 31,484             | 0.08%                            |

**Police Department Review:**

As the above tables indicate, police calls for service decreased from 2013 through 2015 but have been increasing slightly since 2015 with a slight reduction in 2020. A call for service, simply put, is any sort of activity police personnel perform which is logged through the dispatch center. Incidents in this category are representative of events either dispatched or officers initiated. Calls for service include criminal, non-criminal and administrative activity. As growth in the New Lenox community continues, the police department continues to address the necessary issues to accommodate the growing demand and provide the highest quality police services. Additionally, due to resignations, terminations and retirements, the Department added 19 new patrol officers to their staff since December 2017. During FY 2023-24, the budget includes expenses related to the hiring of three additional officers to support the growing community. Federal funds from the Seizures & Forfeiture Fund will be transferred to the General Fund to cover one of the new officer's personnel costs.

# Organization Chart-Police Department

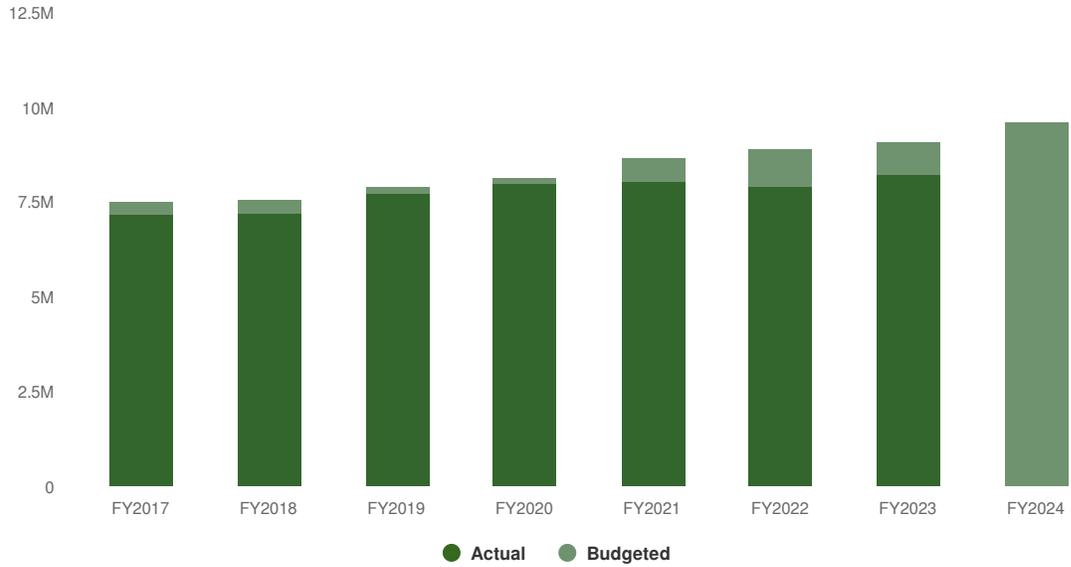


3/28/2023

## Expenditures Summary

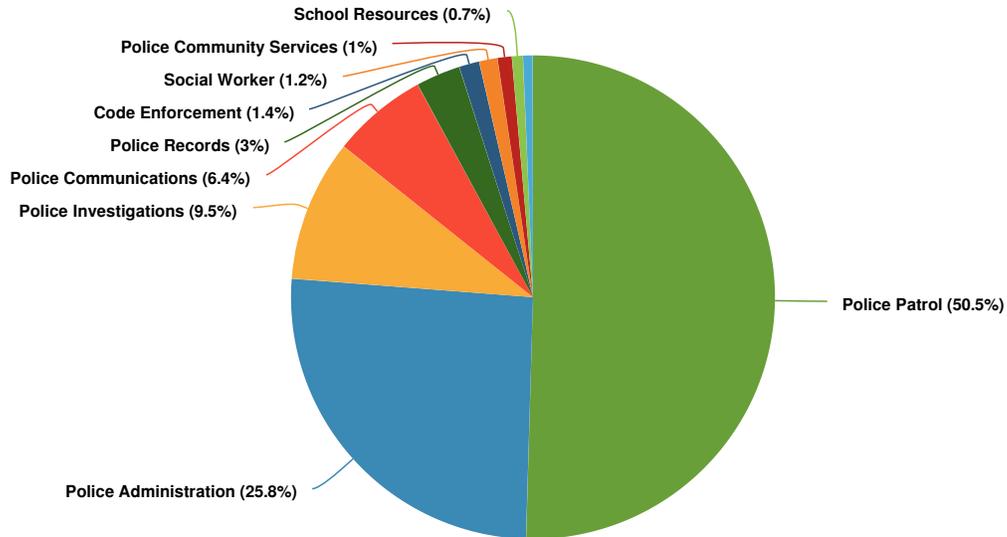
**\$9,582,355**    **\$506,836**  
 (5.58% vs. prior year)

## Police Proposed and Historical Budget vs. Actual

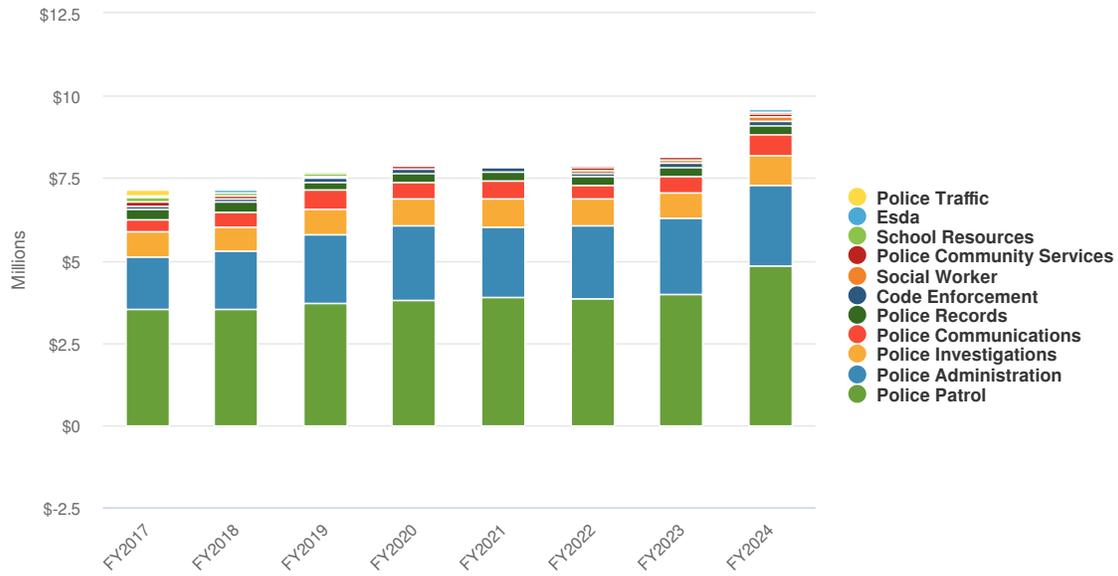


## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



| Name                         | Account ID  | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|-------------|----------------|-----------------------|----------------|-----------------|--|
| <b>Expenditures</b>          |             |                |                       |                |                 |  |
| <b>Public Safety</b>         |             |                |                       |                |                 |  |
| <b>Police Administration</b> |             |                |                       |                |                 |  |
| SALARIES: FULL TIME          | 10.450.4101 | \$455,684      | \$505,100             | \$494,559      | \$519,274       | 2.8%   |
| OVERTIME PAY                 | 10.450.4105 | \$376          | \$0                   | \$671          | \$0             | 0%   |
| PENSION CONTRIBUTION         | 10.450.4203 | \$1,614,231    | \$1,652,508           | \$1,657,853    | \$1,731,255     | 4.8%   |
| MEDICAL & LIFE INSURANCE     | 10.450.4207 | \$114,900      | \$121,151             | \$112,339      | \$114,940       | -5.1%  |
| GENERAL OFFICE SUPPLIES      | 10.450.4310 | \$963          | \$1,975               | \$1,076        | \$1,475         | -25.3%   |
| VEHICLE FUEL & OIL           | 10.450.4330 | \$4,905        | \$4,800               | \$5,828        | \$6,000         | 25%  |
| VEHICLE SUPPLIES & EQUIP     | 10.450.4354 | \$0            | \$450                 | \$0            | \$450           | 0%   |
| SAFETY GEAR & UNIFORMS       | 10.450.4362 | \$1,470        | \$2,500               | \$2,421        | \$4,000         | 60%  |
| TELEPHONE ACCESS LINE        | 10.450.4421 | \$1,531        | \$1,700               | \$2,538        | \$2,200         | 29.4%  |
| MEETING & EXPENSE ALLOW      | 10.450.4426 | \$1,161        | \$1,000               | \$174          | \$1,000         | 0%   |
| EDUCATION & TRAINING         | 10.450.4427 | \$2,384        | \$13,150              | \$5,672        | \$9,295         | -29.3%   |
| LAUNDRY SERVICE              | 10.450.4435 | \$405          | \$1,000               | \$541          | \$1,000         | 0%   |
| OTHER SERVICES               | 10.450.4443 | \$2,500        | \$2,500               | \$2,500        | \$2,500         | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT | 10.450.4445 | \$982          | \$2,700               | \$224          | \$5,000         | 85.2%  |

| Name                                | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| MAINTENANCE CONTRACTS               | 10.450.4447 | \$4,365            | \$11,365              | \$11,365           | \$11,365           | 0%   |
| PROFESSIONAL MEMBERSHIPS            | 10.450.4481 | \$9,950            | \$13,435              | \$10,902           | \$14,385           | 7.1%   |
| OTHER EQUIPMENT                     | 10.450.4576 |                    |                       | \$0                | \$45,000           | N/A  |
| <b>Total Police Administration:</b> |             | <b>\$2,215,809</b> | <b>\$2,335,334</b>    | <b>\$2,308,662</b> | <b>\$2,469,139</b> | <b>5.7%</b>  |
|                                     |             |                    |                       |                    |                    |  |
| <b>Police Records</b>               |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                 | 10.452.4101 | \$171,715          | \$194,714             | \$191,335          | \$172,692          | -11.3%   |
| OVERTIME PAY                        | 10.452.4105 | \$3,649            | \$3,800               | \$174              | \$1,000            | -73.7%   |
| PENSION CONTRIBUTION                | 10.452.4203 | \$39,676           | \$41,778              | \$39,909           | \$33,885           | -18.9%   |
| MEDICAL & LIFE INSURANCE            | 10.452.4207 | \$34,575           | \$47,839              | \$45,025           | \$48,603           | 1.6%   |
| GENERAL OFFICE SUPPLIES             | 10.452.4310 | \$10,177           | \$13,500              | \$13,557           | \$14,322           | 6.1%   |
| POSTAGE EXPENSE                     | 10.452.4311 | \$4,801            | \$5,200               | \$2,914            | \$4,500            | -13.5%   |
| MISCELLANEOUS SUPPLIES              | 10.452.4344 | \$139              | \$500                 | \$177              | \$500              | 0%   |
| SAFETY GEAR & UNIFORMS              | 10.452.4362 | \$764              | \$1,500               | \$1,488            | \$1,500            | 0%   |
| EDUCATION & TRAINING                | 10.452.4427 | \$399              | \$1,500               | \$1,523            | \$1,500            | 0%   |
| MAINTENANCE CONTRACTS               | 10.452.4447 | \$5,997            | \$6,200               | \$6,008            | \$7,000            | 12.9%  |
| <b>Total Police Records:</b>        |             | <b>\$271,892</b>   | <b>\$316,531</b>      | <b>\$302,111</b>   | <b>\$285,502</b>   | <b>-9.8%</b>   |
|                                     |             |                    |                       |                    |                    |  |
| <b>Police Patrol</b>                |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                 | 10.453.4101 | \$2,667,189        | \$2,946,540           | \$2,710,636        | \$3,118,077        | 5.8%   |
| SALARIES: PART TIME                 | 10.453.4102 | \$24,325           | \$35,910              | \$30,705           | \$38,467           | 7.1%   |
| OVERTIME PAY                        | 10.453.4105 | \$84,600           | \$125,000             | \$114,747          | \$130,000          | 4%   |
| PENSION CONTRIBUTION                | 10.453.4203 | \$220,220          | \$248,575             | \$223,478          | \$258,951          | 4.2%   |
| MEDICAL & LIFE INSURANCE            | 10.453.4207 | \$620,908          | \$756,466             | \$591,106          | \$771,312          | 2%   |
| GENERAL OFFICE SUPPLIES             | 10.453.4310 | \$2,483            | \$4,000               | \$927              | \$4,000            | 0%   |
| VEHICLE FUEL & OIL                  | 10.453.4330 | \$66,376           | \$80,000              | \$82,436           | \$93,000           | 16.3%  |
| OPERATING SUPPLIES                  | 10.453.4333 | \$7,389            | \$13,620              | \$8,720            | \$12,450           | -8.6%  |
| FIREARM SUPPLIES                    | 10.453.4336 | \$11,570           | \$15,150              | \$13,371           | \$18,950           | 25.1%  |
| MISCELLANEOUS SUPPLIES              | 10.453.4344 | \$0                | \$1,500               | \$13               | \$1,500            | 0%   |
| SAFETY GEAR & UNIFORMS              | 10.453.4362 | \$21,762           | \$41,000              | \$41,469           | \$55,672           | 35.8%  |
| TEST & PSYCHOLOGICAL EXAMS          | 10.453.4406 | \$2,200            | \$10,875              | \$2,100            | \$11,625           | 6.9%   |
| ANIMAL CONTROL SERVICE              | 10.453.4417 | \$5,320            | \$10,000              | \$4,080            | \$10,000           | 0%   |

| Name                         | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| TELEPHONE ACCESS LINE        | 10.453.4421 | \$903              | \$2,500               | \$930              | \$2,500            | 0%   |
| DUI-BLOOD/URINE TESTS        | 10.453.4425 | \$0                | \$1,000               | \$0                | \$1,000            | 0%   |
| MEETING & EXPENSE ALLOW      | 10.453.4426 | \$0                | \$500                 | \$269              | \$500              | 0%   |
| EDUCATION & TRAINING         | 10.453.4427 | \$41,769           | \$83,490              | \$34,781           | \$85,450           | 2.3%   |
| LAUNDRY SERVICE              | 10.453.4435 | \$1,521            | \$4,000               | \$2,246            | \$4,000            | 0%   |
| OTHER SERVICES               | 10.453.4443 | \$445              | \$3,500               | \$1,232            | \$4,100            | 17.1%  |
| REPAIRS: VEHICLE & EQUIPMENT | 10.453.4445 | \$9,833            | \$33,000              | \$40,788           | \$34,000           | 3%   |
| MAINTENANCE CONTRACTS        | 10.453.4447 | \$41,901           | \$97,556              | \$50,645           | \$111,493          | 14.3%  |
| REPAIRS: FIXED & OPER EQUIP  | 10.453.4457 | \$165              | \$2,200               | \$3,081            | \$2,250            | 2.3%   |
| PROFESSIONAL MEMBERSHIPS     | 10.453.4481 | \$160              | \$200                 | \$1,190            | \$1,190            | 495%   |
| OTHER EQUIPMENT              | 10.453.4576 | \$0                | \$11,000              | \$11,381           | \$65,000           | 490.9%   |
| <b>Total Police Patrol:</b>  |             | <b>\$3,831,040</b> | <b>\$4,527,582</b>    | <b>\$3,970,331</b> | <b>\$4,835,487</b> | <b>6.8%</b>  |
| <b>Police Investigations</b> |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME          | 10.454.4101 | \$510,422          | \$542,358             | \$500,527          | \$571,238          | 5.3%   |
| SALARIES: PART TIME          | 10.454.4102 | \$21,173           | \$27,448              | \$22,546           | \$29,402           | 7.1%   |
| OVERTIME PAY                 | 10.454.4105 | \$59,388           | \$75,000              | \$62,619           | \$75,000           | 0%   |
| PENSION CONTRIBUTION         | 10.454.4203 | \$47,033           | \$53,253              | \$46,978           | \$55,426           | 4.1%   |
| MEDICAL & LIFE INSURANCE     | 10.454.4207 | \$121,374          | \$117,658             | \$106,812          | \$107,394          | -8.7%  |
| GENERAL OFFICE SUPPLIES      | 10.454.4310 | \$1,037            | \$1,500               | \$461              | \$1,500            | 0%   |
| VEHICLE FUEL & OIL           | 10.454.4330 | \$12,192           | \$14,000              | \$12,734           | \$15,500           | 10.7%  |
| OPERATING SUPPLIES           | 10.454.4333 | \$1,629            | \$3,600               | \$2,388            | \$3,600            | 0%   |
| MISCELLANEOUS SUPPLIES       | 10.454.4344 | \$0                | \$250                 | \$150              | \$250              | 0%   |
| MINOR EQUIPMENT & TOOLS      | 10.454.4360 | \$1,805            | \$480                 | \$515              | \$500              | 4.2%   |
| SAFETY GEAR & UNIFORMS       | 10.454.4362 | \$1,267            | \$4,000               | \$4,707            | \$4,750            | 18.8%  |
| TELEPHONE ACCESS LINE        | 10.454.4421 | \$945              | \$2,000               | \$940              | \$2,100            | 5%   |
| MEETING & EXPENSE ALLOW      | 10.454.4426 | \$0                | \$500                 | \$0                | \$500              | 0%   |
| EDUCATION & TRAINING         | 10.454.4427 | \$1,200            | \$7,145               | \$5,945            | \$6,250            | -12.5%   |
| LAUNDRY SERVICE              | 10.454.4435 | \$4,001            | \$4,100               | \$2,995            | \$4,000            | -2.4%  |
| OTHER SERVICES               | 10.454.4443 | \$2,650            | \$5,300               | \$1,917            | \$4,800            | -9.4%  |
| REPAIRS: VEHICLE & EQUIPMENT | 10.454.4445 | \$3,290            | \$3,000               | \$385              | \$6,000            | 100%   |
| MAINTENANCE CONTRACTS        | 10.454.4447 | \$22,148           | \$21,548              | \$21,858           | \$19,443           | -9.8%  |

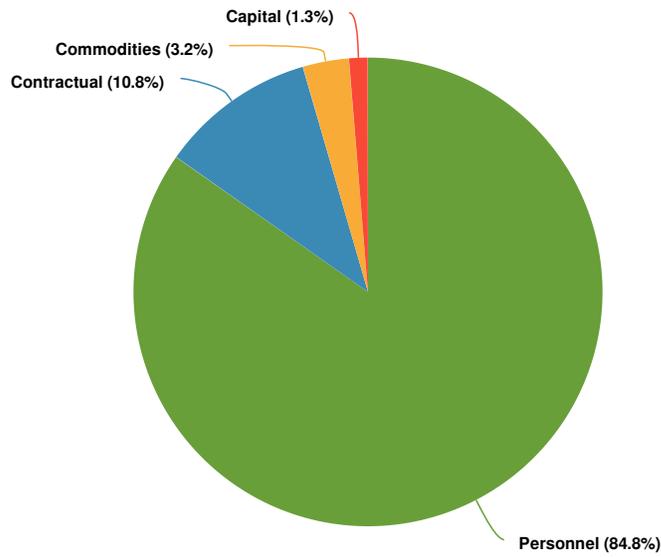
| Name                                    | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---|-------------|------------------|-----------------------|------------------|------------------|--|
| PROFESSIONAL MEMBERSHIPS                | 10.454.4481 | \$75             | \$75                  | \$35             | \$75             | 0%   |
| OTHER EQUIPMENT                         | 10.454.4576 | \$4,083          | \$8,533               | \$798            | \$1,750          | -79.5%   |
| <b>Total Police Investigations:</b>     |             | <b>\$815,713</b> | <b>\$891,748</b>      | <b>\$795,311</b> | <b>\$909,478</b> | <b>2%</b>  |
| <b>Social Worker</b>                    |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                     | 10.455.4101 | \$66,996         | \$74,438              | \$71,398         | \$79,738         | 7.1%   |
| PENSION CONTRIBUTION                    | 10.455.4203 | \$15,264         | \$16,339              | \$15,238         | \$16,243         | -0.6%  |
| MEDICAL & LIFE INSURANCE                | 10.455.4207 | \$8,423          | \$9,137               | \$9,049          | \$10,540         | 15.4%  |
| VEHICLE FUEL & OIL                      | 10.455.4330 | \$254            | \$600                 | \$179            | \$500            | -16.7%   |
| SAFETY GEAR & UNIFORMS                  | 10.455.4362 | \$270            | \$250                 | \$225            | \$250            | 0%   |
| TELEPHONE SERVICE                       | 10.455.4420 | \$466            | \$600                 | \$465            | \$600            | 0%   |
| MEETING & EXPENSE ALLOW                 | 10.455.4426 | \$0              | \$200                 | \$0              | \$3,200          | 1,500%   |
| EDUCATION & TRAINING                    | 10.455.4427 | \$784            | \$1,640               | \$1,095          | \$1,700          | 3.7%   |
| REPAIRS: VEHICLE & EQUIPMENT            | 10.455.4445 |                  |                       | \$0              | \$3,000          | N/A  |
| PROFESSIONAL MEMBERSHIPS                | 10.455.4481 | \$364            | \$514                 | \$487            | \$739            | 43.8%  |
| <b>Total Social Worker:</b>             |             | <b>\$92,821</b>  | <b>\$103,718</b>      | <b>\$98,137</b>  | <b>\$116,510</b> | <b>12.3%</b>   |
| <b>Police Community Services</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                     | 10.456.4101 | \$41,852         | \$45,978              | \$45,133         | \$49,995         | 8.7%   |
| OVERTIME PAY                            | 10.456.4105 | \$74             | \$1,500               | \$417            | \$1,500          | 0%   |
| PENSION CONTRIBUTION                    | 10.456.4203 | \$3,193          | \$3,670               | \$3,485          | \$4,054          | 10.5%  |
| MEDICAL & LIFE INSURANCE                | 10.456.4207 | \$6,134          | \$5,849               | \$6,177          | \$5,849          | 0%   |
| GENERAL OFFICE SUPPLIES                 | 10.456.4310 | \$154            | \$300                 | \$0              | \$300            | 0%   |
| VEHICLE FUEL & OIL                      | 10.456.4330 | \$497            | \$1,000               | \$1,951          | \$1,000          | 0%   |
| OPERATING SUPPLIES                      | 10.456.4333 | \$13,447         | \$23,509              | \$7,707          | \$20,220         | -14%   |
| SAFETY GEAR & UNIFORMS                  | 10.456.4362 | \$1,845          | \$4,375               | \$478            | \$3,600          | -17.7%   |
| TELEPHONE ACCESS LINE                   | 10.456.4421 | \$233            | \$334                 | \$233            | \$300            | -10.2%   |
| MEETING & EXPENSE ALLOW                 | 10.456.4426 | \$0              | \$200                 | \$73             | \$200            | 0%   |
| EDUCATION & TRAINING                    | 10.456.4427 | \$120            | \$2,000               | \$55             | \$1,805          | -9.7%  |
| REPAIRS: VEHICLE & EQUIPMENT            | 10.456.4445 | \$125            | \$500                 | \$2,949          | \$1,500          | 200%   |
| PROFESSIONAL MEMBERSHIPS                | 10.456.4481 | \$267            | \$1,167               | -\$474           | \$1,187          | 1.7%   |
| <b>Total Police Community Services:</b> |             | <b>\$67,940</b>  | <b>\$90,382</b>       | <b>\$68,182</b>  | <b>\$91,510</b>  | <b>1.2%</b>  |

| Name                                | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------------|-------------|------------------|-----------------------|------------------|------------------|--|
| <b>School Resources</b>             |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                 | 10.458.4101 | \$40,050         | \$45,978              | \$43,331         | \$49,995         | 8.7%   |
| OVERTIME PAY                        | 10.458.4105 | \$74             | \$350                 | \$416            | \$500            | 42.9%  |
| PENSION CONTRIBUTION                | 10.458.4203 | \$2,993          | \$3,544               | \$3,347          | \$3,863          | 9%   |
| MEDICAL & LIFE INSURANCE            | 10.458.4207 | \$217            | \$288                 | \$260            | \$288            | 0%   |
| VEHICLE FUEL & OIL                  | 10.458.4330 | \$1,434          | \$1,000               | \$326            | \$1,000          | 0%   |
| OPERATING SUPPLIES                  | 10.458.4333 | \$0              | \$9,500               | \$7,416          | \$10,500         | 10.5%  |
| MISCELLANEOUS SUPPLIES              | 10.458.4344 | \$0              | \$500                 | \$36             | \$500            | 0%   |
| SAFETY GEAR & UNIFORMS              | 10.458.4362 | \$0              | \$500                 | \$62             | \$500            | 0%   |
| TELEPHONE ACCESS LINE               | 10.458.4421 | \$233            | \$400                 | \$233            | \$300            | -25%   |
| EDUCATION & TRAINING                | 10.458.4427 | \$182            | \$800                 | \$555            | \$1,124          | 40.5%  |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.458.4445 | \$0              | \$0                   | \$0              | \$1,500          | N/A  |
| OFFICE EQUIPMENT                    | 10.458.4573 | \$0              | \$250                 | \$0              | \$250            | 0%   |
| <b>Total School Resources:</b>      |             | <b>\$45,182</b>  | <b>\$63,110</b>       | <b>\$55,982</b>  | <b>\$70,320</b>  | <b>11.4%</b>   |
| <b>Police Communications</b>        |             |                  |                       |                  |                  |  |
| MAINTENANCE CONTRACTS               | 10.460.4447 | \$7,824          | \$8,800               | \$8,537          | \$8,800          | 0%   |
| EMERGENCY SVC.COMMUNICATIONS        | 10.460.4490 | \$403,642        | \$540,041             | \$464,690        | \$602,258        | 11.5%  |
| OTHER EQUIPMENT                     | 10.460.4576 | \$0              | \$14,000              | \$0              | \$0              | -100%  |
| <b>Total Police Communications:</b> |             | <b>\$411,467</b> | <b>\$562,841</b>      | <b>\$473,228</b> | <b>\$611,058</b> | <b>8.6%</b>  |
| <b>Code Enforcement</b>             |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                 | 10.461.4101 | \$77,096         | \$82,245              | \$79,005         | \$84,713         | 3%   |
| PENSION CONTRIBUTION                | 10.461.4203 | \$17,543         | \$18,053              | \$16,679         | \$17,256         | -4.4%  |
| MEDICAL & LIFE INSURANCE            | 10.461.4207 | \$8,388          | \$9,035               | \$8,720          | \$9,354          | 3.5%   |
| VEHICLE FUEL & OIL                  | 10.461.4330 | \$1,121          | \$1,500               | \$1,524          | \$1,750          | 16.7%  |
| MISCELLANEOUS SUPPLIES              | 10.461.4344 | \$0              | \$250                 | \$0              | \$250            | 0%   |
| SAFETY GEAR & UNIFORMS              | 10.461.4362 | \$104            | \$400                 | \$88             | \$300            | -25%   |
| TELEPHONE ACCESS LINE               | 10.461.4421 | \$431            | \$600                 | \$430            | \$600            | 0%   |
| MEETING & EXPENSE ALLOW             | 10.461.4426 | \$0              | \$100                 | \$0              | \$100            | 0%   |
| EDUCATION & TRAINING                | 10.461.4427 | \$0              | \$200                 | \$150            | \$200            | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT        | 10.461.4445 | \$614            | \$250                 | \$0              | \$250            | 0%   |

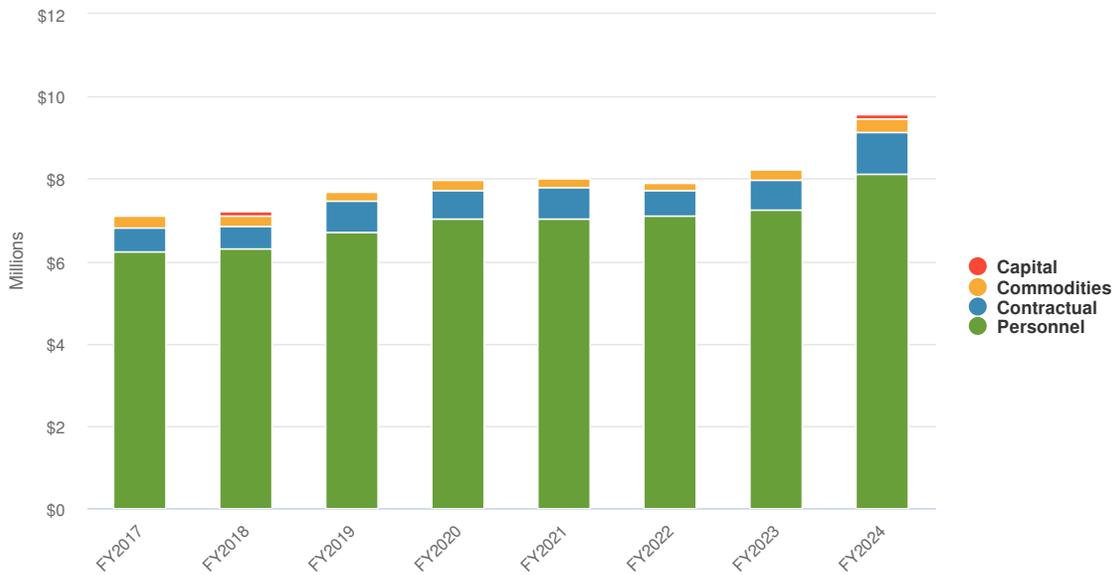
| Name                           | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| WEED CUTTING                   | 10.461.4488 | \$12,002           | \$15,000              | \$11,312           | \$15,000           | 0%   |
| <b>Total Code Enforcement:</b> |             | <b>\$117,299</b>   | <b>\$127,633</b>      | <b>\$117,908</b>   | <b>\$129,773</b>   | <b>1.7%</b>  |
| <b>Esda</b>                    |             |                    |                       |                    |                    |  |
| SALARIES: PART TIME            | 10.470.4102 | \$3,500            | \$3,500               | \$3,698            | \$3,500            | 0%   |
| SALARIES: TRAFFIC WARDENS      | 10.470.4104 | \$5,478            | \$7,000               | \$7,721            | \$7,000            | 0%   |
| PENSION CONTRIBUTION           | 10.470.4203 | \$1,151            | \$1,575               | \$878              | \$803              | -49%   |
| GENERAL OFFICE SUPPLIES        | 10.470.4310 | \$0                | \$500                 | \$24               | \$0                | -100%  |
| VEHICLE FUEL & OIL             | 10.470.4330 | \$6,772            | \$10,000              | \$5,477            | \$10,000           | 0%   |
| OPERATING SUPPLIES             | 10.470.4333 | \$792              | \$4,500               | \$1,837            | \$3,500            | -22.2%   |
| SAFETY GEAR & UNIFORMS         | 10.470.4362 | \$4,780            | \$7,000               | \$5,610            | \$7,000            | 0%   |
| TELEPHONE ACCESS LINE          | 10.470.4421 | \$466              | \$650                 | \$465              | \$650              | 0%   |
| MEETING & EXPENSE ALLOW        | 10.470.4426 | \$745              | \$1,500               | \$1,187            | \$1,500            | 0%   |
| EDUCATION & TRAINING           | 10.470.4427 | \$0                | \$4,000               | \$0                | \$4,000            | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT   | 10.470.4445 | \$600              | \$5,000               | \$1,064            | \$5,000            | 0%   |
| MAINTENANCE CONTRACTS          | 10.470.4447 | \$4,715            | \$5,715               | \$4,925            | \$6,925            | 21.2%  |
| VEHICLE LETTERING              | 10.470.4458 | \$0                | \$1,300               | \$845              | \$1,300            | 0%   |
| PROFESSIONAL MEMBERSHIPS       | 10.470.4481 | \$0                | \$400                 | \$100              | \$400              | 0%   |
| OTHER EQUIPMENT                | 10.470.4576 | \$0                | \$4,000               | \$0                | \$12,000           | 200%   |
| <b>Total Esda:</b>             |             | <b>\$28,999</b>    | <b>\$56,640</b>       | <b>\$33,830</b>    | <b>\$63,578</b>    | <b>12.2%</b>   |
| <b>Total Public Safety:</b>    |             | <b>\$7,898,162</b> | <b>\$9,075,519</b>    | <b>\$8,223,682</b> | <b>\$9,582,355</b> | <b>5.6%</b>  |
| <b>Total Expenditures:</b>     |             | <b>\$7,898,162</b> | <b>\$9,075,519</b>    | <b>\$8,223,682</b> | <b>\$9,582,355</b> | <b>5.6%</b>  |

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



| Name            | Account ID | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-----------------|------------|----------------|-----------------------|----------------|-----------------|--|
| Expense Objects |            |                |                       |                |                 |  |
| Personnel       |            |                |                       |                |                 |  |

| Name                          | Account ID | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|------------|--------------------|-----------------------|--------------------|--------------------|--|
| Public Safety                 |            | \$7,109,865        | \$7,823,577           | \$7,266,970        | \$8,122,107        | 3.8%   |
| <b>Total Personnel:</b>       |            | <b>\$7,109,865</b> | <b>\$7,823,577</b>    | <b>\$7,266,970</b> | <b>\$8,122,107</b> | <b>3.8%</b>  |
| Commodities                   |            |                    |                       |                    |                    |  |
| Public Safety                 |            | \$182,198          | \$275,209             | \$228,292          | \$305,589          | 11%  |
| <b>Total Commodities:</b>     |            | <b>\$182,198</b>   | <b>\$275,209</b>      | <b>\$228,292</b>   | <b>\$305,589</b>   | <b>11%</b>   |
| Contractual                   |            |                    |                       |                    |                    |  |
| Public Safety                 |            | \$602,016          | \$938,950             | \$716,241          | \$1,030,659        | 9.8%   |
| <b>Total Contractual:</b>     |            | <b>\$602,016</b>   | <b>\$938,950</b>      | <b>\$716,241</b>   | <b>\$1,030,659</b> | <b>9.8%</b>  |
| Capital                       |            |                    |                       |                    |                    |  |
| Public Safety                 |            | \$4,083            | \$37,783              | \$12,179           | \$124,000          | 228.2%   |
| <b>Total Capital:</b>         |            | <b>\$4,083</b>     | <b>\$37,783</b>       | <b>\$12,179</b>    | <b>\$124,000</b>   | <b>228.2%</b>  |
| <b>Total Expense Objects:</b> |            | <b>\$7,898,162</b> | <b>\$9,075,519</b>    | <b>\$8,223,682</b> | <b>\$9,582,355</b> | <b>5.6%</b>  |

# Public Works

## **PUBLIC WORKS**

The Public Works Department is comprised of the following General Fund programs: Streets, Public Works Administration, Parkway Maintenance, Building Maintenance, Traffic Control, Stormwater System Maintenance, Street Lighting and Equipment Services. In addition to these programs, the Public Works Department includes the Sewer & Water Department programs. The Public Works Department is charged with the repair and maintenance of approximately 130 miles of Village streets. These services include street sweeping, snow plowing, maintenance of street lights and traffic signals, parkway tree care, leaf removal and the initiation of new construction.

Public Works provides high quality water and sewer services for the residents and businesses in New Lenox. In order to meet the daily consumption rate of local residents and businesses, the department operates multiple pump stations which deliver water through many miles of water main, multiple fire hydrants and thousands of water service connections. Services include water meter repair and installation, maintaining water and sewer facilities, and water treatment and distribution. Public Works also operates a Village wastewater system which involves the management of three facilities and eleven lift stations. This department also services and repairs all Village vehicles, including Police Department patrol cars.

### **Strategic Priority & Related Initiatives with status:**

#### **Infrastructure Maintenance & Improvement:**

- a. Complete Plant 3 Conversion and Conveyance Plan-*this budget includes funds for the completion of geotechnical services and hazardous material abatement. In addition, construction engineering will continue on Phase 1A WRRF. Necessary easements will be acquired during the fiscal year. The Village was approved for the WIFIA low-interest loan from the EPA which will fund 49% of this project. The Village is waiting to get approval from the IEPA regarding the low-interest loan to fund the balance of this project.*
- b. Create a Water System Master Plan-*with the use of the recently purchased Cartegraph Asset Management Software, the goal is to create a water main replacement plan for existing water mains by 2024. This budget includes funds to update the water model and create a right-of-way management policy. Both of these items are part of the overall master plan.*
- c. Create Project Plan for Commons Improvements- *this budget includes funds to repair and upgrade infrastructure and streetscape elements in the Village Commons. The goal is to update all Village Commons infrastructure by 2026.*
- d. Update the 5-year CIP-*annually this is updated. See the separate tab for the 5-year plan.*

#### **Current Goals:**

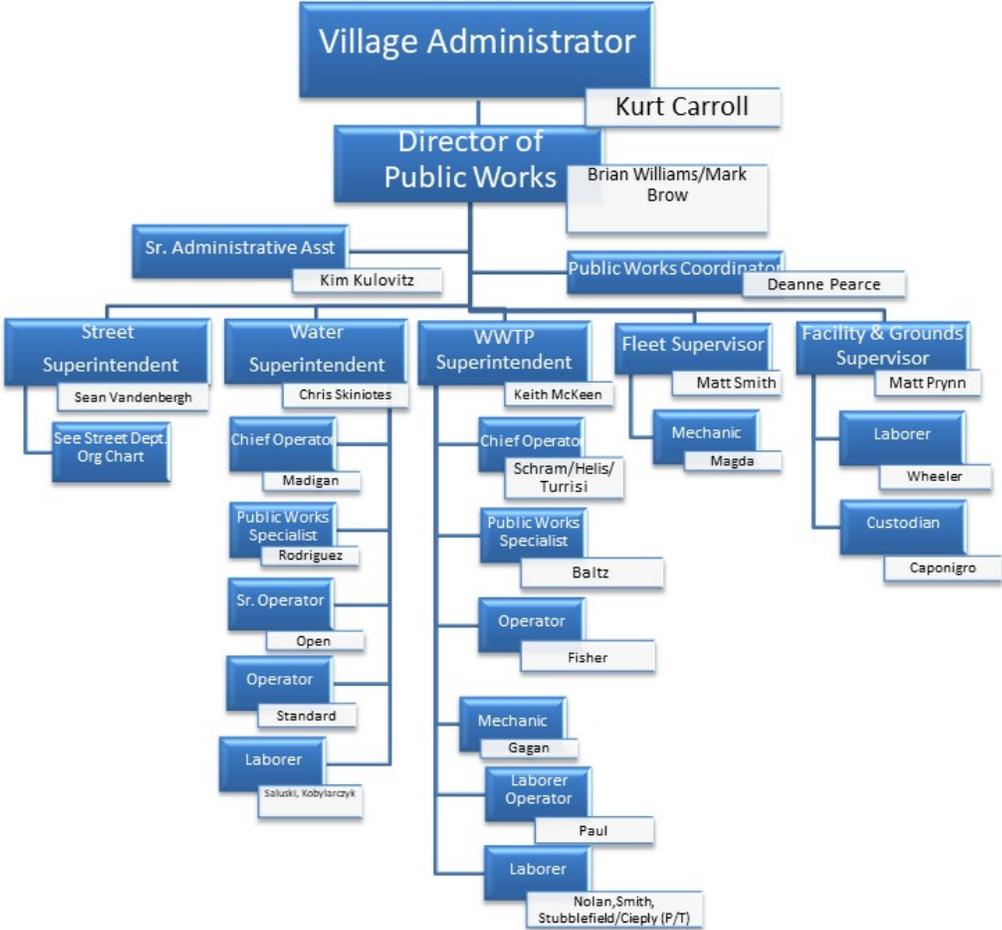
1. To complete the aged water main replacement on Kimber and Haines;
2. To expand and complete the annual road maintenance program timely;
3. To continue with the Cedar & Haven intersection improvements with the completion of utility relocations and acquiring necessary easements;
4. Create a policy and plan for an annual ditch regrading and culvert replacement program;
5. To devise a multiple-year plan to assist the Village with infrastructure improvements-streets & curbs, sidewalks, sanitary, water and sewer using the Cartegraph Asset Management Software;
6. Improve the quality of the Village's infrastructure inventory by annually inspecting the water and sewer lines, sidewalks, streets/curbs and bridges for consideration in the annual motor fuel tax program, sidewalk replacement program and sewer/water annual improvements;
7. To update the inspection program annually of the inventory of street signs, sidewalks, and street lights;
8. To provide the highest level of customer service to the community by responding to inquiries such as work orders, general questions, etc. within 1-2 business days;
9. Utilize the Public Works Department for acceptance of public improvements installed via the subdivision development process;
10. To continue to replace sidewalks throughout the Village of New Lenox to comply with the American Disabilities Act as the budget allows;
11. Create Quiet Zones in the intersections along the Rock Island Railroad;
12. Replace the Route 30 lights with LED bulbs;
13. Expanded rehabilitation of collection system utilizing televising and flow measurements to identify problem areas; and,
14. To update the equipment replacement program to address aged equipment proactively rather than reactively.



|                            |     |     |
|----------------------------|-----|-----|
| Miscellaneous Sewer Maint. | 7   | 2   |
| Sewer Gas Odor             | 7   | 0   |
| <b>Water Department</b>    |     |     |
| Low Pressure               | 6   | 3   |
| Final Read Request         | 662 | 492 |
| Seal/Program Deduct Meter  | 113 | 82  |
| Replace Water Meter        | 262 | 87  |
| High Usage Investigation   | 75  | 56  |
| Miscellaneous Water Maint. | 16  | 5   |
| Possible Water Main Break  | 8   | 16  |
| Adjust/Replace B-Box       | 33  | 30  |
| Water Quality Complaints   | 8   | 1   |
| Water Shut Off/Turn On     | 19  | 36  |
| Inspect Meter              | 17  | 83  |

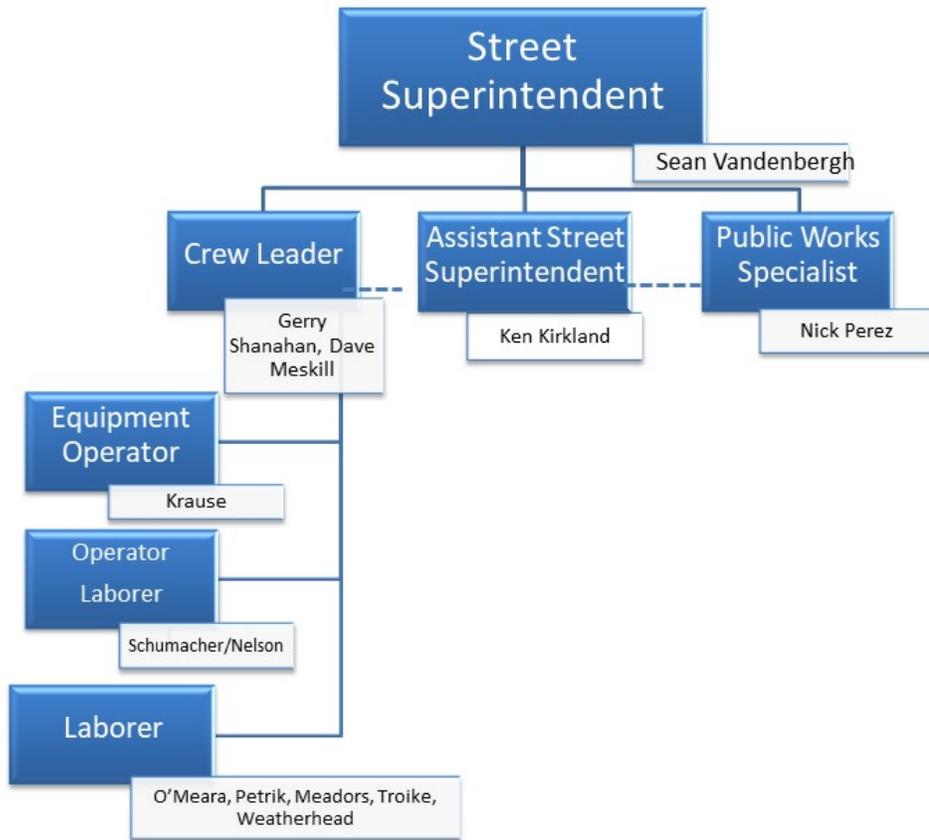
| Services (output)                    | 2020-2021        |                                 | 2021-2022                     |             |
|--------------------------------------|------------------|---------------------------------|-------------------------------|-------------|
|                                      | Goal             | Actual                          | Goal                          | Actual      |
| Remove & Replace Curb (lf)           | 550              | 944                             | 1,500                         | 1,865       |
| Pickup & Dispose of Leaves (cy)      | 1,500            | 1,860                           | 1,860                         | 2,995       |
| Replace Water Meters & MXUs          | 750 total        | 1,327 total                     | 1,200 total                   | 481^^       |
| Slip line Sanitary Lines             | 3,000 ft.        | 3,979 ft.                       | 3,000 ft.                     | 9,848 ft.   |
| Clean/Inspect Storm Sewer Structures | 600              | 935                             | 1,000                         | 1,631       |
| Sealcoat Bicycle Path                | 17,000 SY        | 20,122 SY                       | 5,000 SY                      | 1,750 SY    |
| Inspect & Repair Sanitary Man-holes  | 150              | 497                             | 250                           | 553         |
| Televise Sanitary Lines              | 10,000 ft.       | 10,152 ft.                      | 10,000 ft.                    | 96,428 ft.  |
| Clean Sanitary Lines                 | 10,000 ft.       | 1,590 ft.                       | 20,000 ft.                    | 130,613 ft. |
| <b>Services (output)</b>             |                  |                                 |                               |             |
|                                      | 2022-2023        |                                 | 2023-2024                     |             |
|                                      | Goal             | Actual                          | Goal                          |             |
| Remove & Replace Curb (lf)           | 1,100            | 1,150                           | 1,000                         |             |
| Pickup & Dispose of Leaves (cy)      | 2,000            | 4,275                           | 3,000                         |             |
| Replace Water Meters & MXUs          | 200 total        | 285                             | 300 total                     |             |
| Slip line Sanitary Lines             | 3,000 ft.        | 5,539 ft.                       | 6,000 ft.                     |             |
| Clean/Inspect Storm Sewer Structures | 1,000 structures | 1,478 inspected<br>920 cleaned  | 1,100 structures              |             |
| Sealcoat Bicycle Path                | 14,000 SY        | 8,518 SY                        | 20,000 SY                     |             |
| Inspect & Repair Sanitary Man-holes  | 400 man-holes    | 1,005 inspected<br>280 repaired | 500 inspected<br>150 repaired |             |
| Televise Sanitary Lines              | 50,000 ft.       | 103,637.6 ft.                   | 75,000 ft.                    |             |
| Clean Sanitary Lines                 | 50,000 ft.       | 100,934.7 ft.                   | 75,000 ft.                    |             |

# Organizational Chart-Public Works



3/28/2023

## Organizational Chart-Street Department



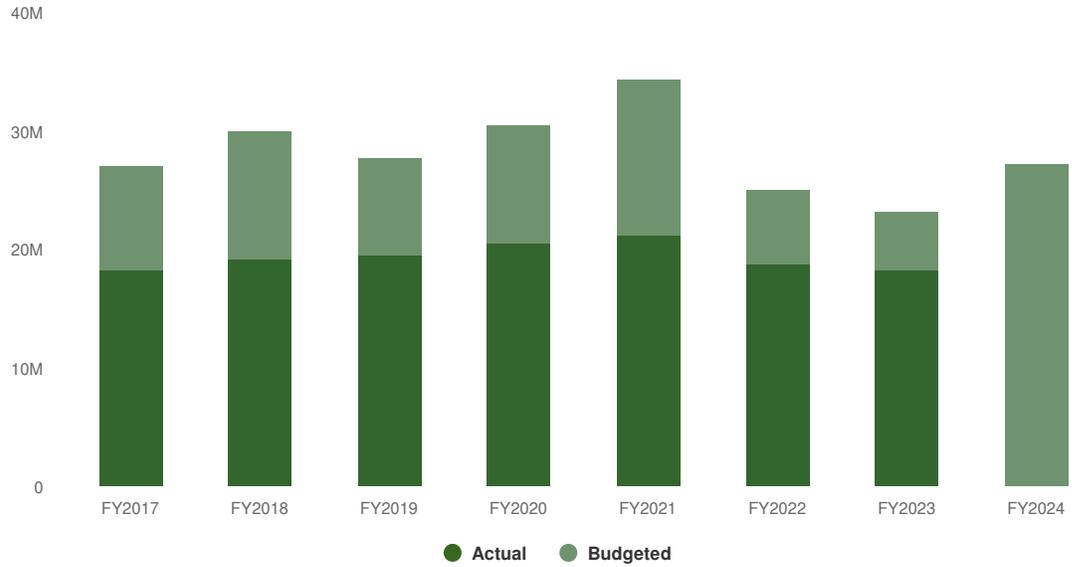
3/28/2023

## Expenditures Summary

The public works expenditures presented below are those within the General Fund and the Enterprise Funds.

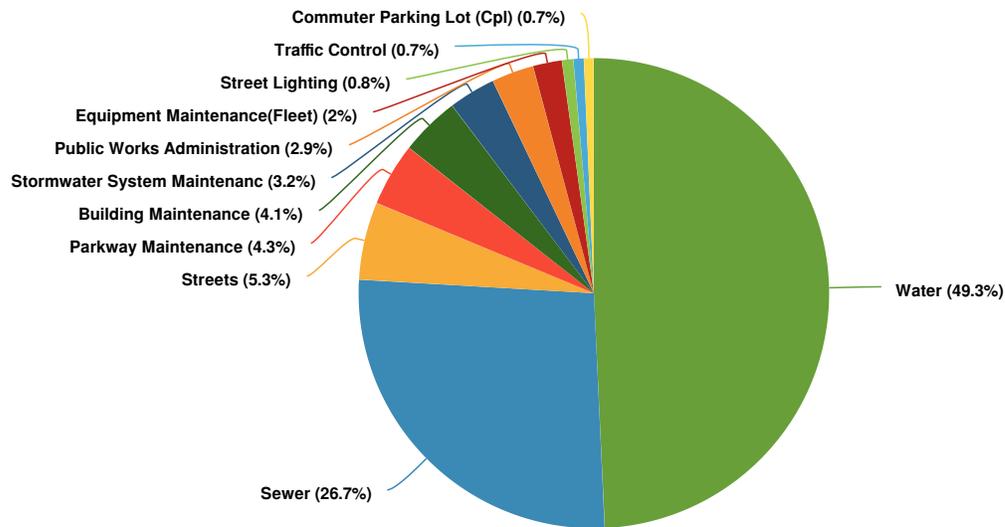
\$27,171,523     \$4,032,149  
 (17.43% vs. prior year)

## Public Works Proposed and Historical Budget vs. Actual

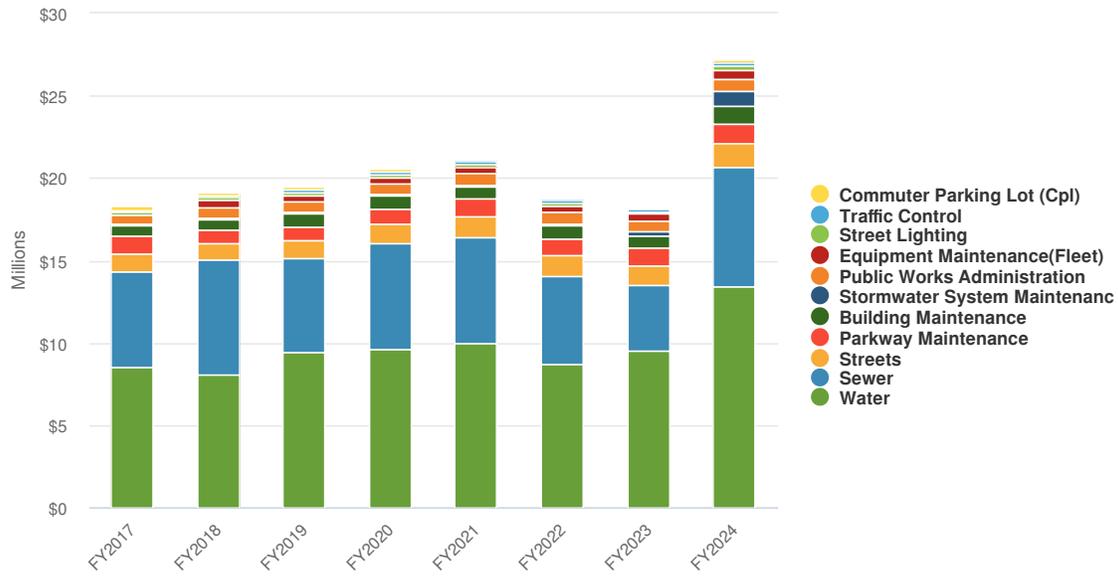


## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



| Name                         | Account ID  | FY2022 Actuals | FY2023 Amended Budget | FY2023 Actuals | FY2024 Budgeted | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------|-------------|----------------|-----------------------|----------------|-----------------|--|
| <b>Expenditures</b>          |             |                |                       |                |                 |  |
| <b>Public Works</b>          |             |                |                       |                |                 |  |
| <b>Streets</b>               |             |                |                       |                |                 |  |
| SALARIES: FULL TIME          | 10.480.4101 | \$330,104      | \$329,411             | \$299,979      | \$329,887       | 0.1%   |
| SALARIES: PART TIME          | 10.480.4102 | \$4,707        | \$7,280               | \$7,207        | \$8,960         | 23.1%  |
| OVERTIME PAY                 | 10.480.4105 | \$142,770      | \$165,360             | \$107,705      | \$165,360       | 0%   |
| PENSION CONTRIBUTION         | 10.480.4203 | \$106,766      | \$110,200             | \$91,294       | \$102,707       | -6.8%  |
| MEDICAL & LIFE INSURANCE     | 10.480.4207 | \$64,193       | \$60,031              | \$64,394       | \$84,254        | 40.4%  |
| FORMS BOOKS & MANUALS        | 10.480.4315 | \$0            | \$800                 | \$194          | \$800           | 0%   |
| VEHICLE FUEL & OIL           | 10.480.4330 | \$43,998       | \$62,250              | \$53,325       | \$70,000        | 12.4%  |
| MINOR EQUIPMENT & TOOLS      | 10.480.4360 | \$10,900       | \$14,900              | \$10,497       | \$24,200        | 62.4%  |
| SAFETY GEAR & UNIFORMS       | 10.480.4362 | \$2,388        | \$9,300               | \$3,812        | \$6,900         | -25.8%   |
| COMMUNICATION SUPPLIES       | 10.480.4365 | \$14,380       | \$21,680              | \$7,438        | \$21,680        | 0%   |
| CONCRETE & ASPHALT MATL      | 10.480.4375 | \$32,993       | \$40,000              | \$37,853       | \$50,000        | 25%  |
| ROCK, SAND & SOIL            | 10.480.4377 | \$4,171        | \$12,000              | \$2,546        | \$10,000        | -16.7%   |
| ROAD SALT & BEET JUICE       | 10.480.4378 | \$427,818      | \$355,000             | \$378,098      | \$405,000       | 14.1%  |
| METEOROLOGICAL FORECAST      | 10.480.4407 | \$4,050        | \$4,255               | \$4,050        | \$4,255         | 0%   |
| ROADWAY STRIPING             | 10.480.4415 | \$30,504       | \$40,000              | \$36,655       | \$52,000        | 30%  |
| EDUCATION & TRAINING         | 10.480.4427 | \$2,211        | \$14,120              | \$844          | \$6,600         | -53.3%   |
| REPAIRS: VEHICLE & EQUIPMENT | 10.480.4445 | \$27,566       | \$32,750              | \$38,494       | \$40,000        | 22.1%  |

| Name                                      | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| REFUSE REMOVAL SERVICE                    | 10.480.4486 | \$10,000           | \$10,000              | \$9,704            | \$10,000           | 0%   |
| BUILDING IMPROVEMENTS                     | 10.480.4530 | \$4,121            | \$6,500               | \$5,059            | \$5,000            | -23.1%   |
| SIDEWALKS                                 | 10.480.4568 | \$61,600           | \$58,500              | \$52,472           | \$55,000           | -6%  |
| OFFICE EQUIPMENT                          | 10.480.4573 | \$0                | \$3,500               | \$3,093            | \$500              | -85.7%   |
| <b>Total Streets:</b>                     |             | <b>\$1,325,241</b> | <b>\$1,357,837</b>    | <b>\$1,214,714</b> | <b>\$1,453,103</b> | <b>7%</b>  |
|   |             |                    |                       |                    |                    |  |
| <b>Public Works Administration</b>        |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                       | 10.481.4101 | \$429,213          | \$477,722             | \$427,475          | \$500,841          | 4.8%   |
| OVERTIME PAY                              | 10.481.4105 | \$15,470           | \$22,000              | \$16,189           | \$22,660           | 3%   |
| PENSION CONTRIBUTION                      | 10.481.4203 | \$101,168          | \$109,689             | \$93,989           | \$106,637          | -2.8%  |
| MEDICAL & LIFE INSURANCE                  | 10.481.4207 | \$101,790          | \$91,681              | \$88,757           | \$85,896           | -6.3%  |
| GENERAL OFFICE SUPPLIES                   | 10.481.4310 | \$1,256            | \$2,500               | \$1,440            | \$2,500            | 0%   |
| POSTAGE EXPENSE                           | 10.481.4311 | \$887              | \$1,120               | \$894              | \$1,120            | 0%   |
| VEHICLE FUEL & OIL                        | 10.481.4330 | \$2,275            | \$3,050               | \$2,712            | \$3,000            | -1.6%  |
| OPERATING SUPPLIES                        | 10.481.4333 | \$7,305            | \$13,000              | \$9,875            | \$13,000           | 0%   |
| PRINTING COST                             | 10.481.4335 | \$188              | \$600                 | \$238              | \$500              | -16.7%   |
| SAFETY GEAR & UNIFORMS                    | 10.481.4362 | \$2,175            | \$3,100               | \$2,084            | \$3,100            | 0%   |
| TELEPHONE ACCESS LINE                     | 10.481.4421 | \$16,634           | \$31,750              | \$18,690           | \$21,860           | -31.1%   |
| MEETING & EXPENSE ALLOW                   | 10.481.4426 | \$602              | \$1,100               | \$1,150            | \$1,500            | 36.4%  |
| EDUCATION & TRAINING                      | 10.481.4427 | \$2,228            | \$3,100               | \$509              | \$20,700           | 567.7%   |
| REPAIRS: VEHICLE & EQUIPMENT              | 10.481.4445 | \$0                | \$1,250               | \$0                | \$1,250            | 0%   |
| PROFESSIONAL MEMBERSHIPS                  | 10.481.4481 | \$1,158            | \$2,445               | \$1,038            | \$2,495            | 2%   |
| <b>Total Public Works Administration:</b> |             | <b>\$682,350</b>   | <b>\$764,107</b>      | <b>\$665,041</b>   | <b>\$787,059</b>   | <b>3%</b>  |
|   |             |                    |                       |                    |                    |  |
| <b>Parkway Maintenance</b>                |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                       | 10.482.4101 | \$426,305          | \$449,412             | \$440,869          | \$458,527          | 2%   |
| SALARIES: PART TIME                       | 10.482.4102 | \$4,488            | \$14,560              | \$6,548            | \$17,920           | 23.1%  |
| OVERTIME PAY                              | 10.482.4105 | \$26,295           | \$26,500              | \$25,399           | \$28,000           | 5.7%   |
| PENSION CONTRIBUTION                      | 10.482.4203 | \$102,487          | \$107,819             | \$98,456           | \$102,756          | -4.7%  |
| MEDICAL & LIFE INSURANCE                  | 10.482.4207 | \$100,437          | \$110,087             | \$113,500          | \$134,208          | 21.9%  |
| VEHICLE FUEL & OIL                        | 10.482.4330 | \$16,430           | \$23,700              | \$26,234           | \$27,500           | 16%  |
| OPERATING SUPPLIES                        | 10.482.4333 | \$331              | \$800                 | \$614              | \$900              | 12.5%  |
| CHEMICALS & SUPPLIES                      | 10.482.4334 | \$1,628            | \$21,300              | \$12,762           | \$13,170           | -38.2%   |
| MINOR EQUIPMENT & TOOLS                   | 10.482.4360 | \$6,466            | \$9,150               | \$7,473            | \$12,200           | 33.3%  |
| SAFETY GEAR & UNIFORMS                    | 10.482.4362 | \$3,814            | \$5,500               | \$3,825            | \$5,500            | 0%   |
| ROCK, SAND & SOIL                         | 10.482.4377 | \$12,127           | \$14,000              | \$8,237            | \$14,000           | 0%   |
| SEED & SOD                                | 10.482.4379 | \$9,535            | \$15,000              | \$10,979           | \$15,000           | 0%   |
| DRAINAGE MATERIAL & PIPE                  | 10.482.4380 | \$31,756           | \$45,000              | \$36,803           | \$45,000           | 0%   |
| PAINT & PAINT SUPPLIES                    | 10.482.4381 | \$215              | \$1,000               | \$1,210            | \$1,000            | 0%   |

| Name                               | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------------|-------------|------------------|-----------------------|--------------------|--------------------|--|
| ANIMAL CONTROL SERVICE             | 10.482.4417 | \$0              | \$1,000               | \$0                | \$2,000            | 100%   |
| MAILBOX REIMBURSEMENTS             | 10.482.4432 | \$7,307          | \$7,500               | \$5,220            | \$8,400            | 12%  |
| REPAIRS: VEHICLE & EQUIPMENT       | 10.482.4445 | \$16,037         | \$16,000              | \$10,512           | \$25,000           | 56.3%  |
| ARBOR & STUMP REMOVAL              | 10.482.4456 | \$42,150         | \$25,000              | \$31,390           | \$45,000           | 80%  |
| MACHINERY & EQUIPMENT RENTAL       | 10.482.4461 | \$2,962          | \$10,000              | \$4,581            | \$10,000           | 0%   |
| JULIE CONTRACT                     | 10.482.4469 | \$4,003          | \$4,500               | \$3,261            | \$4,000            | -11.1%   |
| LEAF DISPOSAL                      | 10.482.4474 | \$19,800         | \$22,000              | \$23,430           | \$27,500           | 25%  |
| REFUSE REMOVAL SERVICE             | 10.482.4486 | \$7,870          | \$9,000               | \$8,505            | \$9,000            | 0%   |
| PARKWAY TREE PLANTING              | 10.482.4492 | \$48,512         | \$23,400              | \$23,642           | \$28,800           | 23.1%  |
| LAWN MAINTENANCE                   | 10.482.4494 | \$79,074         | \$96,265              | \$81,067           | \$96,525           | 0.3%   |
| SIDEWALKS                          | 10.482.4568 | \$26,100         | \$51,000              | \$24,617           | \$49,750           | -2.5%  |
| <b>Total Parkway Maintenance:</b>  |             | <b>\$996,130</b> | <b>\$1,109,493</b>    | <b>\$1,009,134</b> | <b>\$1,181,656</b> | <b>6.5%</b>  |
| <b>Building Maintenance</b>        |             |                  |                       |                    |                    |  |
| SALARIES: FULL TIME                | 10.483.4101 | \$180,588        | \$197,842             | \$192,638          | \$211,928          | 7.1%   |
| SALARIES: PART TIME                | 10.483.4102 | \$0              | \$0                   | \$0                | \$8,960            | N/A  |
| OVERTIME PAY                       | 10.483.4105 | \$8,203          | \$13,000              | \$10,934           | \$13,000           | 0%   |
| PENSION CONTRIBUTION               | 10.483.4203 | \$42,528         | \$46,280              | \$42,522           | \$47,643           | 2.9%   |
| MEDICAL & LIFE INSURANCE           | 10.483.4207 | \$72,448         | \$72,739              | \$72,670           | \$76,564           | 5.3%   |
| VEHICLE FUEL & OIL                 | 10.483.4330 | \$2,234          | \$3,475               | \$3,764            | \$5,500            | 58.3%  |
| BLDG MAINTENANCE SUPPLIES          | 10.483.4350 | \$34,507         | \$46,000              | \$38,591           | \$52,000           | 13%  |
| SAFETY GEAR & UNIFORMS             | 10.483.4362 | \$951            | \$3,300               | \$1,606            | \$3,500            | 6.1%   |
| COMMONS MAINTENANCE SUPPLIES       | 10.483.4439 | \$10,497         | \$18,000              | \$10,563           | \$18,000           | 0%   |
| ELECTRIC & GAS                     | 10.483.4444 | \$79,830         | \$105,000             | \$75,806           | \$109,250          | 4%   |
| REPAIRS: VEHICLE & EQUIPMENT       | 10.483.4445 | \$529            | \$1,500               | \$0                | \$2,250            | 50%  |
| MAINTENANCE CONTRACTS              | 10.483.4447 | \$46,612         | \$60,035              | \$50,444           | \$64,554           | 7.5%   |
| REPAIRS: BLDG & FACILITIES         | 10.483.4450 | \$74,572         | \$85,000              | \$103,246          | \$98,400           | 15.8%  |
| JANITORIAL & MAINTENANCE SVC       | 10.483.4451 | \$63,113         | \$65,940              | \$52,307           | \$67,385           | 2.2%   |
| PROFESSIONAL MEMBERSHIPS           | 10.483.4481 | \$40             | \$50                  | \$0                | \$50               | 0%   |
| LAWN MAINTENANCE                   | 10.483.4494 | \$30,600         | \$60,075              | \$37,754           | \$57,575           | -4.2%  |
| BUILDING IMPROVEMENTS              | 10.483.4530 | \$128,985        | \$163,308             | \$103,059          | \$268,750          | 64.6%  |
| OFFICE EQUIPMENT                   | 10.483.4573 | \$1,237          | \$5,000               | \$0                | \$5,000            | 0%   |
| HEAVY DUTY EQUIPMENT               | 10.483.4575 | \$402            | \$2,000               | \$429              | \$2,000            | 0%   |
| <b>Total Building Maintenance:</b> |             | <b>\$777,876</b> | <b>\$948,544</b>      | <b>\$796,333</b>   | <b>\$1,112,309</b> | <b>17.3%</b>   |
| <b>Traffic Control</b>             |             |                  |                       |                    |                    |  |

| Name  | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---|-------------|------------------|-----------------------|------------------|------------------|--|
| SALARIES: FULL TIME                         | 10.484.4101 | \$37,403         | \$41,571              | \$39,872         | \$42,818         | 3%   |
| OVERTIME PAY                                | 10.484.4105 | \$62             | \$500                 | \$360            | \$600            | 20%  |
| PENSION CONTRIBUTION                        | 10.484.4203 | \$8,520          | \$9,235               | \$8,544          | \$8,844          | -4.2%  |
| MEDICAL & LIFE INSURANCE                    | 10.484.4207 | \$8,266          | \$8,977               | \$8,668          | \$9,341          | 4.1%   |
| VEHICLE FUEL & OIL                          | 10.484.4330 | \$2,192          | \$2,750               | \$2,271          | \$3,000          | 9.1%   |
| SAFETY GEAR & UNIFORMS                      | 10.484.4362 | \$395            | \$600                 | \$446            | \$600            | 0%   |
| TRAFFIC & STREET SIGN MATL                  | 10.484.4370 | \$45,052         | \$44,000              | \$33,866         | \$44,000         | 0%   |
| ELECTRIC & GAS                              | 10.484.4444 | \$1,593          | \$3,000               | \$3,510          | \$3,450          | 15%  |
| REPAIRS: VEHICLE & EQUIPMENT                | 10.484.4445 | \$0              | \$750                 | \$0              | \$750            | 0%   |
| MAINTENANCE CONTRACTS                       | 10.484.4447 | \$40,616         | \$70,475              | \$55,484         | \$83,286         | 18.2%  |
| <b>Total Traffic Control:</b>               |             | <b>\$144,099</b> | <b>\$181,858</b>      | <b>\$153,021</b> | <b>\$196,689</b> | <b>8.2%</b>  |
| <b>Stormwater System Maintenance</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                         | 10.485.4101 | \$59,839         | \$97,888              | \$96,728         | \$107,465        | 9.8%   |
| SALARIES: PART TIME                         | 10.485.4102 | \$4,994          | \$0                   | \$0              | \$0              | 0%   |
| OVERTIME PAY                                | 10.485.4105 | \$788            | \$1,500               | \$594            | \$1,500          | 0%   |
| PENSION CONTRIBUTION                        | 10.485.4203 | \$14,104         | \$23,411              | \$15,574         | \$22,196         | -5.2%  |
| MEDICAL & LIFE INSURANCE                    | 10.485.4207 | \$22,325         | \$28,666              | \$26,114         | \$35,243         | 22.9%  |
| VEHICLE FUEL & OIL                          | 10.485.4330 | \$8,967          | \$11,300              | \$8,268          | \$9,500          | -15.9%   |
| MINOR EQUIPMENT & TOOLS                     | 10.485.4360 | \$856            | \$8,000               | \$7,935          | \$2,750          | -65.6%   |
| SAFETY GEAR & UNIFORMS                      | 10.485.4362 | \$1,117          | \$1,800               | \$1,780          | \$2,200          | 22.2%  |
| REPAIRS: VEHICLE & EQUIPMENT                | 10.485.4445 | \$1,238          | \$7,000               | \$2,866          | \$4,000          | -42.9%   |
| REPAIRS: COLLECTION SYSTEM                  | 10.485.4448 | \$0              | \$85,000              | \$0              | \$90,000         | 5.9%   |
| REFUSE REMOVAL SERVICE                      | 10.485.4486 | \$2,500          | \$7,500               | \$7,434          | \$8,500          | 13.3%  |
| NPDES PLAN                                  | 10.485.4558 | \$1,000          | \$1,000               | \$1,000          | \$1,000          | 0%   |
| HEAVY DUTY EQUIPMENT                        | 10.485.4575 | \$2,019          | \$2,500               | \$2,156          | \$3,350          | 34%  |
| DRAINAGE PROJECTS                           | 10.485.4587 | \$0              | \$295,000             | \$31,684         | \$590,000        | 100%   |
| <b>Total Stormwater System Maintenance:</b> |             | <b>\$119,748</b> | <b>\$570,565</b>      | <b>\$202,132</b> | <b>\$877,704</b> | <b>53.8%</b>   |
| <b>Street Lighting</b>                      |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                         | 10.490.4101 | \$23,235         | \$24,793              | \$23,816         | \$25,536         | 3%   |
| OVERTIME PAY                                | 10.490.4105 | \$428            | \$1,000               | \$219            | \$1,000          | 0%   |
| PENSION CONTRIBUTION                        | 10.490.4203 | \$5,374          | \$5,661               | \$5,078          | \$5,405          | -4.5%  |
| MEDICAL & LIFE INSURANCE                    | 10.490.4207 | \$5,734          | \$6,185               | \$5,939          | \$6,444          | 4.2%   |
| VEHICLE FUEL & OIL                          | 10.490.4330 | \$3,740          | \$4,650               | \$1,769          | \$3,000          | -35.5%   |
| OPERATING SUPPLIES                          | 10.490.4333 | \$50,720         | \$63,000              | \$42,126         | \$65,000         | 3.2%   |
| SAFETY GEAR & UNIFORMS                      | 10.490.4362 | \$0              | \$500                 | \$0              | \$500            | 0%   |

| Name                                       | Account ID  | FY2022 Actuals   | FY2023 Amended Budget | FY2023 Actuals   | FY2024 Budgeted  | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--|-------------|------------------|-----------------------|------------------|------------------|--|
| ELECTRIC & MAINT RATE 23-CWE               | 10.490.4441 | \$22,302         | \$40,000              | \$24,758         | \$40,000         | 0%   |
| ELECTRIC & GAS                             | 10.490.4444 | \$33,908         | \$42,000              | \$19,138         | \$30,000         | -28.6%   |
| REPAIRS: VEHICLE & EQUIPMENT               | 10.490.4445 | \$250            | \$1,500               | \$758            | \$1,500          | 0%   |
| REPAIRS: FIXED & OPER EQUIP                | 10.490.4457 | \$23,616         | \$30,000              | \$20,762         | \$30,000         | 0%   |
| MACHINERY & EQUIPMENT RENTAL               | 10.490.4461 | \$0              | \$1,000               | \$0              | \$1,000          | 0%   |
| <b>Total Street Lighting:</b>              |             | <b>\$169,307</b> | <b>\$220,289</b>      | <b>\$144,363</b> | <b>\$209,385</b> | <b>-4.9%</b>   |
| <b>Equipment Maintenance(Fleet)</b>        |             |                  |                       |                  |                  |  |
| SALARIES: FULL TIME                        | 10.710.4101 | \$177,545        | \$197,194             | \$189,139        | \$211,233        | 7.1%   |
| SALARIES: PART TIME                        | 10.710.4102 | \$5,937          | \$7,280               | \$6,659          | \$8,960          | 23.1%  |
| OVERTIME PAY                               | 10.710.4105 | \$510            | \$500                 | \$1,434          | \$1,000          | 100%   |
| PENSION CONTRIBUTION                       | 10.710.4203 | \$40,949         | \$44,764              | \$40,961         | \$45,057         | 0.7%   |
| MEDICAL & LIFE INSURANCE                   | 10.710.4207 | \$34,955         | \$36,860              | \$35,232         | \$36,860         | 0%   |
| VEHICLE FUEL & OIL                         | 10.710.4330 | \$54,621         | \$79,175              | \$52,479         | \$88,150         | 11.3%  |
| VEHICLE SUPPLIES & EQUIP                   | 10.710.4354 | \$86,464         | \$115,000             | \$101,981        | \$125,000        | 8.7%   |
| MINOR EQUIPMENT & TOOLS                    | 10.710.4360 | \$11,048         | \$4,000               | \$2,374          | \$6,450          | 61.3%  |
| SAFETY GEAR & UNIFORMS                     | 10.710.4362 | \$1,092          | \$1,550               | \$1,110          | \$1,550          | 0%   |
| EDUCATION & TRAINING                       | 10.710.4427 | \$442            | \$800                 | \$50             | \$800            | 0%   |
| LAUNDRY SERVICE                            | 10.710.4435 | \$666            | \$1,000               | \$649            | \$1,000          | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT               | 10.710.4445 | \$688            | \$1,000               | \$0              | \$1,000          | 0%   |
| MAINTENANCE CONTRACTS                      | 10.710.4447 | \$9,319          | \$13,290              | \$9,486          | \$11,295         | -15%   |
| REPAIRS: BLDG & FACILITIES                 | 10.710.4450 | \$0              | \$3,500               | \$1,032          | \$3,500          | 0%   |
| HEAVY DUTY EQUIPMENT                       | 10.710.4575 | \$5,292          | \$2,700               | \$2,556          | \$0              | -100%  |
| <b>Total Equipment Maintenance(Fleet):</b> |             | <b>\$429,527</b> | <b>\$508,613</b>      | <b>\$445,141</b> | <b>\$541,855</b> | <b>6.5%</b>  |
| <b>Commuter Parking Lot (Cpl)</b>          |             |                  |                       |                  |                  |  |
| OPERATING SUPPLIES                         | 45.730.4333 | \$1,437          | \$5,000               | \$1,445          | \$4,000          | -20%   |
| CHEMICALS & SUPPLIES                       | 45.730.4334 | \$0              | \$1,000               | \$1,000          | \$500            | -50%   |
| ELECTRIC & GAS                             | 45.730.4444 | \$5,886          | \$20,000              | \$13,073         | \$20,000         | 0%   |
| REPAIRS: BLDG & FACILITIES                 | 45.730.4446 | \$19,794         | \$72,000              | \$36,434         | \$22,000         | -69.4%   |
| MAINTENANCE CONTRACTS                      | 45.730.4447 | \$1,007          | \$1,925               | \$21,282         | \$25,220         | 1,210.1%   |
| JANITORIAL & MAINTENANCE SVC               | 45.730.4451 | \$1,880          | \$3,500               | \$1,880          | \$3,600          | 2.9%   |
| SNOW & ICE REMOVAL                         | 45.730.4455 | \$39,450         | \$90,000              | \$26,525         | \$90,000         | 0%   |
| LAWN MAINTENANCE                           | 45.730.4494 | \$7,150          | \$12,150              | \$10,075         | \$16,450         | 35.4%  |
| <b>Total Commuter Parking Lot (Cpl):</b>   |             | <b>\$76,604</b>  | <b>\$205,575</b>      | <b>\$111,714</b> | <b>\$181,770</b> | <b>-11.6%</b>  |

| Name                               | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| <b>Total Public Works:</b>         |             | <b>\$4,720,880</b> | <b>\$5,866,881</b>    | <b>\$4,741,593</b> | <b>\$6,541,530</b> | <b>11.5%</b>   |
|                                    |             |                    |                       |                    |                    |  |
| <b>Sewer</b>                       |             |                    |                       |                    |                    |  |
| <b>Sewer Administration</b>        |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                | 60.500.4101 | \$153,073          | \$169,000             | \$161,852          | \$179,587          | 6.3%   |
| OVERTIME PAY                       | 60.500.4105 | \$498              | \$4,000               | \$1,122            | \$4,000            | 0%   |
| PERSONNEL: SHARED ADMIN COST       | 60.500.4107 | \$785,587          | \$829,000             | \$759,913          | \$843,000          | 1.7%   |
| PENSION CONTRIBUTION               | 60.500.4203 | \$34,695           | \$37,908              | \$33,861           | \$37,397           | -1.3%  |
| WORKMEN'S COMPENSATION             | 60.500.4204 | \$49,045           | \$40,000              | \$33,334           | \$51,000           | 27.5%  |
| MEDICAL & LIFE INSURANCE           | 60.500.4207 | \$37,066           | \$40,235              | \$38,568           | \$40,235           | 0%   |
| GENERAL OFFICE SUPPLIES            | 60.500.4310 | \$3,275            | \$3,500               | \$2,443            | \$3,500            | 0%   |
| POSTAGE EXPENSE                    | 60.500.4311 | \$21,342           | \$21,750              | \$21,364           | \$23,550           | 8.3%   |
| VEHICLE FUEL & OIL                 | 60.500.4330 | \$280              | \$350                 | \$357              | \$500              | 42.9%  |
| PRINTING COST                      | 60.500.4335 | \$13,462           | \$15,500              | \$13,388           | \$15,500           | 0%   |
| ADMINISTRATIVE COSTS               | 60.500.4403 | \$0                | \$0                   | \$100,000          | \$0                | 0%   |
| TELEPHONE SERVICE                  | 60.500.4420 | \$9,401            | \$10,480              | \$12,080           | \$10,150           | -3.1%  |
| MEETING & EXPENSE ALLOW            | 60.500.4426 | \$0                | \$500                 | \$0                | \$500              | 0%   |
| EDUCATION & TRAINING               | 60.500.4427 | \$1,678            | \$6,000               | \$484              | \$18,600           | 210%   |
| REPAIRS: VEHICLE & EQUIPMENT       | 60.500.4445 | \$0                | \$500                 | \$0                | \$750              | 50%  |
| SEWER & WATER RATE STUDY           | 60.500.4468 | \$2,613            | \$0                   | \$2,544            | \$15,000           | N/A  |
| PROFESSIONAL MEMBERSHIPS           | 60.500.4481 | \$747              | \$1,200               | \$942              | \$2,735            | 127.9%   |
| SELF INSURANCE POOL                | 60.500.4482 | \$73,325           | \$75,000              | \$66,752           | \$103,000          | 37.3%  |
| ENGINEERING                        | 70.500.4402 | \$1,418,124        | \$519,000             | \$282,613          | \$1,867,500        | 259.8%   |
| BAD DEBT EXPENSE                   | 60.500.4547 | \$12,424           | \$0                   | \$0                | \$0                | 0%   |
| OFFICE EQUIPMENT                   | 60.500.4573 | \$0                | \$2,900               | \$2,736            | \$500              | -82.8%   |
| ASSET MANAGEMENT SOFTWARE          | 60.500.4588 | \$19,850           | \$13,000              | \$11,905           | \$15,476           | 19%  |
| LAND ACQUISITION/DEVELOPMENT       | 70.500.4520 | \$0                | \$150,000             | \$0                | \$200,000          | 33.3%  |
| OVERHEAD SEWER PROGRAM             | 70.500.4524 | \$0                | \$12,000              | \$0                | \$12,000           | 0%   |
| COLLECTION SYSTEM IMPROVEMEN       | 70.500.4551 | \$421,693          | \$1,210,000           | \$98,464           | \$801,600          | -33.8%   |
| PLANT IMPROVEMENT                  | 70.500.4570 | \$57,086           | \$150,000             | \$93,177           | \$192,500          | 28.3%  |
| LABORATORY EQUIPMENT               | 70.500.4578 | \$0                | \$7,000               | \$992              | \$18,000           | 157.1%   |
| <b>Total Sewer Administration:</b> |             | <b>\$3,115,265</b> | <b>\$3,318,823</b>    | <b>\$1,738,892</b> | <b>\$4,456,580</b> | <b>34.3%</b>   |
|                                    |             |                    |                       |                    |                    |  |
| <b>Sewer Treatment</b>             |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                | 60.501.4101 | \$613,613          | \$652,543             | \$610,710          | \$685,565          | 5.1%   |
| SALARIES: PART TIME                | 60.501.4102 | \$26,436           | \$41,930              | \$26,703           | \$42,000           | 0.2%   |

| Name                          | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| OVERTIME PAY                  | 60.501.4105 | \$85,716           | \$98,500              | \$74,704           | \$100,800          | 2.3%   |
| PENSION CONTRIBUTION          | 60.501.4203 | \$163,375          | \$174,058             | \$148,574          | \$165,581          | -4.9%  |
| MEDICAL & LIFE INSURANCE      | 60.501.4207 | \$189,662          | \$215,187             | \$205,568          | \$198,604          | -7.7%  |
| FORMS BOOKS & MANUALS         | 60.501.4315 | \$172              | \$300                 | \$145              | \$300              | 0%   |
| VEHICLE FUEL & OIL            | 60.501.4330 | \$6,113            | \$10,500              | \$6,081            | \$8,000            | -23.8%   |
| OPERATING SUPPLIES            | 60.501.4333 | \$17,459           | \$26,000              | \$18,992           | \$26,000           | 0%   |
| CHEMICALS & SUPPLIES          | 60.501.4334 | \$88,412           | \$203,000             | \$173,965          | \$211,500          | 4.2%   |
| MINOR EQUIPMENT & TOOLS       | 60.501.4360 | \$13,540           | \$14,100              | \$7,389            | \$16,400           | 16.3%  |
| SAFETY GEAR & UNIFORMS        | 60.501.4362 | \$11,799           | \$14,400              | \$10,872           | \$14,400           | 0%   |
| REPAIR MATLS:STP              | 60.501.4373 | \$33,824           | \$71,500              | \$67,877           | \$90,700           | 26.9%  |
| ROCK, SAND & SOIL             | 60.501.4377 | \$0                | \$2,000               | \$0                | \$2,000            | 0%   |
| PAINT & PAINT SUPPLIES        | 60.501.4381 | \$727              | \$6,000               | \$594              | \$3,000            | -50%   |
| LABORATORY TESTING            | 60.501.4409 | \$20,764           | \$16,200              | \$11,022           | \$15,200           | -6.2%  |
| LEGAL PUBLICATIONS            | 60.501.4430 | \$0                | \$4,000               | \$0                | \$4,000            | 0%   |
| ELECTRIC & GAS                | 60.501.4444 | \$332,186          | \$400,000             | \$243,931          | \$290,000          | -27.5%   |
| REPAIRS: VEHICLE & EQUIPMENT  | 60.501.4445 | \$5,061            | \$2,000               | \$173              | \$2,000            | 0%   |
| REPAIRS: BLDG & FACILITIES    | 60.501.4446 | \$9,970            | \$14,000              | \$13,325           | \$16,000           | 14.3%  |
| MAINTENANCE CONTRACTS         | 60.501.4447 | \$7,721            | \$14,060              | \$10,240           | \$15,125           | 7.6%   |
| MACHINERY & EQUIPMENT RENTAL  | 60.501.4461 | \$0                | \$1,600               | \$20               | \$1,600            | 0%   |
| REPAIRS: STP EQUIPMENT        | 60.501.4464 | \$11,924           | \$40,000              | \$12,655           | \$40,000           | 0%   |
| SLUDGE CARTAGE                | 60.501.4465 | \$117,819          | \$140,000             | \$107,454          | \$150,000          | 7.1%   |
| REFUSE REMOVAL SERVICE        | 60.501.4486 | \$0                | \$6,000               | \$0                | \$6,000            | 0%   |
| LAWN MAINTENANCE              | 60.501.4494 | \$11,822           | \$16,891              | \$15,169           | \$16,891           | 0%   |
| <b>Total Sewer Treatment:</b> |             | <b>\$1,768,114</b> | <b>\$2,184,769</b>    | <b>\$1,766,164</b> | <b>\$2,121,666</b> | <b>-2.9%</b>   |
|                               |             |                    |                       |                    |                    |  |
| <b>Sewer Collection</b>       |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME           | 60.502.4101 | \$126,988          | \$150,005             | \$124,548          | \$161,595          | 7.7%   |
| SALARIES: PART TIME           | 60.502.4102 | \$22,557           | \$29,120              | \$26,836           | \$29,680           | 1.9%   |
| OVERTIME PAY                  | 60.502.4105 | \$8,036            | \$12,500              | \$10,992           | \$13,000           | 4%   |
| PENSION CONTRIBUTION          | 60.502.4203 | \$32,480           | \$42,062              | \$30,680           | \$41,611           | -1.1%  |
| MEDICAL & LIFE INSURANCE      | 60.502.4207 | \$50,036           | \$57,756              | \$27,708           | \$58,052           | 0.5%   |
| FORMS BOOKS & MANUALS         | 60.502.4315 | \$0                | \$200                 | \$0                | \$400              | 100%   |
| VEHICLE FUEL & OIL            | 60.502.4330 | \$7,654            | \$10,200              | \$8,308            | \$8,500            | -16.7%   |
| OPERATING SUPPLIES            | 60.502.4333 | \$5,497            | \$6,000               | \$4,928            | \$6,000            | 0%   |
| MINOR EQUIPMENT & TOOLS       | 60.502.4360 | \$7,926            | \$19,500              | \$17,639           | \$10,800           | -44.6%   |
| SAFETY GEAR & UNIFORMS        | 60.502.4362 | \$11,213           | \$9,980               | \$5,473            | \$9,880            | -1%  |
| COMMUNICATION SUPPLIES        | 60.502.4365 | \$0                | \$50                  | \$0                | \$50               | 0%   |
| REPAIR MATL:COLLECTION SYS    | 60.502.4371 | \$27,432           | \$35,000              | \$32,360           | \$61,000           | 74.3%  |
| PAINT & PAINT SUPPLIES        | 60.502.4381 | \$291              | \$1,400               | \$740              | \$1,000            | -28.6%   |

| Name                           | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|--------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| ELECTRIC & GAS                 | 60.502.4444 | \$18,259           | \$25,000              | \$15,149           | \$28,750           | 15%  |
| REPAIRS: VEHICLE & EQUIPMENT   | 60.502.4445 | \$1,274            | \$4,750               | \$2,108            | \$4,750            | 0%   |
| MAINTENANCE CONTRACTS          | 60.502.4447 | \$8,245            | \$9,000               | \$8,933            | \$11,800           | 31.1%  |
| REPAIRS: COLLECTION SYSTEM     | 60.502.4448 | \$16,184           | \$100,000             | \$47,469           | \$87,500           | -12.5%   |
| MACHINERY & EQUIPMENT RENTAL   | 60.502.4461 | \$0                | \$500                 | \$0                | \$500              | 0%   |
| JULIE CONTRACT                 | 60.502.4469 | \$4,003            | \$4,250               | \$3,261            | \$4,000            | -5.9%  |
| REFUSE REMOVAL SERVICE         | 60.502.4486 | \$0                | \$12,000              | \$346              | \$2,000            | -83.3%   |
| <b>Total Sewer Collection:</b> |             | <b>\$348,076</b>   | <b>\$529,273</b>      | <b>\$367,477</b>   | <b>\$540,868</b>   | <b>2.2%</b>  |
| <b>Sewer Regulation</b>        |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME            | 60.503.4101 | \$23,235           | \$24,793              | \$23,816           | \$25,536           | 3%   |
| OVERTIME PAY                   | 60.503.4105 | \$188              | \$250                 | \$0                | \$250              | 0%   |
| PENSION CONTRIBUTION           | 60.503.4203 | \$5,323            | \$5,497               | \$5,074            | \$5,253            | -4.4%  |
| MEDICAL & LIFE INSURANCE       | 60.503.4207 | \$6,922            | \$7,257               | \$5,355            | \$7,257            | 0%   |
| WATERSHED PLANNING             | 60.503.4431 | \$18,660           | \$19,000              | \$19,347           | \$21,000           | 10.5%  |
| ANNUAL NPDES PERMIT FEES       | 60.503.4476 | \$35,000           | \$65,000              | \$65,000           | \$65,000           | 0%   |
| <b>Total Sewer Regulation:</b> |             | <b>\$89,327</b>    | <b>\$121,797</b>      | <b>\$118,591</b>   | <b>\$124,296</b>   | <b>2.1%</b>  |
| <b>Total Sewer:</b>            |             | <b>\$5,320,782</b> | <b>\$6,154,662</b>    | <b>\$3,991,125</b> | <b>\$7,243,410</b> | <b>17.7%</b>   |
| <b>Water</b>                   |             |                    |                       |                    |                    |  |
| <b>Water Administration</b>    |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME            | 80.600.4101 | \$131,644          | \$146,452             | \$149,254          | \$165,703          | 13.1%  |
| OVERTIME PAY                   | 80.600.4105 | \$581              | \$4,000               | \$1,069            | \$4,000            | 0%   |
| PERSONNEL: SHARED ADMIN COST   | 80.600.4107 | \$785,587          | \$829,000             | \$759,913          | \$843,000          | 1.7%   |
| PENSION CONTRIBUTION           | 80.600.4203 | \$29,992           | \$32,962              | \$31,380           | \$34,568           | 4.9%   |
| WORKMEN'S COMPENSATION         | 80.600.4204 | \$40,871           | \$35,000              | \$27,452           | \$43,000           | 22.9%  |
| MEDICAL & LIFE INSURANCE       | 80.600.4207 | \$26,576           | \$28,693              | \$27,794           | \$29,730           | 3.6%   |
| GENERAL OFFICE SUPPLIES        | 80.600.4310 | \$1,596            | \$2,500               | \$1,137            | \$2,500            | 0%   |
| FORMS BOOKS & MANUALS          | 80.600.4315 | \$0                | \$200                 | \$0                | \$200              | 0%   |
| VEHICLE FUEL & OIL             | 80.600.4330 | \$675              | \$975                 | \$639              | \$750              | -23.1%   |
| OPERATING SUPPLIES             | 80.600.4333 | \$3,937            | \$6,000               | \$5,462            | \$6,500            | 8.3%   |
| SAFETY GEAR & UNIFORMS         | 80.600.4362 | \$10,950           | \$6,500               | \$4,361            | \$15,000           | 130.8%   |
| COMMUNICATION SUPPLIES         | 80.600.4365 | \$0                | \$100                 | \$28               | \$100              | 0%   |
| TELEPHONE ACCESS LINE          | 80.600.4421 | \$5,046            | \$5,500               | \$3,732            | \$5,500            | 0%   |
| MEETING & EXPENSE ALLOW        | 80.600.4426 | \$0                | \$500                 | \$205              | \$500              | 0%   |
| EDUCATION & TRAINING           | 80.600.4427 | \$2,701            | \$5,400               | \$394              | \$11,900           | 120.4%   |

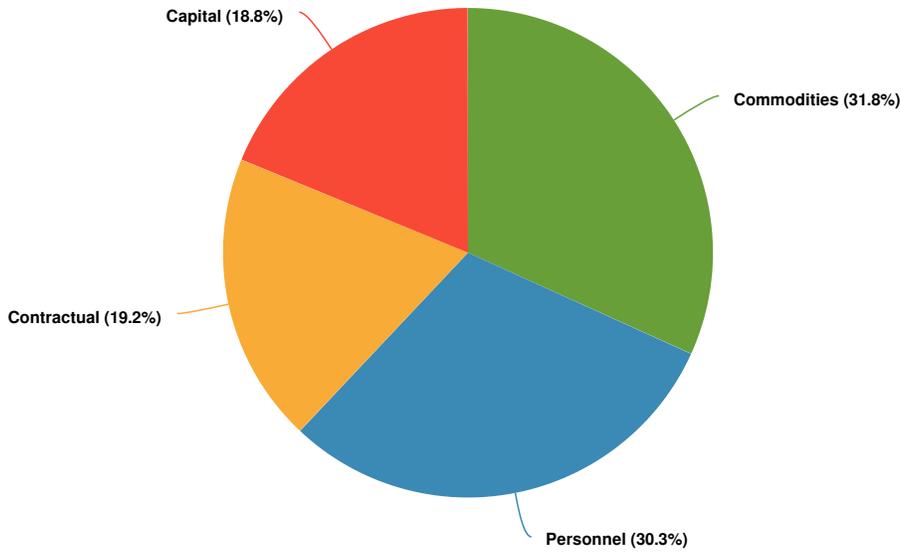
| Name                               | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|------------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| REPAIRS: VEHICLE & EQUIPMENT       | 80.600.4445 | \$0                | \$750                 | \$0                | \$750              | 0%   |
| REPAIRS: BLDG & FACILITIES         | 80.600.4446 | \$88               | \$7,500               | \$284              | \$7,500            | 0%   |
| MAINTENANCE CONTRACTS              | 80.600.4447 | \$5,003            | \$7,195               | \$7,225            | \$11,995           | 66.7%  |
| SEWER & WATER RATE STUDY           | 80.600.4468 | \$2,613            | \$0                   | \$2,544            | \$0                | 0%   |
| PROFESSIONAL MEMBERSHIPS           | 80.600.4481 | \$867              | \$1,345               | \$1,000            | \$1,000            | -25.7%   |
| SELF INSURANCE POOL                | 80.600.4482 | \$86,879           | \$85,000              | \$78,236           | \$119,000          | 40%  |
| ENGINEERING                        | 84.600.4402 | \$162,999          | \$276,500             | \$168,463          | \$471,000          | 70.3%  |
| BUILDING IMPROVEMENTS              | 80.600.4530 | \$0                | \$1,500               | \$0                | \$5,000            | 233.3%   |
| BAD DEBT EXPENSE                   | 80.600.4547 | \$8,305            | \$0                   | \$0                | \$0                | 0%   |
| OFFICE EQUIPMENT                   | 80.600.4573 | \$0                | \$2,900               | \$2,814            | \$2,900            | 0%   |
| ASSET MANAGEMENT SOFTWARE          | 80.600.4588 | \$13,000           | \$9,500               | \$8,494            | \$20,400           | 114.7%   |
| LAND ACQUISITION/DEVELOPMENT       | 84.600.4520 | \$0                | \$150,000             | \$0                | \$150,000          | 0%   |
| PHYSICAL PLANT MAJOR REPAIRS       | 84.600.4550 | \$409,795          | \$3,500               | \$3,500            | \$306,800          | 8,665.7%   |
| DISTRIBUTION SYS IMPROVMENTS       | 84.600.4581 | \$1,030,510        | \$2,306,000           | \$1,397,601        | \$1,927,000        | -16.4%   |
| <b>Total Water Administration:</b> |             | <b>\$2,760,215</b> | <b>\$3,955,472</b>    | <b>\$2,682,980</b> | <b>\$4,186,296</b> | <b>5.8%</b>  |
|                                    |             |                    |                       |                    |                    |  |
| <b>Water Distribution</b>          |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME                | 80.601.4101 | \$180,760          | \$201,870             | \$193,485          | \$271,640          | 34.6%  |
| SALARIES: PART TIME                | 80.601.4102 | \$12,480           | \$17,360              | \$14,999           | \$17,920           | 3.2%   |
| OVERTIME PAY                       | 80.601.4105 | \$26,890           | \$48,000              | \$24,968           | \$48,000           | 0%   |
| PENSION CONTRIBUTION               | 80.601.4203 | \$48,172           | \$58,042              | \$47,380           | \$68,761           | 18.5%  |
| MEDICAL & LIFE INSURANCE           | 80.601.4207 | \$37,434           | \$39,849              | \$39,112           | \$85,311           | 114.1%   |
| VEHICLE FUEL & OIL                 | 80.601.4330 | \$8,339            | \$10,900              | \$8,947            | \$9,500            | -12.8%   |
| MINOR EQUIPMENT & TOOLS            | 80.601.4360 | \$13,831           | \$48,450              | \$39,948           | \$57,800           | 19.3%  |
| SAFETY GEAR & UNIFORMS             | 80.601.4362 | \$951              | \$1,200               | \$1,192            | \$2,400            | 100%   |
| REPAIR MATL: DISTRIB SYSTEM        | 80.601.4374 | \$88,693           | \$56,000              | \$59,293           | \$56,000           | 0%   |
| ROCK, SAND & SOIL                  | 80.601.4377 | \$24,404           | \$67,000              | \$27,115           | \$75,000           | 11.9%  |
| PAINT & PAINT SUPPLIES             | 80.601.4381 | \$1,815            | \$3,000               | \$2,283            | \$3,000            | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT       | 80.601.4445 | \$223              | \$4,250               | \$577              | \$4,250            | 0%   |
| MACHINERY & EQUIPMENT RENTAL       | 80.601.4461 | \$0                | \$1,000               | \$0                | \$0                | -100%  |
| REPAIRS: DISTRIBUTION SYSTEM       | 80.601.4463 | \$22,521           | \$60,000              | \$18,995           | \$60,000           | 0%   |
| LAND LEASE AGREEMENT               | 80.601.4466 | \$274              | \$274                 | \$274              | \$274              | 0%   |
| JULIE CONTRACT                     | 80.601.4469 | \$4,003            | \$4,250               | \$3,261            | \$4,000            | -5.9%  |
| REFUSE REMOVAL SERVICE             | 80.601.4486 | \$15,645           | \$10,000              | \$4,620            | \$8,000            | -20%   |

| Name                             | Account ID  | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|----------------------------------|-------------|--------------------|-----------------------|--------------------|--------------------|--|
| PHYSICAL PLANT MAJOR REPAIRS     | 80.601.4550 | \$26,437           | \$50,000              | \$36,125           | \$50,000           | 0%   |
| <b>Total Water Distribution:</b> |             | <b>\$512,872</b>   | <b>\$681,445</b>      | <b>\$522,574</b>   | <b>\$821,856</b>   | <b>20.6%</b>   |
| <b>Water Production</b>          |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME              | 80.602.4101 | \$132,970          | \$143,238             | \$132,887          | \$148,932          | 4%   |
| SALARIES: PART TIME              | 80.602.4102 | \$12,480           | \$14,560              | \$11,256           | \$17,920           | 23.1%  |
| OVERTIME PAY                     | 80.602.4105 | \$23,016           | \$39,000              | \$23,245           | \$39,000           | 0%   |
| PENSION CONTRIBUTION             | 80.602.4203 | \$36,282           | \$43,197              | \$33,861           | \$41,932           | -2.9%  |
| MEDICAL & LIFE INSURANCE         | 80.602.4207 | \$41,569           | \$42,514              | \$43,426           | \$48,323           | 13.7%  |
| VEHICLE FUEL & OIL               | 80.602.4330 | \$2,854            | \$4,125               | \$3,870            | \$4,500            | 9.1%   |
| CHEMICALS & SUPPLIES             | 80.602.4334 | \$3,428            | \$3,500               | \$604              | \$3,500            | 0%   |
| PRINTING COST                    | 80.602.4335 | \$2,733            | \$3,300               | \$3,063            | \$5,500            | 66.7%  |
| WHOLESALE WATER PURCHASE         | 80.602.4340 | \$3,588,759        | \$3,915,200           | \$4,153,790        | \$5,300,000        | 35.4%  |
| WATER PURCHASE:OAK LAWN DEBT     | 80.602.4342 | \$726,304          | \$729,843             | \$697,218          | \$1,021,881        | 40%  |
| JOINT SYSTEM MAINT. ACCOUNT      | 80.602.4343 | \$8,702            | \$182,300             | \$6,350            | \$314,500          | 72.5%  |
| MINOR EQUIPMENT & TOOLS          | 80.602.4360 | -\$121             | \$5,000               | \$544              | \$7,000            | 40%  |
| SAFETY GEAR & UNIFORMS           | 80.602.4362 | \$2,191            | \$1,200               | \$472              | \$1,200            | 0%   |
| REPAIR MATERIAL: PUMP STATIONS   | 80.602.4376 | \$13,197           | \$20,000              | \$1,685            | \$15,000           | -25%   |
| PAINT & PAINT SUPPLIES           | 80.602.4381 | \$1,905            | \$2,000               | \$1,575            | \$2,000            | 0%   |
| LABORATORY TESTING               | 80.602.4409 | \$13,695           | \$20,000              | \$13,597           | \$35,000           | 75%  |
| TELEPHONE SERVICE                | 80.602.4420 | \$10,809           | \$15,000              | \$12,121           | \$13,000           | -13.3%   |
| ELECTRIC & GAS                   | 80.602.4444 | \$98,583           | \$125,000             | \$85,586           | \$125,000          | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT     | 80.602.4445 | \$0                | \$750                 | \$0                | \$750              | 0%   |
| MAINTENANCE CONTRACTS            | 80.602.4447 | \$4,060            | \$8,700               | \$3,925            | \$10,500           | 20.7%  |
| REPAIRS: PUMP STATIONS           | 80.602.4484 | \$17,845           | \$77,500              | \$64,004           | \$99,500           | 28.4%  |
| LAWN MAINTENANCE                 | 80.602.4494 | \$8,755            | \$13,482              | \$12,183           | \$13,482           | 0%   |
| <b>Total Water Production:</b>   |             | <b>\$4,750,017</b> | <b>\$5,409,409</b>    | <b>\$5,305,261</b> | <b>\$7,268,420</b> | <b>34.4%</b>   |
| <b>Water Utility Billing</b>     |             |                    |                       |                    |                    |  |
| SALARIES: FULL TIME              | 80.603.4101 | \$309,910          | \$338,124             | \$332,735          | \$364,355          | 7.8%   |
| OVERTIME PAY                     | 80.603.4105 | \$4,059            | \$6,000               | \$5,543            | \$6,000            | 0%   |
| PENSION CONTRIBUTION             | 80.603.4203 | \$71,131           | \$75,535              | \$71,557           | \$72,895           | -3.5%  |
| MEDICAL & LIFE INSURANCE         | 80.603.4207 | \$73,591           | \$95,976              | \$86,951           | \$107,191          | 11.7%  |
| POSTAGE EXPENSE                  | 80.603.4311 | \$21,267           | \$22,000              | \$21,614           | \$23,800           | 8.2%   |
| VEHICLE FUEL & OIL               | 80.603.4330 | \$4,011            | \$5,175               | \$5,044            | \$5,500            | 6.3%   |
| PRINTING COST                    | 80.603.4335 | \$13,526           | \$17,000              | \$13,388           | \$19,500           | 14.7%  |
| MINOR EQUIPMENT & TOOLS          | 80.603.4360 | \$185              | \$2,000               | \$1,665            | \$4,000            | 100%   |

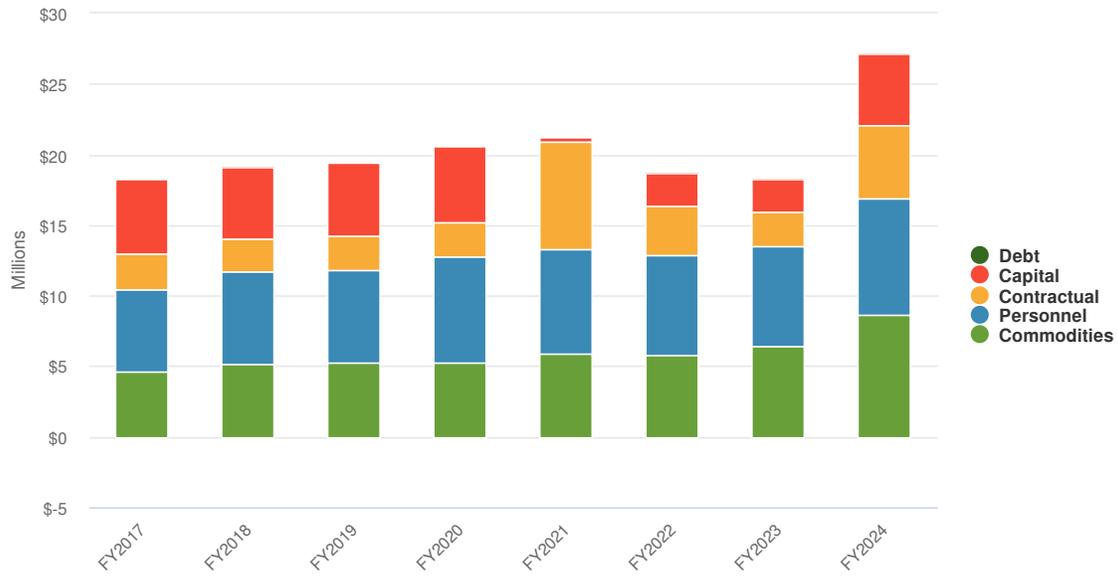
| Name                                | Account ID  | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------------|-------------|---------------------|-----------------------|---------------------|---------------------|--|
| SAFETY GEAR & UNIFORMS              | 80.603.4362 | \$1,150             | \$1,200               | \$1,197             | \$600               | -50%   |
| EDUCATION & TRAINING                | 80.603.4427 | \$0                 | \$300                 | \$30                | \$300               | 0%   |
| REPAIRS: VEHICLE & EQUIPMENT        | 80.603.4445 | \$0                 | \$1,000               | \$0                 | \$1,000             | 0%   |
| MAINTENANCE CONTRACTS               | 80.603.4447 | \$48,115            | \$65,895              | \$54,455            | \$81,750            | 24.1%  |
| WATER METERS                        | 80.603.4560 | \$118,107           | \$441,300             | \$417,097           | \$423,120           | -4.1%  |
| <b>Total Water Utility Billing:</b> |             | <b>\$665,052</b>    | <b>\$1,071,505</b>    | <b>\$1,011,275</b>  | <b>\$1,110,011</b>  | <b>3.6%</b>  |
| <b>Total Water:</b>                 |             | <b>\$8,688,155</b>  | <b>\$11,117,831</b>   | <b>\$9,522,091</b>  | <b>\$13,386,583</b> | <b>20.4%</b>   |
| <b>Total Expenditures:</b>          |             | <b>\$18,729,817</b> | <b>\$23,139,374</b>   | <b>\$18,254,809</b> | <b>\$27,171,523</b> | <b>17.4%</b>   |

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



| Name                      | Account ID | FY2022 Actuals     | FY2023 Amended Budget | FY2023 Actuals     | FY2024 Budgeted    | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|---------------------------|------------|--------------------|-----------------------|--------------------|--------------------|--|
| Expense Objects           |            |                    |                       |                    |                    |  |
| Personnel                 |            |                    |                       |                    |                    |  |
| Public Works              |            | \$2,710,930        | \$2,947,598           | \$2,705,454        | \$3,076,210        | 4.4%   |
| Sewer                     |            | \$2,414,530        | \$2,631,601           | \$2,349,917        | \$2,690,003        | 2.2%   |
| Water                     |            | \$2,025,994        | \$2,239,372           | \$2,058,264        | \$2,458,181        | 9.8%   |
| <b>Total Personnel:</b>   |            | <b>\$7,151,454</b> | <b>\$7,818,571</b>    | <b>\$7,113,636</b> | <b>\$8,224,394</b> | <b>5.2%</b>  |
| Commodities               |            |                    |                       |                    |                    |  |
| Public Works              |            | \$938,429          | \$1,069,850           | \$921,955          | \$1,163,270        | 8.7%   |
| Sewer                     |            | \$270,419          | \$471,230             | \$392,917          | \$512,980          | 8.9%   |
| Water                     |            | \$4,545,282        | \$5,116,668           | \$5,062,486        | \$6,957,231        | 36%  |
| <b>Total Commodities:</b> |            | <b>\$5,754,130</b> | <b>\$6,657,748</b>    | <b>\$6,377,358</b> | <b>\$8,633,481</b> | <b>29.7%</b>   |
| Contractual               |            |                    |                       |                    |                    |  |
| Public Works              |            | \$840,765          | \$1,258,425           | \$888,059          | \$1,321,700        | 5%   |
| Sewer                     |            | \$2,124,780        | \$1,506,931           | \$1,041,017        | \$2,800,351        | 85.8%  |
| Water                     |            | \$510,723          | \$797,091             | \$535,709          | \$1,085,951        | 36.2%  |
| <b>Total Contractual:</b> |            | <b>\$3,476,269</b> | <b>\$3,562,447</b>    | <b>\$2,464,785</b> | <b>\$5,208,002</b> | <b>46.2%</b>   |
| Capital                   |            |                    |                       |                    |                    |  |
| Public Works              |            | \$230,756          | \$591,008             | \$226,125          | \$980,350          | 65.9%  |
| Sewer                     |            | \$511,053          | \$1,544,900           | \$207,274          | \$1,240,076        | -19.7%   |

| Name                          | Account ID | FY2022 Actuals      | FY2023 Amended Budget | FY2023 Actuals      | FY2024 Budgeted     | FY2023 Amended Budget vs. FY2024 Budgeted (% Change) |
|-------------------------------|------------|---------------------|-----------------------|---------------------|---------------------|--|
| Water                         |            | \$1,606,155         | \$2,964,700           | \$1,865,631         | \$2,885,220         | -2.7%  |
| <b>Total Capital:</b>         |            | <b>\$2,347,964</b>  | <b>\$5,100,608</b>    | <b>\$2,299,030</b>  | <b>\$5,105,646</b>  | <b>0.1%</b>  |
|                               |            |                     |                       |                     |                     |  |
| <b>Total Expense Objects:</b> |            | <b>\$18,729,817</b> | <b>\$23,139,374</b>   | <b>\$18,254,809</b> | <b>\$27,171,523</b> | <b>17.4%</b>   |

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# **CAPITAL IMPROVEMENTS**

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# Capital Improvement Plan-FY 2024-2028

## INTRODUCTION

The Village of New Lenox Capital Improvement Plan (CIP) is a multi-year schedule of major municipal expenditures for physical assets and infrastructure. The CIP outlines planned expenditures for the construction, maintenance, upgrades, and replacement of physical municipal facilities and infrastructure, including vehicles and equipment. Capital projects are typically major in scope, and represent infrequent expenditures, such as the construction of a new facility or rehabilitation or major repair of an existing facility.

The CIP forecasts costs, funding sources, and timing for large projects over a period of five years, as projects are often developed in phases and extend beyond a single budget year. Capital projects are usually varied in timeline, and therefore, the CIP outlines projects based on yearly expenditures as well as on overall project costs to assist the Village with budgeting and financial planning. Each year, the CIP is reevaluated by the Village Board within the context of ongoing Village, County and State policies and projects, and project budgets and timelines can be adjusted as needed.

Common categories of capital expenditures included in this Capital Improvement Plan are:

1. Construction, expansion or major renovation of a public building or facility (*ex. new municipal building, water mains, roads, sewage treatment plant, building retrofit for energy efficiency*);
2. Land acquisition for a public purpose; and
3. Related planning, engineering, design, appraisal or feasibility costs required to complete one of the above project types.

In order to maintain the CIP as a useful budgeting and financial planning tool, it must be updated annually by reviewing existing projects, proposing new projects, and extending the forecast period an additional year. The CIP considers short- and long-term effects on expenditures, including any associated funding debt and depreciating assets. Therefore, individual projects highlighted in the CIP should be incorporated into the Village's Comprehensive Annual Budget Report for the respective departments.

## **Organization of the Capital Improvement Plan**

The organization of the Village of New Lenox Capital Improvement Plan permits a comprehensive analysis of all anticipated capital projects. The Executive Summary below provides overall CIP information prior to the individual project descriptions. This summary increases overall understanding of the budget estimates developed for each project. The major portion of the CIP contains individual project details organized categorically by department. Each project sheet contains information regarding the scope, explanation of need, existing conditions, projected expenditures, operating impacts, an estimated timeline of project completion, as well as anticipated funding sources.

## **Developing the Capital Improvement Plan**

Developing the Village of New Lenox Capital Improvement Plan is a multi-step process involving all Village departments, the Finance Director and Village Administrator. The process starts with the identification of projects that each department recommends be completed within the next five years. It is the responsibility of each department to estimate the cost of each project, justify the importance of each project, and identify the project's timing and funding sources.

Each individual project is described in a narrative with estimated costs and schedule beginning on Page 11. To determine the timing of each project, projects were reviewed taking into consideration related State or County projects; projects essential due to growth, public safety or public health concerns; projects related to the deterioration of a facility or equipment that could become public safety or health concerns or necessary due to growth in the Village; projects not immediately necessary but beneficial to the Village through increased efficiency, productivity, safety, etc. and/or reduced operational costs; and projects not essential but beneficial to the Village in social, cultural or aesthetic ways.

Once projects have been identified and grouped by priority, they are further evaluated against available funding sources. The Capital Improvement Plan is adopted in conjunction with the Village's Comprehensive Annual Budget Report.

## Financing the Capital Improvement Plan

### Revenue Sources

Funding for projects and purchases recommended by the Village of New Lenox Capital Improvement Plan can come from a variety of sources, including taxes, open space fees, commuter parking lot revenue, and utility fees. Some of the major revenue sources are listed below:

*Fund 10 – General Fund:* The General Fund includes revenues from the Street and Bridge Taxes, Gross Sales Tax (includes local and home rule sales tax), State Income Tax, Use Tax, Utility Tax (gas and electric), Video Gaming Tax, other miscellaneous taxes, licenses and permits, fines and other miscellaneous revenue.

*Fund 40 – Motor Fuel Tax:* This fund includes revenue from the Motor Fuel Tax Allotment received from the State of Illinois for taxes paid on gasoline and diesel fuel and transfers from the General Fund from Sales Tax.

*Fund 42 – Roadway Capital Improvements:* This fund includes revenue from transportation fees collected for new developments and transfers from other funds.

*Fund 45 – Commuter Parking Lot:* This fund includes revenue from Daily Parking Fees.

*Fund 55 – Public Improvements:* The Public Improvements Fund includes revenue from Infrastructure Fees, Developer Contributions, Grants from other agencies, and Transfers from other funds.

*Fund 56 – Capital Improvements:* The Capital Improvements Fund includes revenue from General Fund Transfers reflecting a portion of the Home Rule Sales Tax, and Water Capital

*Fund 70 – Sewer Capital Improvement:* The Sewer Capital Improvements Fund includes revenue from Tap-on Fees, Federal and State EPA Loans, Bond Proceeds, and Transfers from the Sewer Fund.

*Fund 84 – Water Capital Improvement:* The Water Capital Improvements Fund includes revenue from Tap-on Fees, IEPA Loans, Bond Proceeds, and Transfers from the Water Fund.

Funding Sources

For each individual project in the Capital Improvement Plan, anticipated funding sources are identified. Below are the funding sources anticipated to be used to pay for the capital projects identified in this CIP:

*On Hand:* The term “on hand” indicates that whether it is Governmental Funds or Enterprise Funds, the project will be completed with existing funds accumulated in the fund for the particular project or existing surplus in that fund. The Village of New Lenox does not need to issue debt in order to complete this project.

*GO Debt:* The term GO Debt as the funding source indicates the Village of New Lenox will issue General Obligation Bonds to complete the project. The Village seldom utilizes pure GO Debt; it is most often paid through alternative revenues and then backed by GO Bonds or property taxes which are then abated to secure better interest rates.

*FEMA:* The Federal Emergency Management Agency (FEMA) has programs that improve areas impacted by flooding and other disasters.

*MFT/G.F.:* The funding source with this designation indicates that Motor Fuel Tax annual allotments and General Fund operating revenues will be used to fund this capital improvement. Utility tax and home rule sales tax revenue finance the balance of the annual resurfacing and sidewalk and curb replacement.

*Grant:* The Village of New Lenox applies for county, state and federal grants when available. It is common for grants to fund 80% of the project cost, with the balance (20%) being the obligation of the Village. Accumulated transportation fees will be used for the local portion (20%) needed for transportation-related projects.

*Dev./Village:* Projects that are the obligation of developments but completed by the Village of New Lenox are funded by the Developer and/or the Village as agreed upon.

*IEPA Loan:* The State of Illinois has an Illinois Environmental Protection Agency low interest loan program for water and sewer projects. The Village applies for these types of loans when available. Tap-on fees and user rates are set to cover the annual debt obligations for most of these loans.

*WIFIA Loan:* Established by the Water Infrastructure Finance and Innovation Act of 2014, the WIFIA program is a federal loan and guarantee program administered by the Environmental Protection Agency. WIFIA's goal is to accelerate investment in the nation's water infrastructure by providing long-term, low-cost supplemental credit assistance for regionally and nationally significant projects.

*CDBG:* Community Development Block Grants have been requested by the Village of New Lenox for private property water system improvements. This grant program is offered by the United States Department of Housing and Urban Development and funds are administered through Will County.

Department Abbreviations

Abbreviations are used throughout the Capital Improvement Plan to identify the responsible department. The abbreviations are shown below:

| <i>Department</i>     | <i>Abbreviation</i> |
|-----------------------|---------------------|
| Administration        | ADM                 |
| Community Development | CD                  |
| Engineering           | ENG                 |
| Police                | POL                 |
| Public Works          | PW                  |
| Sewer                 | SEW                 |
| Streets               | STR                 |
| Water                 | WAT                 |

## EXECUTIVE SUMMARY

The Village of New Lenox Capital Improvement Plan (CIP) is a multi-year schedule of major municipal expenditures for physical assets and infrastructure. Developing the CIP is a multi-step process in which projects are identified and ranked based on priority by the respective department head. The Finance Director and Village Administrator further refine projects based upon available funding. With direction from the Village Board, the CIP is reviewed and adopted annually in conjunction with the Village's Comprehensive Annual Budget Report, and selected projects from the CIP are included in the budget under the appropriate program.

The goals of the Capital Improvement Plan are to maintain existing infrastructure to protect the Village's investments and maximize the lifespan of equipment and infrastructure, expand infrastructure and facilities to manage and encourage orderly growth in order to expand the Village's tax base, and provide services in the most efficient manner.

The next section of this document includes details for every project included in the FY 2024-2028 Capital Improvement Plan.

### Street and Public Improvement Projects

The FY 2024-2028 Capital Improvement Plan includes a number of roadway, traffic signal, community improvement, and bicycle and pedestrian facility projects.

Two large roadway projects included in the CIP are the Haven Avenue and Cedar Road Roundabout and the CN Railroad Bridge Overpass. The Haven Avenue and Cedar Road Roundabout is approved to receive 80% of its funding through Surface Transportation Program funds through the Will County Governmental League. Phase I Engineering is complete for this project. Phase II Engineering and land acquisition began in FY 2022-23 and will be complete in FY 2023-24. Construction is expected to begin in FY 2023-24 with utility relocations, with final project completion in FY 2024-25. Completion of this project will correct the offset intersection, reduce traffic congestion and accidents, provide infrastructure for pedestrians, and include signage and a water feature in the center island.

The CN Railroad Bridge Overpass will provide grade separation at the CN Railroad tracks by elevating Gougar Road over the tracks. The Village funded the Phase I Engineering. As Gougar Road is a County roadway, the Will County Division of Transportation is now the lead agency and is funding Phase II Engineering with grant assistance. Due to the magnitude of this project, construction will rely on a number of grants, County and Village funding, as well as contributions from the CN Railroad. Availability of funding will determine the timing for constructing the Overpass. At this time, the Village utilizes \$2,500,000 as a holding place towards the project in FY 2025-26.

Many of the improvements in the New Lenox Commons are approaching 20 years in age and are in need of repair and/or replacement. The Village will also make changes to some of the improvements to improve the aesthetics and functionality of the Commons and accommodate the types of activities that now take place in the Commons every year. Design work will begin in FY2023-24, along with a new pergola and an upgraded electrical system. Concrete and asphalt work is expected to occur in FY 2024-25. Other improvements will be evaluated as funds become available.

The FY 2024-28 Capital Improvement Plan also includes funding for three major development / redevelopment projects that will provide community benefit through tourism, entertainment tax revenue, and property taxes and sales taxes generated by ancillary commercial uses.

The Village's 2018 Comprehensive Plan includes recommendations for the creation of a Downtown District. In order to implement the Comprehensive Plan's recommendations, the Village acquired three parcels at the southeast corner of U.S. Route 30 and Cedar Road that contained vacant or underutilized commercial developments in FY 2022-23. The Village had previously purchased the parcel at the northeast corner of the Cedar Road and Haven Avenue, and has contracts to purchase two residential properties on Haven Avenue, portions of which are needed for the Haven Avenue and Cedar Road Roundabout. The Village has obtained appraisals for the remaining parcels in the block bounded by U.S. Route 30, Cedar Road, Haven Avenue and

Church Street with plans to acquire these parcels in FY 2023-24. Once acquired, the larger land assemblage will be marketed for redevelopment, leading to increased property and sales taxes than those generated from the existing uses.

A second major development project would construct a cultural facility on property in the New Lenox Commons. This project will provide a type of facility not currently available in the Village, as well as bring more visitors to the Village. The project will provide a destination in the western portion of the Village that can support and revitalize existing and future commercial developments along the western segment of U.S. Route 30. Land acquisition and design of the building will occur in FY 2023-24, with construction anticipated to be completed in FY 2024-25. Fees collected for admission to the facility will help offset the ongoing operation costs.

The last major development project includes the development of a destination recreational facility near the U.S. Route 6 and I-355 Interchange. Creating a regional recreational facility will bring visitors to the Village, and this location will not interfere with daily residential traffic. Construction of a destination recreational facility will create demand for hotel, restaurant, and other supportive commercial uses in the area, creating revenue from the sale of outlots as well as hotel, sales and amusement taxes. These revenues will help offset the construction, maintenance and operation costs of the recreational facility.

### **Sanitary Sewer Projects**

The most significant sanitary sewer project included in the FY 2024-28 Capital Improvement Plan is the construction of a new Water Resource Recovery Facility (WRRF) and associated Conveyance System improvements, including the Decommissioning of Waste Water Treatment Plant (WWTP) 1 and its conversion to a Pump Station, and the Decommissioning of WWTP 2. This project consolidates waste water treatment for the majority of the Village, is sized to accommodate future growth, and will be constructed so that WWTP 3 can be redirected to the WRRF in the future, creating greater efficiencies and cost savings for the Village's operations. Design for the WRRF, Conveyance System, and the conversion of WWTP 1 to a Pump Station, are near completion. Because the project will be funded in part by low interest loans from the U.S. Environmental Protection Agency and Illinois Environmental Protection Agency, additional reviews and approvals are required before the Village can go out to bid on the project, anticipated for late 2023. Construction is anticipated to begin in FY 2023-24 and be completed in FY 2026-27.

Other notable Sewer projects include Slip Lining older sanitary sewer mains, Lift Station improvements, construction of Relief Sewers to eliminate bottlenecks within the system, and additional Conveyance System improvements that will allow the Village to reduce the number of Lift Stations that must be maintained.

### **Water Projects**

Many of the Village's established residential areas contain water mains that have reached their life cycle and need to be replaced. In recent years, the Village replaced aging water mains along U.S. Route 30, Cedar Road, Oakview Drive, and Vine Street and Old Hickory Road. The FY 2024-28 Capital Improvement Plan continues to allocate funds to replace water mains that, due to age, experience numerous water main breaks, beginning with the water mains on Kimber Drive and Haines Avenue in FY 2023-24. As the Village has been successful in obtaining low interest loans from the Illinois Environmental Protection Agency, engineering design will be completed for the water mains on the streets south of Wood Street and east of Cedar Road so that replacement of these water mains can occur as funding becomes available.

Water funds will also be reserved for the regular inspections, rehabilitation and painting of the Village's four water towers. The Spencer Water Tank will require repairs in FY 2023-24. The Joliet Highway Water Tower is due for reconstruction in FY 2025-26, which will include repainting with the Village's new logo.

Other major Water projects include construction of water mains to provide loops within the Village's system.

**PROJECT DESCRIPTIONS**

The following pages provide detailed information regarding the scope, explanation of need, existing conditions, projected expenditures, operating impacts, an estimated timeline of project completion, as well as anticipated funding sources for every individual project contemplated in the FY 2024-28 Capital Improvement Plan. Street and Public Improvement projects are provided first, with projects presented in the order in which they are anticipated to be completed. Sewer projects are presented next, followed by Water projects.

**Capital Improvement Plan-Streets & Public Improvements**

|  |   |                |            | BUDGET        | BUDGET               | BUDGET               | BUDGET              | BUDGET              |                     |
|--|---|----------------|------------|---------------|----------------------|----------------------|---------------------|---------------------|---------------------|
|  | Func  | Funding Source | Total Cost | Village Cost  | 2023/2024            | 2024/2025            | 2025/2026           | 2026/2027           | 2027/2028           |
| <b>GOVERNMENTAL FUNDS</b>                      |   |                |            |               |                      |                      |                     |                     |                     |
| <b>Street &amp; Public Improvements</b>        |   |                |            |               |                      |                      |                     |                     |                     |
| 1  | Streets: Annual Resurfacing Program (includes pavement rejuvenation)        | 40             | MTT/G.F.   | \$ 1,930,000  | \$ 1,930,000         | \$ 1,930,000         | \$ 1,930,000        | \$ 1,935,000        | \$ 1,940,000        |
| 2  | Ditch Regrading and Culvert Replacement: Annual Program                     | 10             | on hand    | \$ 320,000    | \$ 320,000           | \$ 320,000           | \$ 320,000          | \$ 320,000          | \$ 320,000          |
| 3  | Storm Line/Structure Replacement - N/S Wood Street                          | 10             | on hand    | \$ 55,000     | \$ 55,000            | \$ 55,000            |                     |                     |                     |
| 4  | Street Lights: Gougar Road and U.S. Route 6 (Village portion)               | 42             | on hand    | \$ 150,000    | \$ 150,000           | \$ 150,000           |                     |                     |                     |
| 5  | Forest Street Retaining Wall Drainage Project                               | 10             | on hand    | \$ 250,000    | \$ 250,000           | \$ 250,000           |                     |                     |                     |
| 6  | Quiet Zones - Rock Island (Delineators @ Vine, Gougar and Old Hickory)      | 55             | on hand    | \$ 186,900    | \$ 186,900           | \$ 186,900           |                     |                     |                     |
| 7  | Land Acquisition for Redevelopment - Cedar/Haven/Church St                  | 56             | on hand    | \$ 1,500,000  | \$ 1,500,000         | \$ 1,500,000         |                     |                     |                     |
| 8  | Land Acquisition for Redevelopment - Route 6 & Cedar Rd.                    | 56             | on hand    | \$ 9,250,000  | \$ 9,250,000         | \$ 9,250,000         |                     |                     |                     |
| 9  | Street Lights: LED Replacements (Rt 30 2023/2024)                           | 55             | on hand    | \$ 85,000     | \$ 85,000            | \$ 85,000            |                     |                     |                     |
| 10   | Site Development: Route 30/Vancina Lane                                     | 56             | on hand    | \$ 378,108    | \$ 378,108           | \$ 378,108           |                     |                     |                     |
| 11   | Storm Sewer Slip Lining Repairs   | 10             | on hand    | \$ 35,000     | \$ 35,000            | \$ 35,000            |                     |                     |                     |
| 12   | Median Enhancements - U.S. Route 30   | 55             | on hand    | \$ 792,334    | \$ 792,334           | \$ 42,334            | \$ 750,000          |                     |                     |
| 13   | Land Acquisition for Redevelopment - Veterans Pkwy                          | 56             | on hand    | \$ 5,150,000  | \$ 5,150,000         | \$ 2,150,000         | \$ 3,000,000        |                     |                     |
| <b>STP</b>                                     |   |                |            |               |                      |                      |                     |                     |                     |
| 14   | Streets: Haven and Cedar Roundabout   | 42             | Grant/G.F. | \$ 5,039,500  | \$ 2,279,500         | \$ 1,589,500         | \$ 3,450,000        |                     |                     |
| 15   | Bicycle Path: Laraway west of Cedar to just west of Stonebridge (w/ County) | 55             | on hand    | \$ 681,998    | \$ 681,998           | \$ 100,000           | \$ 581,998          |                     |                     |
| 16   | New Lenox Commons Improvements  | 55             | on hand    | \$ 4,500,000  | \$ 4,500,000         | \$ 2,500,000         | \$ 2,000,000        |                     |                     |
| 17   | Streets: Silver Cross Blvd Reconstruction                                   | 42             | on hand    | \$ 2,280,000  | \$ 2,280,000         |                      | \$ 2,280,000        |                     |                     |
| 18   | Sidewalks: South Cedar Road/Joliet Hwy to Illinois Hwy                      | 55             | on hand    | \$ 100,000    | \$ 100,000           |                      | \$ 100,000          |                     |                     |
| 19   | Bicycle Path: Cedar from Francis to Lenox (w/ County)                       | 55             | on hand    | \$ 80,000     | \$ 80,000            |                      | \$ 80,000           |                     |                     |
| 20   | Monument Signs-Village Entrance Points                                      | 55             | on hand    | \$ 85,000     | \$ 85,000            |                      | \$ 35,000           | \$ 50,000           |                     |
| 21   | Commuter Parking Lot: Laraway resurfacing (318 stalls)                      | 45             | on hand    | \$ 210,000    | \$ 210,000           |                      |                     | \$ 210,000          |                     |
| 22   | CN Bridge (Will County project lead-95% funded by CN/Village 5%)            | 55             | TBD        | \$ 50,000,000 | \$ 2,500,000         |                      |                     | \$ 2,500,000        |                     |
| 23   | Traffic Signal: Cedar and Joliet Highway                                    | 42             | on hand    | \$ 825,000    | \$ 825,000           |                      |                     |                     | \$ 825,000          |
| 24   | Traffic Signal: Schoolhouse and Joliet Highway                              | 42             | on hand    | \$ 400,000    | \$ 400,000           |                      |                     |                     | \$ 400,000          |
| 25   | Traffic Signal: U.S. Route 30 and Veterans Parkway                          | 42             | on hand    | \$ 300,000    | \$ 300,000           |                      |                     |                     | \$ 300,000          |
| 26   | Flooding Improvements-Oak Street (FEMA funded)                              | 55             | FEMA       | \$ 3,150,000  | \$ -                 |                      |                     |                     |                     |
| 27   | New Lenox Commons Land Purchase   | 55             | on hand    |               |                      |                      |                     |                     |                     |
| <b>Streets &amp; Public Improvements Total</b> |   |                |            |               | <b>\$ 20,521,842</b> | <b>\$ 14,526,998</b> | <b>\$ 5,015,000</b> | <b>\$ 2,255,000</b> | <b>\$ 3,785,000</b> |

**Capital Improvement Plan-Sewer**

|                         | Fund   | Funding Source | Total Cost            | Village Cost  | BUDGET              | BUDGET               | BUDGET               | BUDGET               | BUDGET            |
|-------------------------|--|----------------|-----------------------|---------------|---------------------|----------------------|----------------------|----------------------|-------------------|
|                         |  |                |                       |               | 2023/2024           | 2024/2025            | 2025/2026            | 2026/2027            | 2027/2028         |
| <b>ENTERPRISE FUNDS</b> |  |                |                       |               |                     |                      |                      |                      |                   |
| <b>Sanitary</b>         |  |                |                       |               |                     |                      |                      |                      |                   |
| 1                       | Collection System Improvements (includes slip line)          | 70             | on hand               | \$ 200,000    | \$ 200,000          | \$ 200,000           | \$ 200,000           | \$ 200,000           | \$ 200,000        |
| 2                       | WWTP Capital Improvements/Replacement (Plants 1, 2 and 3)    | 70             | on hand               | \$ 192,500    | \$ 192,500          | \$ 192,500           | \$ 150,000           | \$ 150,000           | \$ 150,000        |
| 3                       | Lift Station Pump Replacement (as needed)                    | 70             | on hand               | \$ 51,600     | \$ 51,600           | \$ 51,600            | \$ 30,000            | \$ 30,000            | \$ 30,000         |
| 4                       | Overhead Sewer Program                                       | 70             | on hand               | \$ 12,000     | \$ 12,000           | \$ 12,000            | \$ 12,000            | \$ 12,000            | \$ 12,000         |
| 5                       | Defect Repairs from Smoke Testing                            | 70             | on hand               | \$ 50,000     | \$ 50,000           | \$ 50,000            |                      |                      |                   |
| 6                       | SCADA Radio Install & Programming                            | 70             | on hand               | \$ 50,000     | \$ 50,000           | \$ 50,000            |                      |                      |                   |
| 7                       | Wellington Lift Station Rehab Engineering                    | 70             | on hand               | \$ 478,000    | \$ 478,000          | \$ 478,000           |                      |                      |                   |
| 8                       | K-Mart Lift Station  | 70             | on hand               | \$ 1,150,000  | \$ 1,150,000        | \$ 150,000           | \$ 1,000,000         |                      |                   |
| 9                       | Regional WRRF  |                |                       |               |                     |                      |                      |                      |                   |
|                         | Regional WRRF Construction (Repayment at 75%)                | 70             | WIFIA (49%)/IEPA Loan | \$ 95,400,000 | \$ 95,400,000       | \$ -                 | \$ 23,000,000        | \$ 39,400,000        | \$ 33,000,000     |
|                         | Regional WRRF Construction Engineering (Phase 1A)            | 70             | WIFIA (49%)/IEPA Loan | \$ 7,995,000  | \$ 7,995,000        | \$ 1,250,000         | \$ 1,748,000         | \$ 2,998,000         | \$ 1,999,000      |
|                         | Hazardous Material Abatement                                 | 70             | on hand               | \$ 25,000     | \$ 25,000           | \$ 25,000            |                      |                      |                   |
|                         | Regional WRRF Geotechnical Services                          | 70             | on hand               | \$ 52,500     | \$ 52,500           | \$ 52,500            |                      |                      |                   |
| 10                      | Conveyance System  |                |                       |               |                     |                      |                      |                      |                   |
|                         | Regional Conveyance Design (Phase 1B-1 and 1B-2)             | 70             | on hand               | \$ 185,000    | \$ 185,000          | \$ 185,000           |                      |                      |                   |
|                         | Hazardous Material Abatement                                 | 70             | on hand               | \$ 25,000     | \$ 25,000           | \$ 25,000            |                      |                      |                   |
|                         | Geotechnical Services  | 70             | on hand               | \$ 52,500     | \$ 52,500           | \$ 52,500            |                      |                      |                   |
|                         | Regional WRRF Easement Acquisition & Platting                | 70             | on hand               | \$ 275,000    | \$ 275,000          | \$ 275,000           |                      |                      |                   |
|                         | Regional Conveyance Construction (Repayment at 75%)          | 70             | WIFIA (49%)/IEPA Loan | \$ 43,000,000 | \$ 43,000,000       | \$ -                 | \$ 10,000,000        | \$ 17,000,000        | \$ 16,000,000     |
|                         | Regional Conveyance Construction Engineering (Phase 1)       | 70             | WIFIA (49%)/IEPA Loan | \$ 2,339,000  | \$ 2,339,000        | \$ -                 | \$ 819,000           | \$ 1,403,000         | \$ 117,000        |
| 11                      | Schoolhouse Gravity Sewer Design                             | 70             | on hand               | \$ 1,030,000  | \$ 1,030,000        |                      | \$ 100,000           | \$ 930,000           |                   |
| 12                      | Laraway Road Relief Sewer (to be completed after Regional WF | 70             | on hand               | \$ 3,100,000  | \$ 3,100,000        |                      |                      |                      |                   |
| <b>Sanitary Total</b>   |  |                |                       |               | <b>\$ 3,049,100</b> | <b>\$ 36,959,000</b> | <b>\$ 61,293,000</b> | <b>\$ 52,438,000</b> | <b>\$ 392,000</b> |

# Capital Improvement Plan-Water

|                         |  | Fund | Funding Source                 | Total Cost   | Village Cost | BUDGET<br>2023/2024 | BUDGET<br>2024/2025 | BUDGET<br>2025/2026 | BUDGET<br>2026/2027 | BUDGET<br>2027/2028 |
|-------------------------|--|------|--------------------------------|--------------|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>ENTERPRISE FUNDS</b> |  |      |                                |              |              |                     |                     |                     |                     |                     |
| <b>Water</b>            |  |      |                                |              |              |                     |                     |                     |                     |                     |
| 1                       | Water Model Update   | 84   | on hand                        | \$ 5,000     | \$ 5,000     | \$ 5,000            | \$ 3,000            | \$ 3,000            | \$ 3,000            | \$ 3,000            |
| 2                       | Water System Emergency Repairs/Capital Improvements/R      | 84   | on hand                        | \$ 75,000    | \$ 75,000    | \$ 75,000           | \$ 75,000           | \$ 75,000           | \$ 75,000           | \$ 75,000           |
| 3                       | Water Tower Inspections, Engineering and Rehab/Painting    | 84   | 70% Gen Fd./30% Wtr Rates      | \$ 345,000   | \$ 345,000   | \$ 345,000          | \$ 190,000          | \$ 190,000          | \$ 190,000          | \$ 190,000          |
| 4                       | Annual Water Main Replacement Program                      | 84   | on hand/IEPA Loan              | \$ 2,200,000 | \$ 2,200,000 |                     | \$ 2,200,000        | \$ 2,200,000        | \$ 2,200,000        | \$ 2,200,000        |
|                         | Oakview Water Main Replacement                             | 84   | IEPA Loan                      | \$ 57,000    | \$ 57,000    | \$ 57,000           |                     |                     |                     |                     |
|                         | Vine/Old Hickory Water Main Replacement                    | 84   | IEPA Loan                      | \$ 2,500     | \$ 2,500     | \$ 2,500            |                     |                     |                     |                     |
|                         | Kimber / Haines Water Main Replacement                     | 84   | IEPA Loan                      | \$ 1,985,000 | \$ 1,985,000 | \$ 1,985,000        |                     |                     |                     |                     |
|                         | Southeast Quadrant Wood Street and Cedar Road W            | 84   | on hand / IEPA Loan            | \$ 7,912,100 | \$ 7,912,100 | \$ 174,000          | \$ 2,241,100        | \$ 2,852,000        | \$ 2,645,000        |                     |
| 5                       | Southwest System Loop - Section 1 (Berens Drive to WRR     | 84   | IEPA Loan                      | \$ 1,650,000 | \$ 1,650,000 | \$ 50,000           | \$ 1,600,000        |                     |                     |                     |
| 6                       | Oak Lawn Redundant Water Line (needed for population o     | 84   | on hand                        | \$ 100,000   | \$ 100,000   |                     | \$ 100,000          |                     |                     |                     |
| 7                       | Southwest System Loop - Section 2 (Cedar Road to Cardin    | 84   | Developer Paid                 | \$ 1,143,000 | \$ -         |                     |                     | \$ 108,000          | \$ 1,035,000        |                     |
|                         |  |      | Village (70%)/ Developer (30%) | \$ 2,400,300 | \$ 1,748,250 |                     |                     |                     | \$ 226,800          | \$ 2,173,500        |
| 9                       | Cathodic Protection 24-inch Line (Pitting through Sanctuar | 84   | TBD                            | TBD          | TBD          |                     |                     |                     |                     |                     |
| <b>Water Total</b>      |  |      |                                |              |              | <b>\$ 2,693,500</b> | <b>\$ 6,409,100</b> | <b>\$ 5,428,000</b> | <b>\$ 6,374,800</b> | <b>\$ 4,641,500</b> |

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# DEBT

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## Debt Snapshot

The Village of New Lenox is committed to its residents and business community in providing excellent service in a cost-effective manner. To achieve this, the Village has issued bonds to finance many infrastructure projects to meet the rapid and extraordinary economic and population growth in recent years. In August 2021 we reaffirmed our strong AA+/Stable rating with Standard and Poors.

### LEGAL DEBT LIMIT

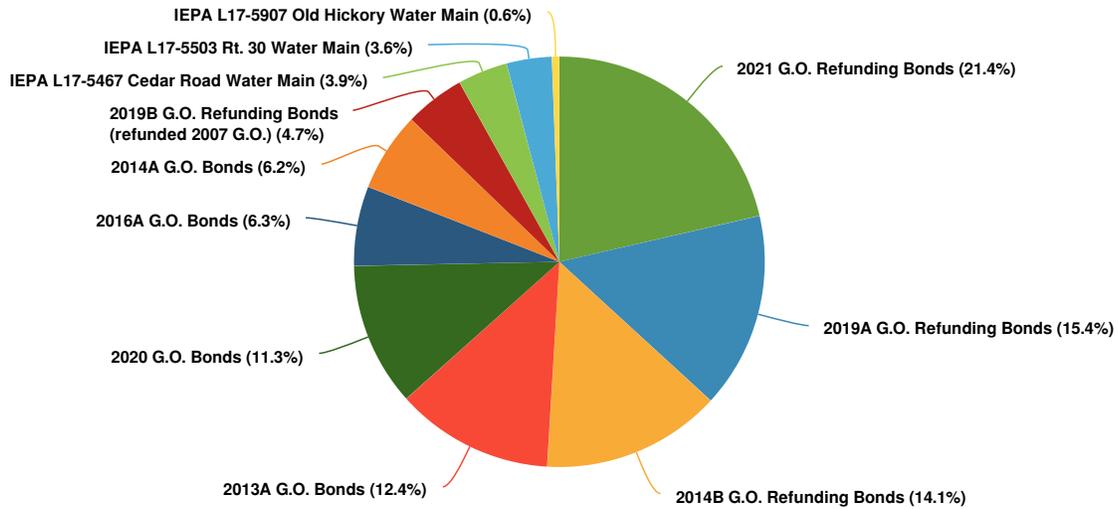
Because the Village was granted home rule authority by referendum on November 4, 2008, and the General Assembly has set no legal debt limit for home rule municipalities, there is no legal debt limit for the Village of New Lenox.



**\$5,663,934**

\$911,145 (19.17% vs. 2023 year)

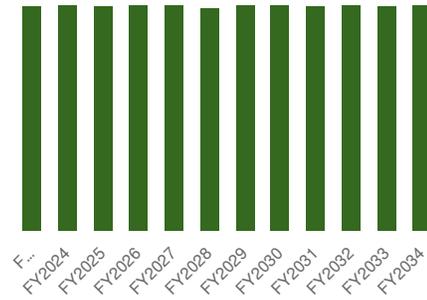
### Debt by Type



|   | FY2023                          | FY2024                          | % Change     |
|---|---------------------------------|---------------------------------|--------------|
| <b>Debt</b>                                     | <b>Principal &amp; Interest</b> | <b>Principal &amp; Interest</b> |              |
| 2013A G.O. Bonds                                | \$701,500                       | \$708,000                       | 0.9%         |
| 2014A G.O. Bonds                                | \$357,300                       | \$355,400                       | -0.5%        |
| 2014B G.O. Refunding Bonds                      | \$710,578                       | \$805,973                       | 13.4%        |
| 2016A G.O. Bonds                                | \$357,425                       | \$357,225                       | -0.1%        |
| 2019A G.O. Refunding Bonds                      | \$976,363                       | \$878,713                       | -10%         |
| 2019B G.O. Refunding Bonds (refunded 2007 G.O.) | \$264,750                       | \$270,000                       | 2%           |
| 2020 G.O. Bonds                                 | \$639,488                       | \$643,238                       | 0.6%         |
| 2021 G.O. Refunding Bonds                       | \$318,963                       | \$1,218,963                     | 282.2%       |
| IEPA L17-5467 Cedar Road Water Main             | \$223,729                       | \$223,729                       | 0%           |
| IEPA L17-5503 Rt. 30 Water Main                 | \$202,693                       | \$202,693                       | 0%           |
| IEPA L17-5907 Old Hickory Water Main            | \$16,677                        | \$33,353                        | 100%         |
| <b>Total Debt:</b>                              | <b>\$4,769,466</b>              | <b>\$5,697,287</b>              | <b>19.5%</b> |

## 2013A G.O. Bonds

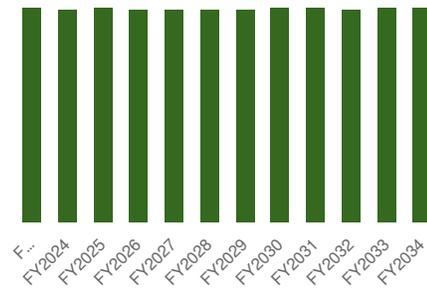
General Obligation Bonds dated September 19, 2013, with the original amount of \$9,865,000, were issued to construct a new police station.



|                                | FY2023           | FY2024           | % Change    |
|--------------------------------|------------------|------------------|-------------|
| <b>2013A G.O. Bonds</b>        | —                | —                |             |
| 2013A G.O. Bonds               | \$701,500        | \$708,000        | 0.9%        |
| <b>Total 2013A G.O. Bonds:</b> | <b>\$701,500</b> | <b>\$708,000</b> | <b>0.9%</b> |

## 2014A G.O. Bonds

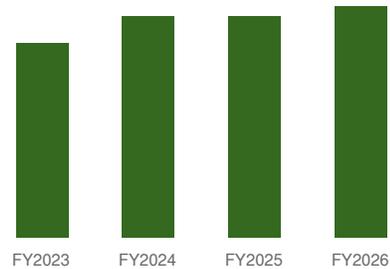
General Obligation Bonds dated June 26, 2014, with the original amount outstanding of \$4,830,000, were issued to construct a new police station.



|                                | FY2023           | FY2024           | % Change     |
|--------------------------------|------------------|------------------|--------------|
| <b>2014A G.O. Bonds</b>        | —                | —                |              |
| 2014A G.O. Bonds               | \$357,300        | \$355,400        | -0.5%        |
| <b>Total 2014A G.O. Bonds:</b> | <b>\$357,300</b> | <b>\$355,400</b> | <b>-0.5%</b> |

## 2014B G.O. Refunding Bonds

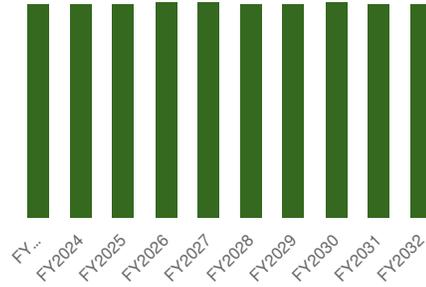
General Obligation Refunding Bonds dated July 10, 2014, with the original amount of \$7,175,000, were issued to refund water and sewer bonds.



|  | FY2023           | FY2024           | % Change     |
|--|------------------|------------------|--------------|
| <b>2014B G.O. Refunding Bonds</b>        | —                | —                |              |
| 2014B G.O. Refunding Bonds               | \$710,578        | \$805,973        | 13.4%        |
| <b>Total 2014B G.O. Refunding Bonds:</b> | <b>\$710,578</b> | <b>\$805,973</b> | <b>13.4%</b> |

## 2016A G.O. Bonds

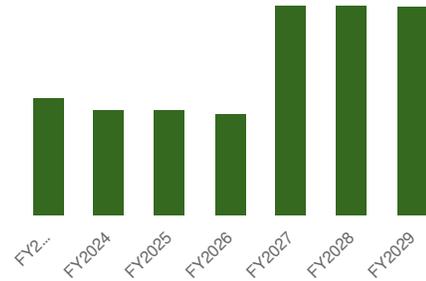
General Obligation Bonds dated May 6, 2016, with the original amount of \$4,135,000, were issued to construct Nelson Road improvements.



|                                | FY2023           | FY2024           | % Change     |
|--------------------------------|------------------|------------------|--------------|
| <b>2016A G.O. Bonds</b>        | —                | —                |              |
| 2016A G.O. Bonds               | \$357,425        | \$357,225        | -0.1%        |
| <b>Total 2016A G.O. Bonds:</b> | <b>\$357,425</b> | <b>\$357,225</b> | <b>-0.1%</b> |

## 2019A G.O. Refunding Bonds

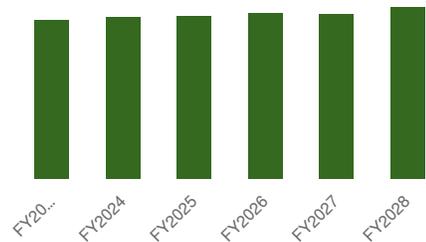
General Obligation Refunding Bonds dated November 25, 2019, with an original amount of \$7,950,000, were issued to refund water and sewer debt.



|  | FY2023           | FY2024           | % Change    |
|--|------------------|------------------|-------------|
| <b>2019A G.O. Refunding Bonds</b>        | —                | —                |             |
| 2019A G.O. Refunding Bonds               | \$976,363        | \$878,713        | -10%        |
| <b>Total 2019A G.O. Refunding Bonds:</b> | <b>\$976,363</b> | <b>\$878,713</b> | <b>-10%</b> |

## 2019B G.O. Refunding Bonds (refunded 2007 G.O.)

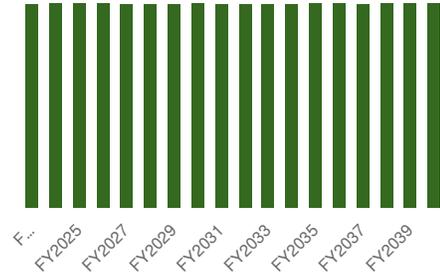
General Obligation Refunding Bonds dated November 25, 2019, with the original amount of \$1,755,000, were issued to refund Series 2007 bonds that were for various major roadway capital projects.



|   | FY2023           | FY2024           | % Change  |
|---|------------------|------------------|-----------|
| <b>2019B G.O. Refunding Bonds (refunded 2007 G.O.)</b>        | —                | —                |           |
| 2019B G.O. Refunding Bonds (refunded 2007 G.O.)               | \$264,750        | \$270,000        | 2%        |
| <b>Total 2019B G.O. Refunding Bonds (refunded 2007 G.O.):</b> | <b>\$264,750</b> | <b>\$270,000</b> | <b>2%</b> |

## 2020 G.O. Bonds

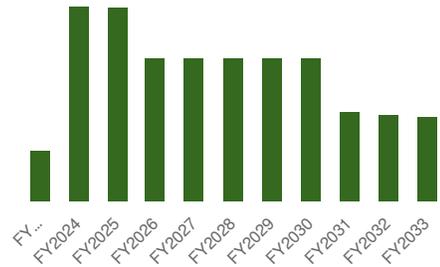
General Obligation Bonds dated May 13, 2020, with the original amount of \$8,945,000, were issued to fund the construction of a new train station and plaza and related site work.



|                               | FY2023           | FY2024           | % Change    |
|-------------------------------|------------------|------------------|-------------|
| <b>2020 G.O. Bonds</b>        | —                | —                |             |
| 2020 G.O. Bonds               | \$639,488        | \$643,238        | 0.6%        |
| <b>Total 2020 G.O. Bonds:</b> | <b>\$639,488</b> | <b>\$643,238</b> | <b>0.6%</b> |

## 2021 G.O. Refunding Bonds

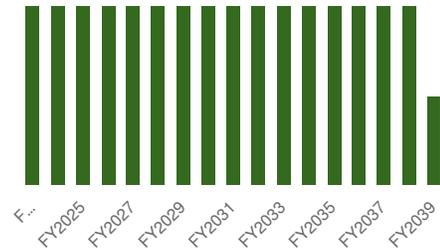
General Obligation Refunding Bonds dated September 21, 2021, with the original amount of \$7,085,000, were issued to refund portions of G.O. Bond Series 2010, 2012A and 2012B.



|   | FY2023           | FY2024             | % Change      |
|---|------------------|--------------------|---------------|
| <b>2021 G.O. Refunding Bonds</b>        | —                | —                  |               |
| 2021 G.O. Refunding Bonds               | \$318,963        | \$1,218,963        | 282.2%        |
| <b>Total 2021 G.O. Refunding Bonds:</b> | <b>\$318,963</b> | <b>\$1,218,963</b> | <b>282.2%</b> |

## IEPA L17-5467 Cedar Road Water Main

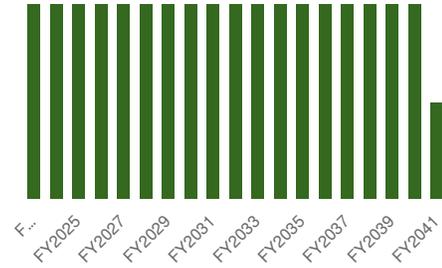
The Illinois Environmental Protection Agency Drinking Water revolving loan agreement dated November 2, 2018, was issued for the installation of water mains located along Cedar Road.



|   | FY2023           | FY2024           | % Change  |
|---|------------------|------------------|-----------|
| <b>IEPA L17-5467 Cedar Road Water Main</b>        | —                | —                |           |
| IEPA L17-5467 Cedar Road Water Main               | \$223,729        | \$223,729        | 0%        |
| <b>Total IEPA L17-5467 Cedar Road Water Main:</b> | <b>\$223,729</b> | <b>\$223,729</b> | <b>0%</b> |

## IEPA L17-5503 Rt. 30 Water Main

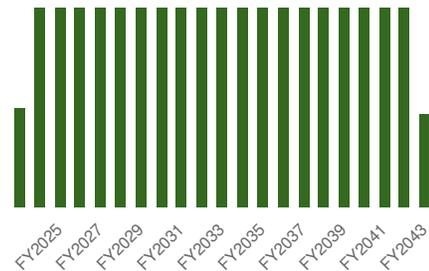
The Illinois Environmental Protection Agency Drinking Water revolving loan agreement dated March 16, 2021, was issued for the installation of water mains located along Route 30.



|   | FY2023           | FY2024           | % Change  |
|---|------------------|------------------|-----------|
| <b>IEPA L17-5503 Rt. 30 Water Main</b>        | —                | —                |           |
| IEPA L17-5503 Rt. 30 Water Main               | \$202,693        | \$202,693        | 0%        |
| <b>Total IEPA L17-5503 Rt. 30 Water Main:</b> | <b>\$202,693</b> | <b>\$202,693</b> | <b>0%</b> |

## IEPA L17-5907 Old Hickory Water Main

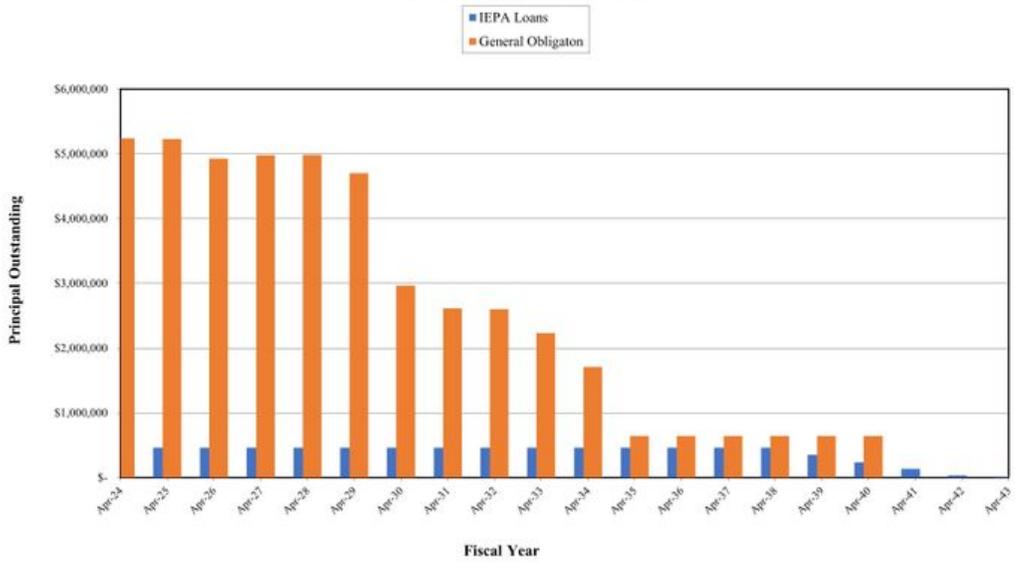
The Illinois Environmental Protection Agency Drinking Water revolving loan agreement dated March 17, 2022, was issued for the installation of water mains located at the intersection of Vine Street and Old Hickory Road.



|  | FY2023          | FY2024          | % Change    |
|--|-----------------|-----------------|-------------|
| <b>IEPA L17-5907 Old Hickory Water Main</b>        | —               | —               |             |
| IEPA L17-5907 Old Hickory Water Main               | \$16,677        | \$33,353        | 100%        |
| <b>Total IEPA L17-5907 Old Hickory Water Main:</b> | <b>\$16,677</b> | <b>\$33,353</b> | <b>100%</b> |

# Debt Outstanding

## Debt Outstanding by Year



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# APPENDIX

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# Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Account:** A term used to identify an individual asset, liability, expenditure, revenue or fund balance.

**Accounting System:** The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrual Basis of Accounting:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Actuarial/Actuary:** A person or methodology that makes determination of required contributions to achieve funding levels that address risk and time.

**Adopted Budget:** The proposed budget formally approved by the Village Board.

**Ad Valorem Tax:** A tax levied in proportion to the value of the property levied.

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appraised Value:** To make an estimate of value, generally for the purpose of taxation.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Assets:** Property owned by a government, which has monetary value.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balanced Budget:** Total expenditure allocations do not exceed total available resources.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Benefits:** Payments to which participants may be entitled under a pension plan, including pension, death and those due on termination of employment.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Bonded Debt:** Debt for which general obligation bonds or revenue bonds are issued.

**Budget:** A financial plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Budget Authority:** Authority provided by law that permits village departments to incur obligations requiring either immediate or future payment of money.

**Budget Calendar:** The schedule of essential dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

**Budget Deficit:** The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

**Budget Document:** The official written statement prepared by the budget office and supporting staff, which presents the proposed budget to the Village Board.

**Budget Message:** The opening section of the budget document, which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Administrator.

**Budget Resolution:** The official enactment by the Village Board to legally authorize Village staff to obligate and expend resources.

**Budgetary Control:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

**Building Permits:** Revenue derived from the issuance of building permits prior to construction in the Village of New Lenox.

**Cable TV Franchise:** Franchise tax levied on a cable television company.

**Capital Assets:** All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements;

vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Capital Improvement Program (CIP):** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Outlay:** Represents expenditures which result in the acquisition or addition of fixed assets including land, buildings, improvements, machinery or equipment.

**Capital Projects:** Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or facility.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Basis of Accounting:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real property, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Comprehensive Annual Financial Report:** This official audited annual report presents the status of the Village's finances in a standardized format. The financial report is organized by fund and contains two basic types of information: a Statement of Net Assets and a Statement of Activities.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Contractual Services:** Services rendered to Village activities by private firms or individuals.

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Deficit:** (1) The excess of an entity's liabilities over its assets (See Fund Balance); (2) The excess of expenditures or expenses over revenues during a single accounting period.

**Department:** The basic organizational unit of the Village, which is functionally unique in its services.

**Depreciation:** A calculation of the estimated decrease in value of physical assets due to usage and passage of time.

**Distinguished Budget Presentation Program:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

**Emergency Services and Disasters Agency (ESDA):** A volunteer unit that aids victims of natural or manmade disasters, provides crowd control, evacuation of areas and locating shelters for victims of disasters.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Federal Insurance Contributions Act (FICA) tax:** A United States payroll (or employment) tax imposed by the federal government on both employees and employers to fund Social Security and Medicare which are federal programs that provide benefits for retirees, the disabled, and children of deceased workers.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fiscal Year:** A twelve-month period to which the annual operating budget applies. The fiscal year for the Village of New Lenox is May 1 to April 30.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Fleet:** The vehicles owned and operated by the Village.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Forfeiture:** The automatic loss of property, including cash, as a penalty for breaking the law or as compensation for losses resulting from illegal activity. Once property has been forfeited, the Village may claim it, resulting in confiscation of the property.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**Fund Balance:** The fund equity of governmental funds.

**Fund Transfer:** A budgeted transfer of funds to another fund.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards accounted for in another fund and guidelines to financial accounting and reporting.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Geographic Information System (GIS):** The term describes any information system that integrates, stores, edits, analyzes, shares, and displays geographic information.

**Goal:** A statement of broad direction, purpose, or intent based on the needs of the community.

**Government Finance Officers Association (GFOA):** The purpose of the Government Finance Officers Association is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Governmental Accounting:** The composite of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

**Grant:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**Home Rule:** Established by adoption of the 1970 Illinois Constitution, Home Rule shifts greater responsibility and authority (for local government decision making) from the State level to the local level. Municipalities with a population of more than 25,000 are automatically Home Rule units, while those with less than 25,000 residents require approval of referendum in order to

achieve Home Rule status.

**Illinois Department of Transportation (IDOT):** A State of Illinois Department whose mission is to provide safe, cost effective transportation in Illinois in ways that enhance the quality of life, promote economic prosperity, and demonstrate respect for the environment.

**Illinois Municipal Retirement Fund (IMRF):** An agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for units of local government and school districts in Illinois.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Infrastructure:** Public domain fixed assets including: roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the Village.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Interfund Transfers:** Amounts transferred from one fund to another to assist in financing the services of the receiving fund. Transfers do not represent revenues or expenditures of the governmental unit.

**Intergovernmental Revenue:** Revenue received from or through the Federal, State or County Government.

**Internal Control:** A plan of organization for purchasing, accounting and other financial activities, which, among other things, provide that:

- The duties of employees are subdivided so that no single employee handles a financial action from beginning to end;
- Proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and,
- Records and procedures are arranged appropriately to facilitate effective control.

**Internal Service Fund:** Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**Investment Instrument:** The specific type of security, which the Village purchases and holds.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**J.U.L.I.E.:** A utility locate service

**'Levied Funds:** All funds by which Illinois State Statutes authorize non-home rule communities to levy.

**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 separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Liquidity (of Investments):** The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Long-Term Debt:** Bonded debt and other long-term obligations, such as benefits accruals, due beyond one year.

**Mandate:** A requirement from a higher level of government that a lower level of government perform a task in a particular way or by a particular standard.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Metra:** Commuter railroad in the Chicago metropolitan area. The railroad operates 242 stations on 11 different rail lines. The Village of New Lenox has stations for two rail lines: Rock Island District (Route 30 train station) and South-West Service (Laraway Road train station).

**Modified Accrual Basis of Accounting:** The basis of accounting in which revenues are recorded when they are both measurable and available, and where expenditures are recorded when the liability is incurred.

**Motor Fuel Tax Fund:** Represents the Village's share of State gasoline taxes and accounts for the revenues and expenditures for operation and maintenance of street and storm sewer programs and capital projects authorized by the Illinois Department of Transportation.

**Municipal Code:** A collection of laws, rules and regulations that apply to the Village and its Citizens.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Non-Home Rule Communities:** Any municipality of less than 25,000 in population or any community with a population of 25,000 or greater that has not voted by referendum to become home rule is a non-home rule community. A non-home rule community's taxing powers are limited to those provided by State Statute.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Operating Expenses:** Fund expenses that are ordinary, recurring in nature and directly related to the fund's primary service activities.

**Ordinance:** A formal, legislative enactment by the Village that carries the full force and effect of the law, within corporate boundaries of the Village, unless in conflict with any higher form of law such as state or federal.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**PEG Fee:** Public, Educational and Governmental fee charged directly by Comcast Cable and distributed to the Village of New Lenox beginning FY 2013-14.

**Per Capita:** A measurement of the proportion of some statistics to an individual resident determined by dividing the statistic by the current population.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Performance Measures:** Specific quantitative measures of work performed within an activity or program (e.g., total miles of streets cleaned). Also, a specific quantitative measure of results obtained through a program or activity (e.g., reduced incidence of vandalism due to new street lighting program.)

**Police Pension Fund:** Represents the Police Pension Plan, which covers sworn personnel and is a defined benefit, single-employer plan. Benefits and employee and employer contribution levels are governed by Illinois State Statutes and may be amended only by the Illinois legislature

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Productivity:** A measure of the increase of service output of Village programs compared to the per unit of resource input invested.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Property Taxes:** Used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

**Proprietary Fund:** Enterprise and internal service funds that are similar to corporate funds in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activity.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Resolution:** A legislative act by the Village with less legal formality than an ordinance.

**Retained Earnings:** An equity account reflecting the accumulated earnings of an Enterprise Fund.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenues:** Increases in governmental fund types net current assets. It includes tax payments, fees from services, fines, grants and interest income.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revised Budget:** The adopted budget as formally adjusted by the Village Board.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Sales Tax:** Tax imposed on taxable sales of all final goods.

**Source of Revenue:** Revenues are classified according to their source or point of origin.

**Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Special Service Area (SSA):** A special service area is a taxing mechanism that can be used to fund a wide range of special or additional services and/or physical improvements in a defined geographic area within a municipality or jurisdiction. This type of district allows local governments to establish such areas without incurring debt or levying a tax on the entire municipality.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Levy:** The total amount to be raised by general property taxes for a purpose specified in the Tax Levy Ordinance

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Rate Limit:** The maximum legal rate at which a municipality may levy tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Taxes:** Charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include special assessments or development fees.

**Triad Program:** Vehicle for improving communication and relationships between law enforcement and the senior community.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**User Charges:** The payment of a fee for direct receipt of public service by the party benefiting from the service.

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

**Yield:** The rate earned on an investment based on the price paid for the investment, the interest earned during the period held and the selling price or redemption value of the investment.

# Acronyms

**ACFR:** Annual Comprehensive Financial Report  
**ADA:** Americans with Disabilities Act  
**AED:** Automated External Defibrillator  
**AICP:** American Institute of Certified Planners  
**APA:** American Planning Association  
**APWA:** American Public Works Association  
**ASE:** Automotive Service Excellence  
**BAN:** Bond Anticipation Note  
**BD:** Business District  
**CATV:** Cable Access Television  
**CDBG:** Community Development Block Grant  
**CED:** Center for Economic Development  
**CERT:** Community Emergency Response Team  
**CEU:** Continuing Education Unit  
**CIP:** Capital Improvements Program  
**CMAP:** Chicago Metropolitan Agency for Planning  
**CN:** Canadian National  
**COLA:** Cost of Living Adjustment  
**CPI:** Consumer Price Index  
**CY:** Cubic Yards  
**DCEO:** Department of Commerce and Economic Opportunity  
**DOI:** Department of Insurance  
**EAP:** Employee Assistance Program  
**EDC:** Economic Development Coordinator  
**EPA:** Environmental Protection Agency  
**EQ:** Equipment Services-Internal Service Fund  
**ESDA:** Emergency Services and Disasters Agency  
**FBI:** Federal Bureau of Investigation  
**FEMA:** Federal Emergency Management Agency  
**FICA:** Federal Insurance Contributions Act  
**FOIA:** Freedom of Information Act  
**FT.:** Feet  
**FTE:** Full Time Equivalent  
**FY:** Fiscal Year  
**GAAP:** Generally Accepted Accounting Principals  
**GASB:** Governmental Accounting Standards Board  
**GFOA:** Government Finance Officers Association  
**GIN:** Government Insurance Network  
**GIS:** Geographic Information System  
**GO:** General Obligation  
**H.E.R.O.:** Heroin Epidemic Relief Organization  
**HPO:** High Performance Organization  
**HR:** Human Resources  
**IACE:** Illinois Association of Code Enforcement  
**IACP:** International Association of Chiefs of Police  
**IAFSM:** Illinois Association for Floodplain and Stormwater Management  
**IAMMA:** Illinois Association of Municipal Management Assistants  
**IAWP:** Illinois Association of Water Pollution  
**ICC:** Illinois Commerce Commission  
**ICCA:** Illinois Council of Code Administrators  
**ICMA:** International City/County Management Association  
**ICSC:** International Council of Shopping Centers  
**IDOT:** Illinois Department of Transportation  
**IEMA:** Illinois Emergency Management Agency  
**IEPA:** Illinois Environment Protection Agency  
**IFPCA:** Illinois Fire & Police Commissioners Association  
**IGFOA:** Illinois Government Finance Officers Association  
**IIMC:** International Institute of Municipal Clerks  
**ILAPA:** Illinois American Planning Association

**ILCMA:** Illinois City/County Managers Association  
**ILEAS:** Illinois Law Enforcement Alarm System  
**ILETSB:** Illinois Law Enforcement Training Standards Board  
**ILGA:** Illinois General Assembly  
**IML:** Illinois Municipal League  
**IMRF:** Illinois Municipal Retirement Fund  
**IPELRA:** Illinois Public Employer Labor Relations Association  
**IPOC:** Illinois Protective Officials Conference  
**IPPPFA:** Illinois Public Pension Fund Association  
**IPWSOA:** Illinois Potable Water Supply Operators Association  
**IRASS:** Illinois Regional Air Support Service  
**ISPE:** Illinois Society of Professional Engineers  
**IT:** Information Technology  
**ITOA:** Illinois Tactical Officers Association  
**IWIN:** Illinois Wireless Information Network  
**JJC:** Joliet Junior College  
**J.U.L.I.E.:** Joint Utility Location Information & Excavation System  
**LAMA:** Land Management Software  
**LEAD:** Leadership Education and Development  
**LESO:** Law Enforcement Support Office  
**LF:** Linear Feet  
**LGDF:** Local Government Distributive Fund  
**LWABWO:** Lincoln-Way Area Business Women Organization  
**LWCC:** Lincoln-Way Communication Center  
**MCI:** Municipal Clerks of Illinois  
**MCR:** Medical Reserve Corps  
**MDT:** Mobile Data Terminal  
**MFT:** Motor Fuel Tax  
**MGD:** Million Gallons per Day  
**MXU:** Meter Transceiver Unit  
**NEMERT:** North-East Multi-Regional Training  
**NICAR:** Northern Illinois Commercial Association of Realtors  
**NLC:** National League of Cities  
**NLPD:** New Lenox Police Department  
**NPDES:** National Pollutant Discharge Elimination System  
**O & M:** Operations and Maintenance  
**OSHA:** Occupational Safety & Health Administration  
**P & I:** Principal and Interest  
**PD:** Police Department  
**PEG:** Public, Educational & Governmental  
**PW:** Public Works  
**RFP:** Request for Proposal  
**RFI:** Request for Information  
**RFQ:** Request for Qualifications  
**SBOC:** Suburban Building Officials Association  
**SCADA:** Supervisory Control and Data Acquisition  
**SRO:** Student Resource Officers  
**SSA:** Special Service Area  
**SSEIA:** South Suburban Electrical Inspectors Association  
**SSERT:** South Suburban Emergency Response Team  
**SSMCTF:** South Suburban Major Crimes Task Force  
**SSMMA:** South Suburban Mayors and Managers Association  
**STP:** Sewer Treatment Plant  
**SWAHM:** Southwest Agency for Health Management  
**SWARM:** Southwest Agency for Risk Management  
**SY:** Square Yards  
**TBD:** To Be Determined  
**URISA:** Urban & Regional Information System Association  
**USEPA:** United States Environmental Protection Agency  
**VH:** Village Hall  
**WCGL:** Will County Governmental League

**WCHD:** Will County Health Department  
**WCMCTF:** Will County Major Crimes Task Force  
**WEF:** Water Environment Federation  
**WIFIA:** Water Infrastructure Finance and Innovation Act  
**WM:** Water Main  
**WRRF:** Water Resource Recovery Facility  
**WWTP:** Wastewater Treatment Plant