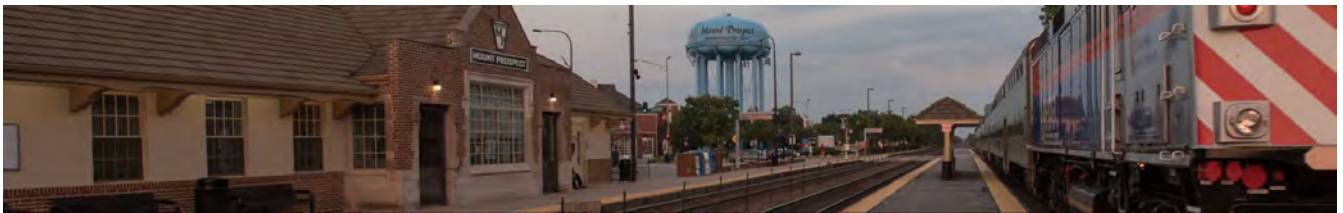




Village of Mount Prospect 2022 Annual Budget



Last updated 12/28/21



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2022 BUDGET-IN-BRIEF



Village at a Glance

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

The Village grew slowly from 1917 to 1950 with the 1950 population totaling 4,009. By 1960, the Village's population had increased to 18,905, then almost doubling to 34,995 at the 1970 Census and leveling off at 53,168 at the 1990 Census. The 2010 Census figure is 54,167. The Village's most notable characteristics are its residential streets, which are shaded by approximately 25,000 parkway trees, outstanding schools and parks, Randhurst Village, a lifestyle center, and Kensington Center for Business, which consists of 300 acres of quality industrial and office buildings in a spacious park-like environment.

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

Our Vision for 2036

Our Vision 2036 contains the value-based principles that describe the preferred future in 15 years. Simply stated, the Village's vision is as follows:

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

Mission/Purpose Statement

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

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

Budget Process

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



2023 Budget Calendar

January-March Strategic Plan Development	April Joint Workshop - 1Q Review	May Community Investment Program 2023-2027 Kick-Off
June 2023 Budget Kick-Off, CIP Submittals Due, Preliminary CIP Review	July Departmental Budgets and Revenue Estimates Completed, Preliminary Budget Reviews	August Departmental Budget Reviews, Joint Workshop-Mid-Year Completed Proposed Budget
September Deliver Proposed Budget, Release of Proposed Budget Document to Public	October Finance Commission Review, Joint Workshop-Budget Review	November/December Public Hearings, Approval of Budget/Levy Ordinances Budget Available for Distribution

2022 Budget Highlights

Highlights of the 2022 Budget include:

- o Total Village budget represents a 12.8 percent increase from the amended 2021 budget and totals \$155,196,133. The General Fund increased \$7.4 million or 12.1 percent from the prior year and totals at \$69,211,839
- o Projected revenues for the entire Village Budget is \$154,130,092. Total projected expenditures are \$155,196,133. The deficit of \$1,066,041 is because of interfund transfers due to the American Rescue Plan.
- o Projected revenues for the General Fund is \$65,779,208. Total projected expenditures are \$69,211,839. Of this amount, \$7.775 million are interfund transfers. The transfers are budgeted to support the 2021 Community Investment Plan. This is a balanced budget where estimated revenues, in combination with the planned use of fund balance, equals or exceeds expenditures during the fiscal year.
- o The Village's Operating Budget (the part which funds the Village's day-to-day operations) reflects an increase of \$1,775,396 or 2.3 percent. The operating budget includes General Fund expenditures along with portions of the Capital, Special Revenue, and Enterprise Funds.
- o The Capital Budget represents a 35.8 percent increase from the amended 2021 budget and totals \$45.5 million. Ongoing projects such as street improvement, flood control and water system improvements are included in this total. The increase is primarily the result of increased investments in water and sewer projects, including \$6.9 million in Rand-Central-Mount Prospect Road Intersection Improvements and \$5.5 million in Emergency Water Interconnect with the Northwest Water Commission.
- o Personal service costs in 2022 are estimated to be \$52,376,837, an increase of 3.2 percent from 2021. A 4.0 percent wage increase is included in the budget for all non-union employees. All unionized employees will receive wage increases from 2.0% to 2.75%, per the collective bargaining agreements in place. The total full-time headcount for the Village is increasing from 301 to 308. Increases are due to hiring six new firefighters/paramedics and human services adding two full time positions.
- o The Water and Sewer Fund (major fund) budget for 2022 has increased \$8.0 million from the prior year and totals \$31,063,252. An 8.0 percent increase to the combined water and sewer utility rate is included in this budget. The Refuse Program rates are also increasing by 3.5 percent.



2022 General Fund

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

The 2022 Budget for the General Fund totals \$69,211,839. This is a balanced budget based on assumptions for current period revenues and available cash reserves. Cash reserves are being used for the purpose of funding projects with the American Rescue Plan. Absent these actions, the Budget of the General Fund returns a surplus of \$1,567,369. Items of note regarding the 2022 Budget for the General Fund include:

- The General Fund budget represents an increase of \$7.4 million, or 12.1 percent, compared to the amended 2021 budget.
- The 2022 budget includes a contingency budget of \$143,697 from the Village Manager's Office. Should the need arise, the budget amount will be available for spending subject to Village Board approval.
- Cash reserves totaling \$5.0 million will be used to support transfers for the projects to be funded by the American Rescue Plan. Also, \$2.7 million will be given from the General Fund to the Capital Improvement Fund to support various capital projects identified in the Community Investment Plan.

2021 Property Tax Levy

There will be no increases in the 2021 **Property Tax Levy** (payable in 2022) when compared to the final 2020 levy. The total levy for all corporate and municipal purposes is \$19,469,004. The levy is allocated towards public safety (police and fire protection), debt service and public safety pensions.

Where Property Taxes Go (2020 levy)...



Education
66.4%

Culture/Rec
12.2%

County
5.9%

Other
5.0%

- Education accounts for the largest share at 66.4%
- Culture and Recreation component includes MP Library and MP Park District
- **Village share is 10.5% of the total tax bill**

INTRODUCTION



Reader's Guide

THE BUDGET DOCUMENT

The Budget document for 2022 has been organized in such a way as to provide varying levels of detail to satisfy the information needs of Village residents, elected officials, advisory commission members, village administrators and other persons interested in the fiscal plan of the Village. The Finance Department has taken an initiative to produce an interactive digital budget book for 2022. The budget book is hosted by a cloud software provider called ClearGov.com and offers a new way of accessing the budget book, which also meets Government Finance Officers Association (GFOA) standards. The Budget contains a Table of Contents, which itemizes the general categories of information that are included in the nine sections identified at the top of the budget book or as tabs on the printed budget book. In all, the Budget document contains nine main sections including an Introduction, Budget Message, Strategic Plan, Fund Summaries, Revenue Summaries, Expenditure Summaries, Capital Improvements, Debt Summary and Other Financial Information, which was known as Appendix in previous budget books. If you are viewing this document as a pdf or printed version, you will notice a tenth section called the appendix that has our glossary. Each section may be reviewed independently, or certain sections may be used to expand on the information found in the Fund Summaries sections.

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

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

Introduction

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



Budget Message

Included in this section is the Village Manager's message that communicates the Village's fiscal plan for the upcoming year. It describes some of the considerations in developing the budget as well as the framework for setting goals for the coming year. The Budget Message sets the tone for how the Village services and public improvements will be accomplished in the new fiscal year. This section also describes the Budget Process and includes the Budget Calendar for the fiscal year 2023, and Budget Policy - Compliance. The Budget Policy Compliance provides the status of the Village's compliance with the policies described in the Other Financial Information.



Strategic Plan

The Strategic Plan provides the mission, vision, and goals for vision attainment along with the strategic action plan of the organization. A strategic planning model is used to develop action items for the upcoming year. The action items address one of five goals identified by the elected officials as to where to focus efforts of the organization. The plan is updated annually, reflecting work completed and changing priorities. Information in this section includes a listing of accomplishments for 2021 along with goals planned for 2022.

Fund Summaries

Fund Summaries provide an overview of the financial plan for the coming year through graphics and schedules presented in the section. It begins with a pie chart and summary information for the Village's total revenues and expenditures budgeted for the year 2022, followed by the fund structure and descriptions. It also provides revenues and expenditures by fund in graphics and in tabular format. Then, it discusses revenues, expenditure and fund balance analysis with a summary explanation for the General Fund, Water and Sewer Fund, Debt Service Fund, Capital Project Funds (combined), Special Revenue Funds (Combined), Non-major Enterprise Funds (Combined) and Internal Service Funds (Combined). For the General Fund, Debt Service Fund and Water and Sewer Fund, the section includes an analysis of fund balance with charts and figures. The overall section becomes more explainable with the use of charts and tables.

Revenue Summaries

This section begins with a chart and tabular data showing the overall revenue budget for 2022. Further, the section provides revenue analysis and assumptions involved while preparing the budget in detail. The section ends with line item revenue details with general ledger account numbers, which provide necessary details by fund.

Expenditure Summaries

This section begins with a chart and tabular data showing the overall expenditure budget for 2022. Further, the section provides expenditure analysis and assumptions involved while preparing the budget in detail. The section is further divided into two subsections; operating expenditures and non-operating expenditures. Under the operating expenditures, summary information is provided for all departments in this section. Information presented includes a statement of activities, division organization chart, budgeted positions and amounts, accomplishments for 2021, performance measures, and departmental goals for 2022. The

section also provides departmental expenses by division and account classifications. In previous budget books, a separate Appendix D existed showing line item details with general ledger account numbers. In this budget book, previously known Appendix D is incorporated under the operating expenditures and shows general ledger account details for each department.

Non-Operating Expenditure includes various sections for Business District Fund, Prospect & Main TIF Fund, Vehicle Maintenance Fund, Risk Management Fund, Internal Transfers, Community Investment Program and Debt Services. Each of this section contains relevant analysis and tabular data showing historical data as well as 2022 budget information with a forecast for 2023.

Capital Improvements

This section provides details about the Community Investment Program (CIP). It provides a comprehensive listing and description of the capital needs of the Village for the next five years. The CIP 2022-2026 includes a detailed analysis of Source of Funds, CIP Summaries by program, by category, and by funding sources. This section further provides a detailed listing of projects for the one-year plan (2022) and five-year plan (2022-2026) with a few ancillary reports pertaining to this section. If you are viewing the digital budget book, you may click on any of the project requests and it will bring you to the detailed information pages of that capital request.

Debt Summary

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

Other Financial Information

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



Budget Ordinance



ORDINANCE NO. 6588

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE VILLAGE OF MOUNT PROSPECT FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022 IN LIEU OF PASSAGE OF AN APPROPRIATION ORDINANCE

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

WHEREAS, the proposed Annual Budget for the Village of Mount Prospect for the fiscal year beginning January 1, 2022 and ending December 31, 2022, as prepared by the Budget Officer for the Village and submitted to the President and Board of Trustees, was placed on file in the Office of the Village Clerk on October 8, 2021 for public inspection, as provided by Statute; and

WHEREAS, pursuant to notice duly published on October 21, 2021, a public hearing was held by the President and Board of Trustees on said tentative annual budget on November 16, 2021, as provided by Statute; and

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

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

SECTION ONE: The Annual Budget for the Village of Mount Prospect for the fiscal year beginning January 1, 2022 and ending December 31, 2022, a copy of which is attached hereto and made a part hereof, is hereby approved and adopted as the Annual Budget for the Village of Mount Prospect for said fiscal year.

SECTION TWO: Within thirty (30) days following the adoption of this Ordinance there shall be filed with the County Clerk of Cook County a copy thereof duly certified by the Village Clerk and Estimate of Revenues by source anticipated to be received by the Village in the fiscal year beginning January 1, 2022 and ending December 31, 2022, duly certified by the Chief Fiscal Officer.

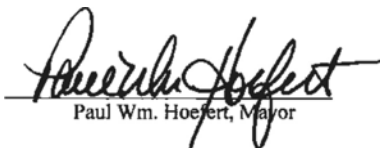
SECTION THREE: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form in the manner provided by law.

AYES: Filippone, Gens, Matuszak, Pissarreck, Rogers, Saccotelli

NAYS: None ABSENT: None ABSTAIN: None

ABSENT: None ABSTAIN: None

PASSED AND APPROVED this 16th day of November 2021.


Paul Wm. Hoefert, Mayor

ATTEST:


Karen Agoranos, Village Clerk



Village Officials

Mayor

Paul Wm. Hoefert

Trustees

Agostino S. Fillppone

Terri Gens

John J. Matuszak

Peggy Pissarreck

Richard F. Rogers

Colleen E. Saccotelli

Administration

Michael J. Cassady, Village Manager

Nellie S. Beckner, Assistant Village Manager

Karen Agoranos, Village Clerk

Amit R. Thakkar, Director of Finance/Treasurer

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

William M. Schroeder, Director of Building and Inspection Services

Julie K. Kane, Director of Human Services

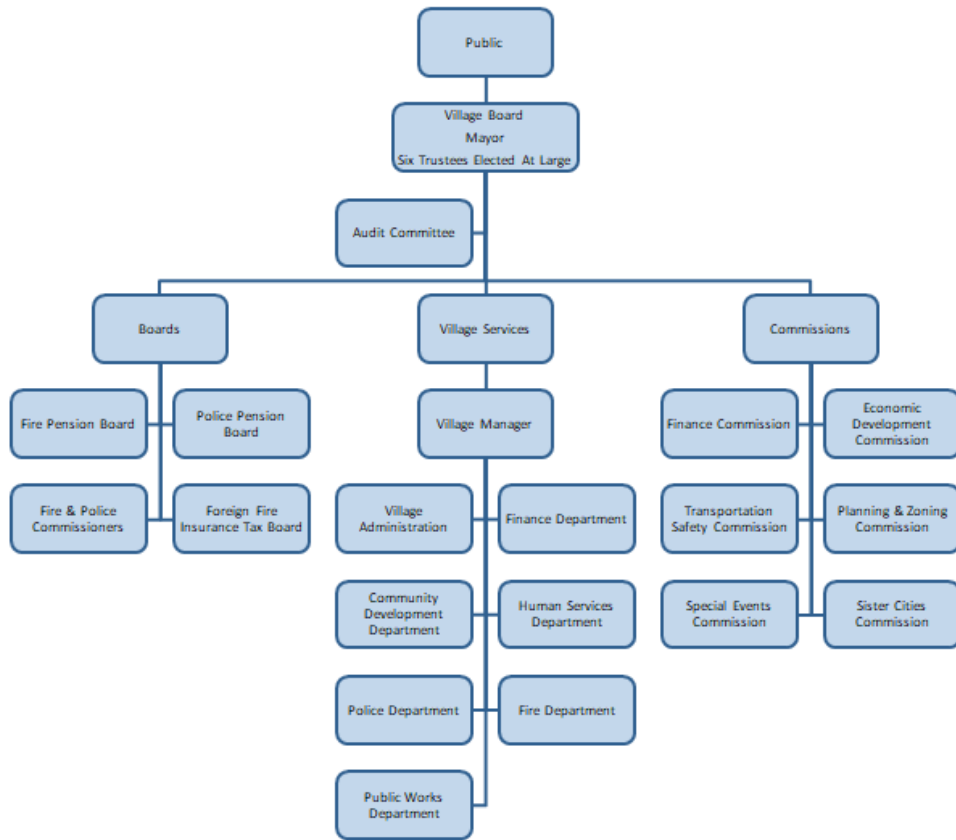
John A. Koziol, Chief of Police

John Dolan, Fire Chief

Sean P. Dorsey, Director of Public Works



Organization Chart



Number of Authorized Positions

	Full-Time Employees			Part-Time Employees			Seasonal Employees			Full-Time Equivalent		
	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022
Public Representation	-	-	-	8.00	7.00	7.00	-	-	-	0.80	0.70	0.70
Village Administration	14.00	14.00	13.00	3.00	3.00	4.00	2.00	2.00	2.00	16.00	16.00	15.50
Finance Department	11.00	10.00	10.00	5.00	5.00	5.00	1.00	1.00	1.00	14.00	13.00	13.00
Community Development	20.00	19.00	19.00	0.00	1.00	1.00	5.00	5.00	5.00	21.25	20.75	20.75
Human Service Department	9.00	9.00	11.00	1.00	1.00	-	2.00	2.00	2.00	9.55	9.55	11.05
Public Safety and Protection												
Police Department	103.00	104.00	103.00	5.00	3.00	3.00	-	-	-	105.50	105.50	104.50
Fire Department	80.00	80.00	86.00	1.00	1.00	1.00	14.00	14.00	15.00	80.75	80.75	86.79
Total Public Safety and Protection	183.00	184.00	189.00	6.00	4.00	4.00	14.00	14.00	15.00	186.25	186.25	191.29
Public Works Department	65.00	65.00	66.00	7.00	6.00	5.00	32.00	31.00	31.00	72.75	72.00	72.55
Village Totals	302.00	301.00	308.00	30.00	27.00	26.00	56.00	55.00	56.00	320.60	318.25	324.84

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

- Village Administration eliminated one full-time position and added one part-time position due to a restructuring of the information technology division.
- Human Services Department added two full-time positions and eliminated one part-time position due to a retirement and changing needs of the Village.
- Police Department eliminated one full-time position due to the high school only needing one resource officer.
- Fire Department added six full time positions, one volunteer firefighter position to improve response times on the south side of the Village.
- Public Works Department added one full-time position and eliminated one part-time position due to restructuring of engineering and vehicle maintenance.

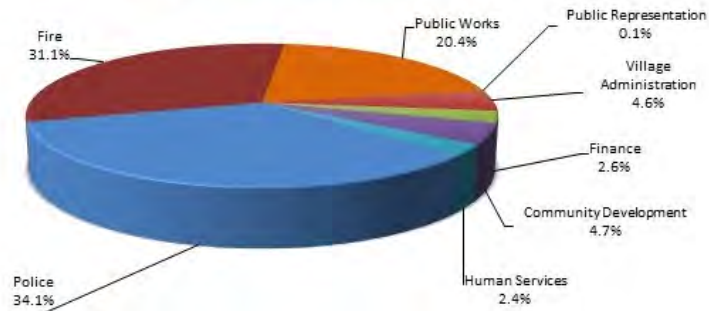


Personal Services

The following table summarizes personal services by department and includes actual amounts for 2019 and 2020; budgeted and estimated amounts for 2021; budget amounts for 2022; and forecast amounts for 2023. The graph presents the 2022 Budget by department. Personal services includes salaries and wages as well as employee benefits.

	2019 Actual	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	2023 Forecast	% Change 21 to 22
Public Representation	29,003	27,573	26,923	26,923	26,923	26,923	0.0%
Village Administration	2,166,204	2,322,773	2,416,803	2,320,911	2,400,609	2,445,754	-0.7%
Finance Department	1,305,534	1,311,029	1,279,218	1,271,953	1,339,028	1,365,731	4.7%
Community Development	2,246,908	2,331,779	2,352,039	2,324,976	2,478,598	2,528,002	5.4%
Human Services Department	942,172	1,017,623	1,047,278	1,049,766	1,258,244	1,283,315	20.1%
Police Department	16,831,773	16,981,060	17,843,436	17,710,434	17,887,864	18,166,468	0.2%
Fire Department	14,358,833	15,061,672	15,408,758	15,362,981	16,303,815	16,553,478	5.8%
Public Works Department	8,258,577	9,074,859	8,839,764	8,795,106	9,157,564	9,339,660	3.6%
Internal Service Funds	1,406,252	1,602,063	1,547,915	1,421,886	1,524,192	1,554,277	-1.5%
PERSONAL SERVICES TOTAL	47,545,256	49,730,431	50,762,134	50,284,936	52,376,837	53,263,608	3.2%

2022 Personal Services by Department



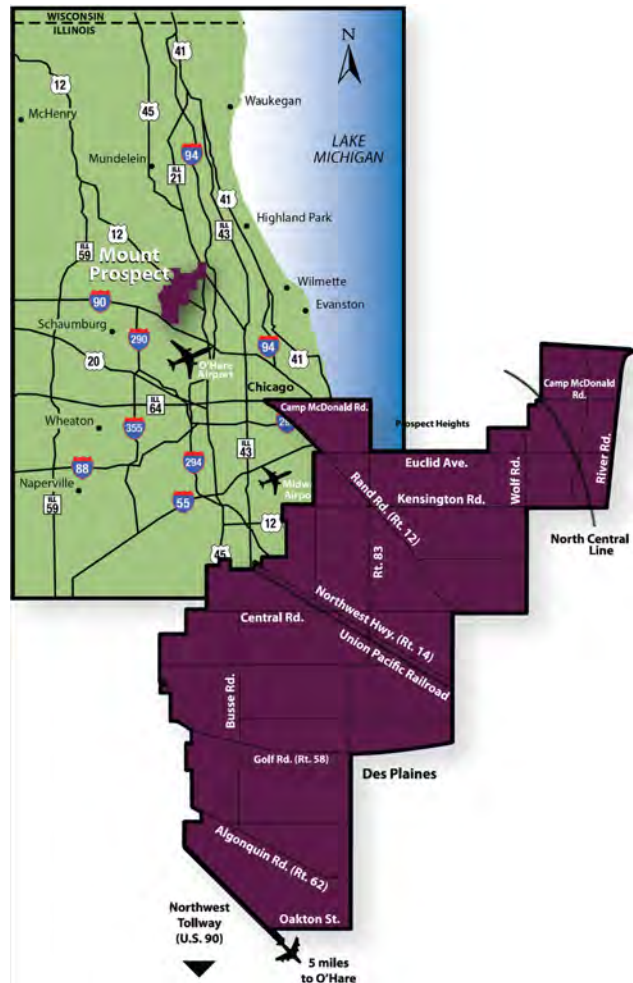
Village Profile

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

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

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

The Village of Mount Prospect is a nationally-acclaimed community recognized for excellent housing, high-performing schools and outstanding services. When Business Week Magazine announced in 2008 that Mount Prospect was the number one place to raise kids, followed in 2010 by Money Magazine's claim that the Village was one of the "Top 50 Places to Live" in the U.S., residents couldn't have agreed more. In 2013, Movoto Real Estate, which ranks cities and towns across America, named Mount Prospect one of the "Top 10 Best Cities in Illinois."



Mount Prospect Public Library *

The Mount Prospect Public Library offers two locations, Downtown and South Branch. The Downtown location is approximately 101,000 square feet in size and has two public meeting rooms, 11 study/small group meeting rooms and a computer laboratory. Currently, more than 61,000 patrons are registered cardholders. The collection has approximately 497,000 items on file, with an annual circulation figure of near one million (circulation figure dropped to 353,426 in 2020). The library offers books, online research catalogs, and more. A staff of 151 full and part-time employees works at the library.

* Source: Mount Prospect Public Library



School Districts & Facilities



School Districts & Facilities

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

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

Recreation & Parks

Recreation & Parks

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

Mount Prospect Park District

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

River Trails Park District

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



Village Facilities and Services



Number of Full-Time Employees in 2021: 301
Number of Part-Time Employees in 2021: 27
Miles of Streets & Roads: 166
Number of Permits Issued in 2020: 2,468
Value of Construction in 2020: \$106,562,734

Municipal Water Utility

Average Daily Gallons Billed: 3,075,304
Miles of Water Mains: 160

Elections

Number of Registered Voters: 31,553
Percentage of Registered Voters Voting in Last Municipal Election: 9.80%

Village Facilities and Services (continued)

Fire Protection

Number of Firefighters: 72
Number of Stations: 3
Number of Fire Hydrants: 2,246
I.S.O. Rating Class: 2

Police Protection

Number of Police Officers: 82
Number of Police Stations: 1



Major Taxpayers and Employers Information

Major Employers	Number of Employees
CVS Caremark	1,400
Robert Bosch Tool Corporation	650
Cummins-Allison	391
Mount Prospect School District 57	323
Village of Mount Prospect	320

Largest Taxpayers	EAV
United Airlines Inc.	\$ 37,465,013
Home Properties Colony	30,905,675
Randhurst Casto Conger	26,880,146
CRP 3 West Central LLC	24,016,153
Golf Plaza I & II	21,647,130
1450 Owner LLC	20,064,238
Mount Prospect Plaza	18,438,932
Huntington Square	11,349,824
LIT Industrial Limited	10,102,709
Menard - Properties	9,007,734



Occupational and Industrial Profile *



Employed Persons by Occupational Category	Percent
<i>Occupational Category</i>	<i>Number of Total</i>
Management, Professional and Related Occupations	12,604 44.93%
Sales and Office Occupations	5,970 21.28%
Service Occupations	4,304 15.34%
Production, Transportation, and Moving Occupations	3,649 13.01%
Construction, Extraction and Maintenance Occupations	1,526 5.44%
Total	28,053 100.00%

Employed Persons by Industry	Percent
<i>Industry</i>	<i>Number of Total</i>
Educational, Health and Social Services	5,888 20.99%
Professional, Scientific, Management, Administrative and Waste Management Services	4,509 16.07%
Manufacturing	3,833 13.66%
Retail Trade	2,402 8.56%
Finance, Insurance, Real Estate and Rental and Leasing	2,291 8.17%
Arts, Entertainment, Recreation, Accommodation and Food Service	2,262 8.06%
Transportation and Warehousing, and Utilities	1,784 6.36%
Construction	1,557 5.55%
Other Services (Except Public Administration)	1,117 3.98%
Wholesale Trade	881 3.14%
Public Administration	784 2.80%
Information	672 2.40%
Agriculture, forestry, fishing and hunting and mining	73 0.26%
Total	28,053 100.00%

* Source: U.S. Census Bureau



Population Overview



TOTAL POPULATION

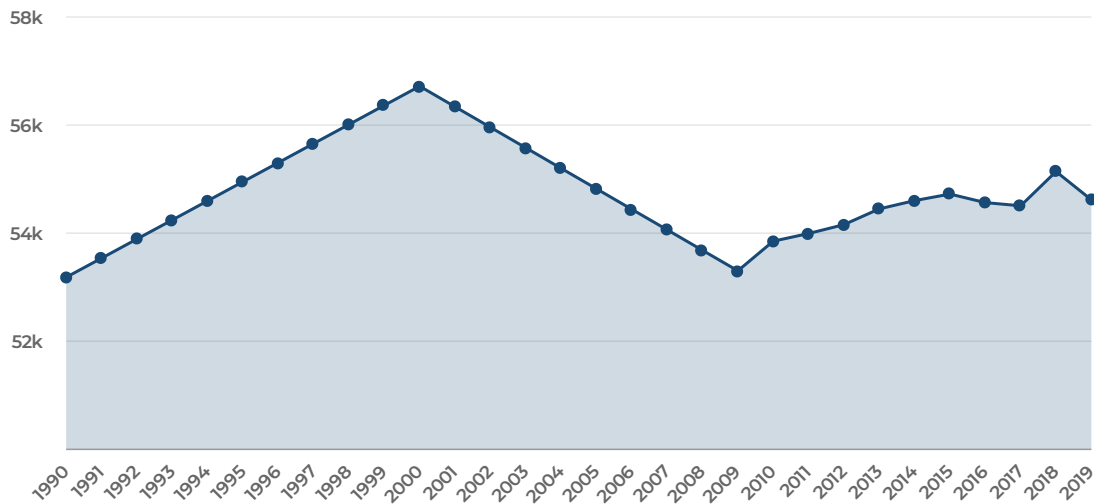
54,604

▼ **.9%**
vs. 2018

GROWTH RANK

1583 out of **2727**

Municipalities in Illinois



* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

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



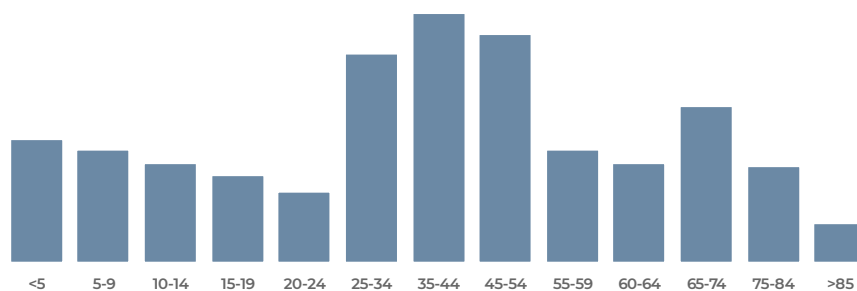
DAYTIME POPULATION

47,254

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, 2010 Census, 2000 US Census and 1990 US Census

POPULATION BY AGE GROUP



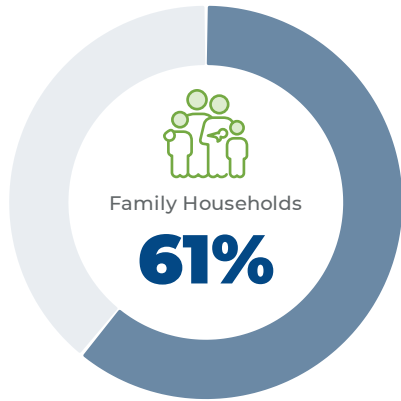
* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Household Analysis

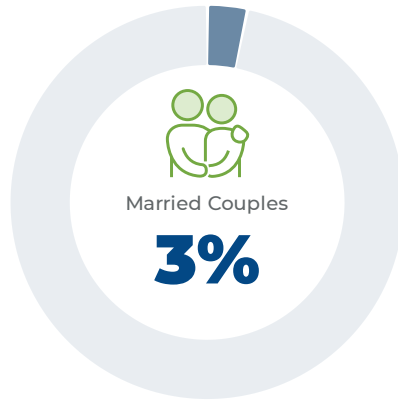
TOTAL HOUSEHOLDS

20,795

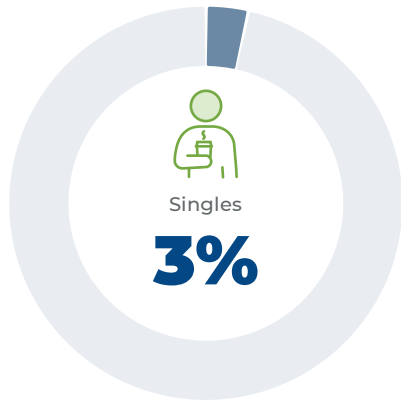
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ **29%**
higher than state average



▼ **53%**
lower than state average



▼ **44%**
lower than state average

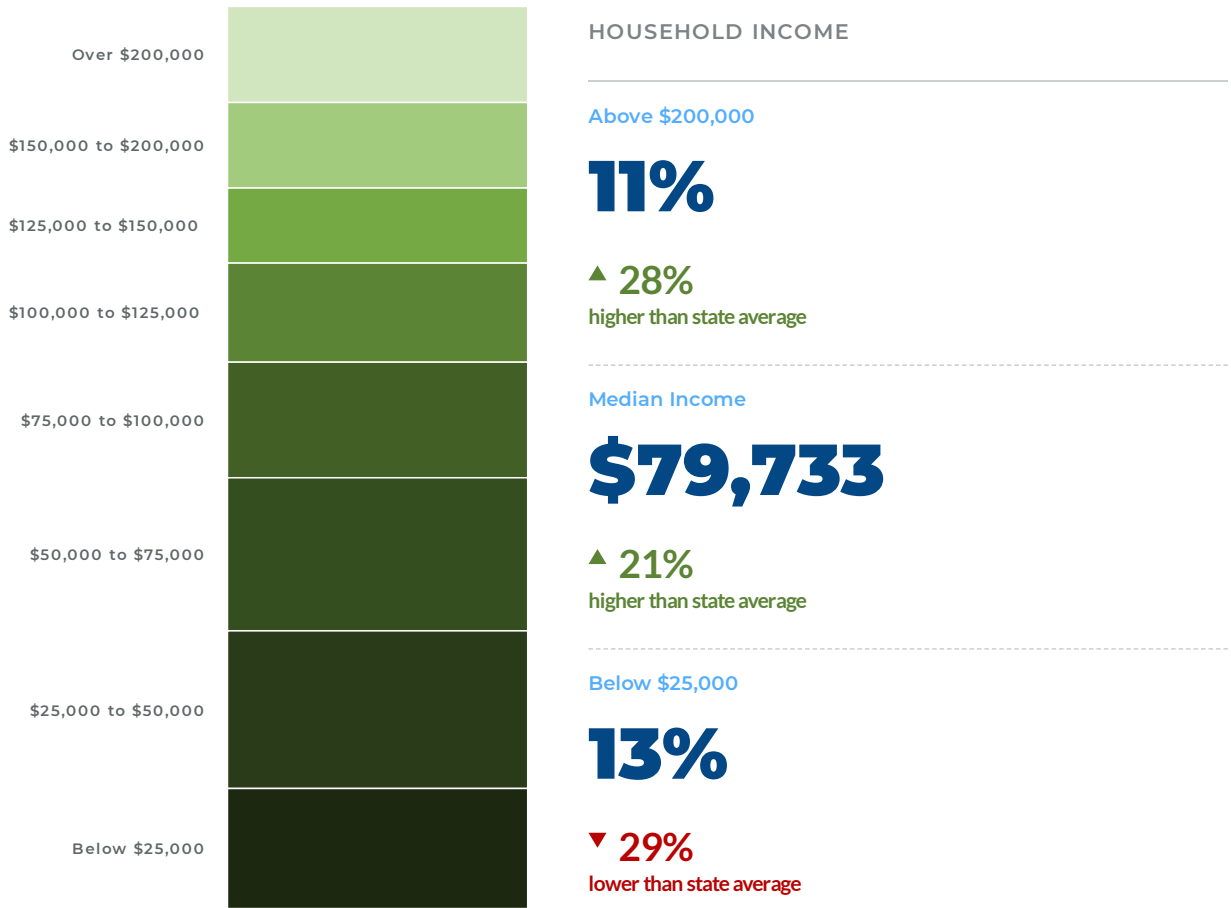


▼ **13%**
lower than state average

** Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census*

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.



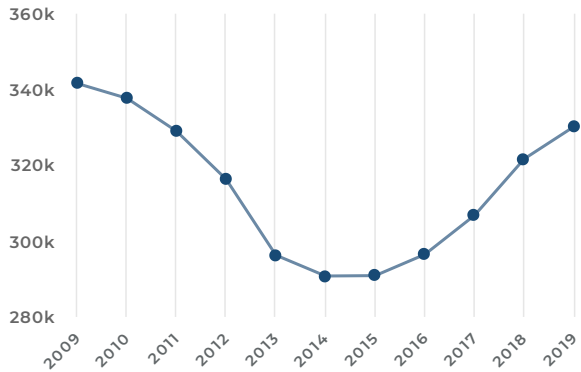
* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census



Housing Overview



2019 MEDIAN HOME VALUE
\$330,200



*Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

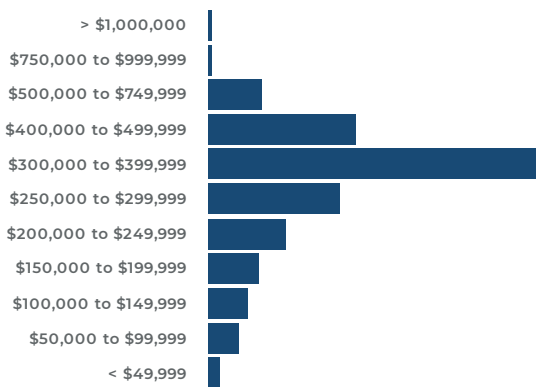
HOME OWNERS VS RENTERS

Mt. Prospect State Avg.



*Data Source: 2019 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: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



REAL ESTATE TAX LEVIES AND TAX RATE COMPARISON

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

	2020 Tax Levy		2021 Tax Levy		2022 Tax Levy	
	Rate	Amount	Rate (2)	Amount	Rate (2)	Amount
Village Levies						
Police Protection	\$ 0.2226	\$ 4,433,430	\$ 0.2183	\$ 4,433,430	\$ 0.2215	\$ 4,588,601
Fire Protection	0.2514	5,005,805	0.2536	5,150,565	0.2573	5,330,835
G.O. Bonds	0.1378	2,743,973	0.1420	2,885,260	0.1798	3,725,550
Police Pension	0.1930	3,842,397	0.1755	3,564,916	0.1721	3,564,916
Fire Pension	0.1729	3,443,397	0.1691	3,434,833	0.1658	3,434,833
Total Village Levies	\$ 0.9777	\$ 19,469,002	\$ 0.9585	\$ 19,469,004	\$ 0.9965	\$ 20,644,735
Library Levies						
Operations	\$ 0.5117	\$ 10,190,608	\$ 0.5115	\$ 10,185,814	(4)	
Debt Service	0.0807	1,607,826	0.0810	1,612,620		
Total Library Levies	\$ 0.5925	\$ 11,798,434	\$ 0.5925	\$ 11,798,434	(4)	
Total Village and Library Levies	\$ 1.5702	\$ 31,267,436	\$ 1.5510	\$ 31,267,438	\$ 0.9965	\$ 20,644,735
Equalized Assessed Valuation (EAV) (3)		\$1,991,342,982		\$2,031,169,842		\$2,071,793,238

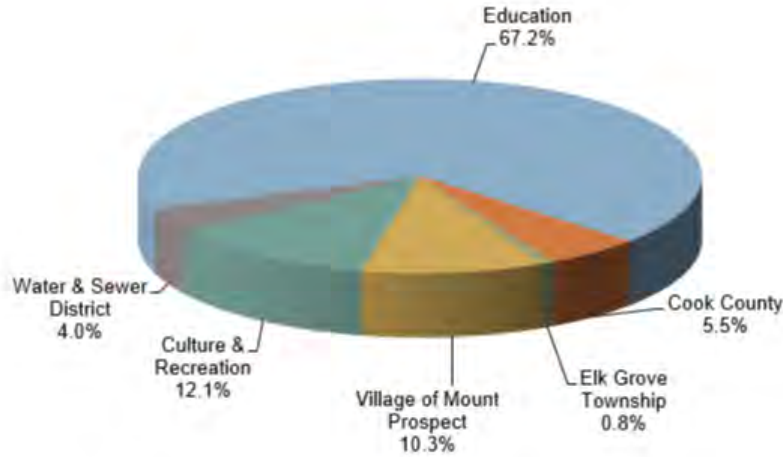
- (1) Tax rates per \$100 Equalized Assessed Valuation.
- (2) Tax rates are estimated.
- (3) Changes in Equalized Assessed Valuation are based on 10-year historical trends.
- (4) Not available as of the date of this report.



Property Tax Distribution

The purpose of this graphic is to provide a summary of real estate tax distribution for all taxing districts from the 2020 levy. A total of twelve separate taxing districts show allocations from this levy. The Village has properties that reside in both Elk Grove and Wheeling Townships. This allocation reflects properties found in Elk Grove Township.

DISTRIBUTION OF 2020 PROPERTY TAXES (PAYABLE 2021)



DISTRIBUTION OF 2021 PROPERTY TAX RATE (1)

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

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

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

BUDGET MESSAGE



Budget Transmittal

MAYOR

Paul Wm. Hoefert

TRUSTEES

Agostino S. Filippone
Terri Gens
John J. Matuszak
Peggy Pissarreck
Richard F. Rogers
Colleen E. Saccotelli

VILLAGE MANAGER

Michael J. Cassady

VILLAGE CLERK

Karen Agoranos



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

Village of Mount Prospect

50 S. Emerson Street, Mount Prospect, Illinois 60056

September 22, 2021

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

It is my privilege to submit to Mayor Hoefert and the Village Board of Trustees the 2022 Budget for the Village of Mount Prospect. The approved budget is a responsible and transparent financial plan that incorporates key policies and priorities established by the Board, and Finance Commission. This budget prioritizes key life safety and customer service initiatives that remain core to our municipal mission and supports the Goals for Vision Attainment as well as several targets for action as outlined in our Strategic Plan. The Village adapted to many challenges caused by the Novel Coronavirus during 2020, and was able to recover from its financial and non-financial impacts very quickly and successfully. It was a test for the Village's fiscal stability and long-term sustainability and the Village performed beyond expectations. The new financial plan presented herewith relies on the same fiscal stability and offers the same quality of municipal services without adding any additional property tax burden. It is the second year in a row, where the Village is not recommending any property tax increases. A zero percent levy increase has become possible with a carefully drafted budget focused on creating operating efficiencies as well as maximizing intergovernmental revenues including income tax, use tax and sales taxes. A zero percent increase in the levy will require the abatement of public safety pension levies totaling \$625,334, which otherwise would have been paid by Mount Prospect taxpayers.

The Village of Mount Prospect has enjoyed a very productive decade, and has achieved remarkable growth in its revenue base, equalized assessed value and new development. As a result of a successful decade, the Village currently has healthy fund and cash balances. The healthy fund balance and revenue base allowed the Village to execute high impact projects, including significant flood control projects at Burning Bush Trails Park, Aspen Trails Park and the Levee 37 pump station improvement, funded mainly from General Fund reserves and a grant from Metropolitan Water Reclamation District. As the beginning of the last decade was challenged by the Subprime mortgage crisis and resulting recession, the beginning of the current decade is plagued by uncertainty and struggle due to the Novel Coronavirus. The Village has been awarded \$7.0 million from the federal American Rescue Plan. The Village has already received \$3.5 million in 2021 and will be receiving the remaining \$3.5 million in 2022. The items that will be funded by the American Rescue Plan funds will be finalized by early 2022. For budgetary purposes, the plan allocates \$5.0 million which will be used to fund capital projects and programs once finalized.

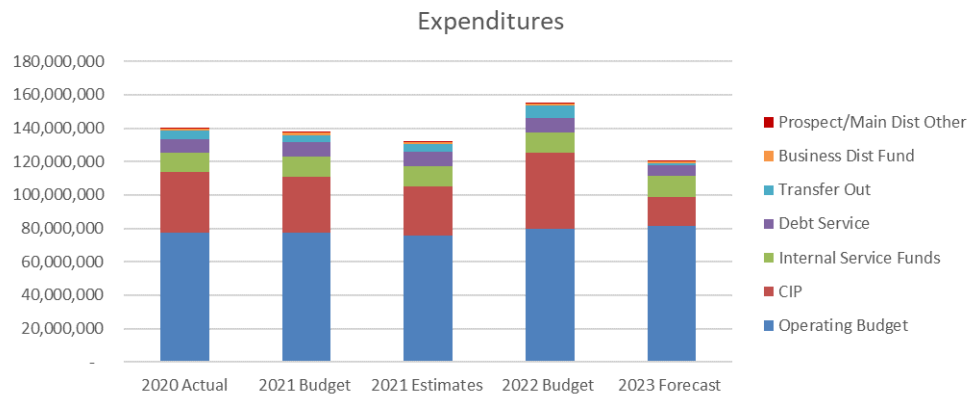
The spending plan includes many initiatives supporting the strategic goals established by the Village Board. One of those initiatives is hiring six additional firefighters to improve fire and emergency medical services in south Mount Prospect. Currently, Station 12, located at Golf and Busse, is the Village's busiest station and handles a large volume of EMS calls. The Village received approximately 287 mutual aid calls from the Elk Grove Rural Fire Protection District from Station 11 located on Algonquin Road and Linneman. However the Fire District has been operating in a structural deficit for several years and cannot continue to adequately provide fire and EMS to its unincorporated jurisdiction or provide mutual aid calls efficiently to the region. The closure of Station 11 creates a service gap for the Village and will further stretch the current resources and response times at Station 12. Since the annexations of 2016 and 2017, the Village has not increased its staffing footprint and was able to provide excellent life-safety and support services without adding any additional employees. That is no longer practical. With an additional six firefighters-paramedics, the Village will be able to improve its response time in the southern part of the Village. The additional revenues that the Village is receiving from the recent annexation should be sufficient to fund the hiring of six additional firefighters-paramedics, which is estimated to cost \$829,000 annually inclusive of pension liabilities.

The Budget for 2022 expenditures totals \$155,196,933, an increase of \$17.7 million, or 12.8% from the amended 2021 Budget. The increase is primarily the result of increased investments in water and sewer projects including \$6.9 million in Rand-Central-Mount Prospect Road Intersection Improvements and \$5.5 million in Emergency Water Interconnect with the Northwest Water Commission.



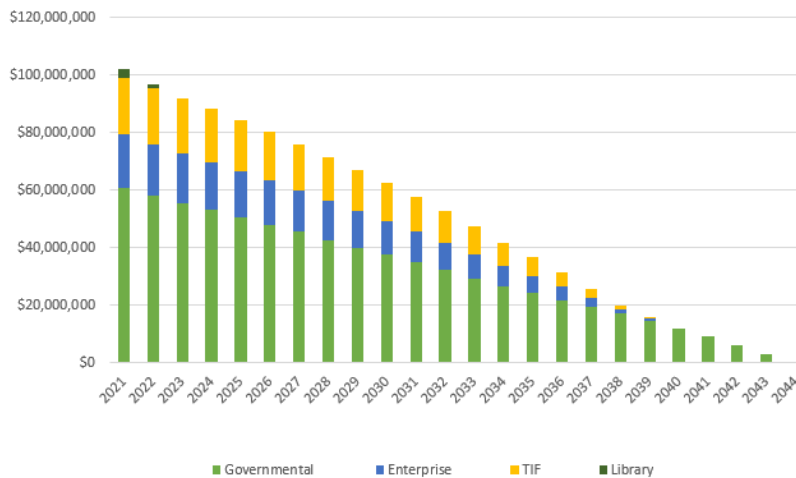
Expenditure Category	2022 Budget	2021 Budget	Increase (Decrease)	Percent Change
Operating Budget	79,152,546	77,377,150	1,775,396	2.3%
CIP	45,560,681	33,560,368	12,000,313	35.8%
Debt Service	8,707,111	8,903,318	(196,207)	-2.2%
Internal Service Fund	11,979,095	11,919,615	59,480	0.5%
Special Revenue Bus Dist	1,285,500	1,390,000	(104,500)	-7.5%
Special Revenue TIF	737,000	237,000	500,000	211.0%
Interfund Transfers	7,775,000	4,140,000	3,635,000	87.8%
Total Expenditures	155,196,933	137,527,451	17,669,482	12.8%

The operating budget will see an increase of \$1.8 million or 2.3% from the 2021 Budget. The 2022 operating budget also includes \$143,697 for any unknown contingency and will be spent subject to Village Board approval. The 5-year Community Investment Plan includes CIP spending for the year 2022 totaling \$45.6 million. The total CIP spending will be \$12.0 million higher compared to 2021 amended budget. The total debt service payments for FY 2022 will be \$8.7 million. The current plan also includes the issuance of \$10.0 million in new debt/bonds for the Water/Sewer fund per the approved 2017 rate study. The 2022 bond issuance will be the last of its current series and will help the Village in bringing the critical water system infrastructure replacement cycle from 600 years to 120 years. Increases of \$500,000 in the TIF expenditures are for payments to be made per the existing redevelopment agreements and reduced revenue of \$104,500 for the Business District Fund due to the Novel Corona virus is resulting in lower interest payment on the Randhurst Village business district note.



During FY 2022, a total of \$5.1 million will be repaid in outstanding principal debt, while the total interest payment will be \$3.6 million. The chart below shows the annual debt reduction by year for each type of the issued debt.

Principal Amount Outstanding 2021 - 2044

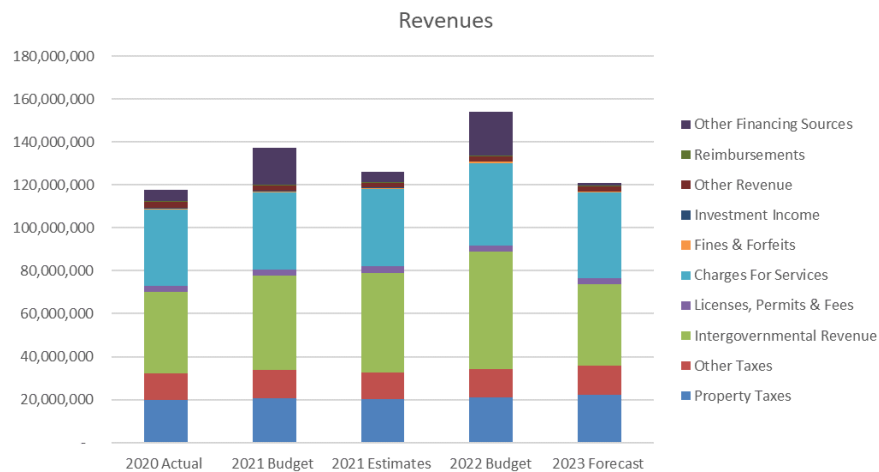


The 2022 revenue budget totals at \$154,130,092, an increase of \$16,952,102 or 12.4 percent. The increase was primarily the result of increased intergovernmental revenues due to project grants. The 2022 budget includes various capital project grants totaling \$15.5 million from the American Rescue Plan, Surface Transportation Program Grant (STP), Congestion Mitigation and Air Quality Grant (CMAQ), and other State Grants.



Revenue Category	2022 Budget	2021 Budget	Increase (Decrease)	Percent Change
Property Taxes	20,873,259	20,565,258	308,001	1.5%
Other Taxes	13,304,500	13,300,000	4,500	0.0%
Intergovernmental Revenue	54,713,145	43,756,343	10,956,802	25.0%
Licenses, Permits & Fees	3,008,000	3,067,000	(59,000)	-1.9%
Charges For Services	38,333,258	35,925,468	2,407,790	6.7%
Fines & Forfeits	541,000	458,500	82,500	18.0%
Investment Income	118,070	450,501	(332,431)	-73.8%
Other Revenue	2,261,860	2,269,920	(8,060)	-0.4%
Reimbursements	397,000	445,000	(48,000)	-10.8%
Other Financing Sources	20,580,000	16,940,000	3,640,000	21.5%
Grand Total	154,130,092	137,177,990	16,952,102	12.4%

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



Property Taxes are one of the most reliable revenue sources for any local government and the Village of Mount Prospect is not an exception to this fact. The total 2022 property tax revenue budget for the Village is \$20.8 million. The total property tax levy amount is \$19,469,004 (same as assessment year 2020 levy) and the remainder of the property taxes are from the Prospect and Main Tax Incremental Financing District (TIF). The property tax revenue accounts for 13.5 percent of the total 2022 annual revenue budget. In order to achieve a zero percent levy increase, the Village will be subsidizing the Police and Fire Pension levies by \$625,334.

It is very important to maximize the alternative revenue sources as it has a perfect negative correlation with property taxes. Every additional dollar from alternative revenue sources helps the Village in reducing the direct property tax burden for residents and businesses. As shown in the chart below, 2021 property taxes payable in 2022, will be the third year in the last four years to have a zero percent levy increase.



The Village is trying to achieve an optimization between property taxes and other variable revenue sources such as sales tax revenues. The Village has seen a significant growth in its sales tax revenue in recent years. While most of the growth belongs to a certain sector, Village's reliance on the variable revenue source for its operation poses certain market risks. In order to mitigate the risks to a certain extent, the Village is actively working on its budget philosophy to fund the one-time capital projects with variable revenue sources such as Home Rule sales tax. The Village is using 75 percent of the total Home Rule sales tax collection toward capital projects or the repayment of debt issued for capital projects. In coming years, the Village is hoping to allocate 100 percent of the Home Rule sales tax (\$5.6 million) towards capital investments.

The Village is in a very favorable geographic location due to its proximity with O'Hare Airport and major interstate highways. There are certain untapped potentials for growth and opportunities within the south side of the Village of Mount Prospect. The Village Leadership Team is actively working on the Connect South Mount Prospect Plan implementation. The assessment year 2019 was the year of the triennial assessment and the Village has seen an overall 18 percent or \$301 million increase in equalized assessed values. Increases in EAV now marks the complete recovery from EAV losses since the last recession of 2009/2010. The assessment year 2022 will also be a year of the triennial assessment and the Village is looking forward to the new enhanced assessment values from Elk Grove and Wheeling Townships.

The most recent census data has shown an encouraging growth in the village's population. The official Village population increased from 54,167 in 2010 to 56,852. The State of Illinois distributes Income Tax, Motor-fuel Tax and State Use Tax on a per capita basis. The Village is expected to gain \$300,000 in additional revenues in the above-mentioned per capita items. Recently, the Village has seen an unusual increase in the Income Tax and Use Tax revenues. The 2022 budget has also captured the growth in both of these revenue sources after confirming their stability in the 2020 and 2021 actual amounts.

The 2022 Budget keeps most fees to customers flat, but some fees are increasing pursuant to previously approved studies. An increase to the combined water and sewer rate of 8.0 percent is included in this approved Budget to fund an expanded water/sewer main replacement program. These increases are required in the 2017 water rate study and subsequently approved by ordinance. The plan also includes a 3.5 percent increase in the refuse rates. The Refuse Disposal fund was in a deficit position after the rates being frozen from 2016-2020.

Among the most requested service from our customers is flood control and drainage improvements. It is difficult to make significant progress on neighborhood flooding given there is no dedicated funding source. Through this budget, a new Storm Sewer Utility Fee is being introduced. The Storm Sewer Utility fee of \$5.00 each month per customer will provide an approximate funding source of \$1.0 million annually. This fee will be paid by all property owners of the Village, irrespective of the fact that if they are on the Village's current water and sewer system or not. The collected amount will provide much needed funding for storm sewer and flood control projects. Currently, the Village assigns one-quarter of one percent of the collected home-rule sales tax revenue to the Flood Control Fund, but the major part of this funding is tied to debt service payments until 2033. The remaining revenue sources are not significant and the Village has used \$6.7 million from the General Fund reserves to fund critical flood control projects. The use of reserves for the flood control and storm sewer project is not sustainable in the long run and there is a severe need to establish a dedicated funding source.

The General Fund operating expenses are budgeted at \$59.1 million, an increase of \$2.1 million from the amended 2021 budget of \$57.0 million. Of the \$2.1 million, \$1.5 million is due to hiring of six firefighters, an additional Social Case Worker, and wage increases for both union and non-union employees. The remaining amount represents inflationary /market rate adjustments for supplies, contractual services and other items. The General Fund non-operating expenditures includes Community Investment Program items totaling \$2.3 million and various transfers out totaling \$7.78 million. The transfer out from the General Fund supports various capital projects for the year 2022. The transfer out also includes \$5.0 million from the American Rescue Plan to the Capital Improvement Fund for qualified items. The table below summarizes increases in the General Fund operating budget.

Operating Budget Changes	Amount
- Hiring Six Firefighters (excluding pension costs)	580,626
- Hiring an Additional Social Case Worker	124,097
- Wage Increases for Union/Non Union Employees	787,171
- Employee Benefits Costs Increase	73,548
- Other items and Inflationary Adjustments	568,544
Total Expenditures	2,133,986

The approved 2022 Budget supports the Village's Strategic Plan Vision for 2036: *The Village of Mount Prospect represents the best of suburban communities – thriving, proud, diverse and connected – having a rich heritage, strong values and a timeless yet contemporary atmosphere.* The Village Board committed several evenings to develop the 2021-2026 Strategic Plan Implementation Guide that establishes an Action Plan for projects and initiatives designed to advance the Goals for Vision Attainment, developed initially in 2016 and amended in 2021.

Goals prioritized for progress in the 2021-2025 Implementation Guide are as follows:

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

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

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

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

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



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

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

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

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

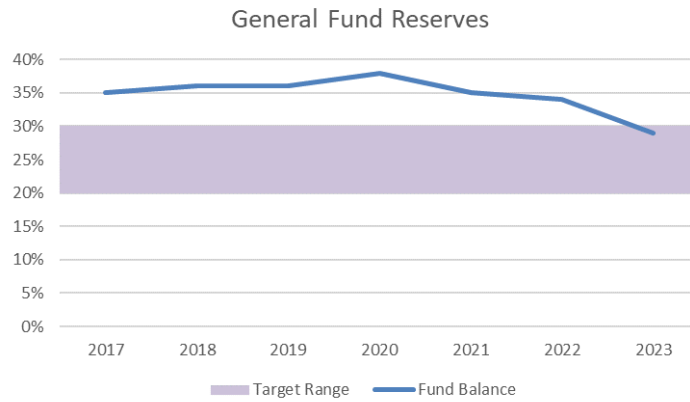
The Village used the above steps at the beginning of the pandemic in 2020. The first three steps were implemented in anticipation of the revenue losses. The initial estimate was \$5.6 million, which was further reduced to \$3.2 million and then \$1.7 million eventually. Fortunately, the local economy performed much better than expected. There were losses in some categories of revenues but there were some outperforming revenue categories, which offset the losses. From the total revenue prospective, the Village did not sustain any major loss and was able to achieve the total budgeted revenues for the year 2020. There were certain categories of revenues, especially locally collected taxes, that sustained losses, but the outperforming intergovernmental revenues offset those losses. The recovery from the pandemic is still on track. The Village Administration is hoping for a return to normalcy in 2022, but will remain vigilant, focused and conservative during these uncertain times. The below listed are the challenges that the Village considered while drafting the 2022 Budget.

- a. The science behind the Novel Coronavirus is still evolving. In spite of vaccination efforts, the future of the market is still dependent on the course that the virus is taking. Though the market performed very robustly last year and the Village did not experience any major revenue losses during the year, there are some categories of revenues, especially local taxes that are still recovering at a slower pace. The Village executed many efforts to financially support local and small businesses. The Village is still evaluating the long-term impact of the pandemic.
- b. The current rate of inflation is trending around 5.3 percent (CPI-U) over the last 12 months. Increased costs of supplies, contractual services and personnel costs beyond a normal annual increase creates a burden for the fund and cash balances. At the same time, it can create more burden for an already stressed property tax system.
- c. Intergovernmental Revenues plays a significant role for the Village finances and the State of Illinois provides a significant part of the intergovernmental revenues. The State of Illinois has tried to reduce the Local Government Distributive Fund (LGDF) Income Tax from time to time. Any further reduction in the LGDF will result in revenue losses for the Village and may create an additional burden for the already stressed property tax system.
- d. The Village invests a fair amount in capital assets each year through the Community Investment Plan. Funding from various variable revenue sources and charges for services funds the new investment as well as the replacement of the existing assets. To maintain aging infrastructures and facilities without issuance of debt or a grant from the State or Federal Agency is challenging. The Village has received significant grants in recent times but it is a challenge to get awards while competing with other grantees.
- e. The Federal stimulus has created some challenges for the local labor market. The Village has highly talented and dedicated employees. To retain and hire talented employees due to the very competitive private labor market is a new challenge that the Village is facing in recent times.

In spite of the above challenges, the financial position of the Village remains very strong. Reserve levels in recent times have continued to exceed our expectations as a result of revenue growth and responsible spending plans. Total available balances (excluding pensions) at December 31, 2021 are projected to be \$61.9 million. Of this amount, \$24.4 million are reserve balances in the General Fund, the Village's main operating budget. The General Fund reserves as a percent of 2022 expenditures is 35.0 percent. It is important to note that not all the fund balance is in liquid form. Some portion of the fund balance is occupied by the accounts receivables and it is not available immediately. At 35 percent of accounting fund balance, the Village normally have a cash balance, which may equate to 25% of the annual expenditures. The Village's fund balance policy calls for the General Fund to maintain a reserve level of between 20.0 and 30.0 percent. Strong reserves and annual budgets that are balanced are two factors contributing to the strong bond rating assigned to Village debt.

The following chart presents the changes in General Fund reserves from 2017 to 2023.





The General Fund reserves remain well above the target set by the Village Board (25%) through 2023. The drop in reserve levels for the two-year period beginning in 2022 is due to the intentional draw down for purposes of funding capital projects and a property tax abatements for a portion of taxes levied for public safety pensions and debt service.

The Forecast Budget for 2023 is projected at \$123,533,792. This is a decrease of 20.4 percent from the 2022 budget. The decrease from the prior year is due to a decrease in the CIP spending. There are many grant funded one-time projects in the budget 2022 and there are no big projects planned in 2023. The General Fund budget for 2023 is projected at \$62,426,838, a decrease of 9.8 percent from the approved 2022 budget. Again, the decrease in the 2023 forecast is associated with the reduction in the capital projects in the year 2023 compared to the year 2022. A surplus of \$320,332 is projected in the General Fund for 2023. Included in the General Fund budget is a transfer to the Capital Improvement Fund of \$1,425,000 and a contingency budget of \$143,697. General Fund reserves are expected to start 2023 at \$20.9 million, or 32 percent of 2024 expenditures. The projected property tax increase for 2022 (payable in 2023) is 6.04 percent for the Village portion and when combined with the Library, the total rate is expected to stay flat. This preliminary levy estimate is simply a forecast and is meant only as a stepping off point for budget discussions to be held during 2022.

I would like to thank our dedicated Finance Team for their careful financial analysis, planning and organization of the 2022 Budget. The outstanding efforts of their entire staff have resulted in an adaptive, understandable and responsible, financial plan. I am very appreciative of the efforts of our Leadership Team for their bottom-line focus and eye on exceptional customer service and value creation. Finally, I thank Paul Wm. Hoefert and the Board of Trustees and our Finance Commission for their insightful financial contributions and commitment to strategic planning as a way to make our community Vision for 2036 and beyond a reality.

Sincerely,
 Michael J. Cassidy
 Village Manager



Budget Message

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

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

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

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

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

The 2022 Budget is developed around the Village's Strategic Plan Vision for 2036. Each year as part of the Budget process, the Village Board will prepare a Strategic Plan Implementation Guide that establishes an Action Plan for projects and initiatives designed to advance the Goals for Vision Attainment. The Implementation Guide organizes projects and initiatives by goal and prioritizes targets for action as top and high priority. Also included in each goal are major projects and initiatives already in progress. Priorities still require funding decisions by the Board, hence their inclusion in the budget process.

Through the strategic planning process, the Village will:

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

Oversight comes through scrutiny of the budget by the Village's elected officials and Finance Commission in the context of policy determinations deduced over the course of the previous year and the Village's own internal controls. The decisions made during this planning and oversight process will necessarily have a profound effect on the Village's future direction particularly when viewed in the context of the four factors previously identified. The four factors present constant challenges and diligent oversight as part of every budget process, including the development of the 2021 Budget.

A FEW WORDS ABOUT THE BUDGET

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

The 2022 Budget coincides with the **calendar year**. It also includes a **Forecast Expenditure Plan** for the following year. Both of these features continue to prove helpful in planning for and bidding out capital projects, determining with greater accuracy property tax levy requirements and, in general, making the Budget document a more useful planning tool. Greater emphasis is given to the forecast budget to improve planning for the next budget cycle. This additional scrutiny of the forecast budget requires departments to provide detail as to what projected projects and costs are most likely to impact the forecast budget, instead of a standard across-the-board percentage increase for budgeting purposes.



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

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

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

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

2022 BUDGET

The 2022 Budget represents the Village's plan for expected expenditures over the coming year and identifies the means by which those expenditures will be funded. The following provides a financial summary and information regarding significant items impacting budgets at the fund level.

General Fund

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

The 2022 Budget for the General Fund totals \$69,211,839. This is a balanced budget based on assumptions for current period revenues and available cash reserves. Cash reserves are being used for the purpose of funding projects with the American Rescue Plan. Absent these actions, the Budget of the General Fund returns a surplus of \$1,567,369. Items of note regarding the 2022 Budget for the General Fund include:

- The General Fund budget represents an increase of \$7.4 million, or 12.1 percent, compared to the amended 2021 budget.
- The 2022 budget includes a contingency budget of \$143,697 from the Village Manager's Office. Should the need arise, the budget amount will be available for spending subject to Village Board approval.
- Cash reserves totaling \$5.0 million will be used to support transfers for the projects to be funded by the American Rescue Plan. Also, \$2.7 million will be given from the General Fund to the Capital Improvement Fund to support various capital projects identified in the Community Investment Plan.

Special Revenue Funds

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

The 2022 Budget for all Special Revenue Funds is \$12.9 million. This is an increase of \$0.9 million, or 7.7 percent, from the amended 2021 budget. The increase represents mostly inflationary increases and market adjustments for contractual services. The refuse service rates will see an increase of 3.5 percent.

Enterprise Funds

Enterprise Funds consist of the Water and Sewer Utility Fund and two (2) parking funds. The Water and Sewer Utility Fund is a major fund that accounts for the provision of water and sewer services for commercial and residential customers. Expenses accounted for in this fund include charges for administration, operations, maintenance and billing/collection. The Village Parking System Fund accounts for the provision of Village-



owned public parking services, while the Parking System Revenue Fund is used to account for the provision of public parking services for which fees are shared with the commuter railroad.

The 2022 Revenue Budget for all Enterprise Funds is \$35.0 million, of which the Water and Sewer Fund budget is \$34.7 million. The Enterprise Funds revenue budget increased \$7.4 million, or 34.3 percent, from the prior year mainly due to the proposed bond issuance per the approved Comprehensive Water and Sewer Rate Study completed in 2017. The Water and Sewer budget incorporates the long-term capital strategy as outlined in this study. A combination of rate increases and debt will provide the resources to improve the renewal/replacement rate of utility system mains from its 600 year cycle to a renewal cycle of approximately 130 years, closer to the industry best practice of 100 years. An increase in the combined water/sewer rate of 8.0 percent is included in this budget. Based on the approved rate change, the total water and sewer utility bill for a typical customer will increase \$6.55 per month from the current utility rate. The expenditure budget for the Water and Sewer Fund is \$31.1 million. The expenditures include \$13.0 million in operating expenditures, \$16.8 million in capital improvement projects and \$1.2 million in debt service payments. The 2022 budgets for the Village Parking System Fund and the Parking System Revenue Fund are \$149,038 and \$159,806, respectively.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds). There are four active capital funds in the 2022 Budget. These funds are the Capital Improvement Fund, the Street Improvement Construction Fund, the Flood Control Construction Fund, and the Police and Fire Building Construction Fund. After project completion, the remainder of the Fund Balance for the Police and Fire Building Construction Fund was transferred out and the fund will be closed.

The 2022 Budget for the Capital Funds is \$19.8 million; this is an increase of \$0.4 million, or 1.9 percent, from the Amended 2021 Budget. The 2022 budget for Capital Funds represents a normal level of annual capital improvements to keep up with the aging infrastructure and facilities as well as funding the items identified in the Strategic Plan of the Village.

The 2022 budget for the Capital Improvement Fund is \$9.2 million and includes \$5.0 million in items to be funded by the American Rescue Plan. American Rescue Plan revenues are deposited in the General Fund and are budgeted to be transferred to the Capital Improvement Fund up to \$5.0 million. The Capital Improvement Fund is also receiving \$2.7 million in additional transfers from the General Fund for other items not funded by the American Rescue Plan. The total Flood Control Construction Fund project for the year is \$1.7 million, a decrease of \$8.3 million or 82.4 percent. The decrease is due to the completion of a major Levee 37 Aspen Trails Park Project totaling \$9.4 million. There are no such large projects budgeted for the year 2022 and the fund will return to normal spending. The total expenditure budget for the Street Construction Fund is \$8.8 million, an increase of \$4.4 million or 97.7 percent. The increase is primarily due to a grant funded project totaling \$6.9 million. The Village has been awarded \$5.6 million in grants for the Rand-Central-Mount Prospect Road Intersection Improvement; the remainder of \$1.3 million will be invested by the Village.

Debt Service Fund

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

The 2022 Budget for the Debt Service Fund is \$6.4 million. This is a decrease of \$246,507, or 3.7 percent, from the prior year. Funding to support payment of the debt comes from property taxes, intergovernmental revenues and Home Rule sales tax. Property taxes account for \$2.8 million of total revenue, while intergovernmental and Home Rule sales taxes account for \$1,581,000 and \$922,000, respectively. The balance of funds needed to cover annual debt payments comes from Investment Income, Transfers, and Cash Reserves (Capitalized Interest).

Internal Service Funds

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

The 2022 Budget for the Internal Service Funds is \$15.5 million. This is an increase of \$1.2 million, or 8.1 percent, from the amended 2021 Budget. The Computer Replacement Fund provides for informational technology (IT) infrastructure and end-user equipment. The total budget for 2022 is \$194,000, a reduction of \$144,400 or 42.7 percent compared to the amended 2021 budget. The reduction is primarily due to certain infrastructure upgrades budgeted in 2021 and the year 2022 represents a return to a more normal year for IT upgrades. The Risk Management Fund and the Vehicle Maintenance Fund expenditure budgets total \$9.7 million and \$2.4 million, respectively, and represent more normal increases of 0.8 percent and 3.8 percent, respectively. The Vehicle Replacement Fund expenditure totals \$3.2 million, an increase of \$1.1 million



or 55.4 percent compared to the amended 2021 budget. Due to the novel coronavirus, many of the vehicle replacement items were postponed. The increase in the expenditure represents mostly timing issues as the staff has resumed with the planned vehicle replacement cycle and the postponed vehicle replacements are expected to be completed in 2022.

2023 FORECAST BUDGET

The 2023 Forecast Budget is currently reflecting total projected expenditures of \$123,533,792. This represents a 20.4 percent decrease from the approved 2022 Budget. The 2022 budget has many grant-funded one-time projects. There are no such big items expected in the 2023 budget. The General Fund expenditures for 2023 are forecasted to decrease by \$6.8 million, or 9.8 percent, compared to the 2022 budget. The 2023 General Fund Forecast Budget, as presented, is currently showing a surplus of \$320,332.

The projected Property Tax increase for the 2022 Levy year (2023 Budget) is 6.04 percent for the Village. The operating levy is expected to increase by 2.02 percent, while the debt service levy is going to increase by 29.1 percent, mainly due to the levy on the Series 2018B bonds issued for the new Police and Fire Headquarters. The year 2021 marks the last year of the capitalized interest and starting the assessment year 2022 (payable in 2023), the debt service levy will begin for the 2018B bonds. The levy increase in the Village will be offset by a decrease in the debt service levy for the Mount Prospect Library as the 2016 bonds with an annual levy of \$1.6 million will mature in 2022 and will no longer require any debt service levy.

BUDGET PROCESS

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

A calendar identifying the specific dates for the 2023-2027 Community Investment Program (CIP) and 2023 calendar year budget is included in this section. Following is a description of the various phases of this budget process.

The Strategic Plan

The budget is developed around the Village's Strategic Plan Vision for 2036. Each year to start the budget process, the Village Board will prepare a Strategic Plan Implementation Guide that establishes an Action Plan for projects and initiatives designed to advance the Goals for Vision Attainment. The Implementation Guide organizes projects and initiatives by Goal and prioritizes targets for action as Top and High Priority. Also included in each goal are major projects and initiatives already in progress. Priorities still require funding decisions by the Board hence their inclusion in the budget process.

The Community Investment Program

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

The CIP development process for the 2022-2026 CIP preceded preparation of the operating budget for 2022. A CIP kickoff meeting was held in May with submittals due mid-June. Departmental reviews with the Village Manager's Office took place in August with final budget amounts completed in September. The final CIP is incorporated into the annual budget document.

The Annual Budget

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

In addition to the annual budget, the Village includes in its budget document the projected financial operating plan for the subsequent fiscal year. This projected plan is termed the "forecast." For example, this 2022 annual budget includes a 2023 forecast. The forecast is not legally binding, but it enables the Village to look into its financial operating future. The budget document also includes a five-year financial forecast for an even longer term view of the financial direction and condition of the Village.

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

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

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

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





The Director of Finance revises the proposed budget as directed

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

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

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

THE BUDGET MODEL

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

Basis of Accounting

The Village uses the following fund types:

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

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

Budgetary Basis of Accounting

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

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



expenditures for personnel, services and supplies as well as indirect expenditures or allocations for facilities, equipment, and administrative services.

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

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

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

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

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

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

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



BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Mount Prospect, Illinois for its annual budget for the fiscal year beginning January 1, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

We believe our 2022 budget continues to conform to program requirements, and we will be submitting it to the Government Finance Officers Association to determine its eligibility for another award. An initiative has been made by the staff to incorporate new performance measures. The Finance Department also worked hard in implementing a new digital budget book software, which has allowed us to produce a digital version of this budget book.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Mount Prospect
Illinois**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director

BUDGET CALENDAR FOR 2023 BUDGET

2022 Dates

ACTION

- January - Strategic Plan Development - 2022-2026 Action Plan
- May 2022 Village Board and Leadership Team meetings

- 4/12/22 **Joint Workshop - 1Q Review**
Village Board and Finance Commission

- 5/18/22 2023-2027 CIP Kick-Off meeting (during weekly Leadership Team meeting). Community Investment Program (CIP) Development Software "Clear-Gov" opened to departments

- 6/15/22 2023 Budget Kick-Off meeting (during regular weekly Leadership Team meeting)
NWS Budgeting System Software opened to departments

- 6/17/22 Data entry of CIP submittals completed by departments

- 7/01-15/22 Departmental Capital Budget reviews with Village Manager's Office and Finance Department

- 7/22/22 Complete Departmental Proposed 2023 Budget amounts. Revenue estimates completed by Finance Department

- 8/2-10/22 Departmental Budget reviews with Finance Department

- 8/9/22 **Joint Workshop - Mid-Year Review and Capital Budget presentations**
Village Board and Finance Commission

- 8/11-19/22 Departmental Budget reviews with Village Manager's Office and Finance Department

- 8/31/22 Complete Proposed Budget amounts

- 9/30/22 Deliver Proposed Budget to Village Board and Finance Commission

- 9/30/22 Proposed Budget available for public inspection at the Village Clerk's Office and the Mount Prospect Public Library - Budget posted on Village website

- 10/11/22 **Joint Workshop - Budget Review**
Village Board and Finance Commission
Operating Budget presentations

- 10/25/22 **Joint Workshop - Budget Review (2nd Workshop - if needed)**
Village Board and Finance Commission
Operating Budget presentations

- 11/1/22 Budget Public Hearing and First Reading of Property Tax Levy and Proposed Budget Ordinances at Village Board Meeting

- 11/15/22 Truth in Taxation Public Hearing, Second Reading and Approval of Property Tax Levy and Proposed Budget Ordinances at Village Board Meeting

- 12/31/22 Approved Budget available for distribution



Budget Policies - Compliance

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

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

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

Status: A well-diversified revenue base with no single source accounting for more than 18.0 percent of total revenues. Reliance on property taxes has been reduced as the police and fire protection portion of the levy has been held flat with annual adjustments for only the public safety pension and debt service portions.

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

Status: The 2022 Budget document includes a budget forecast for all funds. This presentation allows for tracking the changes in reserves resulting from projected revenues and expenditures in year two. This additional insight allows for discussion of potential future shortfalls well in advance of the budget period in question.

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

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

Fund Balance/Net Assets Policy

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

Status: General Fund reserves are expected to be 35 percent at the end of 2021. Surplus reserves in the General Fund have been used to stabilize the property tax levy by allowing a subsidy against the large expected increase in the public safety pension contribution since 2017, totaling \$2.7 million. The 2022 budget includes a subsidy of \$625,334 from the General Fund for public safety pensions. The subsidy will allow the Village to achieve a zero percent increase for the assessment year 2021 property tax levy. Surplus reserves will also allow a portion of the Series 2018B debt service levy to be abated from the 2021 tax levy. The 2022 budget includes a use of \$2.7 million from the General Fund reserves for various capital project items identified in the Community Investment Plan. At the end of 2022, the fund balance is expected to be at 34 percent.

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

Status: Since there is a portion of the capitalized interest in the Fund Balance of the Debt Service Fund, the Village is in compliance with the aforesaid policy at the end of 2021. By the end of 2022, the estimated fund balance will drop to \$0.7 million, while the fund balance per the policy should be \$1.4 million. But the first ad valorem property taxes levied in December of the prior year are due by March 1, which is well before the interest payment due date of June 1. Alternative revenue sources intended to pay debt service (home-rule sales tax) are received monthly to allow for timely payments.

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

Status: The net asset policy compliance is met by the Water/Sewer Fund. A comprehensive water and sewer rate study completed in 2017 provided recommendations for rate increases and the use of debt to achieve proper net asset levels and improve the capital program of this utility. The new rate structure went into effect on January 1, 2018. A fifth year of rate increases is scheduled for 2022 as part of the funding plan. The Water/Sewer Fund has also issued bonds in support of the capital program in 2018 and 2019, and a part of the bond proceeds will be used in 2020 and 2021. Additional bonds are budgeted for FY 2022 and will be issued around April 2022, after confirming the capital project needs.



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

Debt Service Policy

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

Status: The Village has debt service principal payments extending out twenty-two years to 2043. Policy guidelines call for 50.0 percent of outstanding debt to be paid down in the next ten years. The Village will reach this mark in eleven years. The Village was aware that debt issued in conjunction with the Police and Fire Headquarters construction would put pressure on the policy guidelines. The impact is short lived as all ratios fall within an acceptable policy range by the end of 2022.

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

Status: The Village has maintained a rating of AA+ from Standard & Poor's since 2009. The Village recently invited Fitch Ratings to also evaluate its finances. The Fitch review returned a rating of AA+ as well.

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

Guidelines for Direct Debt are as follows:

Outstanding Debt as a Percent of the Equalized Assessed Value

Guideline: 1 to 3.0%, **75% of Guideline: 2.25%** - Current level is 2.5% (in compliance with guidelines)

Outstanding Debt per Capita

Guideline: \$500 to \$1000, **75% of Guideline: \$875** - Current level is \$911 (return to policy guideline by 2022)

Debt Service Expenditures as a Percent of General Fund Expenditures

Guideline: 5 to 10%, **75% of Guideline: 8.75%** - Current level is 5.7% (in compliance with guidelines)

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



STRATEGIC PLAN



Strategic Plan Overview

Mission Statement

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

Mount Prospect Vision 2036

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

Core Beliefs

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

INTRODUCTION

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



Strategic Action Plan Model



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

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

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

The components of the planning model include:

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

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

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

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

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



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

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

Below are the top and high priority action agendas, both Policy and Management, identified for each of the stated goals. Following these agenda items is a summary of the 2021 Accomplishments.

GOAL 1 - EFFECTIVE VILLAGE GOVERNMENT

Financially Sound, Exception Service

Policy Agenda	Management Agenda
<ul style="list-style-type: none"> • COVID-19 Pandemic: Village Plan & After-Action Report • Elk Grove Rural Fire Protection District • Comprehensive Information Tech Master Plan • Village Boards/Commissions/Task Forces • Village Government Operational Sustainability Plan • Village Proactive Communication Strategy/Action Plan 	<ul style="list-style-type: none"> • Village Employees Mental Health • Fire and EMS Response Improv. In South Mount Prospect • Village Code Chapter 11- Business & Merchant Update • American Rescue Dollars • Water and Sewer Projects Debt Issuance • Online Collection of Local Taxes

GOAL 2 – ENHANCING MOUNT PROSPECT CHARM/CHARACTER

Honoring History, Heritage, and Diversity, Equity and Inclusion

Policy Agenda	Management Agenda
<ul style="list-style-type: none"> • Community Human Service: Needs Assessment & Direction • Diversity, Equity and Inclusion: Report and Direction 	<ul style="list-style-type: none"> • Aging in the Community Actions: Implementation

GOAL 3 – TOP-QUALITY VILLAGE INFRASTRUCTURE

Balanced and Proactive Community Investment

Policy Agenda	Management Agenda
<ul style="list-style-type: none"> • Redundant Water Supply Direction • Downtown Pedestrian Crossing Projects 	<ul style="list-style-type: none"> • Rand/Central/MP Rd Traffic Study Phase 2 Engineering • Algonquin Road Pedestrian Improvements

GOAL 4 - FAMILY-FRIENDLY NEIGHBORHOODS

Safe and Livable for All

Policy Agenda	Management Agenda
<ul style="list-style-type: none"> • Community Electric Vehicle Plan 	<ul style="list-style-type: none"> • Community Policing Enhancements • Forest River Annexation

GOAL 5 - VIBRANT COMMUNITY DESTINATIONS

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

Policy Agenda	Management Agenda
<ul style="list-style-type: none"> • Old Police/Fire Station Redevelopment • Randhurst Village Area • Connect South Mount Prospect Plan • United Airlines Property 	<ul style="list-style-type: none"> • 20 West Market/Restaurant Development • Maple Street Lofts Project



Accomplishments 2021

GOAL 1 - EFFECTIVE VILLAGE GOVERNMENT

Financially Sound, Exception Service

2021 Accomplishments

- Established a new Fire Lieutenant promotion list.
- Implemented new Computer Aided Dispatch (CAD) for the Fire Department which was previously pushed back due to COVID.
- Replaced half (3) of the Village warning sirens.
- Resumed in-person Fire community outreach and public education.
- Integrated the importation of Citizenserve virtual documents to Laserfiche for all future permit and code enforcement documents.
- Updated the webpages to provide current demographic and statistical information to prospective businesses and residents.
- Continued cross training staff regarding permit reviews, business license reviews and on the administration of the Community Development Block Grant (CDBG).
- As life began to return to normal in lieu of COVID-19, Building & Inspection services continued to encourage permit submittal via the online permitting portal for streamlined processes and reduction of paper copies of plan sets and permit applications. Should future shutdowns occur, the online permitting portal will continue to be operational, and be able to serve those wishing to continue construction projects.
- Continued search for opportunities to improve aging housing stock, modernize housing, and improve Equalized Assessed Value (EAV). For more extensive code enforcement cases, the Circuit Court was utilized to improve rental housing and to advocate for residents.
- Obtained a 5% increase in the Village's population to 56,852 during the 2020 Census count by the Census Bureau. The Village underwent significant marketing and operational initiatives to obtain a complete count of the Village. The increase represented one of the largest grossing increases in the northwest suburbs.
- The Community Development began to implement the South Mount Prospect (*the area bounded by Golf Road, Elmhurst Road, I-90 and the western boundary of the Village*) Plan for South Mount Prospect as a welcoming gateway to the Village while supporting inclusive growth of the area and the Village.
- Maintained Level C participation in the IPBC's Wellness program.
- Included benefit cost containment language in two collective bargaining agreements.
- Completed and passed IMRF audit.
- Maintained compliance with COVID-19 related health and safety regulations for the workplace.
- The Department recruited police officer candidates and conducted a recruit eligibility test, having 82 candidates sit for the written exam. The recruitment efforts produced candidates from a wide variety of demographics, with 37% identifying as a member of the minority community.
- Implemented new Body Worn Cameras. This system records police/citizen interactions and enhances the Department's level of transparency to the community.
- Transitioned to a new mobile CAD and RMS system through our collaboration with Northwest Central dispatch System.
- Entered into an Intergovernmental Agreement with Elk Grove Rural Fire Protection District, Elk Grove Village and Des Plaines to provide Fire and EMS services to the District's service area.
- The Village was awarded \$7.0 million from the American Rescue Plan. The Village received \$3.5 million (50 percent) from the U.S. Treasury in May 2021 and the remaining amount will be received in May 2022.
- Human Resources worked with Village Departments to broaden advertising for open positions and implemented applicant resource tracking.
- Produced a COVID-19 After Action Report highlighting service and operational impacts between March 2020 to July 2021.
- Appointed Fire Chief and Deputy Chief.
- Executed Leadership Training (Limiting Bias in Recruiting, Mental Health Awareness, and succession Planning).
- Successfully installed a self-service payment kiosk, available 24/7, for resident utility payments.
- Executed a new online payment portal to allow for one-time or recurring payment of utility bills.



GOAL 2 – ENHANCING MOUNT PROSPECT CHARM/CHARACTER

Honoring History, Heritage, and Diversity, Equity and Inclusion

2021 Accomplishments

- Continued to enhance the Police Department's community engagement efforts by hosting twelve (12) beat engagement initiatives that will include structured beat meetings and activities (two in each of the Village's six police beats) where beat officers share information with the stakeholders in their respective beats and enhance community partnerships.
- Achieved acceptance into AARP Network of Age Friendly Communities program.
- Distributed the Village's second Community Survey and analyzed results with the assistance of ETC Institute. Mount Prospect rated above the U.S. Average and the Great Lakes Regional Average in all comparable survey categories.
- Provided assistance and support for the annual downtown Block Party, Celebration of Cultures, and Oktoberfest community events.

GOAL 3 – TOP-QUALITY VILLAGE INFRASTRUCTURE

Balanced and Proactive Community Investment

2021 Accomplishments

- Continued to assist with site acquisition and the future improvements of the Central Road, Rand Road, and Mt. Prospect Road intersection to create an improved traffic flow, better access to adjacent businesses, and enhanced pedestrian safety.
- Continued to work with IDOT and First Equity for a solution to the northern ingress/egress along Main Street to facilitate proper safety precautions of motorists and pedestrians while respecting traffic flow data.
- Completed Rand, Central and Mount Prospect Road intersection Phase II Design Engineering.
- Completed Rand, Kensington and Elmhurst Road intersection Phase I Preliminary Engineering.
- Completed Melas/Meadows Pedestrian Bridge Phase I Engineering.
- Completed Central and Cathy Pedestrian Crossing design.
- Completed Lonquist Street Lighting Improvement Project.
- Completed construction of Aspen Trails Park detention facility.

GOAL 4 - FAMILY-FRIENDLY NEIGHBORHOODS

Safe and Livable for All

2021 Accomplishments

- Reduced Part I crimes (i.e., homicide, robbery, burglary, rape, aggravated assault, theft, motor vehicle theft, and arson) by 5% compared to 2020 reported Part I crimes. This was done through targeted patrol activities.
- Reduced Part II crimes (i.e., simple assaults, fraud, forgery, prostitution, narcotics, etc.) by 5% compared to 2020 reported Part II crimes. This was done through targeted patrol activities.
- Reduced personal injury traffic crashes by 5% and property damage accidents by 5% compared to 2020 reported crashes. This was completed through directed patrol activities based on statistical data.
- Addressed financial instability of residents impacted by COVID through Emergency Rent Assistance program. Increased donations through social media campaigns and new PayPal Account.
- Created a Senior Opportunities Survey to solicit input for expansion of senior activities in the community room.
- Assisted residents with technology barriers in applying for COVID relief assistance (unemployment, IHDA rent assistance, Salvation Army assistance, Com Ed hardship, Nicor Share and Supplemental Nutrition Assistance).
- Assisted seniors, vulnerable residents and eligible employees in securing COVID vaccines.

GOAL 5 - VIBRANT COMMUNITY DESTINATIONS

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

2021 Accomplishments

- Continued to work with the Mount Prospect Chamber of Commerce, Mount Prospect Public Library, and the Mount Prospect Downtown Merchant's Association regarding the Mount Prospect Entrepreneur's Initiative.
- Restarted the business visitation program to build better relationships with existing businesses in the Village. The Pandemic temporarily postponed the program.
- Created two COVID-19 grant programs for small, local businesses to receive monetary relief totaling 830K in grant funding for over 80 qualified Mount Prospect businesses.



- Worked as flexibly as possible within the established government guidelines to allow outdoor dining at restaurants affected by COVID-19 government-mandates.
- Recommended approval and entitled Prospect Place, which is a proposed 80 unit mixed use development with luxury rental apartments, and over 10,000 square feet of commercial space.
- Reviewed and issued a building permit for the build out of Caputo's Market, which will add a grocery store to the Mount Prospect downtown for the first time. Occupancy is expected by the end of October.
- Successfully relocated the Chase Bank to the former Submarine Express site (2 W. Northwest Highway). The highly modernized 1.5 story profile building was ready for occupancy in the Fall of 2021.
- (Tentative) The Village approved the redevelopment proposal for the now-vacant Public Safety Building at 112 E. Northwest Highway.

2022 Goals

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

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

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

- Building Mount Prospect's brand as a place to do business and a place to patronize businesses
- Dynamic and productive partnership with Economic Development and Commission, Chamber of Commerce, Downtown Merchant's Association
- Keeping up with technological changes to improve customer service and business efficiency
- Addressing substandard infrastructure in annexed areas: assessing conditions and available funding for improvements
- Maintaining sound communications with residents and businesses in a changing communication environment
- Aging, antiquated single family housing stock needing modernization or replacement, including declining EAV
- Public safety and other pension liabilities with increasing contribution requirements and pressure on property tax levy and general revenues
- Balancing fiscal conservatism with funding the service needs of the community
- Actions by State government impacting development, redevelopment and business investment/reinvestment
- Impact of current anti-law enforcement sentiment and generational differences with regard to police recruitment and retention
- Pressure to address national and international issues and losing the mission and focus on community service
- Informing the community with accurate information, and timely responses to disinformation and misinformation



FUND SUMMARIES



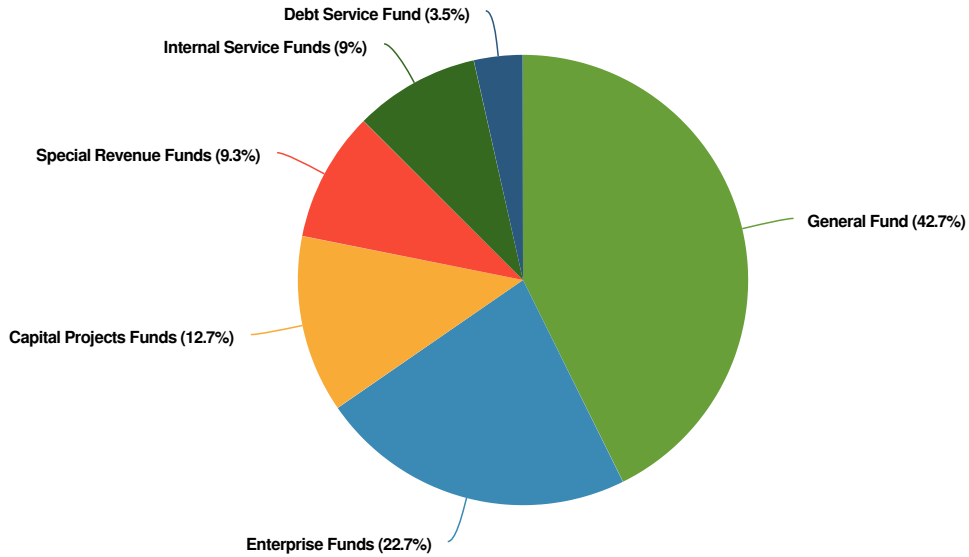


Total Village Budget by Fund Type

The purpose of this graphic is to provide an overview of the total Village of Mount Prospect budget for January 1, 2022 through December 31, 2022 by Fund Type. The schedules following this summary present the individual fund budgets, estimated fund or net assets balances, and recommended fund or net assets balances. The section that precedes this Fund Summaries section presents the budget by type of revenue and expenditure. A matrix mapping the Departmental/Fund relationship by major/hon-major funds and a second by fund type is provided at the end of this section and serves as a bridge between the two ways of viewing the budget.

Revenue by Fund

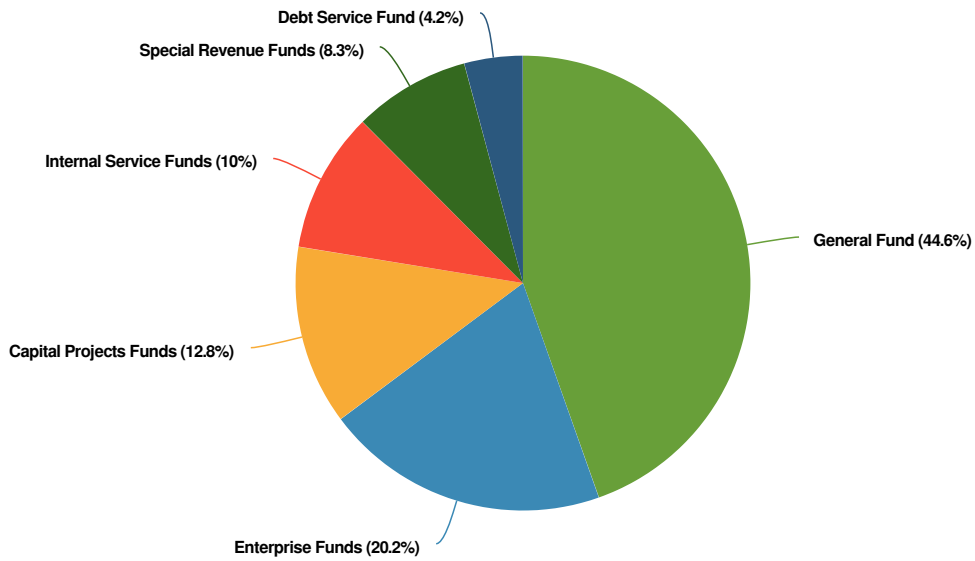
2022 Revenue by Fund



January 1-December 31, 2022	
General Fund	\$65,779,208
Debt Service Fund	\$5,407,686
Capital Projects Funds	\$19,645,600
Special Revenue Funds	\$14,404,400
Enterprise Funds	\$35,005,335
Internal Service Funds	\$13,887,863
Total Revenue	\$154,130,092

Expenditures by Fund

2022 Expenditures by Fund



January 1-December 31, 2022

General Fund	\$69,211,839
Debt Service Fund	\$6,448,292
Capital Projects Funds	\$19,798,251
Special Revenue Funds	\$12,870,360
Enterprise Funds	\$31,372,096
Internal Service Funds	\$15,496,095
Total Expenditures	\$155,196,933





Fund Structure and Descriptions



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

The Village's fund structure is illustrated above.

The major funds for budgetary purposes differ from the major funds reported by the Village in the audited financial statements. The Village reported five major funds in its 2020 audited financial statement. The reason for the difference in major fund reporting is that asset and liability numbers are considered in reporting major funds for financial reporting and they are not considered for budgeting purposes. The General Fund and the Water and Sewer Funds are classified as Major Funds for the 2022 budget.

MAJOR FUNDS

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

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

NON-MAJOR FUNDS

Special Revenue Funds

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

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

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

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

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

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



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

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

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

Fund 002-Debt Service Fund

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

Capital Projects Funds

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

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

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

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

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

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

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

PROPRIETARY FUNDS

Enterprise Funds

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

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

Internal Service Funds

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

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

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

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

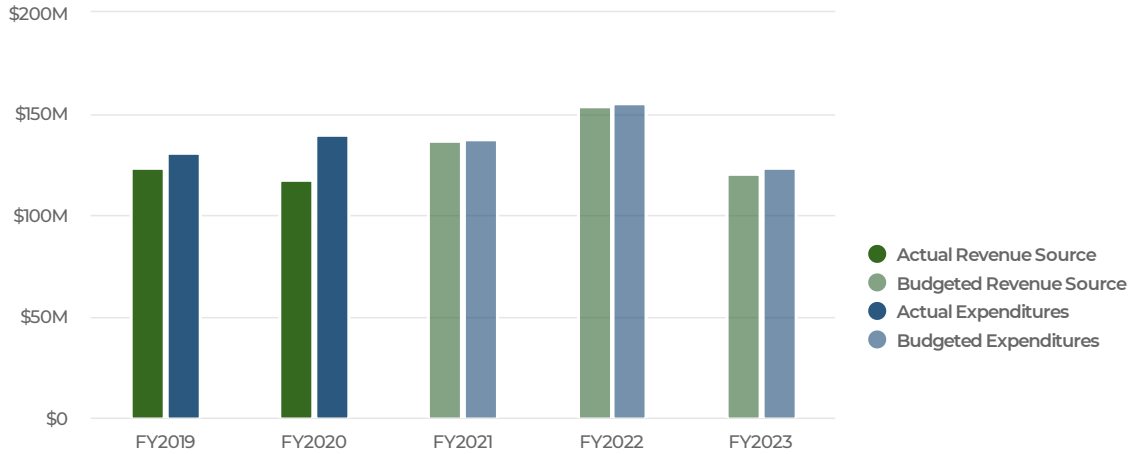




Revenues and Expenditures by Fund

Summary

The Village of Mount Prospect is projecting \$154.13M of revenue in FY2022, which represents a 12.4% increase over the prior year. Budgeted expenditures are projected to increase by 12.8% or \$17.67M to \$155.2M in FY2022.



Revenue by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
General Fund	\$60,178,569	\$58,741,301	\$58,859,777	\$63,317,212	\$65,779,208	\$62,747,170	11.8%
Total General Fund:	\$60,178,569	\$58,741,301	\$58,859,777	\$63,317,212	\$65,779,208	\$62,747,170	11.8%
Debt Service Fund	\$5,949,669	\$6,236,444	\$5,851,071	\$5,262,101	\$5,407,686	\$4,654,020	-7.6%
Total Debt Service Fund:	\$5,949,669	\$6,236,444	\$5,851,071	\$5,262,101	\$5,407,686	\$4,654,020	-7.6%
Capital Projects Funds							
Capital Improvement Fund	\$2,152,018	\$1,401,071	\$2,590,000	\$2,475,921	\$9,101,000	\$3,604,020	251.4%
Street Improvement Construc Fund	\$3,636,767	\$3,639,540	\$4,367,000	\$4,229,598	\$9,030,600	\$4,035,932	106.8%
Flood Control Construction Fund	\$416,642	\$5,335,871	\$9,712,000	\$8,122,000	\$1,514,000	\$1,540,720	-84.4%
Police & Fire Building Const.	\$692,103	\$96,684	\$0	\$126	\$0	\$0	0%
Total Capital Projects Funds:	\$6,897,530	\$10,473,166	\$16,669,000	\$14,827,645	\$19,645,600	\$9,180,672	17.9%
Special Revenue Funds							



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Refuse Disposal Fund	\$4,500,464	\$4,513,302	\$4,790,348	\$4,750,554	\$4,942,200	\$5,041,044	3.2%
Motor Fuel Tax Fund	\$1,816,894	\$3,194,940	\$3,100,785	\$3,094,474	\$3,101,440	\$1,949,730	0%
CDBG	\$303,871	\$377,613	\$468,500	\$515,250	\$507,770	\$507,770	8.4%
Asset Seizure Fund	\$17,403	\$6,492	\$6,000	\$294	\$6,100	\$6,222	1.7%
Federal Equitable Share Funds	\$30,237	\$1,443	\$4,100	\$5,883	\$8,220	\$8,384	100.5%
DUI Fine Fund	\$20,357	\$7,601	\$10,200	\$8,006	\$8,020	\$8,180	-21.4%
Foreign Fire Tax Board Fund	\$81,245	\$90,707	\$77,500	\$98,093	\$90,150	\$91,955	16.3%
Business District Fund	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%
Prospect and Main TIF District	\$11,421,169	\$1,575,832	\$4,153,000	\$1,570,645	\$4,455,000	\$1,688,100	7.3%
Total Special Revenue Funds:	\$19,650,188	\$10,804,221	\$14,000,433	\$11,161,410	\$14,404,400	\$10,612,610	2.9%
Enterprise Funds							
Water and Sewer Fund	\$15,333,158	\$16,899,702	\$27,261,745	\$17,317,404	\$34,732,525	\$19,322,478	27.4%
Village Parking System Fund	\$1,543,635	\$49,349	\$174,725	\$8,169	\$96,210	\$98,134	-44.9%
Parking System Revenue Fund	\$161,280	\$57,744	\$160,201	\$31,925	\$176,600	\$113,632	10.2%
Total Enterprise Funds:	\$17,038,072	\$17,006,796	\$27,596,671	\$17,357,498	\$35,005,335	\$19,534,244	26.8%
Internal Service Funds							
Vehicle Maintenance Fund	\$2,051,852	\$2,522,045	\$2,359,159	\$2,361,759	\$2,032,691	\$2,398,890	-13.8%
Vehicle Replacement Fund	\$2,412,123	\$1,837,039	\$2,119,860	\$2,079,245	\$1,444,950	\$1,446,720	-31.8%
Computer Replacement Fund	\$172,981	\$46,082	\$179,400	\$178,453	\$210,175	\$210,177	17.2%
Risk Management Fund	\$9,054,096	\$10,125,175	\$9,542,619	\$9,596,047	\$10,200,047	\$10,302,027	6.9%
Total Internal Service Funds:	\$13,691,051	\$14,530,342	\$14,201,038	\$14,215,504	\$13,887,863	\$14,357,814	-2.2%
Total:	\$123,405,079	\$117,792,269	\$137,177,990	\$126,141,370	\$154,130,092	\$121,086,530	12.4%

Expenditures by Fund

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
General Fund	\$56,557,991	\$59,245,076	\$61,766,863	\$62,428,003	\$69,211,839	\$62,426,838	12.1%
Total General Fund:	\$56,557,991	\$59,245,076	\$61,766,863	\$62,428,003	\$69,211,839	\$62,426,838	12.1%
Debt Service Fund	\$6,644,817	\$6,564,937	\$6,694,799	\$6,694,302	\$6,448,292	\$4,578,106	-3.7%
Total Debt Service Fund:	\$6,644,817	\$6,564,937	\$6,694,799	\$6,694,302	\$6,448,292	\$4,578,106	-3.7%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Capital Projects Funds							
Capital Improvement Fund	\$1,240,318	\$1,256,337	\$4,298,425	\$4,148,241	\$9,213,560	\$3,304,331	114.3%
Street Improvement Construc Fund	\$3,010,478	\$3,661,659	\$4,464,958	\$4,464,958	\$8,826,000	\$3,792,000	97.7%
Flood Control Construction Fund	\$1,870,342	\$5,598,561	\$10,016,362	\$7,898,651	\$1,758,691	\$761,364	-82.4%
Police & Fire Building Const.	\$18,270,313	\$14,194,521	\$645,000	\$44,260	\$0	\$0	-100%
Total Capital Projects Funds:	\$24,391,451	\$24,711,078	\$19,424,745	\$16,556,110	\$19,798,251	\$7,857,695	1.9%
Special Revenue Funds							
Refuse Disposal Fund	\$4,654,080	\$4,660,338	\$4,790,348	\$4,826,423	\$4,915,980	\$5,018,113	2.6%
Motor Fuel Tax Fund	\$1,782,417	\$1,870,992	\$3,100,376	\$3,100,376	\$4,056,322	\$2,531,567	30.8%
CDBG	\$303,871	\$377,613	\$468,500	\$515,250	\$507,770	\$507,770	8.4%
Asset Seizure Fund	\$23,557	\$20,951	\$7,000	\$13,000	\$7,000	\$7,000	0%
Federal Equitable Share Funds	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	0%
DUI Fine Fund	\$14,295	\$1,075	\$48,000	\$2,000	\$2,000	\$1,000	-95.8%
Foreign Fire Tax Board Fund	\$40,924	\$115,504	\$66,950	\$57,700	\$63,300	\$63,300	-5.5%
Business District Fund	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%
Prospect and Main TIF District	\$3,588,055	\$10,081,885	\$2,082,328	\$1,191,788	\$2,031,488	\$2,326,038	-2.4%
Total Special Revenue Funds:	\$11,865,746	\$18,164,648	\$11,954,502	\$10,824,748	\$12,870,360	\$11,767,013	7.7%
Enterprise Funds							
Water and Sewer Fund	\$16,918,071	\$18,008,204	\$23,035,865	\$20,905,219	\$31,063,252	\$22,583,784	34.8%
Village Parking System Fund	\$1,756,411	\$140,834	\$146,737	\$150,137	\$149,038	\$175,909	1.6%
Parking System Revenue Fund	\$125,300	\$84,578	\$171,913	\$127,721	\$159,806	\$165,671	-7%
Total Enterprise Funds:	\$18,799,782	\$18,233,616	\$23,354,515	\$21,183,077	\$31,372,096	\$22,925,364	34.3%
Internal Service Funds							
Vehicle Maintenance Fund	\$2,105,693	\$2,162,443	\$2,305,315	\$2,227,337	\$2,392,295	\$2,398,890	3.8%
Vehicle Replacement Fund	\$828,010	\$1,056,331	\$2,074,012	\$1,984,119	\$3,223,000	\$1,408,000	55.4%
Computer Replacement Fund	\$212,807	\$220,593	\$338,400	\$338,400	\$194,000	\$394,000	-42.7%
Risk Management Fund	\$9,433,366	\$9,698,895	\$9,614,300	\$9,509,424	\$9,686,800	\$9,777,886	0.8%
Total Internal Service Funds:	\$12,579,876	\$13,138,262	\$14,332,027	\$14,059,280	\$15,496,095	\$13,978,776	8.1%
Total:	\$130,839,664	\$140,057,618	\$137,527,451	\$131,745,520	\$155,196,933	\$123,533,792	12.8%





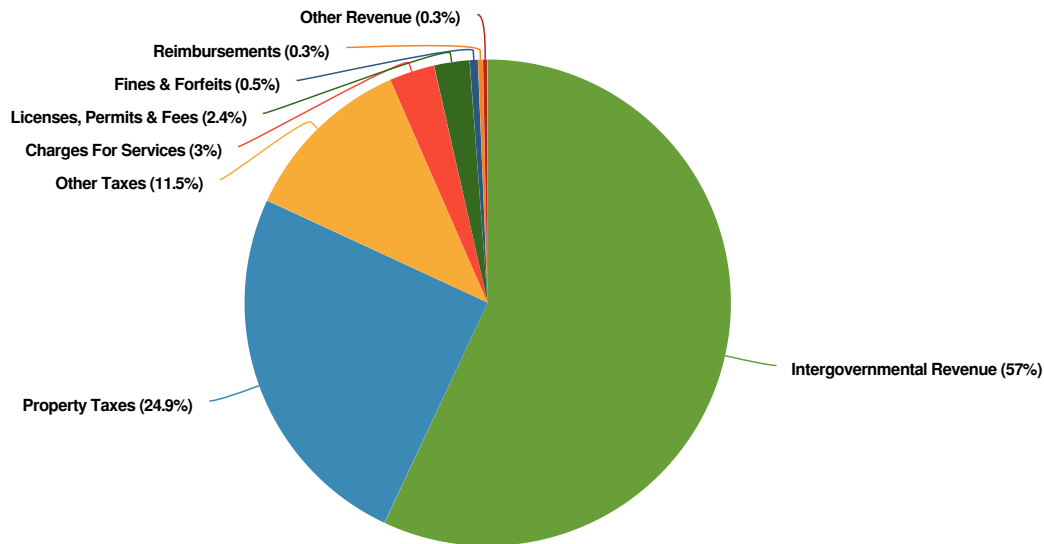
General Fund

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

Revenues by Source

The chart and table below provide details for the General Fund's revenue sources. The Property Taxes account for 24.9 percent of the total General Fund revenue and total \$16,394,573. Intergovernmental revenue accounts for 57 percent of the total General Fund revenue and totals \$37,490,435. The category of Other Taxes accounts for 11.5 percent of the total revenue and totals \$7,579,500. The Property Taxes, Intergovernmental Revenue and Other Taxes, together, account for 93.4 percent of the total revenue. All other categories combined account for 6.6 percent of the General Fund revenue and total \$4,314,700.

Projected 2022 Revenues by Source



Property Taxes: The 2022 Budget does not include any property tax levy increase. The total property tax levy will be \$19.4 million, the same as 2019 extended taxes. This is the second year in a row that the Village has not passed any property tax increases. To support a zero percent levy increase, the Village will be using the General Fund reserves totaling \$625,334 toward pension levies.

Other Taxes: Other taxes include locally enacted taxes, including home-rule sales tax, food and beverage tax, real estate transfer tax, electric and gas utility tax, hotel/motel tax and cable franchise fees. The budget for the year 2022 is \$7,579,500. The budgeted amount corresponds to recent trends and is impacted by COVID-19.

License & Permit Fees: License & Permit fees account for revenue generated from business and non-business licenses. The total budgeted revenue for 2022 is \$1,553,000 and that is aligned with the most recent actual revenue for the category.

Intergovernmental Revenue: Intergovernmental revenue represents the largest category, providing 57 percent support for the General Fund activities. It includes sales tax, income tax, use tax, telecom tax, and grants. The sales tax alone accounts for \$23.5 million or 34 percent of the total General Fund revenue. In recent times, the Village has seen a significant increase in the income tax and use tax revenues, which are allocated as a per capita item. Intergovernmental revenue is increasing by 23.1 percent or \$7,031,645 compared to the amended 2021 budget. The 2022 budget includes \$3.5 million in the American Rescue Plan and \$5.5 million in Federal Grants for the Rand-Central-Mount Prospect Road project. These are one-time grants and do not reoccur.



Charges for Services: Charges for Services primarily include ambulance billing fees and a few miscellaneous charges. Ambulance billing fee revenue for the year is \$2.0 million and the amount reflects recent trends and current collections.

Fines & Forfeitures: Fines & Forfeitures include various parking fines, code enforcement fines, ordinance fines and fines collected by Cook County. The total budgeted fines and forfeiture revenue for 2022 is \$358,000. Of this amount, \$175,000 is budgeted for parking fines, \$85,000 in Circuit Court fines (collected by Cook County), and \$50,000 in code fines. The remainder of the amount is budgeted for miscellaneous fines and forfeitures.

Investment Income: The Investment Income budget for the year 2022 is \$12,350. Investment income is highly impacted by low interest rates in the prevailing market. Previously, the Village was earning 2.2% on the money market funds. The current rate for a standard AAA+ money market account is approximately 5 basis points. That represents an approximate 97 percent reduction in the interest rates.

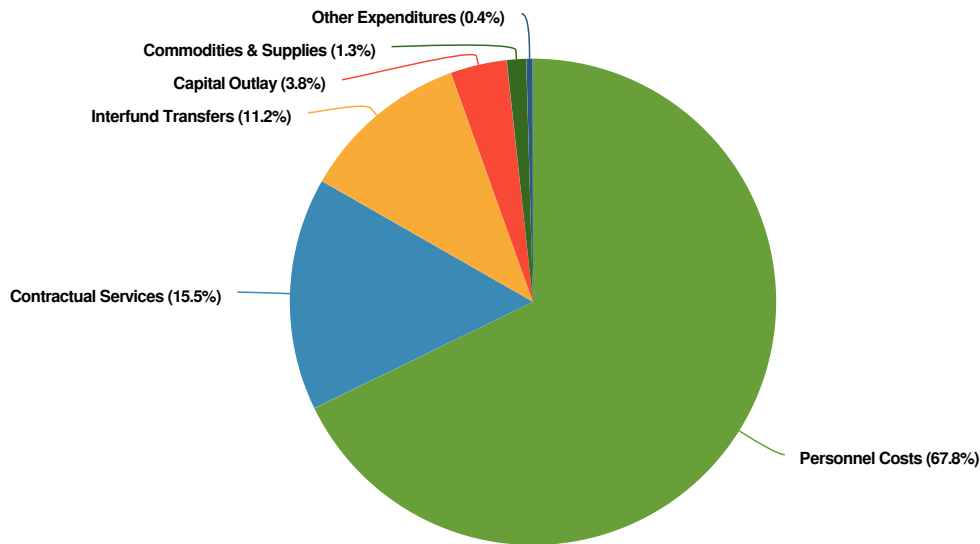
All Other Revenue Sources: All remaining revenue sources, combined, account for a total budgeted revenue of \$409,350 and primarily represent miscellaneous reimbursement from other governmental agencies for services.

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source							
Property Taxes	\$16,214,209	\$16,501,816	\$16,527,087	\$16,130,605	\$16,394,573	\$16,726,156	-0.8%
Other Taxes	\$8,021,485	\$6,782,890	\$7,624,000	\$7,195,500	\$7,579,500	\$7,731,090	-0.6%
Licenses, Permits & Fees	\$1,924,704	\$1,632,714	\$1,562,000	\$1,522,750	\$1,553,000	\$1,584,060	-0.6%
Intergovernmental Revenue	\$31,168,828	\$30,925,242	\$30,458,790	\$35,785,965	\$37,490,435	\$33,888,930	23.1%
Other Revenue	\$282,357	\$233,407	\$232,800	\$194,851	\$193,350	\$197,217	-16.9%
Charges For Services	\$1,578,556	\$2,060,969	\$1,629,000	\$1,968,000	\$1,982,000	\$2,021,640	21.7%
Fines & Forfeits	\$296,624	\$248,745	\$299,500	\$331,400	\$358,000	\$365,160	19.5%
Investment Income	\$430,402	\$99,328	\$181,600	\$6,620	\$12,350	\$12,597	-93.2%
Reimbursements	\$261,405	\$256,190	\$345,000	\$181,521	\$216,000	\$220,320	-37.4%
Total Revenue Source:	\$60,178,569	\$58,741,301	\$58,859,777	\$63,317,212	\$65,779,208	\$62,747,170	11.8%

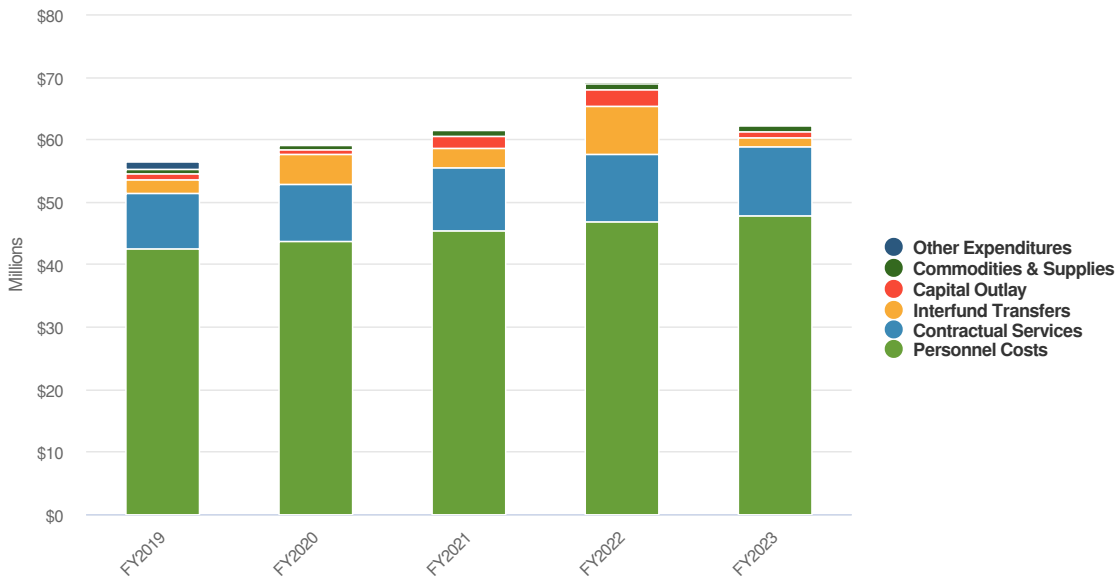


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Personnel Costs: Personnel cost is the largest expenditure category for the General Fund. It includes salaries and wages for full-time, part-time and seasonal employees, payroll taxes (employer's portion), and benefits including pension contributions to the Police Pension Fund, Fire Pension Fund and the Illinois Municipal Retirement Fund. The total personnel costs for 2022 is budgeted at \$46,918,045. Compared to the amended 2021 budget, the budgeted amount is higher by \$1,565,513 or 3.5 percent. The 2022 budget includes six additional fire-fighters totaling \$580,626. The remainder of the amount represents the agreed upon contractual cost of living adjustments for union employees, as well as cost of living adjustments for non-union employees. Personnel costs also include overtime for various departments, totaling \$1,932,233.



Contractual Services: Contractual Services include various contracts and obligations undertaken by the Village in providing the governmental services and includes various items including legal fees, vehicle lease payments, computer lease payments, Northwest Center Dispatch charges, equipment maintenance, janitorial charges, tree removal, corridor maintenance, landscaping, and many other services. The total 2022 budget for the contractual services is \$10,724,824, an increase of \$505,128 or 4.9 percent over the amended 2021 budget. Increases are mainly inflationary in nature and amounts are budgeted based on recent trends and actual costs.

Commodities & Supplies: Commodities and Supplies includes various operational supply items and the 2022 budget totals \$885,120. The category shows a reduction of \$95,329 or 2.6 percent compared to the amended 2021 budget. The 2021 budget included certain one-time carryover items that resulted in a higher budget for the year.

Capital Outlay: Capital Outlay includes items from the Community Investment Plan and normally represents expenditures which benefits beyond one year. The budget totals \$2,602,028 and includes \$1.6 million for a \$6.7 million Rand-Central-Mount Prospect intersection improvement project. The remainder of the amount is funded by a federal grant.

Interfund Transfers: The Interfund Transfers budget for 2022 totals \$7,775,000. Of this amount, \$7.7 million is transferred to the Capital Improvement Fund, and the remaining \$75,000 is transferred to the Parking Revenue System Fund. \$7.7 million transferred to the Capital Improvement Fund includes \$5.0 million from the American Rescue Plan.

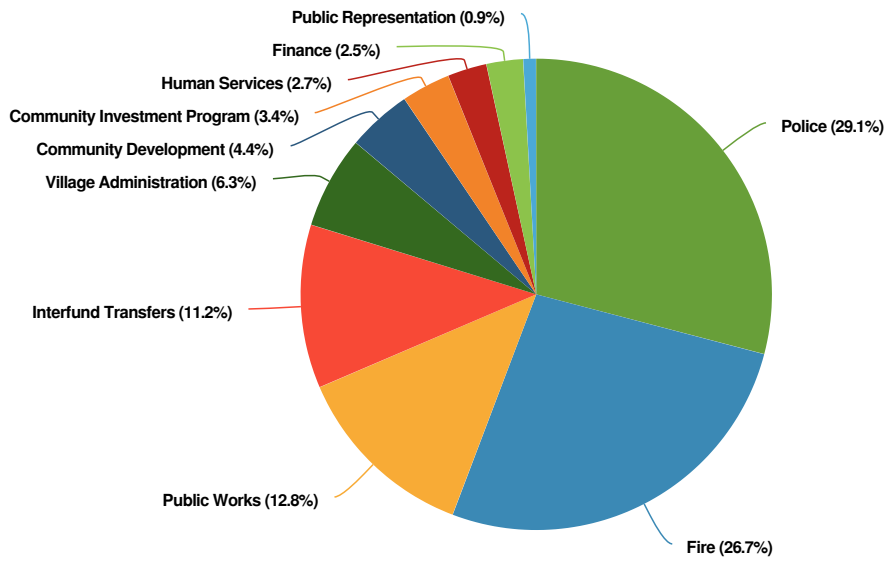
Other Expenditures: Other Expenditures include a contingency budget of \$143,697, financial software upgrades of \$72,500, and a few other miscellaneous items totaling \$90,625. The total budget for other expenditures is \$306,822, an increase of \$72,588 or 31%. The increase in the budget is attributable to a one-time financial software upgrade cost.

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expense Objects							
Personnel Costs	\$42,503,697	\$43,664,824	\$45,352,532	\$45,033,102	\$46,918,045	\$47,696,555	3.5%
Contractual Services	\$8,974,872	\$9,279,911	\$10,219,696	\$10,251,139	\$10,724,824	\$11,125,638	4.9%
Capital Outlay	\$998,060	\$917,964	\$2,051,618	\$2,044,341	\$2,602,028	\$1,051,120	26.8%
Commodities & Supplies	\$675,170	\$692,399	\$908,783	\$865,187	\$885,120	\$892,613	-2.6%
Other Expenditures	\$1,298,830	\$91,979	\$234,234	\$234,234	\$306,822	\$235,912	31%
Interfund Transfers	\$2,107,362	\$4,598,000	\$3,000,000	\$4,000,000	\$7,775,000	\$1,425,000	159.2%
Total Expense Objects:	\$56,557,991	\$59,245,076	\$61,766,863	\$62,428,003	\$69,211,839	\$62,426,838	12.1%



Expenditures by Department

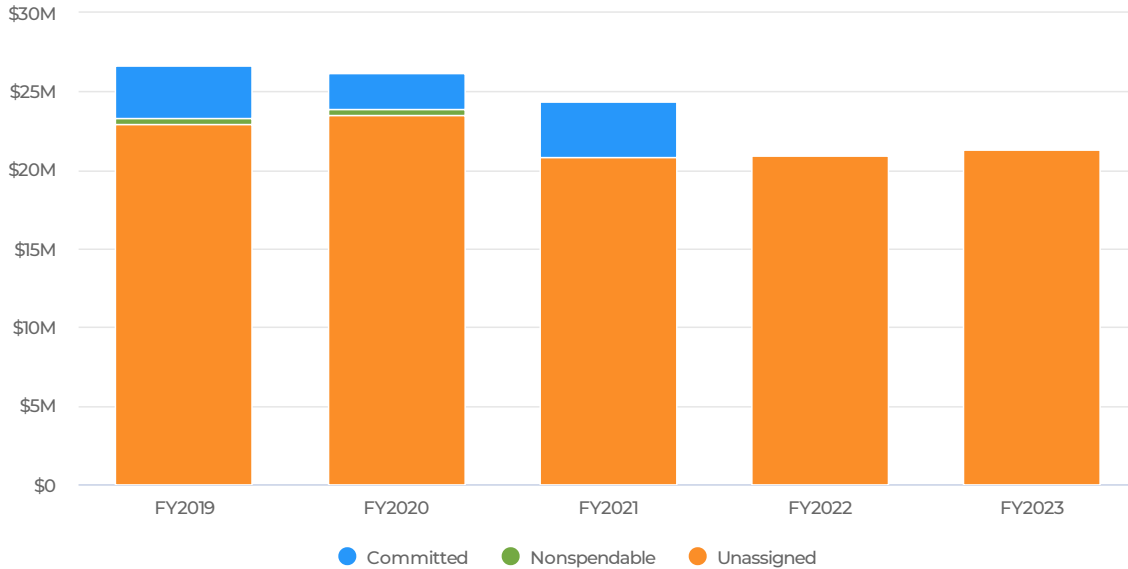
Budgeted Expenditures by Function



Fund Balance

It is important to maintain a sufficient fund balance and cash balance on hand for the smooth operation of the Village. The Fund Balance Policy recommends maintaining a fund balance from 20 percent to 30 percent of next year's annual expenditure budget. At the end of 2021, the Village's unrestricted fund balance is estimated to be around \$24.4 million. It represents 35 percent of the 2022 budgeted expenditures. At the end of 2022, the fund balance is estimated to be at \$20.9 million or 34 percent of the projected 2023 expenditures. It is important to note that the below listed fund balance is an accounting fund balance and does not necessarily represent cash on hand. The State of Illinois taxes are mostly in arrears by three months. The fund balance as of December 31, 2020 was \$23.5 million, but actual cash on hand was only \$14.6 million. It is also important to note that the estimated fund balance as of December 31, 2021 includes \$3.5 million received from the American Rescue Plan. The amount may be classified as a restricted fund balance during the audit process and the actual fund balance may be reduced by \$3.5 million from the amounts presented below.

Fund Balance Projections



	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	2023 Forecast
001 - General Fund					
Fund Balance, Beginning of Year	23,996,245	23,492,469	23,492,469	24,381,678	20,949,047
Fund Balance, End of Year	23,492,469	20,585,383	24,381,678	20,949,047	21,269,379
<i>Recommended Fund Balance</i>					
From	12,353,373	13,842,368	13,842,368	12,485,368	13,392,286
To	18,530,059	20,763,552	20,763,552	18,728,051	20,088,430
Fund Balance % of Subsequent Year Expenditures	38%	30%	35%	34%	32%
Revenues % Change from Prior Year		0.20%	7.79%	11.76%	-4.61%
Expenses % Change from Prior Year		4.26%	5.37%	12.05%	-9.80%



	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	
Unassigned	\$20,867,743	\$20,949,047	0.4%
Committed	\$3,513,935	\$0	-100%
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$24,381,678	\$20,949,047	-14.1%





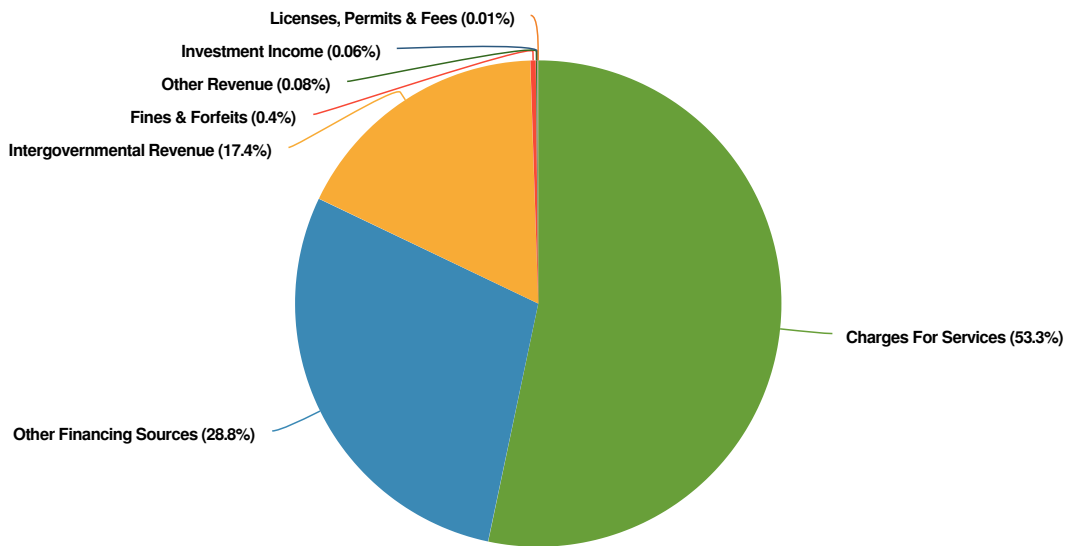
Water and Sewer Fund

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

Revenues by Source

The chart and table below provide details about the Water and Sewer Fund's revenue sources. The total 2022 revenue budget for the Water and Sewer fund is \$34.7 million, an increase of \$10.4 million or 27.4 percent above the amended 2021 budget.

Projected 2022 Revenues by Source



Charges for Services: Charges for Services is the primary source of revenue for the Water and Sewer Fund. It includes fixed water and sewer base fees and variable volumetric charges for water and sewer. Charges for services in 2022 are budgeted at \$18.5 million and account for 53.3 percent of the total annual revenue for the fund. The fixed base fee for a single-family house will be \$7 per month, while the same for the sewer will be \$5 per month. The volumetric fee for water consumption will be \$12.71 per 1,000 gallons and for sewer, the volumetric fee will be \$2.79 per 1,000 gallons. A customer with monthly water usage of 5,000 gallons will have a monthly bill of \$89.50, an increase of \$6.15 or 8.0 percent compared to the current monthly water and sewer charges.

Intergovernmental Revenues: The total budget for intergovernmental revenues for 2022 is \$6,035,000. This includes \$535,000 in a deep well rehab grant from the House Bill 62. Additionally, \$5.5 million for an emergency interconnect with the Northwest Water Commission is planned in the Community Investment Plan. The project is expected to be funded by various grants from the State of Illinois and also from other federal and state agencies.

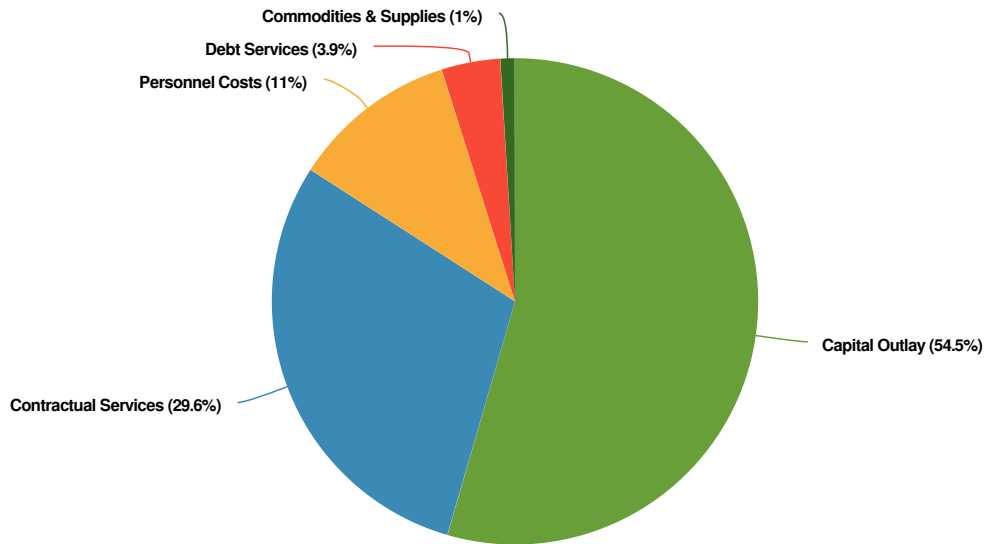
Other Financing Sources: Other Financing Sources include a bond issuance of \$10.0 million. Initially, the bond issuance was planned in 2021, but due to timing issues, the bond issuance was postponed and will be issued in early 2022. The bond issuance will help in executing large infrastructure projects including the new elevated water tower, water main and sewer main replacements and other identified projects.

Other Revenues: Other miscellaneous income includes \$125,000 in fines and forfeits, \$21,125 in investment income and \$5,000 in license and permit fees.

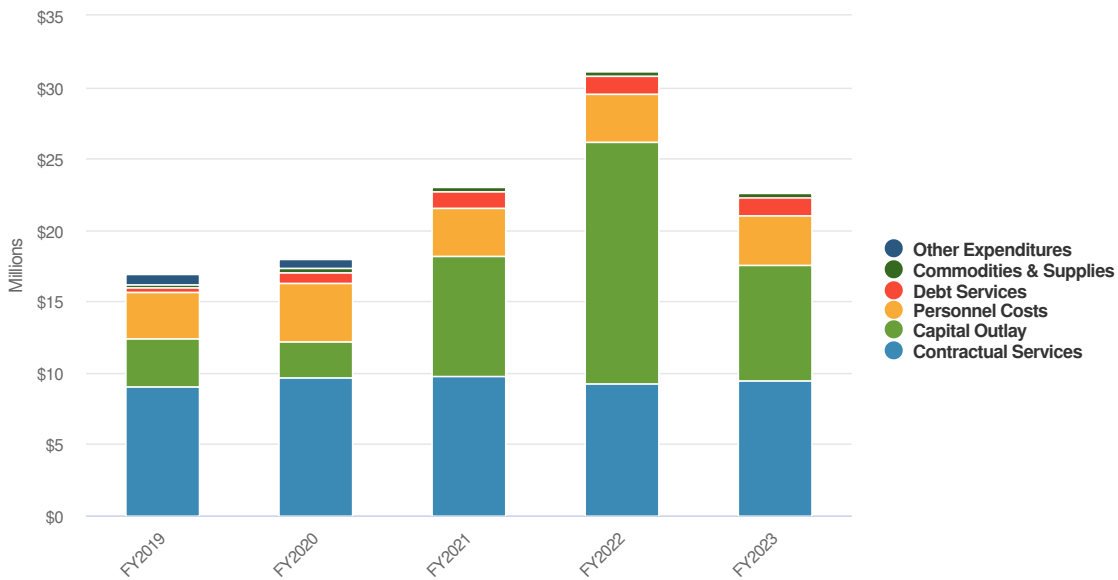
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source							
Property Taxes	-\$19,419	-\$24,959	\$0	-\$21,000	\$0	\$0	0%
Licenses, Permits & Fees	\$20,600	\$1,110	\$5,000	\$5,000	\$5,000	\$5,100	0%
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$6,035,000	\$0	N/A
Other Revenue	\$58,109	\$31,863	\$35,000	\$35,000	\$27,500	\$28,050	-21.4%
Charges For Services	\$14,877,641	\$16,610,626	\$17,015,645	\$17,172,730	\$18,518,900	\$19,139,378	8.8%
Fines & Forfeits	\$94,556	\$122,263	\$100,000	\$110,000	\$125,000	\$127,500	25%
Investment Income	\$296,584	\$158,800	\$101,100	\$15,674	\$21,125	\$22,450	-79.1%
Reimbursements	\$8,100	\$0	\$5,000	\$0	\$0	\$0	-100%
Other Financing Sources	-\$3,014	\$0	\$10,000,000	\$0	\$10,000,000	\$0	0%
Total Revenue Source:	\$15,333,158	\$16,899,702	\$27,261,745	\$17,317,404	\$34,732,525	\$19,322,478	27.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Personnel Costs: Personnel costs account for 11.0 percent of the total annual budget for the Water and Sewer Fund. The total budgeted expenditure under this category is \$3.4 million, an increase of \$89,802 or 1.6 percent over the amended 2021 budget.

Contractual Services: Contractual Services is one of the largest categories of expenditures for the Water and Sewer Fund. It accounts for \$9.8 million or 29.6 percent of total 2022 budgeted expenditures. It includes various contracts including water purchases from the Joint Action Water Agency totaling \$7,046,980. The Village, on average, uses 1.2 billion gallons of water each year. Besides JAWA, the vehicle replacement lease payment totaling \$486,757 and vehicle maintenance costs totaling \$254,170 also fall under contractual services. The category also includes various operational contractual services and obligations related to the day to day function of the water and sewer utilities.

Capital Outlay: Capital Outlay includes items from the Community Investment Plan and normally represents expenditures which have benefits beyond one year. The 2022 budget totals \$16.9 million for the capital outlay category. It includes various capital projects including \$5.5 million for the Northwest Water Commission interconnect, \$3.3 million in water main improvements, \$2.5 million for the second elevated water tower, \$1.1 million for deep well rehab, \$1.9 million for Fairview Graden footing tile disconnection, \$1.0 million in sewer main rehab, \$800,000 in combined sewer improvements and a few other small projects.

Commodities & Supplies: Commodities and Supplies includes various operational supply items and the 2022 budget totals \$299,438.

Debt Service: The debt service expenditure for the year is \$1,214,331, an increase of \$25,250 or 2.1 percent over the amended 2021 budget. The debt service amounts are budgeted based on a preset schedule established at the time of the issuance of the G.O. Bonds.

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expense Objects							
Personnel Costs	\$3,158,580	\$4,031,802	\$3,369,672	\$3,334,188	\$3,423,990	\$3,492,053	1.6%
Contractual Services	\$8,996,766	\$9,635,245	\$9,762,786	\$8,247,372	\$9,200,212	\$9,456,456	-5.8%
Capital Outlay	\$3,453,998	\$2,576,704	\$8,404,063	\$7,825,915	\$16,925,281	\$8,092,687	101.4%
Commodities & Supplies	\$247,847	\$299,916	\$310,163	\$308,663	\$299,438	\$305,407	-3.5%
Other Expenditures	\$699,661	\$686,789	\$0	\$0	\$0	\$0	0%

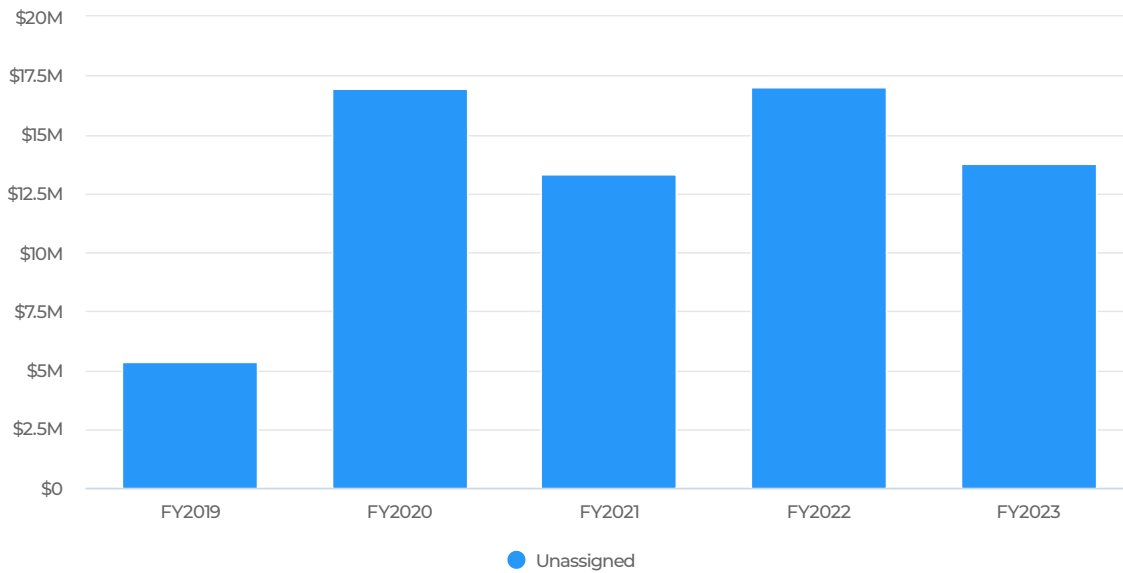


Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Debt Services	\$361,218	\$777,747	\$1,189,181	\$1,189,081	\$1,214,331	\$1,237,181	2.1%
Total Expense Objects:	\$16,918,071	\$18,008,204	\$23,035,865	\$20,905,219	\$31,063,252	\$22,583,784	34.8%

Fund Balance

The unrestricted net assets balance requirement per the Village's Fund Balance Policy is around \$3.3 million for the year 2022. The projected net assets balance for the Water and Sewer Fund is around \$17.0 million. Though \$17.0 million is reported as an unrestricted net assets balance, it includes \$10.0 million from the bond proceeds, which will not be part of the net assets balance once invested in capital assets. In the long-run the fund balance is expected to stay near the targeted fund balance provided by the fund balance policy.

Fund Balance Projections



	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	2023 Forecast
050 - Water and Sewer Fund					
Excess (Deficiency) of Revenues & Other Sources					
Over Expenditures	(1,108,498)	4,225,880	(3,587,815)	3,669,273	(3,261,306)
Unrestricted Net Assets, Beginning of Year	18,024,552	16,916,054	16,916,054	13,328,239	16,997,512
Unrestricted Net Assets, End of Year	16,916,054	21,141,934	13,328,239	16,997,512	13,736,206
<i>Recommended Balance</i>	2,972,556	3,230,910	3,230,910	3,327,837	3,427,672
<i>Revenues % Change from Prior Year</i>		61.31%	2.47%	27.40%	-44.37%
<i>Expenses % Change from Prior Year</i>		27.92%	16.09%	34.85%	-27.30%



	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	
Unassigned	\$13,328,239	\$16,997,512	27.5%
Total Fund Balance:	\$13,328,239	\$16,997,512	27.5%





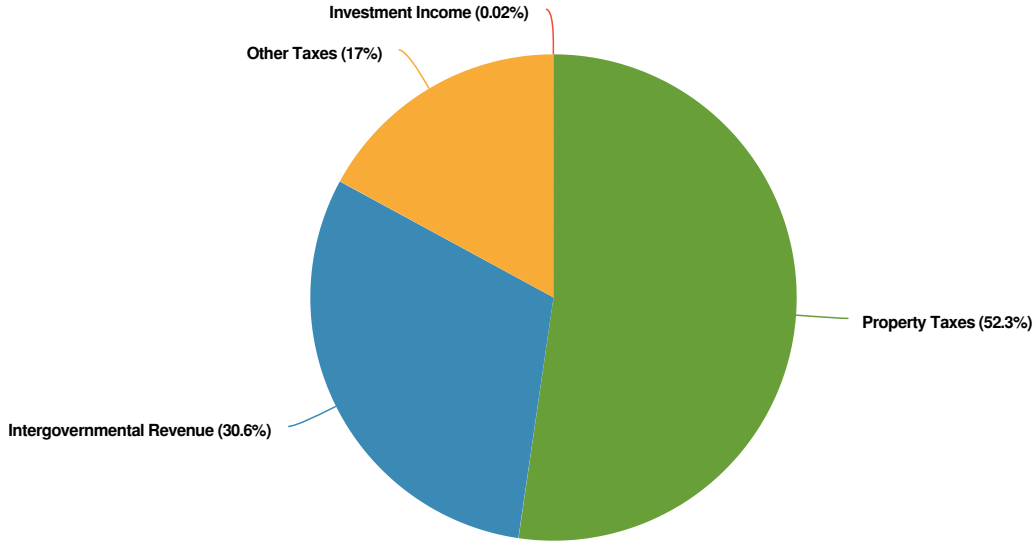
Debt Service Fund

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

Revenues by Source

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

Projected 2022 Revenues by Source



Property Taxes: The 2022 property tax revenue for the Debt Service fund is \$2,828,686, an increase of \$138,515 or 5.1 percent over the 2021 amended budget. In spite of an increase in the debt service levy, the total levy increase for the Village is zero percent. The \$138,515 increase in the debt service levy is offset by an equal decrease in the property tax revenues for the General Fund. The property tax debt service levy pays for Series 2012, Series 2014, Series 2016 and Series 2018B bonds.

Other Taxes: The Village assigns 1/4% of the collected home-rule sales tax to the Flood Control projects. Series 2013 bonds were issued for the Flood Control projects. \$921,206 is assigned from the home-rule sales tax for the Series 2013 bonds and is accounted for as Other Taxes for the Debt Service fund.

Intergovernmental Revenues: The Series 2016 bonds were issued for the Mount Prospect Library. The Mount Prospect library levies a portion for a debt service levy for the bonds and remits the payment to the Village of Mount Prospect. The Village accounts for the collected payments from the Library as intergovernmental revenues and pays the Series 2016 bond payments from it. Besides that, the Village is expected to receive \$75,000 in video gaming taxes from the State of Illinois.

Investment Income: The 2022 budget for investment income is \$1,000 and it shows a significant reduction from the prior year. Previously, the Debt Service Fund had more investable cash due to the capitalized interest on the 2018B bonds. Since all of the capitalized interest has been utilized for the bond payments, the reduction in the investable cash, as well as very low interest rates on investments have resulted in a significant reduction in the interest income.

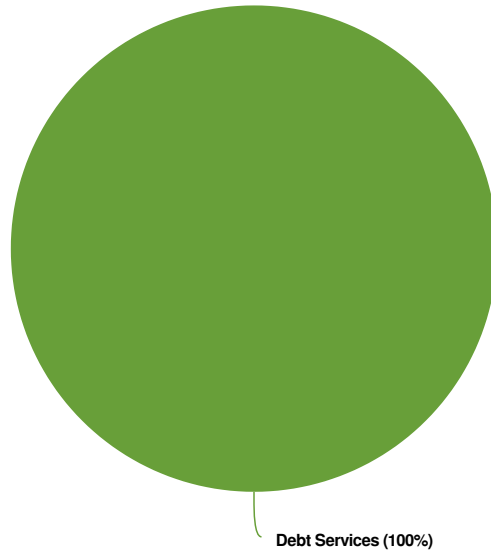
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source							
Property Taxes	\$2,434,000	\$2,548,250	\$2,690,171	\$2,690,171	\$2,828,686	\$3,652,500	5.1%



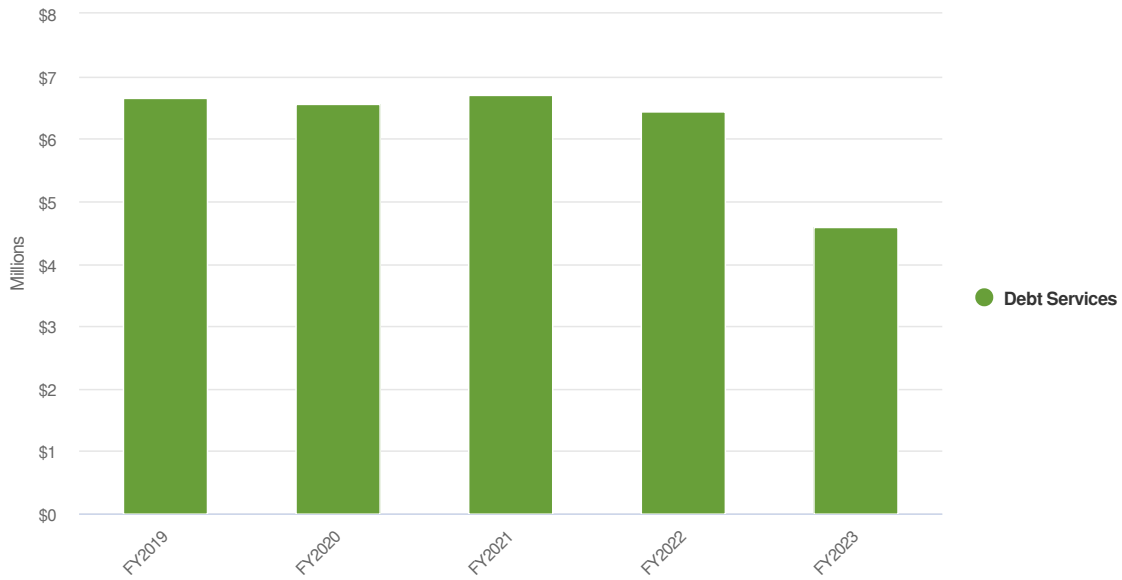
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Other Taxes	\$1,024,578	\$925,000	\$925,000	\$925,000	\$922,000	\$924,000	-0.3%
Intergovernmental Revenue	\$1,616,923	\$1,646,611	\$1,620,900	\$1,646,061	\$1,656,000	\$76,500	2.2%
Investment Income	\$84,168	\$11,582	\$15,000	\$869	\$1,000	\$1,020	-93.3%
Other Financing Sources	\$790,000	\$1,105,000	\$600,000	\$0	\$0	\$0	-100%
Total Revenue Source:	\$5,949,669	\$6,236,444	\$5,851,071	\$5,262,101	\$5,407,686	\$4,654,020	-7.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



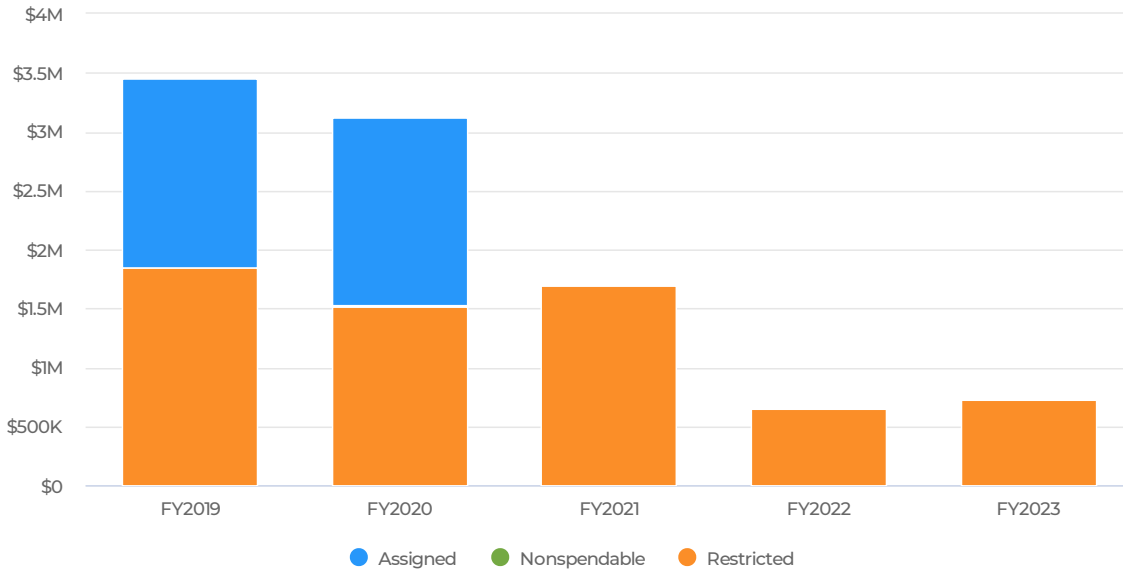
Debt Service: The total debt service budget for 2022 is \$6,448,292 It includes \$4,145,000 in principal payments, \$2,300,892 in interest payments, and \$2,400 is budgeted for the bond paying agent fees. The details on each outstanding bond issuance is listed under the Debt Summary section.

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expense Objects							
Debt Services	\$6,644,817	\$6,564,937	\$6,694,799	\$6,694,302	\$6,448,292	\$4,578,106	-3.7%
Total Expense Objects:	\$6,644,817	\$6,564,937	\$6,694,799	\$6,694,302	\$6,448,292	\$4,578,106	-3.7%

Fund Balance

Since there is a portion of capitalized interest in the Fund Balance of the Debt Service Fund, the Village is in compliance with the aforesaid policy at the end of 2021. The estimated fund balance as of December 31, 2021 is \$1,442,946. By the end of 2022, the estimated fund balance will drop to \$0.7 million, while the fund balance per the policy should be \$1.4 million. The fund balance should be sufficient, since the first ad valorem property taxes levied in December of the prior year are due by March 1, which is well before the interest payment due date of June 1. Alternative revenue sources intended to pay debt service (home-rule sales tax) are received monthly to allow for timely payments.

Fund Balance Projections



	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	2023 Forecast
002 - Debt Service Fund					
Fund Balance, Beginning of Year	3,454,009	3,125,515	3,125,515	1,693,314	652,708
Fund Balance, End of Year	3,125,515	2,281,787	1,693,314	652,708	728,622
<i>Recommended Fund Balance</i>	1,495,951	1,442,946	1,442,946	1,398,078	1,372,303
<i>Revenues % Change from Prior Year</i>		-6.18%	-15.62%	-7.58%	-13.94%
<i>Expenses % Change from Prior Year</i>		1.98%	1.97%	-3.68%	-29.00%

	FY2021 Actual	FY2022 Actual	% Change
Fund Balance			
Assigned	\$0	\$0	0%
Restricted	\$1,693,314	\$652,708	-61.5%
Nonspendable	\$0	\$0	0%
Total Fund Balance:	\$1,693,314	\$652,708	-61.5%





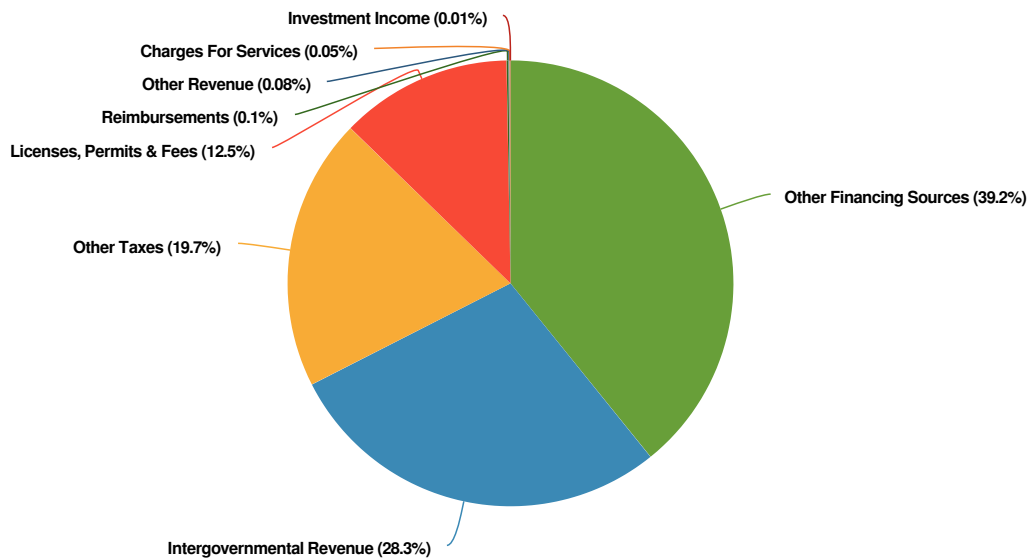
Capital Projects Funds

The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructures other than those from proprietary type activities which are accounted for in enterprise funds. The 2022 budget includes three capital project funds, they are the Capital Improvement Fund, Street Improvement Construction Fund and Flood Control Construction Fund.

Revenues by Source

The chart and table below provide details for the Capital Projects Funds revenue source. Other Financing Sources account for 39.2 percent of the total fund and totals \$7,700,000. Intergovernmental revenue accounts for 28.3 percent of the total Capital Projects Funds revenue and totals \$5,564,000. The category of Other Taxes accounts for 19.7 percent of the total Fund and totals \$3,878,000. The Other Financing Sources, Intergovernmental Revenue and Other Taxes, together, account for 87.2 percent of the total revenue. All other categories combined account for 12.8 percent of the Capital Projects Funds revenue and total \$2,503,600.

Projected 2022 Revenues by Source



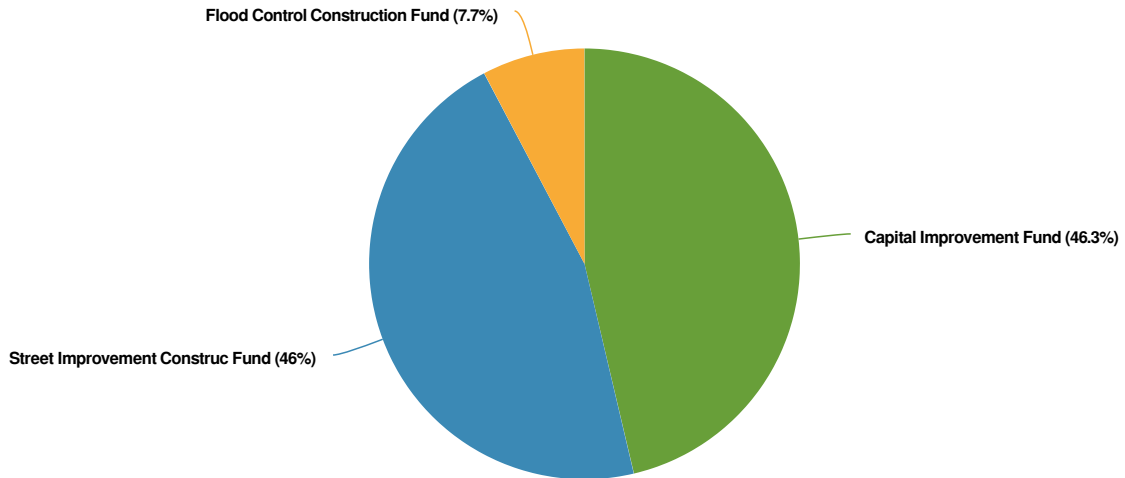
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source							
Other Taxes	\$3,788,116	\$3,826,989	\$3,741,000	\$3,691,000	\$3,878,000	\$3,972,000	3.7%
Licenses, Permits & Fees	\$1,516,296	\$1,414,357	\$1,500,000	\$1,435,000	\$2,450,000	\$2,479,000	63.3%
Intergovernmental Revenue	\$0	\$1,578,250	\$7,752,000	\$5,110,000	\$5,564,000	\$1,250,000	-28.2%
Other Revenue	\$12,253	\$12,836	\$25,000	\$15,034	\$15,000	\$15,300	-40%
Charges For Services	\$27,796	\$9,833	\$28,000	\$8,000	\$10,000	\$10,200	-64.3%
Investment Income	\$771,865	\$83,780	\$33,000	\$1,611	\$2,600	\$2,652	-92.1%
Reimbursements	\$31,205	\$54,121	\$50,000	\$27,000	\$26,000	\$26,520	-48%
Other Financing Sources	\$750,000	\$3,493,000	\$3,540,000	\$4,540,000	\$7,700,000	\$1,425,000	117.5%
Total Revenue Source:	\$6,897,530	\$10,473,166	\$16,669,000	\$14,827,645	\$19,645,600	\$9,180,672	17.9%



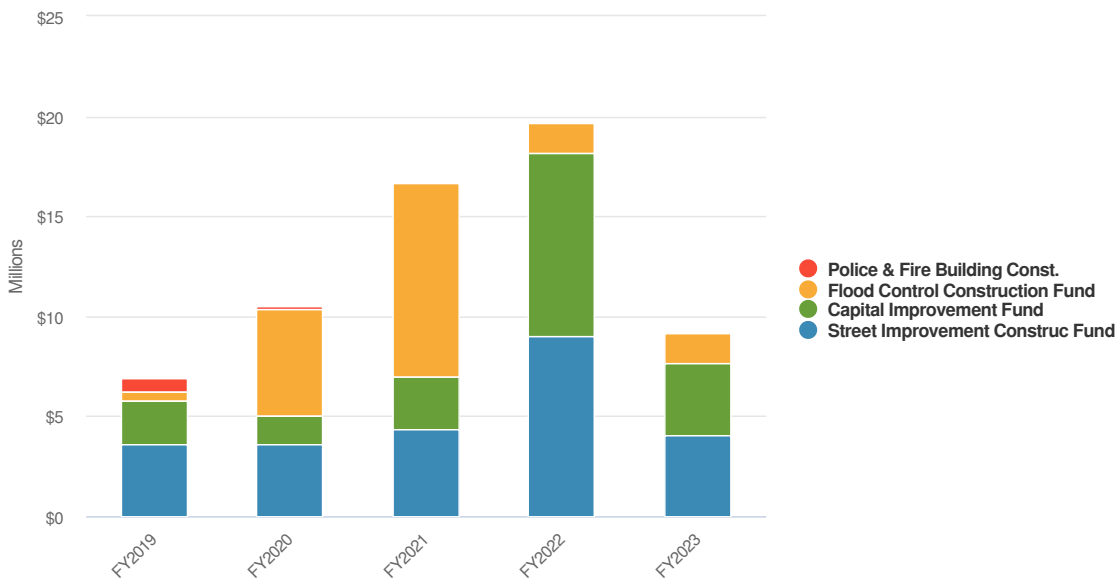
Revenue by Funds

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

2022 Revenue by Funds



Budgeted and Historical 2022 Revenue by Funds



The total 2022 revenue budget for the Capital Project Funds is \$19,645,600. This is an increase of \$2,976,600 or 17.9 percent over the amended 2021 budget.

Capital Improvement Fund

The Capital Improvement Fund has two major revenue sources. The fund gets 0.25 percent of the home-rule sales tax revenue, which is budgeted at \$1.4 million for the year 2022. In addition to that, the fund gets an annual allocation of \$750,000 from the General Fund. However, the Capital Improvement Fund is getting \$7.7 million in transfers from the General Fund for the year 2022. Of this amount, \$5.0 million is given from the



American Rescue Plan. Once the American Rescue Plan items are finalized, \$5.0 million will be utilized towards the project and programs in 2022. The remainder of \$2.7 million is provided from the General Fund to support various capital improvement projects as identified in the Community Investment Plan. The transfers from the General Fund for the year 2022 have been increased based on the current needs. The total revenues for the year 2022 are budgeted at \$9,101,000.

Street Improvement Construction Fund

The Street Construction Fund normally gets 0.25 percent of the home-rule sales tax, which is budgeted at \$1.4 million for the year 2022. Additionally, the Village receives \$600,000 in municipal motor fuel tax each year. Both of these items are accounted for under the category of Other Taxes. The fund also receives vehicle license fees budgeted at \$1,450,000. The vehicle license fees are restricted for street improvement projects only. For the year 2022, the Village is set to receive a major grant totaling \$5,564,000 for an intersection improvement project at Rand-Central-Mount Prospect Road. The total project cost is \$6.8 million and the Village will be funding \$1.3 million of the total project cost. The budget also includes \$16,000 in other miscellaneous revenues. The total revenues for the year 2022 are budgeted at \$9,030,600.

Flood Control Construction Fund

The Flood Control Construction Fund gets 0.25 percent of the home-rule sales tax. The 0.25 percent of the home-rule sales tax is budgeted at \$1,400,000. From this amount, \$922,000 is dedicated towards the debt service payment for 2013 series bonds issued for the flood control projects. The remainder of \$478,000 will be received as revenue by the Flood Control Construction Fund. In addition, a new Storm Sewer Utility Fee is proposed in the 2022 budget. The total revenue from the new fee is estimated at \$1,000,000. The new fee will establish a dedicated revenue source for the current and future storm sewer and flood control projects. Additionally, \$26,000 is budgeted for the year 2022 in miscellaneous revenues and reimbursements.

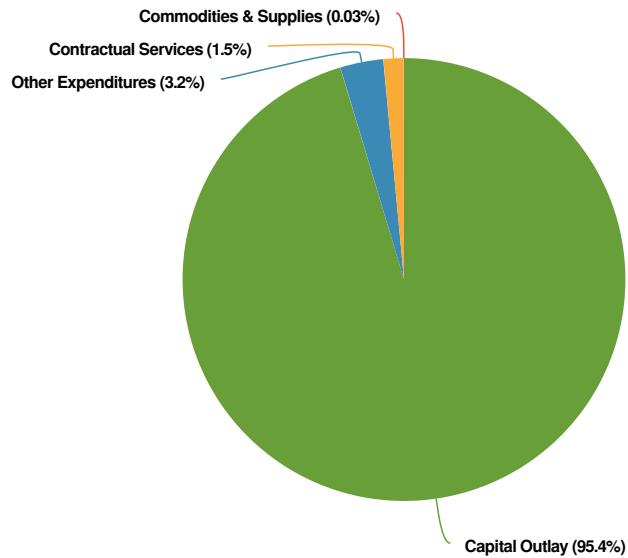
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Capital Improvement Fund							
Other Taxes	\$1,370,000	\$1,389,000	\$1,325,000	\$1,325,000	\$1,400,000	\$1,428,000	5.7%
Intergovernmental Revenue	\$0	\$0	\$500,000	\$400,000	\$0	\$750,000	-100%
Investment Income	\$32,018	\$12,071	\$15,000	\$921	\$1,000	\$1,020	-93.3%
Other Financing Sources	\$750,000	\$0	\$750,000	\$750,000	\$7,700,000	\$1,425,000	926.7%
Total Capital Improvement Fund:	\$2,152,018	\$1,401,071	\$2,590,000	\$2,475,921	\$9,101,000	\$3,604,020	251.4%
Street Improvement Construc Fund							
Other Taxes	\$2,072,694	\$1,973,989	\$1,975,000	\$1,925,000	\$2,000,000	\$2,040,000	1.3%
Licenses, Permits & Fees	\$1,516,296	\$1,414,357	\$1,500,000	\$1,435,000	\$1,450,000	\$1,479,000	-3.3%
Intergovernmental Revenue	\$0	\$230,250	\$852,000	\$852,000	\$5,564,000	\$500,000	553.1%
Other Revenue	\$12,253	\$12,836	\$25,000	\$15,034	\$15,000	\$15,300	-40%
Investment Income	\$29,227	\$8,108	\$10,000	\$564	\$600	\$612	-94%
Reimbursements	\$6,297	\$0	\$5,000	\$2,000	\$1,000	\$1,020	-80%
Total Street Improvement Construc Fund:	\$3,636,767	\$3,639,540	\$4,367,000	\$4,229,598	\$9,030,600	\$4,035,932	106.8%
Flood Control Construction Fund							
Other Taxes	\$345,422	\$464,000	\$441,000	\$441,000	\$478,000	\$504,000	8.4%
Licenses, Permits & Fees			\$0	\$0	\$1,000,000	\$1,000,000	N/A
Intergovernmental Revenue	\$0	\$1,348,000	\$6,400,000	\$3,858,000	\$0	\$0	-100%
Charges For Services	\$27,796	\$9,833	\$28,000	\$8,000	\$10,000	\$10,200	-64.3%
Investment Income	\$18,516	\$1,038	\$8,000	\$0	\$1,000	\$1,020	-87.5%



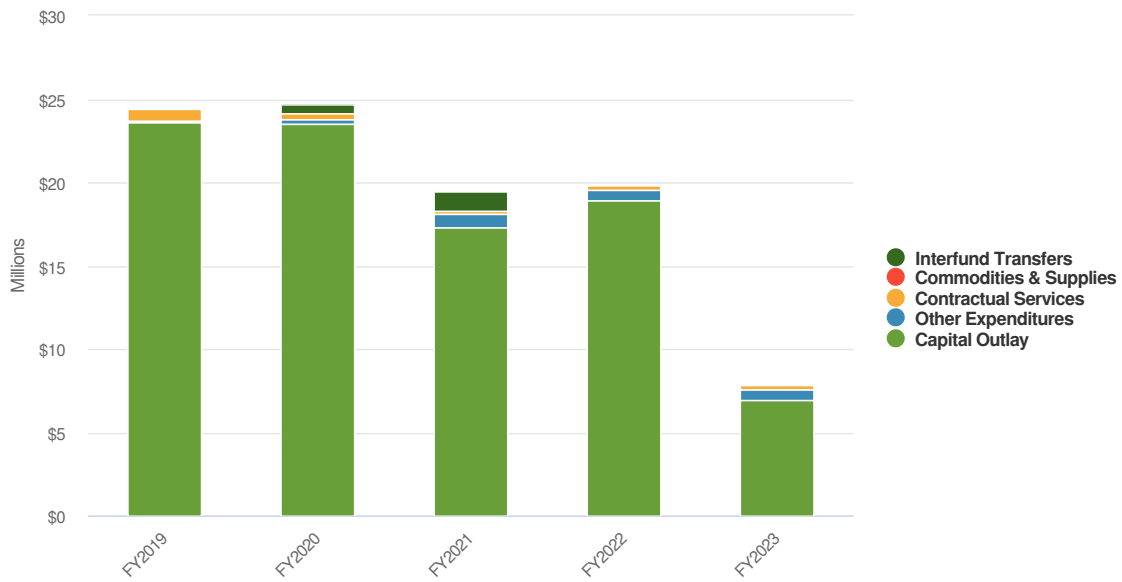
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Reimbursements	\$24,907	\$20,000	\$45,000	\$25,000	\$25,000	\$25,500	-44.4%
Other Financing Sources	\$0	\$3,493,000	\$2,790,000	\$3,790,000	\$0	\$0	-100%
Total Flood Control Construction Fund:	\$416,642	\$5,335,871	\$9,712,000	\$8,122,000	\$1,514,000	\$1,540,720	-84.4%
Police & Fire Building Const.							
Investment Income	\$692,103	\$62,563	\$0	\$126	\$0	\$0	0%
Reimbursements	\$0	\$34,121	\$0	\$0	\$0	\$0	0%
Total Police & Fire Building Const.:	\$692,103	\$96,684	\$0	\$126	\$0	\$0	0%
Total:	\$6,897,530	\$10,473,166	\$16,669,000	\$14,827,645	\$19,645,600	\$9,180,672	17.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



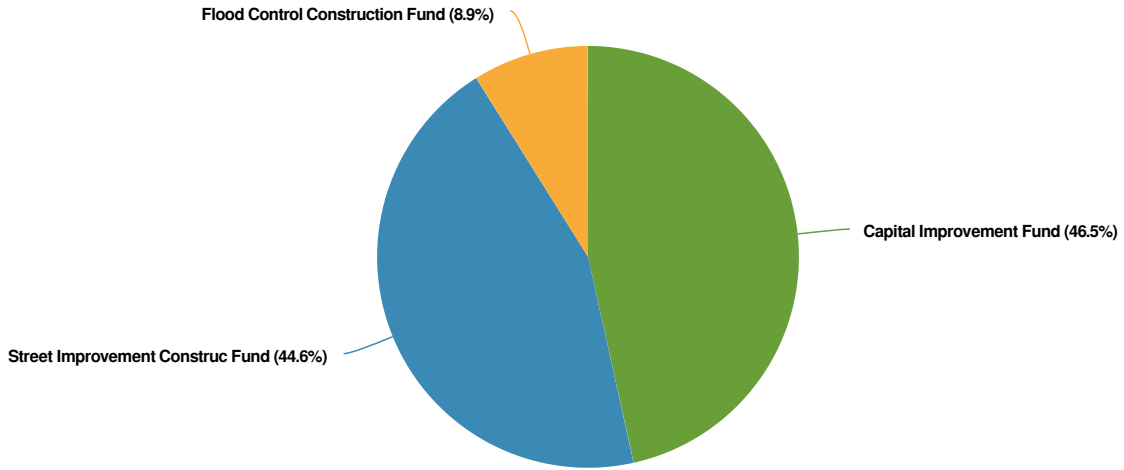
Budgeted and Historical Expenditures by Expense Type



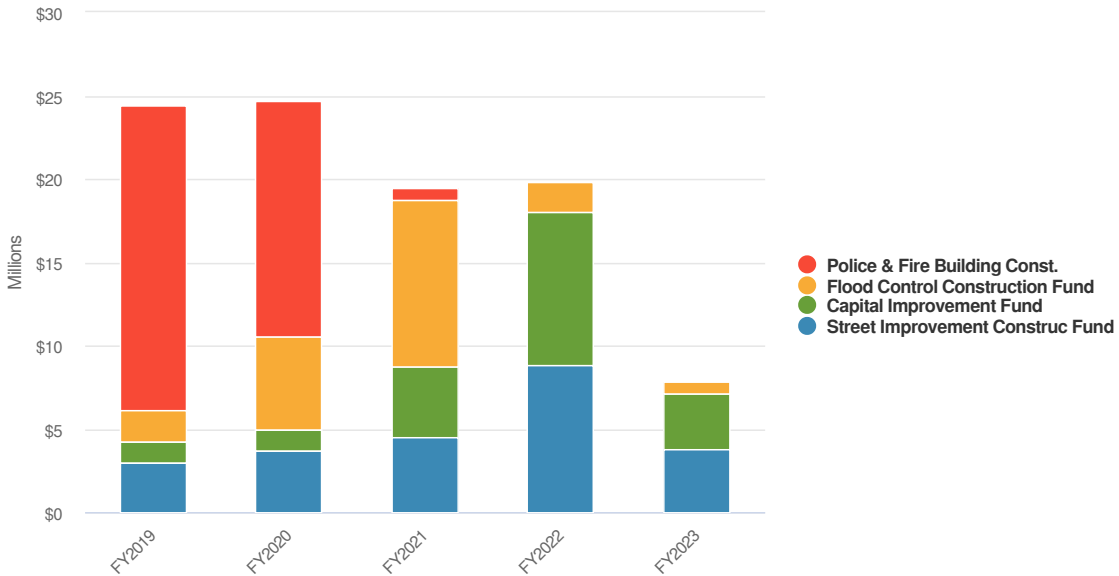
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expense Objects							
Contractual Services	\$697,268	\$367,915	\$165,970	\$165,970	\$288,489	\$321,058	73.8%
Capital Outlay	\$23,633,645	\$23,542,034	\$17,310,717	\$15,167,221	\$18,879,560	\$6,976,331	9.1%
Commodities & Supplies	\$2,459	\$4,162	\$5,100	\$5,100	\$5,202	\$5,306	2%
Other Expenditures	\$58,079	\$206,968	\$802,958	\$673,000	\$625,000	\$555,000	-22.2%
Interfund Transfers	\$0	\$590,000	\$1,140,000	\$544,819	\$0	\$0	-100%
Total Expense Objects:	\$24,391,451	\$24,711,078	\$19,424,745	\$16,556,110	\$19,798,251	\$7,857,695	1.9%

Expenditures by Funds

2022 Expenditures by Funds



Budgeted and Historical 2022 Expenditures by Funds



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

Capital Improvement Fund

The Capital Improvement fund will have \$9,213,560 in items from the Community Investment Plan. A list of 2022 recurring projects includes brick sidewalk replacement - \$125,000, corridor improvements/Façade - \$100,000, HVAC upgrades - \$50,000, and includes residential street lighting - \$225,000. The total non-recurring projects include \$1,600,000 for the Village Hall HVAC upgrades, \$510,000 for Central Road pedestrian improvements, \$250,000 for window replacements, \$120,000 for the Fire Department foam mitigation, \$165,000 for other public building improvements, \$90,000 for an emergency generator, and a few other non-recurring items totaling \$491,060. The 2022 CIP also includes \$5.0 million in the American Rescue Plan items. The total 2022 CIP to be funded from the Capital Improvement Fund is \$9,213,560. For more details, please refer to the Capital Improvement section.



Street Improvement Construction Fund

The total budgeted expenditures for 2022 is \$8,826,000. Of this amount, \$8,786,000 will be invested in various capital projects as identified in the Community Investment Plan. The remaining \$40,000 is budgeted for contractual services for the Public Works department (for streets and buildings). The major project includes \$6,864,000 in intersection improvements at Rand-Central-Mount Prospect Road, \$1,872,000 in street resurfacing projects and \$50,000 is budgeted for other miscellaneous street projects.

Flood Control Construction Fund

The total budgeted expenditure for the fund is \$1,758,691. Of this amount, \$1,570,000 will be expended on capital projects and \$188,691 is budgeted for various operating expenditures including contractual services and infrastructure maintenance. The major capital project includes \$1,350,000 for McDonald Creek Bank Stabilization, \$120,000 for neighborhood drainage improvements, and \$100,000 for Lake Briarwood Creek Improvement.

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Capital Improvement Fund	\$1,240,318	\$1,256,337	\$4,298,425	\$4,148,241	\$9,213,560	\$3,304,331	114.3%
Total Capital Improvement Fund:	\$1,240,318	\$1,256,337	\$4,298,425	\$4,148,241	\$9,213,560	\$3,304,331	114.3%
Street Improvement Construc Fund	\$3,010,478	\$3,661,659	\$4,464,958	\$4,464,958	\$8,826,000	\$3,792,000	97.7%
Total Street Improvement Construc Fund:	\$3,010,478	\$3,661,659	\$4,464,958	\$4,464,958	\$8,826,000	\$3,792,000	97.7%
Flood Control Construction Fund	\$1,870,342	\$5,598,561	\$10,016,362	\$7,898,651	\$1,758,691	\$761,364	-82.4%
Total Flood Control Construction Fund:	\$1,870,342	\$5,598,561	\$10,016,362	\$7,898,651	\$1,758,691	\$761,364	-82.4%
Police & Fire Building Const.	\$18,270,313	\$14,194,521	\$645,000	\$44,260	\$0	\$0	-100%
Total Police & Fire Building Const.:	\$18,270,313	\$14,194,521	\$645,000	\$44,260	\$0	\$0	-100%
Total:	\$24,391,451	\$24,711,078	\$19,424,745	\$16,556,110	\$19,798,251	\$7,857,695	1.9%





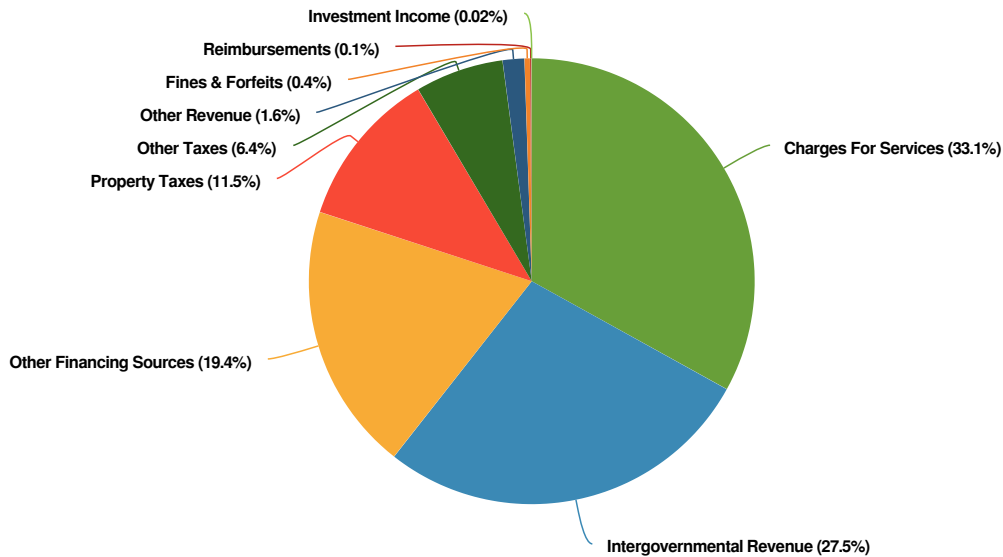
Special Revenue Fund

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

Revenues by Source

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

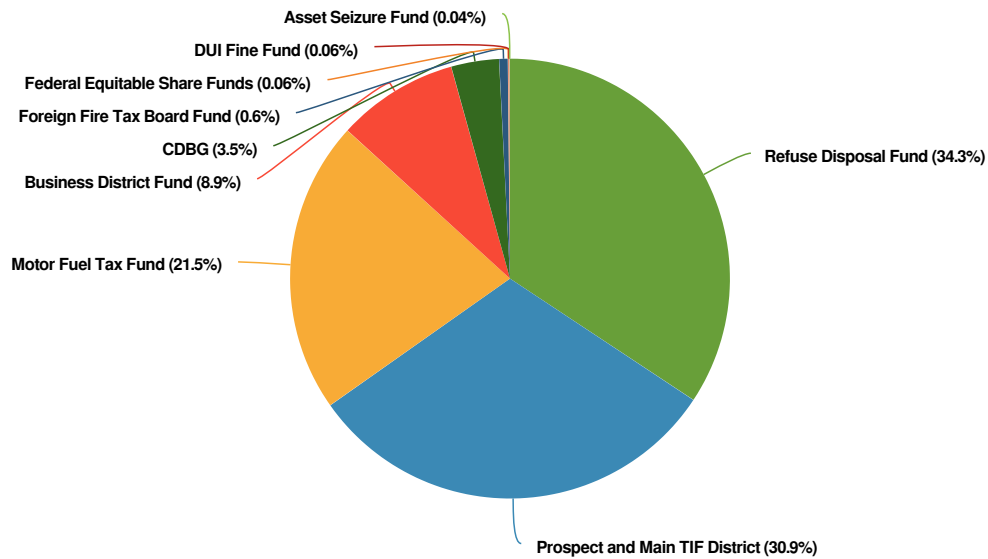
Projected 2022 Revenues by Source



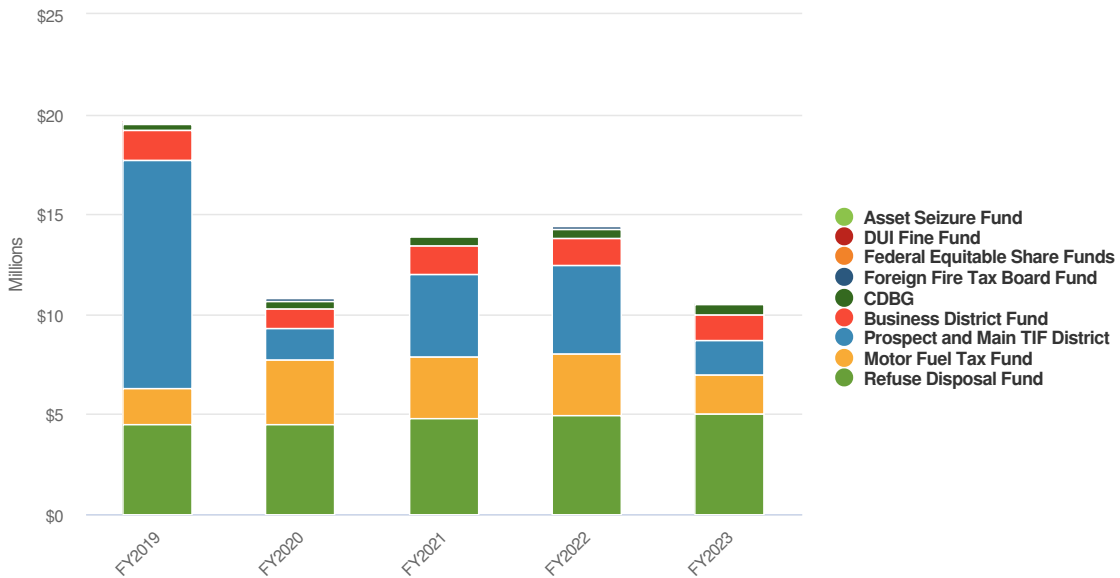
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source							
Property Taxes	\$425,541	\$944,024	\$1,348,000	\$1,267,726	\$1,650,000	\$1,683,000	22.4%
Other Taxes	\$1,074,803	\$724,920	\$1,010,000	\$801,000	\$925,000	\$943,500	-8.4%
Intergovernmental Revenue	\$2,440,172	\$3,749,450	\$3,924,653	\$3,930,689	\$3,967,710	\$2,823,170	1.1%
Other Revenue	\$253,400	\$366,057	\$219,632	\$221,580	\$226,000	\$230,520	2.9%
Charges For Services	\$4,236,922	\$4,283,149	\$4,600,000	\$4,575,000	\$4,761,000	\$4,856,220	3.5%
Fines & Forfeits	\$97,883	\$43,502	\$59,000	\$46,838	\$57,000	\$58,140	-3.4%
Investment Income	\$88,766	\$40,093	\$24,148	\$1,716	\$2,690	\$2,760	-88.9%
Reimbursements	\$97,047	\$63,026	\$15,000	\$14,071	\$15,000	\$15,300	0%
Other Financing Sources	\$10,935,656	\$590,000	\$2,800,000	\$302,790	\$2,800,000	\$0	0%
Total Revenue Source:	\$19,650,188	\$10,804,221	\$14,000,433	\$11,161,410	\$14,404,400	\$10,612,610	2.9%

Revenue by Funds

2022 Revenue by Fund



Budgeted and Historical 2022 Revenue by Funds



Refuse Disposal Fund

The fund accounts for refuse collection and disposal activities for the Village. The 2022 budget includes \$4,761,000 in refuse service charges. The 2022 budget proposes a 3.5 percent increase in the refuse service charges. Besides service charges, other revenues totaling \$141,000, fines & forfeitures totaling \$35,000, investment income of \$200 and \$5,000 in miscellaneous reimbursements are budgeted for 2022.

Motor Fuel Tax

The fund receives Motor Fuel Tax as an intergovernmental revenue from the State of Illinois. \$3,079,939 in the intergovernmental includes, \$1.9 million in motor fuel tax and \$1,189,940 in the House Bill 62 grants. Both of these funds are earmarked for street improvements. Besides the intergovernmental revenues, \$10,000 in miscellaneous reimbursements and \$1,500 in investment income are budgeted for 2022.



Community Development Block Grant

The fund accounts for the Community Development Block Grant provided for supporting community development activities. The revenue budget includes \$427,770 in federal grants and \$80,000 in various program income.

Asset Seizure Fund

The fund accounts for fines and forfeitures collected from the asset seizures. The revenue budget includes \$6,000 in fines and forfeitures and \$100 in investment income.

Federal Equitable Share Fund

The fund accounts for proceeds received from federal and state authorities from asset forfeitures and seizures. The revenue budget includes \$8,000 in fines and forfeitures and \$220 in the investment income.

DUI Find Fund

The fund accounts for fines received from DUI enforcement. The revenue budget includes \$8,000 in fines and \$20 in other income.

Foreign Fire Tax

The fund accounts for fees received from out of state fire-alarm companies serving within the jurisdiction of the Village of Mount Prospect. The revenue budget includes \$90,000 in foreign fire taxes and \$150 is budgeted for investment income.

Business District Fund

The fund accounts for taxes and revenues collected from the Randhurst Business District of the Village. The revenue budget includes other taxes totaling \$835,000, intergovernmental revenues (sales tax) totaling \$450,000 and \$500 is budgeted in investment income. The other taxes include \$325,000 in food & beverage taxes, \$175,000 in hotel/motel taxes, \$60,000 in movie theater taxes and \$275,000 in business district taxes.

Prospect & Main TIF Fund

The fund accounts for the revenues and expenses for the Prospect & Main Tax Increment Financing District of the Village. The revenue budget includes tax increments totaling \$1,650,000 and \$2,800,000 is budgeted for the sale of assets in the TIF district under other financing sources. The 2022 budget also includes \$5,000 in miscellaneous income.

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Refuse Disposal Fund							
Other Revenue	\$131,334	\$158,623	\$140,000	\$142,080	\$141,000	\$143,820	0.7%
Charges For Services	\$4,236,922	\$4,283,149	\$4,600,000	\$4,575,000	\$4,761,000	\$4,856,220	3.5%
Fines & Forfeits	\$32,098	\$28,516	\$40,000	\$32,700	\$35,000	\$35,700	-12.5%
Investment Income	\$12,749	\$2,667	\$5,348	\$142	\$200	\$204	-96.3%
Reimbursements	\$87,362	\$40,348	\$5,000	\$632	\$5,000	\$5,100	0%
Total Refuse Disposal Fund:	\$4,500,464	\$4,513,302	\$4,790,348	\$4,750,554	\$4,942,200	\$5,041,044	3.2%
Motor Fuel Tax Fund							
Intergovernmental Revenue	\$1,776,997	\$3,161,148	\$3,085,785	\$3,079,939	\$3,089,940	\$1,938,000	0.1%
Investment Income	\$30,212	\$11,114	\$5,000	\$1,096	\$1,500	\$1,530	-70%
Reimbursements	\$9,685	\$22,678	\$10,000	\$13,439	\$10,000	\$10,200	0%
Total Motor Fuel Tax Fund:	\$1,816,894	\$3,194,940	\$3,100,785	\$3,094,474	\$3,101,440	\$1,949,730	0%
CDBG							
Intergovernmental Revenue	\$214,034	\$191,878	\$388,868	\$435,750	\$427,770	\$426,170	10%

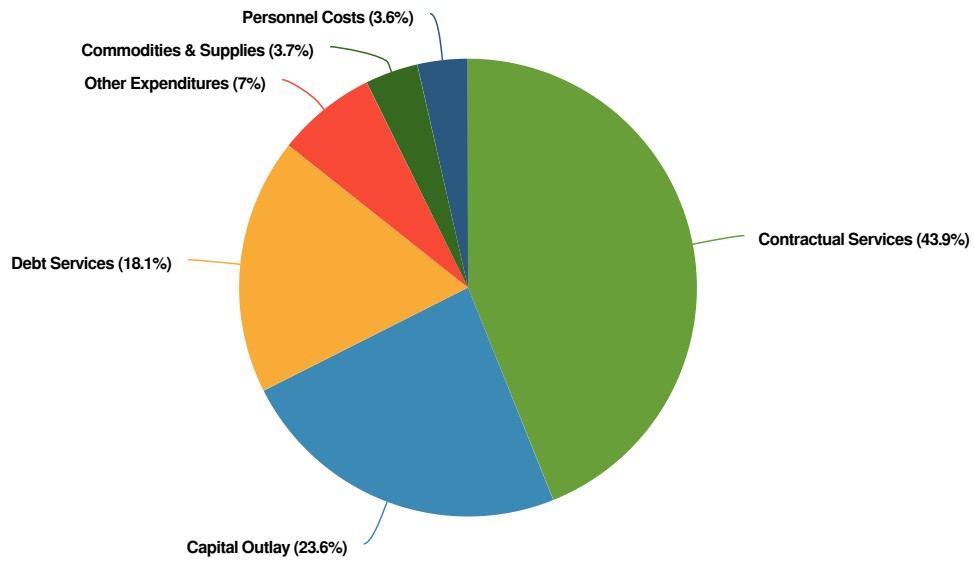


Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Other Revenue	\$89,837	\$185,735	\$79,632	\$79,500	\$80,000	\$81,600	0.5%
Total CDBG:	\$303,871	\$377,613	\$468,500	\$515,250	\$507,770	\$507,770	8.4%
Asset Seizure Fund							
Fines & Forfeits	\$15,632	\$6,032	\$5,000	\$260	\$6,000	\$6,120	20%
Investment Income	\$1,771	\$460	\$1,000	\$34	\$100	\$102	-90%
Total Asset Seizure Fund:	\$17,403	\$6,492	\$6,000	\$294	\$6,100	\$6,222	1.7%
Federal Equitable Share Funds							
Fines & Forfeits	\$30,112	\$1,401	\$4,000	\$5,878	\$8,000	\$8,160	100%
Investment Income	\$126	\$42	\$100	\$5	\$220	\$224	120%
Total Federal Equitable Share Funds:	\$30,237	\$1,443	\$4,100	\$5,883	\$8,220	\$8,384	100.5%
DUI Fine Fund							
Fines & Forfeits	\$20,041	\$7,553	\$10,000	\$8,000	\$8,000	\$8,160	-20%
Investment Income	\$317	\$49	\$200	\$6	\$20	\$20	-90%
Total DUI Fine Fund:	\$20,357	\$7,601	\$10,200	\$8,006	\$8,020	\$8,180	-21.4%
Foreign Fire Tax Board Fund							
Other Taxes	\$76,446	\$89,275	\$75,000	\$98,000	\$90,000	\$91,800	20%
Investment Income	\$4,799	\$1,432	\$2,500	\$93	\$150	\$155	-94%
Total Foreign Fire Tax Board Fund:	\$81,245	\$90,707	\$77,500	\$98,093	\$90,150	\$91,955	16.3%
Business District Fund							
Other Taxes	\$998,357	\$635,645	\$935,000	\$703,000	\$835,000	\$851,700	-10.7%
Intergovernmental Revenue	\$449,141	\$396,424	\$450,000	\$415,000	\$450,000	\$459,000	0%
Investment Income	\$11,049	\$4,221	\$5,000	\$211	\$500	\$525	-90%
Total Business District Fund:	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%
Prospect and Main TIF District							
Property Taxes	\$425,541	\$944,024	\$1,348,000	\$1,267,726	\$1,650,000	\$1,683,000	22.4%
Other Revenue	\$32,229	\$21,700	\$0	\$0	\$5,000	\$5,100	N/A
Investment Income	\$27,744	\$20,108	\$5,000	\$129	\$0	\$0	-100%
Other Financing Sources	\$10,935,656	\$590,000	\$2,800,000	\$302,790	\$2,800,000	\$0	0%
Total Prospect and Main TIF District:	\$11,421,169	\$1,575,832	\$4,153,000	\$1,570,645	\$4,455,000	\$1,688,100	7.3%
Total:	\$19,650,188	\$10,804,221	\$14,000,433	\$11,161,410	\$14,404,400	\$10,612,610	2.9%

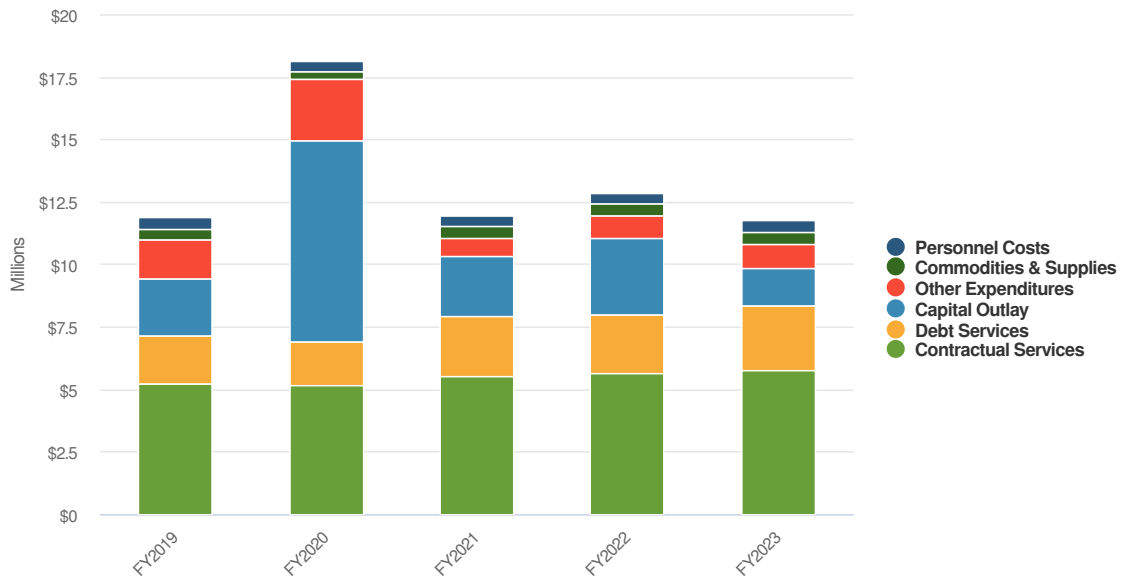


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



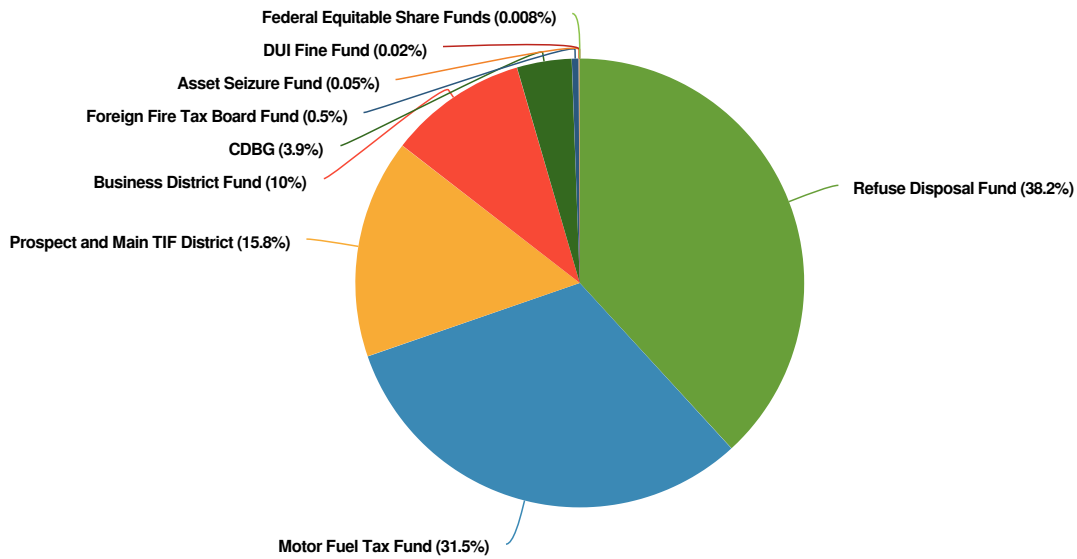
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expense Objects							
Personnel Costs	\$431,557	\$417,200	\$446,421	\$450,166	\$457,464	\$466,563	2.5%



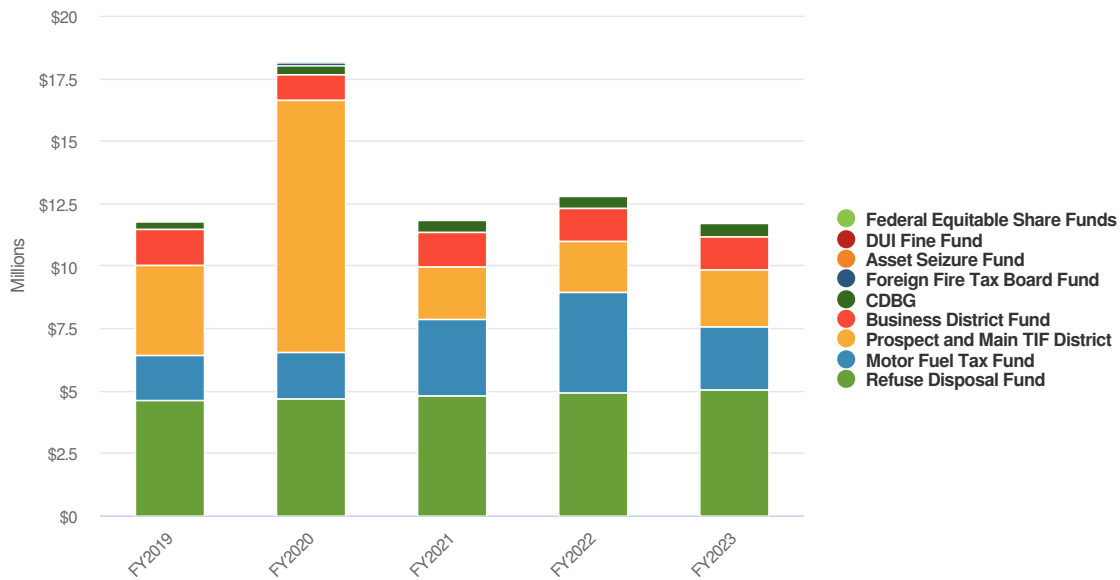
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Contractual Services	\$5,249,516	\$5,168,103	\$5,499,943	\$5,505,023	\$5,653,437	\$5,752,112	2.8%
Capital Outlay	\$2,295,098	\$8,019,956	\$2,440,740	\$2,109,000	\$3,043,000	\$1,503,000	24.7%
Commodities & Supplies	\$443,069	\$323,018	\$454,060	\$462,060	\$482,471	\$491,075	6.3%
Other Expenditures	\$1,554,997	\$2,496,670	\$704,000	\$161,200	\$904,000	\$970,000	28.4%
Debt Services	\$1,891,509	\$1,739,701	\$2,409,338	\$2,137,299	\$2,329,988	\$2,584,263	-3.3%
Total Expense Objects:	\$11,865,746	\$18,164,648	\$11,954,502	\$10,824,748	\$12,870,360	\$11,767,013	7.7%

Expenditures by Funds

2022 Expenditures by Funds



Budgeted and Historical 2022 Expenditures by Funds



Refuse Disposal Fund

The expenditures for the fund include \$457,464 in personnel costs, \$4,415,745 in contractual services and \$42,771 in various operational commodities and supplies. The contractual services primarily includes \$3,309,661 in Republic Service contract costs for the refuse collection and programs and \$1,049,785 is budgeted for tipping fees payable to the Solid Waste Agency of Northern Cook County (SWANCC). \$56,299 in contractual services includes liability insurance and other contractual obligations.

Motor Fuel Tax

The expenditures for the fund include \$628,722 in contractual services, \$387,600 in commodities and supplies and \$3,040,000 is budgeted for the Community Investment Plan items. The contractual services include \$254,000 in electricity charges for the street lights, \$101,783 in traffic light maintenance, \$86,152 for snow removal and \$186,787 for various street maintenance items. \$387,600 for salt purchases are budgeted under commodities and supplies. The CIP items include \$2,990,000 for the annual street resurfacing program and \$50,000 is budgeted for traffic signal replacement.

Community Development Block Grant

The Community Development Block Grant expenditure include various contractual services totaling \$507,770. The contractual services includes \$300,000 in sidewalk improvement programs and \$182,770 is budgeted as contributions to various qualified programs and institutions.

Asset Seizure Fund

The expenditures for the fund includes \$4,000 in contractual services and \$3,000 is budgeted for small equipment purchases.

Federal Equitable Share Fund

The expenditures for the fund includes \$1,000 in professional services.

DUI Find Fund

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

Foreign Fire Tax

The expenditures for the fund includes \$12,700 in contractual services and \$50,600 in qualified commodities and supplies for the Fire Department. The contractual services include \$10,000 in professional services and \$2,700 in other contractual obligations. The commodities and supplies include \$40,000 for the Fire Department equipment upgrades and \$10,600 is for miscellaneous operational supplies.

Business District Fund

The expenditures include an interest payment on a note established per the Redevelopment Agreement between the owners of the Randhurst Mall and the Village. A total of \$1,285,500 is budgeted for interest payments for 2022, which equals the total budgeted revenue for 2022.

Prospect & Main TIF Fund



The total expenditures for the fund is \$2,031,488. It includes \$1,044,488 in debt service payments, \$81,500 in contractual services, \$1,500 in commodities and supplies and \$904,000 in other expenditures. The contractual services include \$50,000 for legal fees, \$30,000 in professional service fees and \$1,500 in dues and memberships. The other expenditures include \$145,000 in return of increment to Cook County per the settlement agreement between School Dist. 214 and the Village, \$100,000 in facade programs, and \$650,000 in developers' incentives per the redevelopment agreements in place.

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Refuse Disposal Fund							
Personnel Costs	\$431,557	\$417,200	\$446,421	\$450,166	\$457,464	\$466,563	2.5%
Contractual Services	\$4,181,203	\$4,203,160	\$4,301,367	\$4,333,697	\$4,415,745	\$4,507,927	2.7%
Commodities & Supplies	\$41,320	\$39,978	\$42,560	\$42,560	\$42,771	\$43,623	0.5%
Total Refuse Disposal Fund:	\$4,654,080	\$4,660,338	\$4,790,348	\$4,826,423	\$4,915,980	\$5,018,113	2.6%
Motor Fuel Tax Fund							
Contractual Services	\$398,022	\$469,361	\$621,376	\$621,376	\$628,722	\$636,215	1.2%
Capital Outlay	\$1,002,772	\$1,150,000	\$2,099,000	\$2,099,000	\$3,040,000	\$1,500,000	44.8%
Commodities & Supplies	\$381,622	\$251,631	\$380,000	\$380,000	\$387,600	\$395,352	2%
Total Motor Fuel Tax Fund:	\$1,782,417	\$1,870,992	\$3,100,376	\$3,100,376	\$4,056,322	\$2,531,567	30.8%
CDBG							
Contractual Services	\$303,871	\$377,613	\$468,500	\$515,250	\$507,770	\$507,770	8.4%
Total CDBG:	\$303,871	\$377,613	\$468,500	\$515,250	\$507,770	\$507,770	8.4%
Asset Seizure Fund							
Contractual Services	\$2,500	\$0	\$4,000	\$3,000	\$4,000	\$4,000	0%
Capital Outlay	\$21,057	\$20,951	\$3,000	\$10,000	\$3,000	\$3,000	0%
Total Asset Seizure Fund:	\$23,557	\$20,951	\$7,000	\$13,000	\$7,000	\$7,000	0%
Federal Equitable Share Funds							
Contractual Services	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	0%
Total Federal Equitable Share Funds:	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	0%
DUI Fine Fund							
Contractual Services	\$2,949	\$0	\$2,000	\$2,000	\$2,000	\$1,000	0%
Capital Outlay	\$11,346	\$1,075	\$46,000	\$0	\$0	\$0	-100%
Total DUI Fine Fund:	\$14,295	\$1,075	\$48,000	\$2,000	\$2,000	\$1,000	-95.8%
Foreign Fire Tax Board Fund							
Contractual Services	\$9,196	\$7,254	\$20,200	\$19,700	\$12,700	\$12,700	-37.1%
Capital Outlay	\$11,601	\$76,840	\$16,750	\$0	\$0	\$0	-100%
Commodities & Supplies	\$20,127	\$31,409	\$30,000	\$38,000	\$50,600	\$50,600	68.7%
Total Foreign Fire Tax Board Fund:	\$40,924	\$115,504	\$66,950	\$57,700	\$63,300	\$63,300	-5.5%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Business District Fund							
Debt Services	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%
Total Business District Fund:	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%
Prospect and Main TIF District							
Contractual Services	\$351,775	\$110,714	\$81,500	\$10,000	\$81,500	\$81,500	0%
Capital Outlay	\$1,248,322	\$6,771,090	\$275,990	\$0	\$0	\$0	-100%
Commodities & Supplies	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500	0%
Other Expenditures	\$1,554,997	\$2,496,670	\$704,000	\$161,200	\$904,000	\$970,000	28.4%
Debt Services	\$432,962	\$703,411	\$1,019,338	\$1,019,088	\$1,044,488	\$1,273,038	2.5%
Total Prospect and Main TIF District:	\$3,588,055	\$10,081,885	\$2,082,328	\$1,191,788	\$2,031,488	\$2,326,038	-2.4%
Total:	\$11,865,746	\$18,164,648	\$11,954,502	\$10,824,748	\$12,870,360	\$11,767,013	7.7%



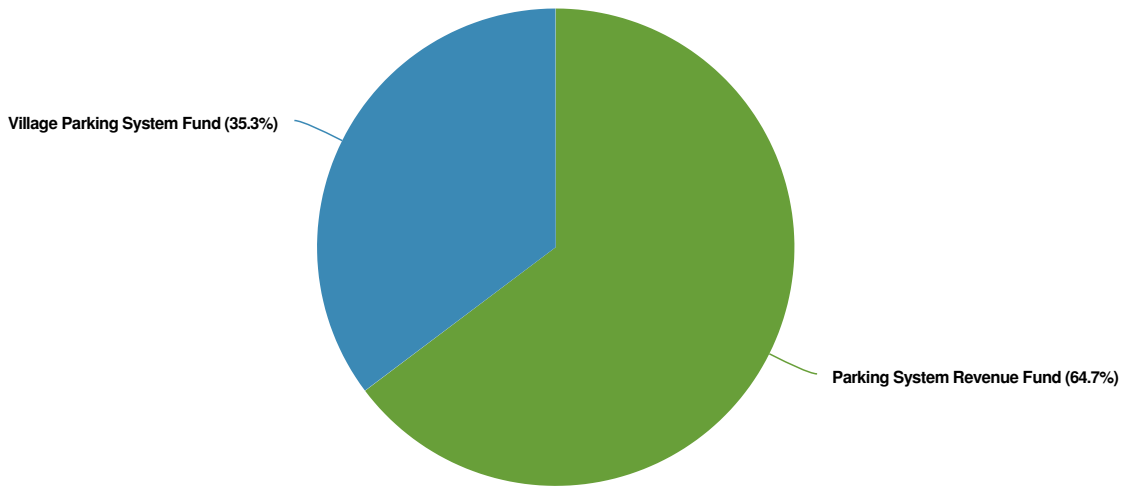


Non-Major Enterprise Funds

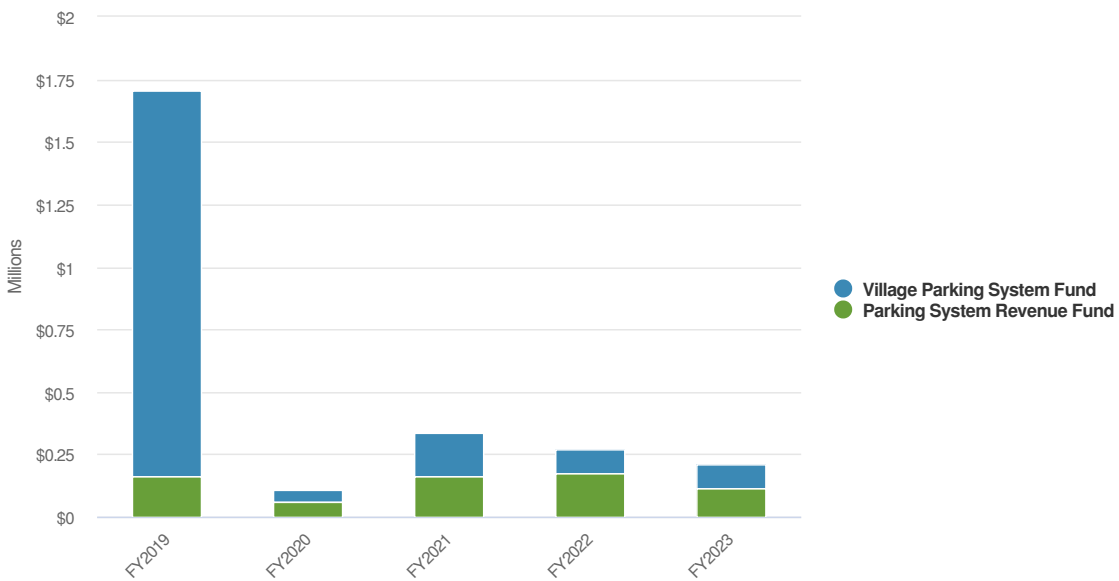
The Village of Mount Prospect has two non-major enterprise funds. One is the Village Parking System Fund and Parking System Revenue Fund. Both of them are related to parking facilities in the Downtown Mount Prospect. The Village Parking System Fund primarily deals with Metra Lots, while Village Parking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

Revenue by Fund

2022 Revenue by Fund



Budgeted and Historical 2022 Revenue by Fund



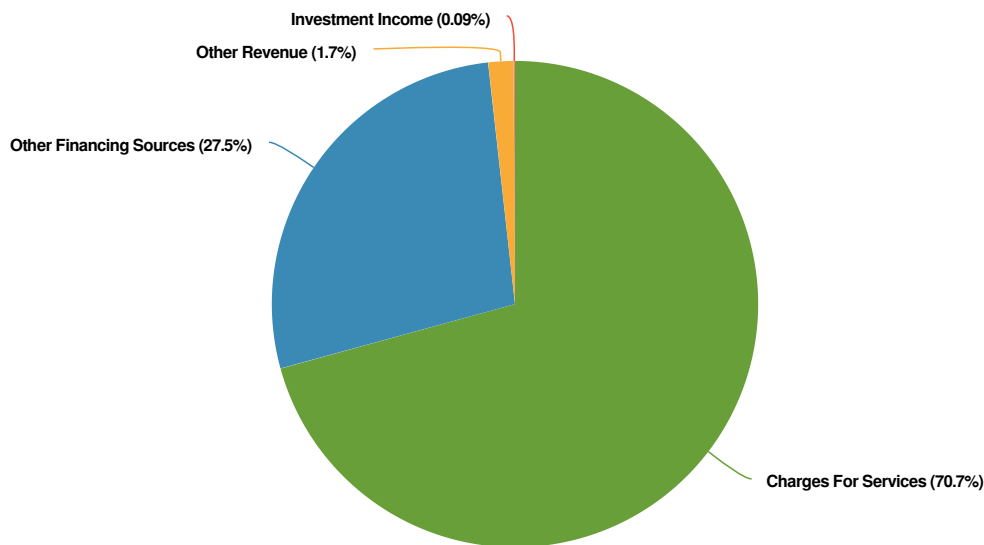
Name	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Village Parking System Fund	\$174,725	\$8,169	\$96,210	\$98,134	-44.9%



Name	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Total Village Parking System Fund:	\$174,725	\$8,169	\$96,210	\$98,134	-44.9%
Parking System Revenue Fund	\$160,201	\$31,925	\$176,600	\$113,632	10.2%
Total Parking System Revenue Fund:	\$160,201	\$31,925	\$176,600	\$113,632	10.2%
Total:	\$334,926	\$40,094	\$272,810	\$211,766	-18.5%

Revenues by Source

Projected 2022 Revenues by Source



Charges for Services: Parking fees are the main source of revenue for both the funds and they account for 70.7 percent of the total revenues for 2022. Both of these funds are impacted by low demand due to the pandemic. The Village Parking System Fund is expected to collect \$93,000 in parking fees, while the Parking System Revenue Fund is expected to collect \$94,860 in Metra lot parking fees.

Other Financing Sources: A transfer of \$75,000 is budgeted from the General Fund to the Parking System Revenue Fund, which will allow the Parking System Revenue Fund to have a positive fund balance at the end of the year.

Other Revenue: A convenience fee of \$3,060 for the Village Parking System Fund and \$1,500 from the Parking System Revenue Fund is budgeted as other income. A small investment income of \$100 and \$153 is budgeted for the Village Parking System Fund and Parking System Revenue Fund, respectively.

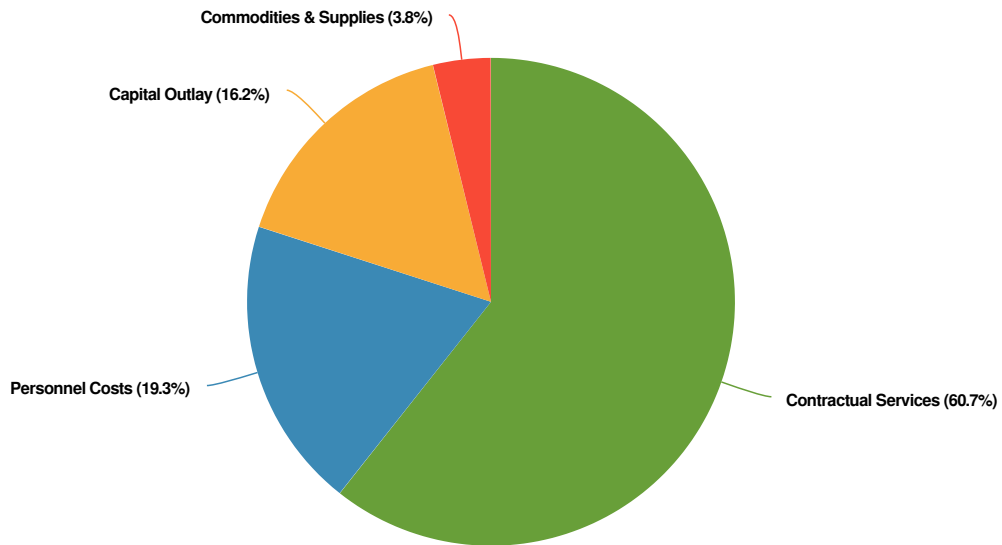
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source							
Other Revenue	\$4,360	\$2,255	\$3,488	\$639	\$4,560	\$4,651	30.7%
Charges For Services	\$323,617	\$102,996	\$326,100	\$39,340	\$193,000	\$206,860	-40.8%
Investment Income	\$6,673	\$1,842	\$5,338	\$115	\$250	\$255	-95.3%



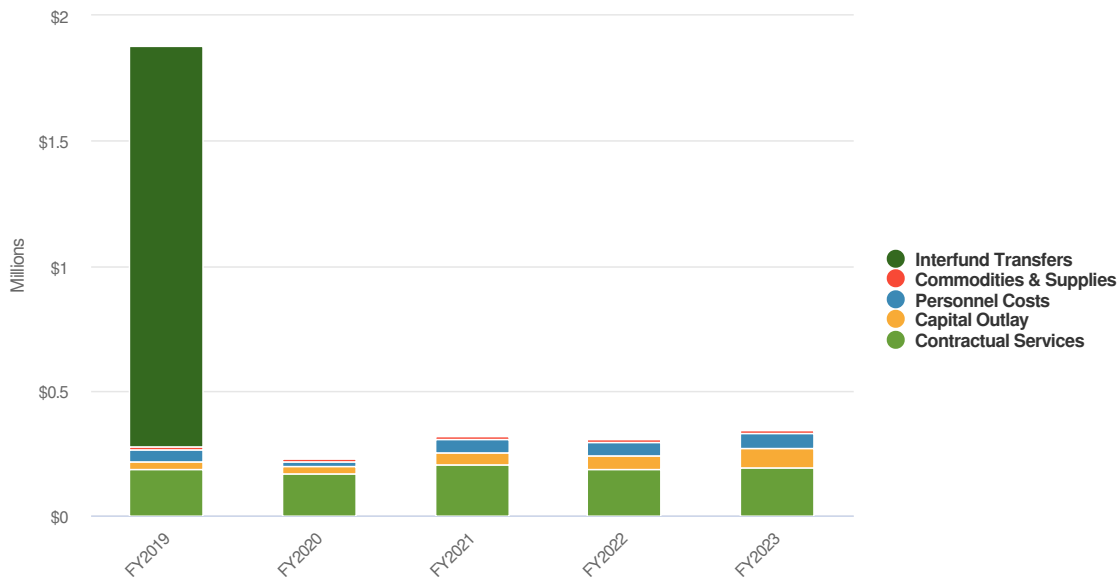
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Other Financing Sources	\$1,370,265	\$0	\$0	\$0	\$75,000	\$0	N/A
Total Revenue Source:	\$1,704,914	\$107,094	\$334,926	\$40,094	\$272,810	\$211,766	-18.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Personnel Costs: A small portion of Public Works employees' salary is charged to both funds. These employees are spending some of their daily time maintaining parking facilities. The 2022 budget includes \$59,695 in allocated personnel services.

Operating Costs: Operating costs includes \$187,333 in contractual services and \$11,816 in commodities and supplies. Of this total operating expenditure of \$199,149, \$69,145 belongs to the Village Parking System Fund and \$130,004 is for the Parking System Revenue Fund. The operating expenditure for the Parking System Revenue Fund includes \$33,333 in lease payments to the Union Pacific Railroad Company, which equates to one-third of collected parking revenues from the Metra parking lots. The operating expenditures include utilities, janitorial charges, parking lot sealcoating, snow removal, liability insurance, and other charges related to a typical parking facility.

Capital Outlay: Capital improvements totaling \$50,000 are budgeted for the Village Parking System Fund.

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expense Objects							
Personnel Costs	\$51,155	\$20,722	\$52,072	\$52,072	\$59,695	\$60,840	14.6%
Contractual Services	\$186,840	\$167,055	\$204,993	\$164,201	\$187,333	\$193,687	-8.6%
Capital Outlay	\$27,058	\$29,901	\$50,000	\$50,000	\$50,000	\$75,000	0%
Commodities & Supplies	\$14,039	\$7,734	\$11,585	\$11,585	\$11,816	\$12,053	2%
Interfund Transfers	\$1,602,619	\$0	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$1,881,711	\$225,412	\$318,650	\$277,858	\$308,844	\$341,580	-3.1%

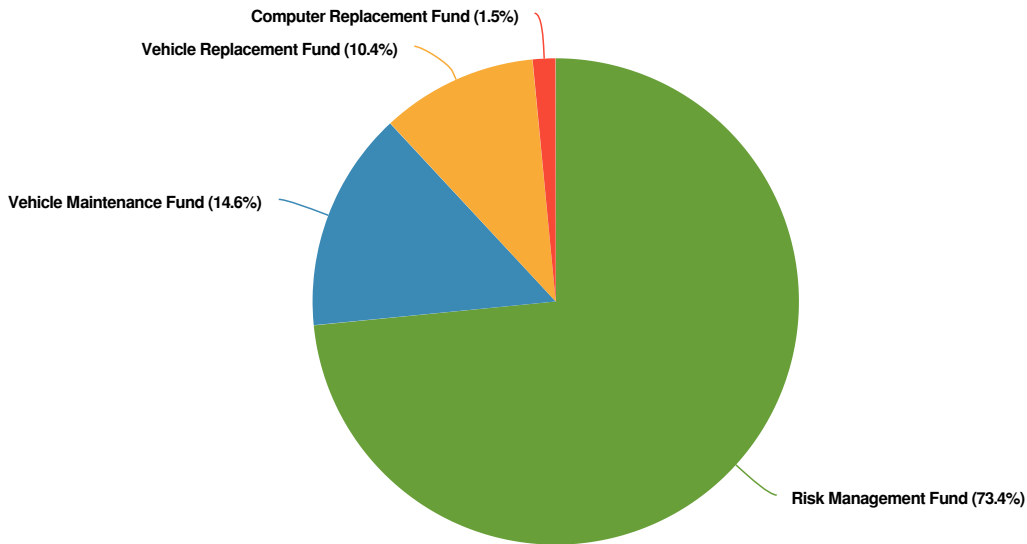


Internal Service Funds

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

Revenue by Funds

2022 Revenue by Funds



Vehicle Maintenance Fund

The Vehicle Maintenance Fund maintains the fleet of the Village and charges the cost of operations to the departments as internal service charges. The total revenue for the fund is \$2,032,691, of which \$2,032,391 is internal service charges to be collected from various departments and the remaining \$300 is budgeted for interest income.

Vehicle Replacement Fund

The Vehicle Replacement Fund provides a sinking fund mechanism for the replacement of the Village's fleet and heavy equipment. Based on the estimated life and replacement costs, lease payments are set and budgeted in the operating budget of various departments. These payments are transferred each month from departments to the Vehicle Replacement Fund as internal service charges/lease payments. This mechanism allows the Village to buy vehicles and equipment at the end of the vehicle's useful life. The 2022 budget includes \$1,356,450 in lease payments. The collected payments are also actively invested based on a cashflow projection. Investment income of \$77,500 is budgeted for the year 2022. Miscellaneous income of \$5,000 is also budgeted for 2022 for the Vehicle Replacement Fund. All these revenue sources are expected to generate \$1,444,950 in total revenue for 2022.

Computer Replacement Fund

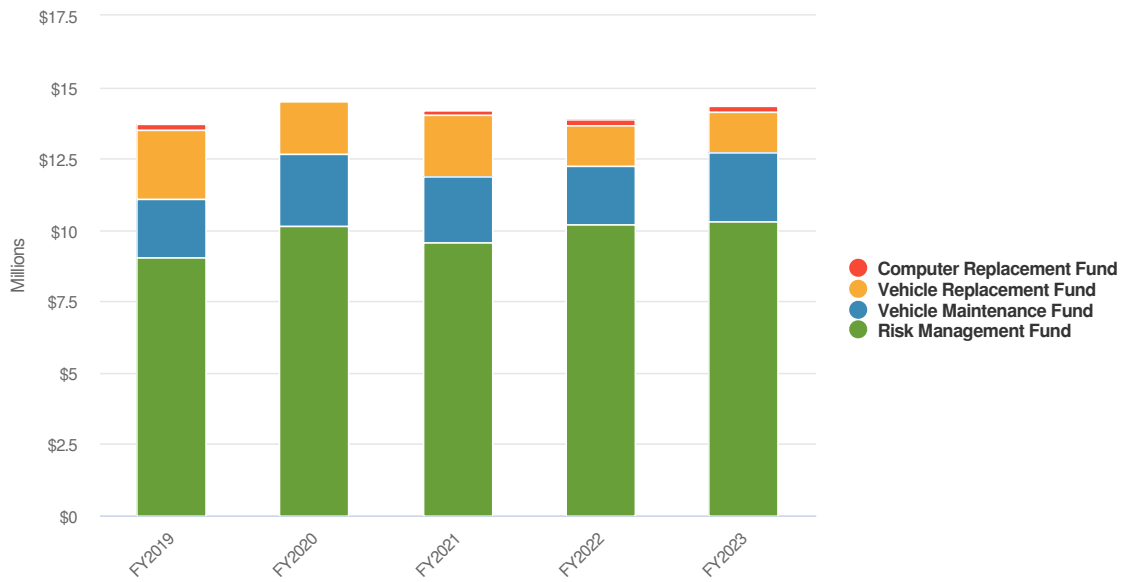
The fund is setup with the same concept as the Vehicle Replacement Fund. The fund provides a funding mechanism for computer equipment and infrastructure. An internal service charge of \$210,100 will be collected in computer lease payments and will be utilized in upgrading end user computers, laptops and also various infrastructure upgrades including network switches and servers.

Risk Management Fund

The Risk Management Fund accounts for all the insurance and risk management aspects of the Village's operation. It accounts for employee health insurance, property insurance, general liability and worker's compensation claims and other risk management related items. The total 2022 revenue budget for the Risk Management fund is \$10,200,047. The fund is set to collect \$8,269,417 in various internal service charges. The amount includes \$1,075,000 to be collected from the Mount Prospect Library for the health insurance charges. The fund is also budgeted to collect \$1,795,450 in employees and retiree contributions under other income. \$135,000 is also budgeted as insurance reimbursements for the year 2022.



Budgeted and Historical 2022 Revenue by Funds



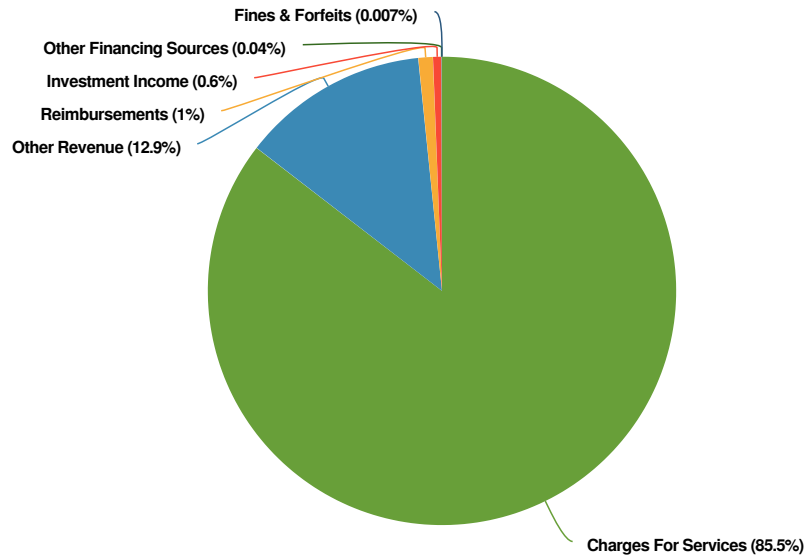
Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Vehicle Maintenance Fund	\$2,051,852	\$2,522,045	\$2,359,159	\$2,361,759	\$2,032,691	\$2,398,890	-13.8%
Total Vehicle Maintenance Fund:	\$2,051,852	\$2,522,045	\$2,359,159	\$2,361,759	\$2,032,691	\$2,398,890	-13.8%
Vehicle Replacement Fund	\$2,412,123	\$1,837,039	\$2,119,860	\$2,079,245	\$1,444,950	\$1,446,720	-31.8%
Total Vehicle Replacement Fund:	\$2,412,123	\$1,837,039	\$2,119,860	\$2,079,245	\$1,444,950	\$1,446,720	-31.8%
Computer Replacement Fund	\$172,981	\$46,082	\$179,400	\$178,453	\$210,175	\$210,177	17.2%
Total Computer Replacement Fund:	\$172,981	\$46,082	\$179,400	\$178,453	\$210,175	\$210,177	17.2%
Risk Management Fund	\$9,054,096	\$10,125,175	\$9,542,619	\$9,596,047	\$10,200,047	\$10,302,027	6.9%
Total Risk Management Fund:	\$9,054,096	\$10,125,175	\$9,542,619	\$9,596,047	\$10,200,047	\$10,302,027	6.9%
Total:	\$13,691,051	\$14,530,342	\$14,201,038	\$14,215,504	\$13,887,863	\$14,357,814	-2.2%



Revenues by Source

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

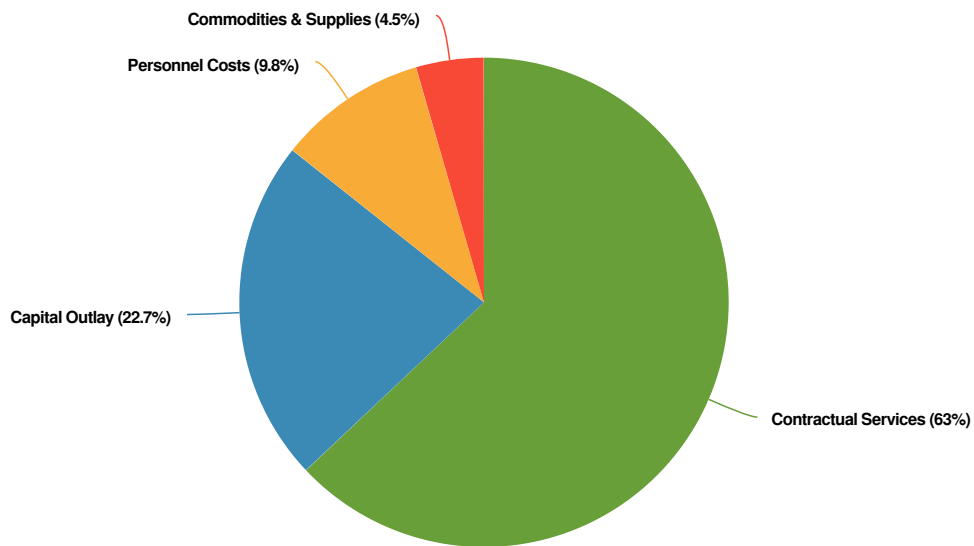
Projected 2022 Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source							
Other Revenue	\$1,685,809	\$2,229,329	\$1,754,000	\$1,713,458	\$1,795,450	\$1,831,349	2.4%
Charges For Services	\$11,621,655	\$12,141,180	\$12,326,723	\$12,386,041	\$11,868,358	\$12,399,927	-3.7%
Fines & Forfeits	\$12,971	\$700	\$0	\$240	\$1,000	\$1,020	N/A
Investment Income	\$201,346	\$51,843	\$90,315	\$34,316	\$78,055	\$79,618	-13.6%
Reimbursements	\$289,082	\$119,789	\$30,000	\$67,488	\$140,000	\$40,800	366.7%
Other Financing Sources	-\$119,812	-\$12,499	\$0	\$13,961	\$5,000	\$5,100	N/A
Total Revenue Source:	\$13,691,051	\$14,530,342	\$14,201,038	\$14,215,504	\$13,887,863	\$14,357,814	-2.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

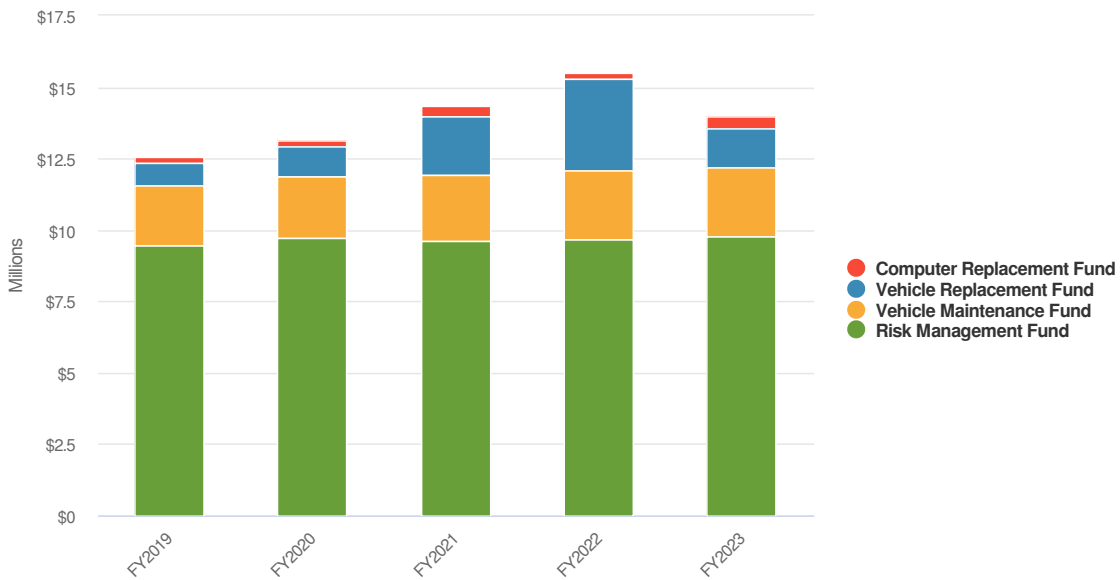


Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expense Objects							
Personnel Costs	\$1,406,252	\$1,602,063	\$1,547,915	\$1,421,886	\$1,524,192	\$1,554,277	-1.5%
Contractual Services	\$9,550,813	\$9,782,489	\$9,725,480	\$9,660,604	\$9,758,059	\$9,912,173	0.3%
Capital Outlay	\$173,551	\$216,862	\$2,414,422	\$2,325,529	\$3,520,070	\$1,805,132	45.8%
Commodities & Supplies	\$581,084	\$475,901	\$644,210	\$651,261	\$693,774	\$707,194	7.7%
Other Expenditures	\$868,176	\$1,060,946	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$12,579,876	\$13,138,262	\$14,332,027	\$14,059,280	\$15,496,095	\$13,978,776	8.1%

Expenditures by Funds



Budgeted and Historical 2022 Expenditures by Funds



Vehicle Maintenance Fund

The Vehicle Maintenance Department has nine full-time, two part-time and a few seasonal employees. The total personnel budget for 2022 is \$1,524,192. \$671,274 is budgeted for the year 2022 for various commodities and vehicle maintenance supplies. The commodities & supplies include \$400,000 for fuel and \$271,274 in vehicle maintenance supplies and other items. \$193,759 is budgeted for various contractual services. The contractual services include \$100,855 in equipment maintenance and \$43,833 in professional services. \$15,790 is also budgeted for cloud-based vehicle maintenance software. The 2022 budget includes \$3,070 for small equipment upgrades.

Vehicle Replacement Fund

Vehicle Replacement Fund expenditures include vehicles and equipment purchases as identified in the Community Investment Plan. \$3,223,000 is planned for vehicle and equipment replacement for the year 2022. It includes \$1,788,000 in vehicle replacement for Public Works, \$1,036,000 in vehicle replacement for the Fire Department and \$399,000 in Police vehicle replacement.

Computer Replacement Fund

The 2022 budget for the Computer Replacement Fund includes new computer and infrastructure upgrades totaling \$194,000.

Risk Management Fund

The Risk Management fund expenditures include \$9,564,300 in contractual services, \$100,000 for a Community Investment Plan item and \$22,500 in commodities and supplies. The contractual services include \$8,229,300 for medical, dental and life insurance premiums. Of this amount, \$1,795,450 is paid from the employees' contributions and retirees' contributions. The contractual service budget also includes \$400,000 for worker's compensation claims. The budget includes \$860,000 in IRMA contributions, general liability claims and other insurance. The remaining amount of \$75,000 is budgeted for other professional services, insurance premiums and unemployment claims.

The Village is part of a health insurance pool called Intergovernmental Personnel Benefit Corporation (IPBC) and the Village receives a set amount of incentives to be used for various employee wellness and health programs. From the allocated incentives, the Village is going to upgrade some of the furniture used by the Village Hall employees on a day-to-day basis. The Community Investment Plan includes \$100,000 in furniture upgrades and is budgeted through the Risk Management Fund.

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budgeted	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Vehicle Maintenance Fund							
Personnel Costs	\$1,406,252	\$1,602,063	\$1,547,915	\$1,421,886	\$1,524,192	\$1,554,277	-1.5%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budgeted	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Contractual Services	\$122,412	\$89,735	\$161,180	\$161,180	\$193,759	\$156,787	20.2%
Capital Outlay	\$858	\$884	\$2,010	\$3,010	\$3,070	\$3,132	52.7%
Commodities & Supplies	\$576,170	\$469,761	\$594,210	\$641,261	\$671,274	\$684,694	13%
Total Vehicle Maintenance Fund:	\$2,105,693	\$2,162,443	\$2,305,315	\$2,227,337	\$2,392,295	\$2,398,890	3.8%
Vehicle Replacement Fund							
Capital Outlay	-\$26,457	\$9,094	\$2,074,012	\$1,984,119	\$3,223,000	\$1,408,000	55.4%
Other Expenditures	\$854,467	\$1,047,238	\$0	\$0	\$0	\$0	0%
Total Vehicle Replacement Fund:	\$828,010	\$1,056,331	\$2,074,012	\$1,984,119	\$3,223,000	\$1,408,000	55.4%
Computer Replacement Fund							
Capital Outlay	\$199,098	\$206,884	\$338,400	\$338,400	\$194,000	\$394,000	-42.7%
Other Expenditures	\$13,709	\$13,709	\$0	\$0	\$0	\$0	0%
Total Computer Replacement Fund:	\$212,807	\$220,593	\$338,400	\$338,400	\$194,000	\$394,000	-42.7%
Risk Management Fund							
Contractual Services	\$9,428,401	\$9,692,754	\$9,564,300	\$9,499,424	\$9,564,300	\$9,755,386	0%
Capital Outlay	\$52	\$0	\$0	\$0	\$100,000	\$0	N/A
Commodities & Supplies	\$4,914	\$6,140	\$50,000	\$10,000	\$22,500	\$22,500	-55%
Total Risk Management Fund:	\$9,433,366	\$9,698,895	\$9,614,300	\$9,509,424	\$9,686,800	\$9,777,886	0.8%
Total:	\$12,579,876	\$13,138,262	\$14,332,027	\$14,059,280	\$15,496,095	\$13,978,776	8.1%





Matrix of Department/Fund Relationship

Matrix of Department/Fund Relationship-Major and Non-Major Funds

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

REVENUES BY TYPE	Major Funds		Non-Major	Total 2022 Budget
	General	Water & Sewer	Funds in Aggregate	
Property Taxes	16,394,573	-	4,478,686	20,873,259
Other Taxes	7,579,500	-	5,725,000	13,304,500
Licenses, Permits & Fees	1,553,000	5,000	1,450,000	3,008,000
Intergovernmental Revenue	37,490,435	6,035,000	11,187,710	54,713,145
Charges For Services	1,982,000	18,518,900	17,832,358	38,333,258
Fines & Forfeits	358,000	125,000	58,000	541,000
Investment Income	12,350	21,125	84,595	118,070
Reimbursements	216,000	-	181,000	397,000
Other Revenue	193,350	-	2,068,510	2,261,860
Other Financing Sources	-	10,000,000	10,580,000	20,580,000
Total Revenues	65,779,208	34,705,025	53,645,859	154,130,092
EXPENDITURES				
Operating				
Public Representation	613,657	-	-	613,657
Village Administration	4,386,316	-	-	4,386,316
Finance Department	1,736,056	348,851	40,000	2,124,907
Community Development	3,065,097	-	507,770	3,572,867
Human Services Department	1,859,888	-	-	1,859,888
Police Department	20,131,162	-	10,000	20,141,162
Fire Department	18,473,299	-	63,300	18,536,599
Public Works Department	8,842,243	5,917,302	13,157,605	27,917,150
Non-Operating				
Community Investment Program	2,329,121	16,805,000	26,326,560	45,460,681
Debt	-	1,214,331	7,492,780	8,707,111
Internal Service Funds	-	-	12,079,095	12,079,095
Business District Fund	-	-	1,285,500	1,285,500
Prospect/Main TIF District	-	-	737,000	737,000
Interfund Transfers	7,775,000	-	-	7,775,000
Total Expenditures	69,211,839	24,285,484	61,699,610	155,196,933
Excess (Deficiency) of Revenues & Other Sources Over Expenditures	(3,432,631)	10,419,541	(8,053,751)	(1,066,841)



Matrix of Department/Fund Relationship-By Fund Type

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

REVENUES BY TYPE	General Fund	Debt Service Fund	Capital Funds	Special Rev Funds	Enterprise Funds	Internal Serv Funds	Total 2022 Budget
Property Taxes	16,394,573	2,828,686	-	1,650,000	-	-	20,873,259
Other Taxes	7,579,500	922,000	3,878,000	925,000	-	-	13,304,500
Licenses, Permits & Fees	1,553,000	-	1,450,000	-	5,000	-	3,008,000
Intergovernmental Revenue	37,490,435	1,656,000	5,564,000	3,967,710	6,035,000	-	54,713,145
Charges For Services	1,982,000	-	1,010,000	4,761,000	18,711,900	11,868,358	38,333,258
Fines & Forfeits	358,000	-	-	57,000	125,000	1,000	541,000
Investment Income	12,350	1,000	2,600	2,690	21,375	78,055	118,070
Reimbursements	216,000	-	26,000	15,000	-	140,000	397,000
Other Revenue	193,350	-	15,000	226,000	32,060	1,795,450	2,261,860
Other Financing Sources	-	-	7,700,000	2,800,000	10,075,000	5,000	20,580,000
Total Revenues	65,779,208	5,407,686	19,645,600	14,404,400	35,005,335	13,887,863	154,130,092

EXPENDITURES

Operating

Public Representation	613,657	-	-	-	-	-	613,657
Village Administration	4,386,316	-	-	-	-	-	4,386,316
Finance Department	1,736,056	-	-	15,000	373,851	-	2,124,907
Community Development	3,065,097	-	-	507,770	-	-	3,572,867
Human Services Department	1,859,888	-	-	-	-	-	1,859,888
Police Department	20,131,162	-	-	10,000	-	-	20,141,162
Fire Department	18,473,299	-	-	63,300	-	-	18,536,599
Public Works Department	8,842,243	-	228,691	5,917,302	12,928,914	-	27,917,150

Non-Operating

Community Investment Program	2,329,121	-	19,569,560	3,290,000	16,855,000	3,417,000	45,460,681
Debt	-	6,448,292	-	1,044,488	1,214,331	-	8,707,111
Internal Service Funds	-	-	-	-	-	12,079,095	12,079,095
Business District Fund	-	-	-	1,285,500	-	-	1,285,500
Prospect/Main TIF District	-	-	-	737,000	-	-	737,000
Interfund Transfers	7,775,000	-	-	-	-	-	7,775,000
Total Expenditures	69,211,839	6,448,292	19,798,251	12,870,360	31,372,096	15,496,095	155,196,933

Excess(Deficiency) of Revenues &

Other Sources Over Expenditures	(3,432,631)	(1,040,606)	(152,651)	1,534,040	3,633,239	(1,608,232)	(1,066,841)
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Fund Summaries

FUND SUMMARY REQUIREMENTS

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

To satisfy the legal and accounting requirements that revenues and expenditures are accounted for on a "fund" basis, budget line-item amounts are aggregated by the fund and presented in two summaries: Revenues by Fund, and Expenditures by Fund. These schedules show actual amounts for 2019 and 2020, budget and estimated amounts for 2021, and forecast amounts for 2023. Following the summary schedules are schedules for the General Fund, Water and Sewer Fund, Debt Service Fund, Capital Project Funds (combined), Special Revenue Funds (combined), non-major Enterprise Funds (combined), and Internal Service Funds (Combined).

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

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

Analysis of Changes in Fund Equity

For 2022, Village revenues and other financing sources are expected to come in at \$154,130,092 and total expenditures are budgeted at \$155,196,933. The net result is a projected decrease in fund balance or retained earnings of \$1,066,841.

The 2022 Budget for the **General Fund** totals \$69,211,839. This is a balanced budget based on the assumptions for current period revenues and available Fund reserves. Again, reserves from the American Rescue Plan are being used for the purpose of funding capital projects.

General Fund unassigned reserves are estimated to total \$24,381,678 million at December 31, 2021, a fund balance of 35 percent. The General Fund reserves balance is drawn down by \$3,432,631 to \$20.9 million, or 32 percent, at December 31, 2022. The budget includes interfund transfers totaling \$7,775,000. Of this amount, \$5,000,000 is transferred from the American Rescue Plan funds; the remaining amounts are transferred from General Fund reserves to fund the capital improvement projects as identified in the Community Investment Plan.

Debt Service Fund reserves are estimated to total \$1,442,946 on December 31, 2021. The Debt Service Fund is showing a total operating deficit of \$1,040,606 for 2022. Payments are based on the set repayment schedule for the various debt service issues. Reserves fall to \$652,708 by the end of 2022 and are \$728,622 by the end of 2023. While these reserve levels tend to fluctuate from year to year, there are sufficient funds through the tax levy and dedicated revenues to support the principal and interest payments.

Capital Projects Fund reserves are estimated to total \$3,818,080 at December 31, 2021. Balances in the Capital Projects Funds are made up of reserves in the Capital Improvement, Street Improvement and Flood Control Construction Funds.

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

The Capital Projects Fund 2022 expenditures are expected to exceed the 2022 revenues by \$152,651. Capital Projects Fund reserves are expected to be at \$3,665,429 at December 31, 2022.

Special Revenue Fund reserves are estimated to total \$5,821,083 at December 31, 2021. Earnings in Special Revenue funds are expected to exceed expenditures in 2022 by \$1,534,040. Special Revenue Project Fund reserves are expected to be at \$7,355,123 at December 31, 2022. Each of the Special Revenue Funds has a reserve balance that exceeds the policy amount except for the Prospect and Main TIF. The shortfall in the reserve balance for this fund will be reduced in 2022 as new developments come online and incremental revenues grow.

Unrestricted Net Assets for all **Enterprise Funds** are projected to be \$13,328,239 at the end of 2021. The 2022 budget for the Water and Sewer Fund is expected to have a surplus of \$3,669,273, mainly due to the issuance of the Series 2022 bonds. The Village Parking Funds are expected to reflect an operating deficit of \$36,034. The ending unrestricted net asset balance for the Water and Sewer Fund at December 31, 2022 is projected to be \$16,997,512 and the same for the non-major enterprise funds (Parking) is projected to be at \$157,039.

Unrestricted Net Assets for the **Internal Service** Funds is projected to be \$16,537,625 at the end of 2021. The 2022 budget reflects a net deficit of \$1,608,232. The deficit is mainly attributable to the Vehicle Replacement Fund. Various Vehicle Replacements were put on hold due to the Corona Virus. Staff has resumed the vehicle replacement cycle now. All other internal service funds combined are projected to generate a surplus of \$169,818.



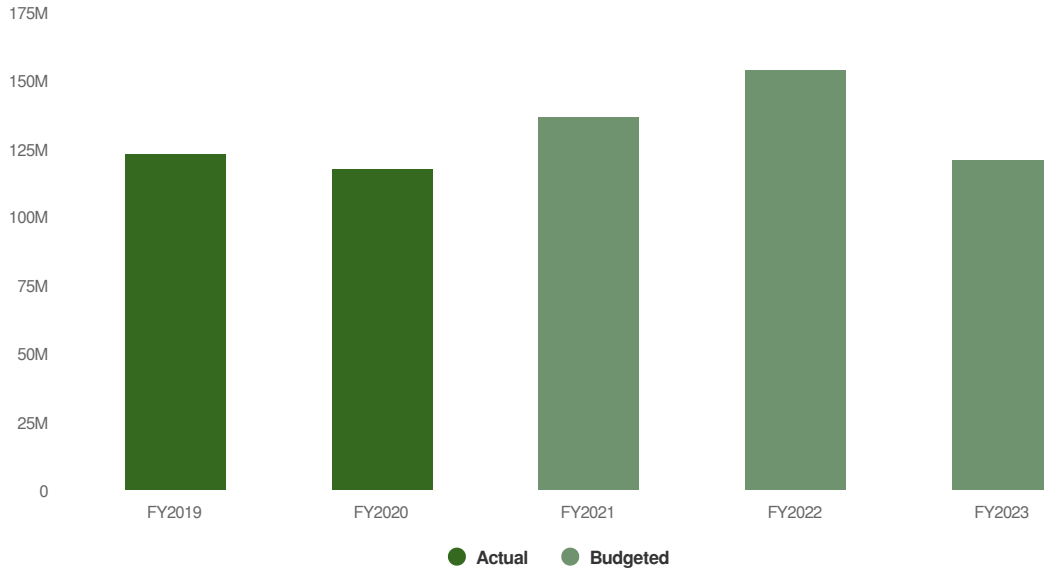
REVENUE SUMMARIES



Revenue Summary

\$154,130,092 **\$16,952,102**
(12.36% vs. prior year)

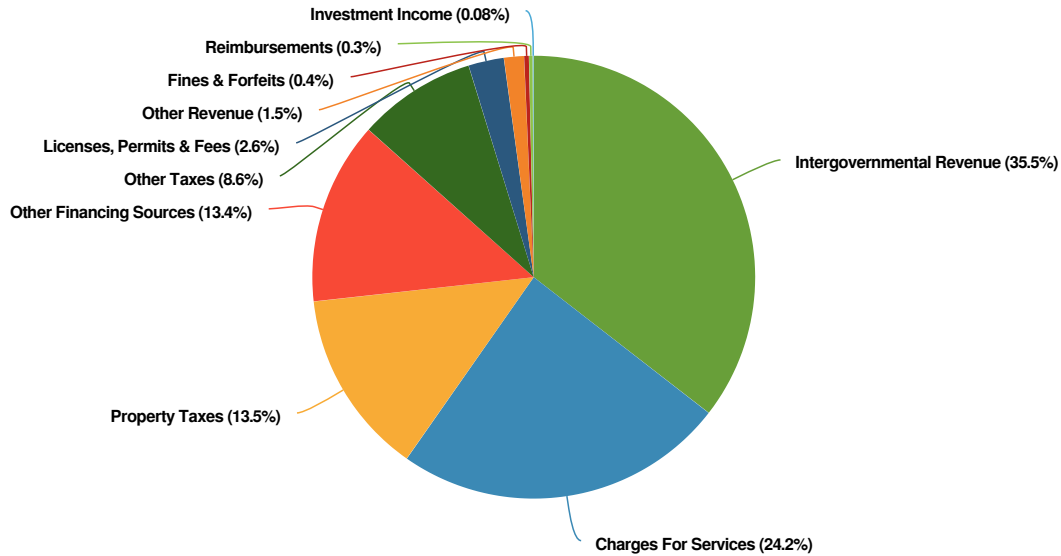
Revenue Summary Proposed and Historical Budget vs. Actual



Revenues by Source

These graphs provide an overview of the total Village of Mount Prospect budget for January 1, 2022 through December 31, 2021 by type of revenue. More detailed schedules are included throughout the Fund Summaries section. The total revenue budget for the Village for the year 2022 is \$154,130,092.

Budget 2022 - Revenues by Source



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Revenue Source							
Property Taxes	\$19,054,330	\$19,969,131	\$20,565,258	\$20,067,502	\$20,873,259	\$22,061,656	1.5%
Other Taxes	\$13,908,982	\$12,259,799	\$13,300,000	\$12,612,500	\$13,304,500	\$13,570,590	0%
Licenses, Permits & Fees	\$3,461,599	\$3,048,180	\$3,067,000	\$2,962,750	\$4,008,000	\$4,068,160	30.7%
Intergovernmental Revenue	\$35,225,923	\$37,899,553	\$43,756,343	\$46,472,715	\$54,713,145	\$38,038,600	25%
Other Revenue	\$2,296,288	\$2,875,747	\$2,269,920	\$2,180,562	\$2,261,860	\$2,307,087	-0.4%
Charges For Services	\$32,666,187	\$35,208,752	\$35,925,468	\$36,149,111	\$37,333,258	\$38,634,225	3.9%
Fines & Forfeits	\$502,033	\$415,209	\$458,500	\$488,478	\$541,000	\$551,820	18%
Investment Income	\$1,879,803	\$447,269	\$450,501	\$60,921	\$118,070	\$121,352	-73.8%
Reimbursements	\$686,838	\$493,127	\$445,000	\$290,080	\$397,000	\$302,940	-10.8%
Other Financing Sources	\$13,723,095	\$5,175,501	\$16,940,000	\$4,856,751	\$20,580,000	\$1,430,100	21.5%
Total Revenue Source:	\$123,405,079	\$117,792,269	\$137,177,990	\$126,141,370	\$154,130,092	\$121,086,530	12.4%



Revenue Analysis

This narrative identifies major revenue sources, reflects significant trends driving the revenue projections, and explains the underlying assumptions for the revenue estimates. Following the narrative is a revenue summary schedule, identifying revenue sources expected in fiscal year 2022 along with the current (2021) budget. The summary provides revenues and other sources by revenue type, reflecting the major revenues and other financing sources totaled by the type of revenue.

Revenue Category	2022 Budget	2021 Budget	Increase (Decrease)	Percent Change
Property Taxes	20,873,259	20,565,258	308,001	1.5%
Other Taxes	13,304,500	13,300,000	4,500	0.0%
Intergovernmental Revenue	54,713,145	43,756,343	10,956,802	25.0%
Licenses, Permits & Fees	3,008,000	3,067,000	(59,000)	-1.9%
Charges For Services	38,333,258	35,925,468	2,407,790	6.7%
Fines & Forfeits	541,000	458,500	82,500	18.0%
Investment Income	118,070	450,501	(332,431)	-73.8%
Other Revenue	2,261,860	2,269,920	(8,060)	-0.4%
Reimbursements	397,000	445,000	(48,000)	(0)
Total Re-Occurring Revenues	133,550,092	120,237,990	13,312,102	11.1%
Other Financing Sources	20,580,000	16,940,000	3,640,000	21.5%
Total Revenues	154,130,092	137,177,990	16,952,102	12.4%

MAJOR REVENUE SOURCES

The preceding table summarizes the totals for each type of revenue and other financing categories and indicates the increase or decrease for 2022 relative to the 2021 budget. Total revenues and other financing sources in 2022 for all Village funds are expected to be \$154,130,092 compared to the amended 2021 budget of \$137,177,990.

Total re-occurring revenues for 2022 are estimated at \$133,550,092, an increase of 11.1 percent from 2021. The largest amount of growth in projected revenue is in the Intergovernmental Revenue category. **Total transfers and other financing sources** for 2022 are expected to be \$20,580,000, which is an increase of \$3,640,000, or 21.5 percent from 2021. The increase in Other Financing Sources is attributable to additional transfers from the General Fund to the Capital Improvement Fund in 2022.

Property Taxes

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

In 2022, property tax revenues are expected to total \$20,873,259 compared to \$20,565,258 budgeted for 2021. This is an increase of 1.5 percent. The property tax levy for the Village of Mount Prospect will have a zero percent levy increase. The increase in the property tax category is budgeted for Tax Increment Financing revenues for Prospect & Main TIF.

Property taxes derived from the annual property tax levy were \$19.47 million. Property taxes are levied by the Village, but are extended and collected by Cook County. Property taxes are payable in two installments on or about March 1 and August 1 in the year after the taxes are levied. Property tax revenue in the 2021 budget represents receipts from the 2020 tax levy.

The state legislature has imposed a tax cap of lower than 5 percent of the consumer price index for non-home-rule units of government in Cook County. As a home-rule municipality, the Village does not have any property tax rate or levy limitations. The property tax levy supports different areas of operation and is broken down by 1) Police and Fire protection; 2) Debt Service; and 3) Public Safety Pensions. To accommodate the zero percent increase, \$625,334 is abated from the public safety pension levies. \$625,334 will be funded using the General Fund reserves.

Other Taxes

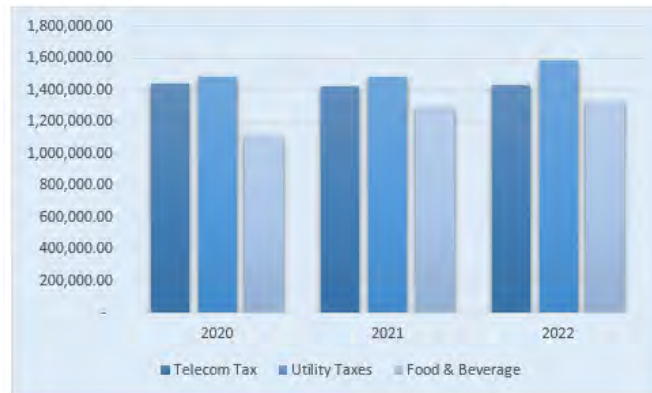
Overall, revenues from Other Taxes are expected to total \$13,304,500, a modest increase of \$4,500 from the amended 2021 budget. The following is a summary of some of the larger revenue sources categorized as Other Taxes.

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

The current projection for the home-rule sales tax for 2022 is \$5,600,000. The original 2021 budget amount was \$5,341,000. The 2021 budget was reduced due to the pandemic, but now the Home Rule Sales Tax revenue is almost back to normal levels and the 2022 budget is restored to its original level of \$5,600,000.



The other significant sources of Other Taxes include the Telecommunication Tax, Utility Taxes and Food & Beverage Taxes. The telecom taxes are expected to be approximately \$1,435,000 and have been showing a downward trend due to the reduction in landline phones. Utility taxes are budgeted at \$1,585,000 and they show an increase of approximately \$100,000. Food & Beverage taxes were impacted greatly due to the pandemic. The 2020 collection of Food & Beverage tax was approximately \$1.1 million, which is expected to be around \$1.3 million in 2021. The 2022 budget for Food & Beverage Tax is approximately \$1,327,000.



Licenses, Permits & Fees

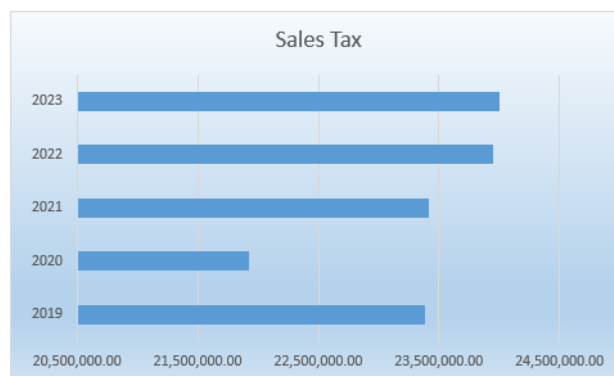
This category of revenue includes vehicle licenses, business licenses, building permits, franchise fees, infrastructure maintenance fees and other fees. Revenue in this category is estimated at \$3,067,000 and \$3,008,000 for 2021 and 2022, respectively.

Intergovernmental Revenue

Intergovernmental revenue includes state-shared revenue such as sales tax, income tax and motor fuel tax, along with other state and federal grant revenue. Intergovernmental revenue is expected to total \$54,713,145 in 2022, an increase of \$10.9 million, or 25.0 percent, from the 2021 budget. The increase in this revenue source is primarily due to the federal grants including the CMAQ grant (\$5.5 million) and the American Rescue Plan totaling (\$3.5 million).

Sales Tax is the second of the two most significant sources of revenue for the Village. Sales taxes are expected to reach \$23,950,000 in 2022. The State of Illinois remits 1 percent of the 6.25 percent state sales tax to local governments on a point-of-sale basis. Sales tax (state portion) is recorded as revenue only in the General Fund.

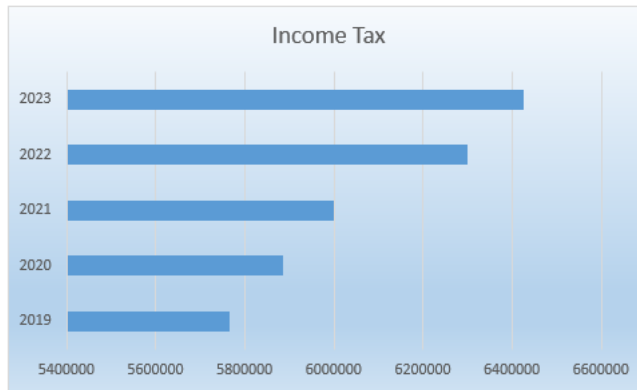
The recent state sales tax revenue numbers are more encouraging. Before relying on this growth, staff try to determine if the recent growth is more permanent in nature and whether or not it is sustainable in the future. With the application of conservatism, the state sales tax revenue budget will be increased by \$1.0 million in 2022.



State Income Tax receipts are estimated at \$6,300,000 for 2022. Fiscal years 2019 and 2020 were excellent years for State Income Tax revenue and the Village collected \$5,765,484 and \$5,886,270, respectively. The 2021 estimate for the income tax revenue is \$6,000,000. The Village of Mount Prospect receives state income tax from the State as a per capita item. The Census 2020 revealed a growth of 4.95 percent in the population and will help the Village in achieving the budgeted revenues for the year 2022.

The following chart illustrates the annual changes in income tax receipts from 2019 to 2023. Receipts for 2019 and 2020 are actuals, 2021 is an estimate, and 2022 and 2023 are budgeted amounts.





State Motor Fuel Tax – Due to an additional Motor Fuel Tax of nineteen cents per gallon enacted by the State of Illinois in 2019, receipts from this state-shared tax are expected to be \$1,890,000 in 2021. Regular distributions of MFT are projected to be \$35.0 per capita. The Motor Fuel tax revenue is budgeted at \$1,900,000 and \$1,938,000 for 2022 and 2023, respectively. Proceeds from the state motor fuel tax are deposited in the Motor Fuel Tax Fund and are earmarked for street maintenance and repairs.

Charges for Services

Charges for Services for 2022 are budgeted at \$38.3 million, or 6.7 percent over the amended budget for 2021. The increase in charges for services is due to the planned bump in water and sewer rates of 8.0 percent. The larger than typical rate increase is being driven by the results of a comprehensive water and sewer rate study implementing a more robust capital program.

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

Water and Sewer Charges represent revenue from the sale of water to Village residents and businesses as well as to a small number of businesses and governmental agencies outside the Village’s corporate boundaries. The Village supplies about 75 percent of its residents and businesses with water, with the balance being served by a private water company. It is expected that total water sales will be 1.2 billion gallons in 2022, which is consistent with recent levels.

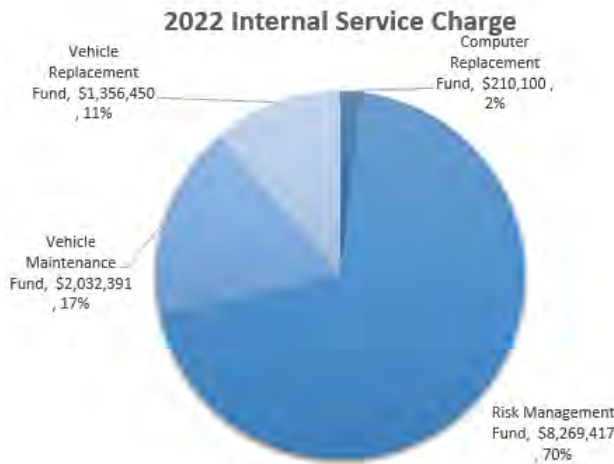
The current combined water and sewer rate is \$14.39 per 1,000 gallons of water consumed. The rate for 2022 is \$15.50, an 8.0 percent increase from the current rate. The sewer base fee remains \$5 per month for all Village sewer accounts. The water base fee is assessed by meter size, ranging from \$7 to \$75 per month for all Village water accounts. Water and sewer charges for 2022 and 2023 are \$18.5 million and \$19.1 million, respectively.

Refuse Disposal Charges – This revenue source consists of single-family and multi-family refuse disposal fees. A total of \$4,575,000 in revenue is projected for 2021, while the 2022 budget is \$4,761,000. An annual direct charge to single-family households was implemented in 2006 to supplement the tax levy for refuse collection. The annual property tax levy was eliminated in 2014 with the entire cost of service now being supported through user fees. The refuse rates are expected to increase by 3.5 percent in 2022. Refuse charges for service for 2022 and 2023 are \$4,761,000 and \$4,856,220, respectively.

Internal Service Fund Charges represent payments made by the main operating funds to the four internal service funds maintained by the Village. The four funds are: Risk Management, Vehicle Maintenance, Vehicle Replacement and Computer Replacement. The reason for using internal service funds is to be able to show operating expenditure in the various departments and divisions and aggregate the cost in one location in an internal service fund. Total internal service charges for 2022 are budgeted at \$11,868,358.

Risk Management Fund charges in 2022 total \$8,269,417, an increase of \$513,798 from 2021. Increases in the risk management charges are primarily a result of increased health insurance costs and an increase in membership due to the Intergovernmental Risk Management Agency with a lower deductible plan. Vehicle Maintenance Fund charges are decreased by \$325,453 and are budgeted at \$2,032,391. Vehicle replacement charges to the various operating funds are budgeted at \$1,356,450 for 2022, a decrease of \$678,410 from 2021. The 2021 budget included additional vehicle lease payments due to the postponement of vehicle lease payments in 2020, which resulted in higher expenses for 2021 compared to a normal year. Computer replacement charges in 2022 totals \$178,400. Both the vehicle replacement and computer replacement programs are fully funded for the 2022 and 2023 budget years.





Fines & Forfeits

Income from fines and forfeits is derived from circuit court and local parking fines as well as local ordinance fines and water and sewer penalties. Total fines and forfeits for 2022 are budgeted at \$541,000. This is an increase from the \$458,500 budgeted for the year 2021. The amount projected in the 2022 budget and 2023 forecast is \$541,000 and \$551,820, respectively.

Investment Income

All investments of general Village surplus funds are made in accordance with the Village investment policy. The policy was last amended in 2016. Total investment income for 2022 is budgeted at \$118,070, a decrease of \$332,431 or 73.8 percent from the amended 2021 budget. Reduction in the investable unspent bond proceeds due to completion of major projects and a reduction in interest rates are the main reasons for decreased investment income.

Reimbursements

The Village is expecting revenue from reimbursements to total \$397,000 for 2022, a decrease of \$48,000 from 2021. This revenue category fluctuates greatly from year to year, as reimbursements are sporadic and cannot be accurately anticipated.

Other Revenue

The Other Revenue category includes employee and retiree contributions toward health insurance and various other miscellaneous revenues. Other revenue is estimated at \$2,261,860 for 2022, which is a modest increase of \$8,060 from the amended 2021 budget.

Interfund Transfers/ Other Financing Sources

A total transfer of \$7,775,000 is budgeted for the year 2022 from the General Fund. Of this amount, \$7,700,000 will be received by the Capital Improvement Fund and \$75,000 will be received by the Parking System Revenue Fund. \$7.7 million to be received by the Capital Improvement Fund includes \$5.0 million in the American Rescue Plan.

Other Financing Sources for 2022 and 2023 total \$20.58 million and \$1.4 million, respectively. The larger amount expected for 2022 is due to the issuance of General Obligation bonds to be used to support capital improvements in the Water/Sewer Fund as well as a \$5.0 million interfund transfer from the American Rescue Plan.

The following narrative describes the methods and assumptions used in projecting many of the major revenue sources identified in this section. Sources for preparing the revenue projections include historical trend data, professional association estimates and the projected impact of economic development efforts within the Village. Assumptions for the following categories of revenues will be discussed: ad valorem taxes, local taxes, licenses, permits and fees, intergovernmental revenues, service charges and investment income. For certain categories, the analysis below excludes the year 2020 due to the impact of COVID-19. The year 2020 does not represent a normal year for the impacted categories in terms of revenues and associated growth.

Ad Valorem Taxes (Property Tax)

Average annual growth rate (2016-2019): 1.60 percent

2022 budget assumption: 0.00 percent



The Village levies a property tax annually for police and fire protection, debt service and pensions. The levy is a flat dollar amount with an additional 2 percent loss and a cost amount added by Cook County to assure the Village receives the base amount in the event of non-payment by property owners. It is expected that the Village will receive 98.5 percent of the total levy, including the loss and cost amount. The average amount received per levy year from 2012–2016 was 98.6 percent. The most recent levy year's receipts (2019, collected in 2020) were 98.6 percent. Receipts from the 2020 levy are not expected to be fully known until one year after the scheduled payment date.

Local Taxes

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

Home Rule Sales Taxes

Average annual growth rate (2016-2020): 1.00 percent

2022 budget assumption: 5.00 percent (Increase)

This tax is not applied against the same merchandise base as the state shared sales tax. Food, drug and titled vehicles are exempt from home rule tax. Based on the application of this tax, the Village projects the home rule tax at less than a one for one basis. In 2019, the home rule tax was 16.3 percent of the state shared portion. This revenue stream was impacted by the COVID-19 outbreak and the 2021 budget was reduced by 3 percent. This revenue stream has started reverting back to its normal level and is expected to increase by 5 percent over the 2021 budget.

Real Estate Transfer Tax

Average annual growth rate (2016-2019): 1.40 percent

2022 budget assumption: 0.00 percent

Receipts are based on expected activity in the real estate market and can fluctuate greatly from year to year. Receipts are calculated using the total value of sales of both residential and commercial/industrial sectors. The rate is \$3 per \$1,000. In 2020, the total value of real estate sales was \$321 million. The total value of real estate sales is expected to increase to \$375 million in 2022 and 2023. The 2022 budget amount for Real Estate Transfer Tax is \$1,125,000, which is the same as the 2021 budget.

Licenses, Permits and Fees

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

Vehicle License

Average annual growth rate (2016-2020): 0.40 percent (decrease)

2022 budget assumption: 1.00 percent (Increase)

Revenue from this source has leveled off since the fee increase was implemented in 2016. There are typically 32,000 passenger class vehicle licenses and 41,000 total licenses sold annually. The cost of a passenger sticker is \$45.00, while the cost for other license classifications range from \$15 to \$265.

Business Licenses and Permits

Average annual growth rate (2016-2020): 5.30 percent

2022 budget assumption: 2.90 percent (Increase)

Revenue is expected to level off at \$588,000 and \$599,760 for 2022 and 2023, respectively. There appears to be a balance between the number of new licenses being issued and the number of closed businesses. There are approximately 1,050 active business licenses maintained on an annual basis.

Building Related Permit Fees

Average annual growth rate (2016-2020): 1.60 percent (decrease)

2022 budget assumption: 3.00 percent (decrease)

These permit fees are expected to level off in 2022 with \$970,000 to be received during the year. Building permit revenue for 2021 is expected to be \$930,000 based on expected permit activity, against the budgeted revenues of \$996,000. A slight correction is expected in the construction industry and this has resulted in a lower permit fee budget for the year 2022.

Cable Franchise Fees

Average annual growth rate (2016-2020): 1.00 percent

2022 budget assumption: 5.50 percent (decrease)

The most recent annual collection shows a downward trend for the revenue stream. The 2022 budget amounts are adjusted to reflect the current collection from recent periods. From 2016 to 2020, an annual growth of 1 percent was achieved for this revenue stream, but now it is leveling off at \$724,000 and \$738,480 for the years 2022 and 2023, respectively.

Intergovernmental Revenue

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



Sales tax

Average annual growth rate (2016-2020): 8.90 percent

2022 budget assumption: 4.35 percent (decrease)

Annual growth averaged 8.9 percent between 2016 and 2020. Projections for 2021 reflect this revenue to increase from \$21.5 million to \$23.0 million. This category was impacted by COVID-19 in 2020 but is now starting to recover. The budget for the years 2022 and 2023 is expected to be \$23.9 million and \$24.5 million, respectively. The sales tax revenue stream accounts for 34 percent of the annual revenue for the General Fund for the year 2022. The revenue stream has been pivotal in offsetting the property tax increases and is the reason for the healthy cash and fund balances for the Village of Mount Prospect.

Income and Motor Fuel Taxes

Average annual growth rate (2016-2020):

Income Tax: 2.25 percent (Increase)

Motor Fuel Tax: 7.70 percent

2022 budget assumption:

Income Tax: 20.00 percent

Motor Fuel Tax: 0.00 percent

These intergovernmental revenues are determined on a per capita basis. The Village was receiving its allocations from the State based on the 2010 census data. The most recent census data has shown a growth of 4.95 percent in the population, which will result in an additional allocation. The 2021 estimate for the income tax revenue is \$6.0 million. The 2022 estimate for income tax is set at \$110 per capita. The revenue is also adjusted with growth in income tax revenue seen for the years 2019 and 2020. The budget for 2022 and 2023 is leveling off at \$6.3 million and \$6.4 million, respectively. The per capita estimate for motor fuel taxes was \$25.75 until 2019, but the additional nineteen cents motor fuel tax has increased the Motor Fuel Tax distribution to \$35.0 per capita (starting from the year 2020).

Service Charges

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

Ambulance Fee

Average annual growth rate (2016-2020): 4.20 percent

2022 budget assumption: 2.67 percent

This revenue supports fire emergency response services. The ambulance billing rates increased in the year 2019 and the Fire Department has reported an increase in call volume. Both of these factors have resulted in an increase in the Ambulance Fee projections for the years 2022 and 2023 to \$1,900,000 and \$1,938,000, respectively.

Water and Sewer Fees (combined rate)

Average annual growth rate (2016-2020): 4.70 percent

2022 budget assumption: 8.00 percent

This revenue supports the maintenance and operations of the Village water system and a limited amount of capital renewal and replacement. Rates for 2022 will increase by 8.00 percent. A comprehensive rate study to determine appropriate funding needs was completed in 2017. Results of the study provided a multi-year financing plan, generating sufficient cash flow to support ongoing operations and an improved capital program.

Refuse Disposal Fees

Average annual growth rate (2016-2020): 0.20 percent

2022 budget assumption: 3.50 percent

Disposal fees are expected to be established at \$262 per year, per residential unit for 2022 and 2023. There are approximately 13,600 residential units that are billed annually. Multi-family rates are based on the size of container and frequency of collection. A matrix of multi-family units that identifies the cost per unit is utilized.

Investment Income

Average annual growth rate (2016-2020): 86.60 percent

2022 budget assumption: 86.50 percent (decrease)

Interest income is generated from surplus funds on hand in the governmental and proprietary funds. Interest income for surplus funds held in funds other than fiduciary funds is assumed to be in a range from 0.05 percent to 0.25 percent for 2022 and 2023. This is a significant reduction from the previously earned investment income at 2.25 percent. Completion of major projects have resulted in the reduction of investable surplus funds and will result in lower investment income for upcoming years.



Revenue by Fund

Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
All Funds						
General Fund						
Property Taxes						
Prop Taxes - PY	001.400.002	-\$188,510	\$0	-\$106,023	\$0	\$0
Prop Taxes-Police CY	001.400.003	\$3,784,752	\$3,767,056	\$3,700,000	\$3,495,016	\$3,495,016
Prop Taxes-Police PY	001.400.004	-\$44,998	\$0	-\$23,607	\$0	\$0
Prop Taxes-Fire CY	001.400.005	\$3,396,583	\$3,375,879	\$3,300,000	\$3,367,483	\$3,367,483
Prop Taxes-Fire PY	001.400.006	-\$38,545	\$0	-\$19,755	\$0	\$0
Prop Taxes - R&B CY	001.400.009	\$135,918	\$130,000	\$130,000	\$136,000	\$138,720
Prop Taxes - R&B PY	001.400.010	-\$1,732	\$0	-\$1,010	\$0	\$0
Prop Taxes - CY	001.60.00.00.0.000.400.001	\$4,375,307	\$4,346,500	\$4,301,000	\$4,346,500	\$4,498,628
Prop Taxes - CY	001.70.00.00.0.000.400.001	\$5,083,041	\$4,907,652	\$4,850,000	\$5,049,574	\$5,226,309
Total Property Taxes:		\$16,501,816	\$16,527,087	\$16,130,605	\$16,394,573	\$16,726,156
Other Taxes						
ComEd Electric Tax	001.401.001	\$1,090,942	\$1,185,000	\$1,100,000	\$1,185,000	\$1,208,700
Natural Gas Use Tax	001.401.002	\$101,861	\$116,500	\$100,000	\$110,000	\$112,200
NICOR Gas Tax	001.401.003	\$393,253	\$450,000	\$385,000	\$400,000	\$408,000
Telecom Tax	001.401.004	\$1,439,154	\$1,600,000	\$1,424,000	\$1,435,000	\$1,463,700
Auto Rental Tax	001.402.001	\$23,823	\$16,500	\$23,500	\$23,500	\$23,970
Food & Bev Tax	001.402.003	\$818,911	\$820,000	\$975,000	\$1,002,000	\$1,022,040
Hotel/Motel Tax	001.402.005	\$60,705	\$220,000	\$125,000	\$175,000	\$178,500
Real Estate Trsfr Tax	001.402.007	\$962,687	\$1,125,000	\$1,010,000	\$1,125,000	\$1,147,500
HR Sales Tax-3rd	001.403.003	\$1,167,399	\$1,325,000	\$1,325,000	\$1,400,000	\$1,428,000
Cable TV - Comcast	001.404.001	\$580,643	\$606,000	\$585,000	\$580,000	\$591,600
Cable TV - WOW	001.404.002	\$102,114	\$110,000	\$101,000	\$102,000	\$104,040
Cable TV - AT&T	001.404.003	\$41,399	\$50,000	\$42,000	\$42,000	\$42,840
Total Other Taxes:		\$6,782,890	\$7,624,000	\$7,195,500	\$7,579,500	\$7,731,090
Licenses, Permits & Fees						
Alarm Licenses	001.409.001	\$46,655	\$47,000	\$46,000	\$47,000	\$47,940
Business Licenses	001.409.002	\$148,629	\$148,000	\$146,500	\$150,000	\$153,000
Contractor Licenses	001.409.003	\$123,600	\$100,000	\$118,000	\$110,000	\$112,200
Elevator Licenses	001.409.005	\$25,132	\$28,000	\$24,500	\$25,000	\$25,500
Liquor Licenses	001.409.006	\$125,013	\$200,000	\$172,000	\$175,000	\$178,500
Utility Permit Fee	001.409.007	\$8,900	\$5,000	\$13,500	\$5,000	\$5,100



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Gaming Applications	001.409.009	\$600	\$3,000	\$1,000	\$1,000	\$1,020
Gaming Terminal Fees	001.409.010	\$48,675	\$40,000	\$76,250	\$75,000	\$76,500
Building Permit	001.410.001	\$701,011	\$600,000	\$600,000	\$650,000	\$663,000
Landlord/Rental Permit	001.410.004	\$291,462	\$341,000	\$300,000	\$290,000	\$295,800
Village Impact Fees	001.410.009	\$113,037	\$50,000	\$25,000	\$25,000	\$25,500
Total Licenses, Permits & Fees:		\$1,632,714	\$1,562,000	\$1,522,750	\$1,553,000	\$1,584,060
Intergovernmental Revenue						
Charitable Games Tax	001.415.001	\$3,340	\$3,500	\$3,500	\$3,500	\$3,570
State Income Tax	001.415.002	\$5,886,270	\$5,254,200	\$6,000,000	\$6,300,000	\$6,426,000
State Sales Tax	001.415.004	\$21,526,123	\$22,500,000	\$23,000,000	\$23,500,000	\$24,000,000
State Use Tax	001.415.005	\$2,254,976	\$1,814,590	\$2,000,000	\$2,000,000	\$2,040,000
Cannabis Education Fund	001.415.007	\$37,425	\$43,300	\$45,000	\$50,000	\$51,000
State Taxes Municipal Cannabis Tax	001.415.008		\$0	\$300,000	\$600,000	\$625,000
Pers Prop Repl Tax	001.416.001	\$404,003	\$384,200	\$490,000	\$475,000	\$490,000
Pers Prop Repl Tx-R&B	001.416.002	\$7,863	\$6,000	\$6,000	\$6,000	\$6,120
Forest River Fire Dist	001.417.001	\$54,400	\$45,000	\$30,400	\$45,000	\$45,900
Maint of State Highways	001.417.002	\$54,502	\$80,000	\$112,000	\$80,000	\$82,000
Federal Grants STP Grant	001.418.006		\$0	\$0	\$800,000	\$0
Complete Census Grant	001.418.023	\$25,000	\$0	\$0	\$0	\$0
Federal Grants HHS - Cares Act Grant	001.418.025	\$41,256	\$0	\$0	\$0	\$0
Cares Act Grant	001.418.026	\$514,578	\$0	\$0	\$0	\$0
American Rescue Plan	001.418.027	\$0	\$0	\$3,513,935	\$3,513,935	\$0
IL DCEO Capital Grant	001.419.007	\$0	\$0	\$14,160	\$0	\$0
Census Participation Grant (MMC)	001.419.016	\$21,888	\$0	\$0	\$0	\$0
Other Grants	001.420.003	\$19,096	\$310,000	\$250,000	\$100,000	\$102,000
Body Armor Grant	001.60.00.00.000.418.001	\$5,384	\$6,000	\$5,500	\$5,000	\$5,100
Gas Masks	001.60.00.00.000.418.024	\$52,260	\$0	\$0	\$0	\$0
Reimb-Police DEA Task Force	001.60.61.66.0.000.417.025	\$16,877	\$12,000	\$15,470	\$12,000	\$12,240



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Intergovernmental Revenue:		\$30,925,242	\$30,458,790	\$35,785,965	\$37,490,435	\$33,888,930
Other Revenue						
Sister City Events	001.476.005	\$0	\$1,000	\$0	\$1,000	\$1,020
Animal Release	001.479.001	\$175	\$100	\$250	\$250	\$255
Cash Over/Short	001.479.002	\$36	\$0	\$0	\$0	\$0
Miscellaneous Income	001.479.005	\$22,258	\$30,000	\$30,000	\$10,000	\$10,200
Police and Fire Reports	001.479.006	\$4,985	\$5,000	\$4,800	\$5,000	\$5,100
Sale of Property	001.479.008	\$383	\$0	\$0	\$0	\$0
Subpoena Fees	001.479.009	\$105	\$100	\$100	\$100	\$102
ROW Restoration Chrgs	001.479.011	\$0	\$1,000	\$0	\$2,000	\$2,040
Event Sponsorship	001.479.012	\$0	\$2,000	\$0	\$2,000	\$2,040
Flex Comp Revenue	001.479.013	\$0	\$2,000	\$0	\$0	\$0
Cell Tower	001.480.001	\$137,616	\$110,000	\$125,000	\$125,000	\$127,500
General Store	001.480.002	\$4,726	\$19,600	\$15,000	\$12,000	\$12,240
Celestial Celebrations	001.495.001	\$36,110	\$36,000	\$0	\$25,000	\$25,500
Other Revenues	001.495.005	\$0	\$0	\$2,276	\$2,000	\$2,040
Human Services	001.50.00.00.000.476.003	\$815	\$1,500	\$750	\$1,000	\$1,020
HS Donations	001.50.00.00.000.477.003	\$380	\$500	\$145	\$1,000	\$1,020
CCC-Mbr Agency	001.50.54.00.000.479.004	\$833	\$10,000	\$10,000	\$1,000	\$1,020
Police Donations	001.60.00.00.000.477.005	\$5,325	\$1,000	\$1,000	\$1,000	\$1,020
Fire Training Rev	001.70.00.00.000.476.002	\$8,884	\$10,000	\$1,500	\$1,000	\$1,020
Fire Donations	001.70.00.00.000.477.002	\$10,775	\$3,000	\$3,530	\$4,000	\$4,080
PW Donations	001.80.00.00.000.477.006	\$0	\$0	\$500	\$0	\$0
Total Other Revenue:		\$233,407	\$232,800	\$194,851	\$193,350	\$197,217
Charges For Services						
MP Library	001.442.001	\$4,300	\$17,000	\$5,000	\$5,000	\$5,100
MP Park District	001.442.002	\$3,197	\$10,000	\$5,000	\$5,000	\$5,100
Permit Reinspection Fee	001.449.004	\$6,250	\$20,000	\$8,000	\$5,000	\$5,100
Truck Fees	001.449.008	\$11,990	\$5,000	\$5,000	\$6,000	\$6,120
Vacant Structure Reg	001.449.009	\$4,500	\$5,000	\$5,000	\$6,000	\$6,120
ZBA Hearing Fees	001.449.012	\$15,800	\$12,000	\$5,000	\$5,000	\$5,100
Spec Detail Revenue	001.60.61.00.000.444.001	\$72,868	\$60,000	\$35,000	\$50,000	\$51,000
Ambulance Fee	001.70.00.00.000.449.001	\$1,942,064	\$1,500,000	\$1,900,000	\$1,900,000	\$1,938,000
Total Charges For Services:		\$2,060,969	\$1,629,000	\$1,968,000	\$1,982,000	\$2,021,640



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Fines & Forfeits						
Code Fines	001.453.003	\$10,513	\$5,000	\$50,000	\$50,000	\$51,000
Forfeited Escrow Funds	001.453.008	\$47,875	\$35,000	\$35,000	\$35,000	\$35,700
Local Ordinance Fines	001.453.009	\$6,300	\$1,000	\$0	\$5,000	\$5,100
Parking Fines	001.453.011	\$91,254	\$175,000	\$175,000	\$175,000	\$178,500
Circuit Court Fines	001.60.00.00.0.000.453.001	\$85,762	\$75,000	\$65,900	\$85,000	\$86,700
False Alarm Fees	001.60.00.00.0.000.453.006	\$6,740	\$7,500	\$4,500	\$7,000	\$7,140
Parental Resp Fines	001.60.00.00.0.000.453.007	\$300	\$1,000	\$1,000	\$1,000	\$1,020
Total Fines & Forfeits:		\$248,745	\$299,500	\$331,400	\$358,000	\$365,160
Investment Income						
Interest Income	001.456.001	\$94,503	\$175,000	\$8,960	\$10,000	\$10,200
Interest Income - Escrow	001.457.001	\$3,530	\$5,000	\$213	\$250	\$255
Bank Account Int	001.458.001	\$1,201	\$1,500	\$1,015	\$2,000	\$2,040
IMET Market Val Adjust	001.459.001	\$95	\$100	\$32	\$100	\$102
PMA	001.467.006	\$0	\$0	-\$3,600	\$0	\$0
Total Investment Income:		\$99,328	\$181,600	\$6,620	\$12,350	\$12,597
Reimbursements						
MP Library Contrib	001.473.005	\$28,613	\$29,000	\$29,000	\$25,000	\$25,500
Other Reimbursements	001.473.006	\$21,514	\$25,000	\$12,000	\$20,000	\$20,400
Sidewalk - Shared Cost	001.473.011	\$19,125	\$20,000	\$18,500	\$20,000	\$20,400
Tree Replacement Reimb	001.473.012	\$0	\$5,000	\$0	\$5,000	\$5,100
Ins. Reimb - TTD	001.473.019	\$82,216	\$48,000	\$14,488	\$35,000	\$35,700
High School Youth Officer	001.60.00.00.0.000.473.002	\$102,553	\$214,000	\$103,000	\$105,000	\$107,100
Police Training	001.60.00.00.0.000.473.007	\$300	\$1,000	\$1,000	\$1,000	\$1,020
Fire Training	001.70.00.00.0.000.473.001	\$1,870	\$3,000	\$3,533	\$5,000	\$5,100
Total Reimbursements:		\$256,190	\$345,000	\$181,521	\$216,000	\$220,320
Total General Fund:		\$58,741,301	\$58,859,777	\$63,317,212	\$65,779,208	\$62,747,170
Debt Service Fund						
Property Taxes						
Prop Taxes - CY	002.00.00.00.2.514.400.001	\$794,530	\$0	\$0	\$0	\$0
Prop Taxes - CY	002.00.00.00.2.515.400.001	\$54,095	\$914,096	\$914,096	\$912,436	\$0
Prop Taxes - CY	002.00.00.00.2.517.400.001	\$883,450	\$1,065,650	\$1,065,650	\$1,196,700	\$1,302,950



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Prop Taxes - CY	002.00.00.00.2.518.400.001	\$265,800	\$265,800	\$265,800	\$265,800	\$780,800
Prop Taxes - CY	002.00.00.00.2.519.400.001	\$550,375	\$444,625	\$444,625	\$453,750	\$1,568,750
Total Property Taxes:		\$2,548,250	\$2,690,171	\$2,690,171	\$2,828,686	\$3,652,500
Other Taxes						
HR Sales Tax-1st	002.00.00.00.2.516.403.001	\$925,000	\$925,000	\$925,000	\$922,000	\$924,000
Total Other Taxes:		\$925,000	\$925,000	\$925,000	\$922,000	\$924,000
Intergovernmental Revenue						
Series 2016 MPPL	002.00.00.00.2.577.417.009	\$1,575,400	\$1,575,900	\$1,575,900	\$1,581,000	\$0
Video Gaming Tax	002.415.006	\$71,211	\$45,000	\$70,161	\$75,000	\$76,500
Total Intergovernmental Revenue:		\$1,646,611	\$1,620,900	\$1,646,061	\$1,656,000	\$76,500
Investment Income						
Interest Income	002.456.001	\$11,582	\$15,000	\$869	\$1,000	\$1,020
Total Investment Income:		\$11,582	\$15,000	\$869	\$1,000	\$1,020
Other Financing Sources						
Transfer In	002.00.00.00.2.519.487.001	\$1,105,000	\$600,000	\$0	\$0	\$0
Total Other Financing Sources:		\$1,105,000	\$600,000	\$0	\$0	\$0
Total Debt Service Fund:		\$6,236,444	\$5,851,071	\$5,262,101	\$5,407,686	\$4,654,020
Capital Projects Funds						
Capital Improvement Fund						
Other Taxes						
HR Sales Tax-4th	020.403.004	\$1,389,000	\$1,325,000	\$1,325,000	\$1,400,000	\$1,428,000
Total Other Taxes:		\$1,389,000	\$1,325,000	\$1,325,000	\$1,400,000	\$1,428,000
Intergovernmental Revenue						
DCEO Grants	020.419.002	\$0	\$300,000	\$300,000	\$0	\$0
Other Grants	020.420.999	\$0	\$200,000	\$100,000	\$0	\$750,000
Total Intergovernmental Revenue:		\$0	\$500,000	\$400,000	\$0	\$750,000
Investment Income						
Interest Income	020.456.001	\$12,071	\$15,000	\$921	\$1,000	\$1,020
Total Investment Income:		\$12,071	\$15,000	\$921	\$1,000	\$1,020



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Other Financing Sources						
Transfer In	020.487.001	\$0	\$750,000	\$750,000	\$7,700,000	\$1,425,000
Total Other Financing Sources:		\$0	\$750,000	\$750,000	\$7,700,000	\$1,425,000
Total Capital Improvement Fund:		\$1,401,071	\$2,590,000	\$2,475,921	\$9,101,000	\$3,604,020
Street Improvement Construc Fund						
Other Taxes						
Municipal MFT	023.402.006	\$584,989	\$650,000	\$600,000	\$600,000	\$612,000
HR Sales Tax-2nd	023.403.002	\$1,389,000	\$1,325,000	\$1,325,000	\$1,400,000	\$1,428,000
Total Other Taxes:		\$1,973,989	\$1,975,000	\$1,925,000	\$2,000,000	\$2,040,000
Licenses, Permits & Fees						
Vehicle License	023.410.008	\$1,414,357	\$1,500,000	\$1,435,000	\$1,450,000	\$1,479,000
Total Licenses, Permits & Fees:		\$1,414,357	\$1,500,000	\$1,435,000	\$1,450,000	\$1,479,000
Intergovernmental Revenue						
CMAQ Grant	023.418.022	\$0	\$737,000	\$737,000	\$5,564,000	\$0
Cook County	023.420.016	\$230,250	\$115,000	\$115,000	\$0	\$500,000
Total Intergovernmental Revenue:		\$230,250	\$852,000	\$852,000	\$5,564,000	\$500,000
Other Revenue						
Miscellaneous Income	023.479.005	\$12,836	\$25,000	\$15,034	\$15,000	\$15,300
Total Other Revenue:		\$12,836	\$25,000	\$15,034	\$15,000	\$15,300
Investment Income						
Interest Income	023.456.001	\$8,108	\$10,000	\$564	\$600	\$612
Total Investment Income:		\$8,108	\$10,000	\$564	\$600	\$612
Reimbursements						
Other Reimbursements	023.473.006	\$0	\$5,000	\$2,000	\$1,000	\$1,020
Total Reimbursements:		\$0	\$5,000	\$2,000	\$1,000	\$1,020
Total Street Improvement Construc Fund:		\$3,639,540	\$4,367,000	\$4,229,598	\$9,030,600	\$4,035,932



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Flood Control Construction Fund						
Other Taxes						
HR Sales Tax-1st	024.403.001	\$464,000	\$441,000	\$441,000	\$478,000	\$504,000
Total Other Taxes:		\$464,000	\$441,000	\$441,000	\$478,000	\$504,000
Licenses, Permits & Fees						
Water & Sewer Storm Sewer - Base Fee	024.446.012		\$0	\$0	\$1,000,000	\$1,000,000
Total Licenses, Permits & Fees:			\$0	\$0	\$1,000,000	\$1,000,000
Intergovernmental Revenue						
DCEO Grants	024.419.002	\$0	\$5,000,000	\$788,000	\$0	\$0
Other Grants	024.420.003	\$0	\$1,400,000	\$3,070,000	\$0	\$0
Flood Grant	024.420.014	\$1,348,000	\$0	\$0	\$0	\$0
Total Intergovernmental Revenue:		\$1,348,000	\$6,400,000	\$3,858,000	\$0	\$0
Charges For Services						
Stormwater Det Fee	024.449.006	\$9,833	\$28,000	\$8,000	\$10,000	\$10,200
Total Charges For Services:		\$9,833	\$28,000	\$8,000	\$10,000	\$10,200
Investment Income						
Interest Income	024.456.001	\$1,038	\$8,000	\$0	\$1,000	\$1,020
Total Investment Income:		\$1,038	\$8,000	\$0	\$1,000	\$1,020
Reimbursements						
Other Reimbursements	024.473.006	\$20,000	\$45,000	\$25,000	\$25,000	\$25,500
Total Reimbursements:		\$20,000	\$45,000	\$25,000	\$25,000	\$25,500
Other Financing Sources						
Transfer In	024.487.001	\$3,493,000	\$2,790,000	\$3,790,000	\$0	\$0
Total Other Financing Sources:		\$3,493,000	\$2,790,000	\$3,790,000	\$0	\$0
Total Flood Control Construction Fund:		\$5,335,871	\$9,712,000	\$8,122,000	\$1,514,000	\$1,540,720



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Police & Fire Building Const.						
Investment Income						
Interest Income	025.456.001	\$61,541	\$0	\$126	\$0	\$0
PMA	025.467.006	\$1,022	\$0	\$0	\$0	\$0
Total Investment Income:		\$62,563	\$0	\$126	\$0	\$0
Reimbursements						
Reimbursement-Police Bldg Const	025.473.022	\$34,121	\$0	\$0	\$0	\$0
Total Reimbursements:		\$34,121	\$0	\$0	\$0	\$0
Total Police & Fire Building Const.:		\$96,684	\$0	\$126	\$0	\$0
Total Capital Projects Funds:		\$10,473,166	\$16,669,000	\$14,827,645	\$19,645,600	\$9,180,672
Special Revenue Funds						
Refuse Disposal Fund						
Other Revenue						
Miscellaneous Income	040.479.005	\$5,661	\$5,000	\$6,580	\$5,000	\$5,100
Cmrcl Cont Admn Fee	040.80.85.00.0.000.479.003	\$128,439	\$107,500	\$110,000	\$110,000	\$112,200
Recycling Bins	040.80.85.00.0.000.481.001	\$1,050	\$2,500	\$2,000	\$2,000	\$2,040
S/F YW Cart Rent	040.80.85.00.0.000.485.001	\$23,472	\$25,000	\$23,500	\$24,000	\$24,480
Total Other Revenue:		\$158,623	\$140,000	\$142,080	\$141,000	\$143,820
Charges For Services						
Sgle Fam Ref Disp	040.80.85.00.0.000.445.001	\$3,216,052	\$3,500,000	\$3,490,000	\$3,622,500	\$3,694,950
M-Fam Ref Disp	040.80.85.00.0.000.445.002	\$1,067,097	\$1,100,000	\$1,085,000	\$1,138,500	\$1,161,270
Total Charges For Services:		\$4,283,149	\$4,600,000	\$4,575,000	\$4,761,000	\$4,856,220
Fines & Forfeits						
MF Ref Disp Penalties	040.80.85.00.0.000.453.010	\$5,432	\$3,500	\$4,200	\$5,000	\$5,100
SF Ref Disp Penalties	040.80.85.00.0.000.453.014	\$23,084	\$36,500	\$28,500	\$30,000	\$30,600
Total Fines & Forfeits:		\$28,516	\$40,000	\$32,700	\$35,000	\$35,700
Investment Income						
Interest Income	040.456.001	\$2,667	\$5,348	\$142	\$200	\$204
Total Investment Income:		\$2,667	\$5,348	\$142	\$200	\$204



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Reimbursements						
Other Reimbursements	040.473.006	\$40,348	\$5,000	\$632	\$5,000	\$5,100
Total Reimbursements:		\$40,348	\$5,000	\$632	\$5,000	\$5,100
Total Refuse Disposal Fund:		\$4,513,302	\$4,790,348	\$4,750,554	\$4,942,200	\$5,041,044
Motor Fuel Tax Fund						
Intergovernmental Revenue						
State Motor Fuel Tax	041.415.003	\$1,971,208	\$1,895,845	\$1,890,000	\$1,900,000	\$1,938,000
Rebuild Illinois Grant	041.419.017	\$1,189,939	\$1,189,940	\$1,189,939	\$1,189,940	\$0
Total Intergovernmental Revenue:		\$3,161,148	\$3,085,785	\$3,079,939	\$3,089,940	\$1,938,000
Investment Income						
Interest Income	041.456.001	\$11,114	\$5,000	\$1,096	\$1,500	\$1,530
Total Investment Income:		\$11,114	\$5,000	\$1,096	\$1,500	\$1,530
Reimbursements						
MFT Projects Reimb	041.473.004	\$9,587	\$5,000	\$6,439	\$5,000	\$5,100
Other Reimbursements	041.473.006	\$13,091	\$5,000	\$7,000	\$5,000	\$5,100
Total Reimbursements:		\$22,678	\$10,000	\$13,439	\$10,000	\$10,200
Total Motor Fuel Tax Fund:		\$3,194,940	\$3,100,785	\$3,094,474	\$3,101,440	\$1,949,730
CDBG						
Intergovernmental Revenue						
Comm Dev Block Grant	042.418.002	\$191,878	\$388,868	\$435,750	\$427,770	\$426,170
Total Intergovernmental Revenue:		\$191,878	\$388,868	\$435,750	\$427,770	\$426,170
Other Revenue						
CDBG Program Income	042.476.001	\$185,735	\$79,632	\$79,500	\$80,000	\$81,600
Total Other Revenue:		\$185,735	\$79,632	\$79,500	\$80,000	\$81,600
Total CDBG:		\$377,613	\$468,500	\$515,250	\$507,770	\$507,770



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Asset Seizure Fund						
Fines & Forfeits						
Seized Assets	043.60.61.00.0.000.453.013	\$6,032	\$5,000	\$260	\$6,000	\$6,120
Total Fines & Forfeits:		\$6,032	\$5,000	\$260	\$6,000	\$6,120
Investment Income						
Interest Income	043.456.001	\$460	\$1,000	\$34	\$100	\$102
Total Investment Income:		\$460	\$1,000	\$34	\$100	\$102
Total Asset Seizure Fund:		\$6,492	\$6,000	\$294	\$6,100	\$6,222
Federal Equitable Share Funds						
Fines & Forfeits						
DEA Seized Assets	044.60.61.00.0.000.453.004	\$0	\$2,000	\$5,878	\$6,000	\$6,120
Justice Funds Seized Assets	044.60.61.00.0.450.453.017	\$1,401	\$2,000	\$0	\$2,000	\$2,040
Total Fines & Forfeits:		\$1,401	\$4,000	\$5,878	\$8,000	\$8,160
Investment Income						
Bank Account Int	044.458.001	\$0	\$0	\$5	\$20	\$20
Bank Account Int	044.60.61.00.0.450.458.001	\$35	\$100	\$0	\$100	\$102
Bank Account Int	044.60.61.00.0.451.458.001	\$7	\$0	\$0	\$100	\$102
Total Investment Income:		\$42	\$100	\$5	\$220	\$224
Total Federal Equitable Share Funds:		\$1,443	\$4,100	\$5,883	\$8,220	\$8,384
DUI Fine Fund						
Fines & Forfeits						
DUI Fines	045.60.61.00.0.000.453.005	\$7,553	\$10,000	\$8,000	\$8,000	\$8,160
Total Fines & Forfeits:		\$7,553	\$10,000	\$8,000	\$8,000	\$8,160
Investment Income						
Interest Income	045.456.001	\$49	\$200	\$6	\$20	\$20
Total Investment Income:		\$49	\$200	\$6	\$20	\$20
Total DUI Fine Fund:		\$7,601	\$10,200	\$8,006	\$8,020	\$8,180
Foreign Fire Tax Board Fund						
Other Taxes						
Foreign Fire Ins Tax	046.402.004	\$89,275	\$75,000	\$98,000	\$90,000	\$91,800
Total Other Taxes:		\$89,275	\$75,000	\$98,000	\$90,000	\$91,800



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Investment Income						
Interest Income	046.456.001	\$1,432	\$2,500	\$93	\$150	\$155
Total Investment Income:		\$1,432	\$2,500	\$93	\$150	\$155
Total Foreign Fire Tax Board Fund:		\$90,707	\$77,500	\$98,093	\$90,150	\$91,955
Business District Fund						
Other Taxes						
Food & Bev Tax	048.00.00.00.0.775.402.003	\$296,913	\$385,000	\$325,000	\$325,000	\$331,500
Hotel/Motel Tax	048.00.00.00.0.775.402.005	\$73,648	\$200,000	\$110,000	\$175,000	\$178,500
Movie Thtre Tax	048.00.00.00.0.775.402.008	\$15,028	\$75,000	\$18,000	\$60,000	\$61,200
Business Dist Tax	048.00.00.00.0.775.405.001	\$250,056	\$275,000	\$250,000	\$275,000	\$280,500
Total Other Taxes:		\$635,645	\$935,000	\$703,000	\$835,000	\$851,700
Intergovernmental Revenue						
State Sales Tax	048.00.00.00.0.775.415.004	\$396,424	\$450,000	\$415,000	\$450,000	\$459,000
Total Intergovernmental Revenue:		\$396,424	\$450,000	\$415,000	\$450,000	\$459,000
Investment Income						
Interest Income	048.456.001	\$4,221	\$5,000	\$211	\$500	\$525
Total Investment Income:		\$4,221	\$5,000	\$211	\$500	\$525
Total Business District Fund:		\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225
Prospect and Main TIF District						
Property Taxes						
Prop Tax Increment CY	049.400.011	\$947,457	\$1,348,000	\$1,256,000	\$1,650,000	\$1,683,000
Prop Tax Increment PY	049.400.012	-\$3,433	\$0	\$11,726	\$0	\$0
Total Property Taxes:		\$944,024	\$1,348,000	\$1,267,726	\$1,650,000	\$1,683,000
Other Revenue						
Miscellaneous Income	049.479.005	\$21,700	\$0	\$0	\$5,000	\$5,100
Total Other Revenue:		\$21,700	\$0	\$0	\$5,000	\$5,100
Investment Income						
Interest Income	049.456.001	\$20,108	\$5,000	\$129	\$0	\$0



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Investment Income:		\$20,108	\$5,000	\$129	\$0	\$0
Other Financing Sources						
Transfer In	049.487.001	\$590,000	\$0	\$4,819	\$0	\$0
Sale of Property	049.492.001	\$0	\$2,800,000	\$297,971	\$2,800,000	\$0
Total Other Financing Sources:		\$590,000	\$2,800,000	\$302,790	\$2,800,000	\$0
Total Prospect and Main TIF District:		\$1,575,832	\$4,153,000	\$1,570,645	\$4,455,000	\$1,688,100
Total Special Revenue Funds:		\$10,804,221	\$14,000,433	\$11,161,410	\$14,404,400	\$10,612,610
Enterprise Funds						
Water and Sewer Fund						
Property Taxes						
Prop Taxes - SSA PY	050.400.008	-\$24,959	\$0	-\$21,000	\$0	\$0
Total Property Taxes:		-\$24,959	\$0	-\$21,000	\$0	\$0
Licenses, Permits & Fees						
Cross Conn Permit Fee	050.409.004	\$1,110	\$5,000	\$5,000	\$5,000	\$5,100
Total Licenses, Permits & Fees:		\$1,110	\$5,000	\$5,000	\$5,000	\$5,100
Intergovernmental Revenue						
State Grants State Grant Proceeds	050.419.014		\$0	\$0	\$535,000	\$0
Other Grants Other Grants	050.420.003		\$0	\$0	\$5,500,000	\$0
Total Intergovernmental Revenue:		\$0	\$0	\$0	\$6,035,000	\$0
Other Revenue						
Miscellaneous Income	050.479.005	\$31,863	\$35,000	\$35,000	\$27,500	\$28,050
Total Other Revenue:		\$31,863	\$35,000	\$35,000	\$27,500	\$28,050
Charges For Services						
Water Sales	050.80.84.87.0.000.446.001	\$12,568,612	\$13,084,200	\$13,050,000	\$14,131,000	\$14,413,620
Water Meter Fees	050.80.84.87.0.000.446.004	\$20,080	\$27,000	\$38,190	\$27,000	\$275,440
Water Tap Fees	050.80.84.87.0.000.446.005	\$650	\$1,000	\$5,625	\$1,000	\$1,020
Meter Reading	050.80.84.87.0.000.446.009	\$531	\$500	\$370	\$500	\$510
Water Base Fee	050.80.84.87.0.000.446.010	\$750,454	\$598,145	\$793,100	\$790,000	\$808,000



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Sewer Fees	050.80.84.88.0.000.446.002	\$2,584,756	\$2,565,000	\$2,565,000	\$2,770,200	\$2,825,604
Sewer Const Fee	050.80.84.88.0.000.446.003	\$36	\$0	-\$55	\$0	\$0
Sewer Base Fee	050.80.84.88.0.000.446.011	\$685,506	\$739,800	\$720,500	\$799,200	\$815,184
Total Charges For Services:		\$16,610,626	\$17,015,645	\$17,172,730	\$18,518,900	\$19,139,378
Fines & Forfeits						
Water Penalties	050.80.84.87.0.000.453.015	\$98,377	\$80,000	\$90,000	\$100,000	\$102,000
Sewer Penalties	050.80.84.88.0.000.453.016	\$23,886	\$20,000	\$20,000	\$25,000	\$25,500
Total Fines & Forfeits:		\$122,263	\$100,000	\$110,000	\$125,000	\$127,500
Investment Income						
Interest Income	050.456.001	\$157,709	\$100,000	\$14,615	\$20,000	\$20,400
Bank Account Int	050.458.001	\$1,059	\$1,000	\$1,048	\$1,075	\$2,000
IMET Market Val Adjust	050.459.001	\$32	\$100	\$11	\$50	\$50
Total Investment Income:		\$158,800	\$101,100	\$15,674	\$21,125	\$22,450
Reimbursements						
Water Fund Reim	050.80.84.00.0.000.473.013	\$0	\$5,000	\$0	\$0	\$0
Total Reimbursements:		\$0	\$5,000	\$0	\$0	\$0
Other Financing Sources						
Bond Proceeds	050.488.001	\$0	\$10,000,000	\$0	\$10,000,000	\$0
Total Other Financing Sources:		\$0	\$10,000,000	\$0	\$10,000,000	\$0
Total Water and Sewer Fund:		\$16,899,702	\$27,261,745	\$17,317,404	\$34,732,525	\$19,322,478
Village Parking System Fund						
Other Revenue						
Miscellaneous Income	051.479.005	\$1,235	\$0	\$139	\$0	\$0
Convenience Fee	051.479.015	\$520	\$2,372	\$100	\$3,060	\$3,121
Total Other Revenue:		\$1,755	\$2,372	\$239	\$3,060	\$3,121
Charges For Services						
Charging Stations	051.424.003	\$0	\$0	\$58	\$500	\$510
Maple Street	051.448.001	\$24,613	\$113,000	\$500	\$60,000	\$61,200
Prospect Avenue	051.448.003	\$4,480	\$25,000	\$1,000	\$15,000	\$15,300
Wille Lot	051.448.004	\$7,052	\$9,000	\$200	\$5,000	\$5,100
Emerson St Parking Deck	051.448.005	\$8,506	\$15,000	\$3,600	\$6,500	\$6,630



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Train Depot	051.480.003	\$1,683	\$6,600	\$2,500	\$6,000	\$6,120
Total Charges For Services:		\$46,334	\$168,600	\$7,858	\$93,000	\$94,860
Investment Income						
Interest Income	051.456.001	\$1,260	\$3,753	\$72	\$150	\$153
Total Investment Income:		\$1,260	\$3,753	\$72	\$150	\$153
Total Village Parking System Fund:		\$49,349	\$174,725	\$8,169	\$96,210	\$98,134
Parking System Revenue Fund						
Other Revenue						
Convenience Fee	052.479.015	\$500	\$1,116	\$400	\$1,500	\$1,530
Total Other Revenue:		\$500	\$1,116	\$400	\$1,500	\$1,530
Charges For Services						
Meter Lot East	052.447.001	\$31,675	\$82,500	\$21,056	\$50,000	\$56,000
Meter Lot West	052.447.002	\$24,987	\$75,000	\$10,426	\$50,000	\$56,000
Total Charges For Services:		\$56,662	\$157,500	\$31,482	\$100,000	\$112,000
Investment Income						
Interest Income	052.456.001	\$582	\$1,585	\$43	\$100	\$102
Total Investment Income:		\$582	\$1,585	\$43	\$100	\$102
Other Financing Sources						
Transfer In	052.487.001	\$0	\$0	\$0	\$75,000	\$0
Total Other Financing Sources:		\$0	\$0	\$0	\$75,000	\$0
Total Parking System Revenue Fund:		\$57,744	\$160,201	\$31,925	\$176,600	\$113,632
Total Enterprise Funds:		\$17,006,796	\$27,596,671	\$17,357,498	\$35,005,335	\$19,534,244
Internal Service Funds						
Vehicle Maintenance Fund						
Other Revenue						
Miscellaneous Income	060.479.005	\$240	\$0	\$0	\$0	\$0
Total Other Revenue:		\$240	\$0	\$0	\$0	\$0
Charges For Services						



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Vehicle Maint	060.20.21.00.0.000.426.001	\$3,781	\$3,537	\$3,537	\$3,049	\$3,598
Vehicle Maint	060.20.26.00.0.000.427.001	\$4,033	\$3,773	\$3,773	\$3,252	\$3,838
Vehicle Maint	060.40.41.00.0.000.428.001	\$3,781	\$3,537	\$3,537	\$3,049	\$3,598
Vehicle Maint	060.40.42.00.0.000.429.001	\$5,293	\$4,951	\$4,951	\$4,268	\$5,037
Vehicle Maint	060.40.43.41.0.000.430.001	\$26,465	\$24,757	\$24,757	\$21,340	\$25,185
Vehicle Maint	060.40.43.42.0.000.431.001	\$3,781	\$3,537	\$3,537	\$3,049	\$3,598
Vehicle Maint	060.50.00.00.0.000.432.001	\$3,781	\$3,537	\$3,537	\$3,049	\$3,598
Vehicle Maint	060.60.00.00.0.000.433.001	\$641,968	\$600,543	\$600,543	\$517,650	\$610,919
Vehicle Maint	060.70.00.00.0.000.434.001	\$398,489	\$372,775	\$372,775	\$321,321	\$379,216
Vehicle Maint	060.80.00.00.0.000.435.001	\$784,375	\$733,760	\$733,760	\$632,479	\$746,438
Vehicle Maint	060.80.83.00.0.000.436.001	\$41,084	\$38,433	\$38,433	\$33,128	\$39,097
Vehicle Maint	060.80.84.00.0.000.437.001	\$603,657	\$564,704	\$564,704	\$486,757	\$574,461
Total Charges For Services:		\$2,520,488	\$2,357,844	\$2,357,844	\$2,032,391	\$2,398,583
Investment Income						
Interest Income	060.456.001	\$1,095	\$1,315	\$154	\$300	\$307
Total Investment Income:		\$1,095	\$1,315	\$154	\$300	\$307
Other Financing Sources						
Gain/Loss Sale of Assets	060.493.001	\$222	\$0	\$3,761	\$0	\$0
Total Other Financing Sources:		\$222	\$0	\$3,761	\$0	\$0
Total Vehicle Maintenance Fund:		\$2,522,045	\$2,359,159	\$2,361,759	\$2,032,691	\$2,398,890
Vehicle Replacement Fund						
Charges For Services						
Manager's Office Service Charges Vehicle Replacement - IT	061.20.24.00.0.000.426.004		\$0	\$0	\$1,500	\$1,500
Vehicle Repl	061.40.41.00.0.000.428.002	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Vehicle Repl	061.40.42.00.0.000.429.002	\$3,780	\$4,300	\$4,300	\$3,670	\$3,670
Vehicle Repl	061.40.43.41.0.000.430.002	\$9,400	\$8,180	\$8,180	\$7,670	\$7,670
Vehicle Repl	061.40.43.42.0.000.431.002	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Vehicle Repl	061.426.002	\$3,620	\$4,230	\$4,230	\$3,000	\$3,000
Vehicle Repl	061.60.00.00.0.000.433.002	\$241,580	\$358,880	\$358,880	\$76,680	\$76,680
Vehicle Repl	061.70.00.00.0.000.434.002	\$658,300	\$646,340	\$646,340	\$693,140	\$693,140
Vehicle Repl	061.80.00.00.0.000.435.002	\$451,960	\$544,060	\$544,060	\$300,290	\$300,290
Vehicle Repl	061.80.83.00.0.000.436.002	\$13,270	\$13,430	\$13,430	\$13,330	\$13,330
Vehicle Repl	061.80.84.00.0.000.437.002	\$394,650	\$452,440	\$452,440	\$254,170	\$254,170



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Charges For Services:		\$1,779,560	\$2,034,860	\$2,034,860	\$1,356,450	\$1,356,450
Fines & Forfeits						
Circuit Court Supv Fee	061.60.00.00.0.000.453.002	\$700	\$0	\$240	\$1,000	\$1,020
Total Fines & Forfeits:		\$700	\$0	\$240	\$1,000	\$1,020
Investment Income						
Interest Income	061.456.001	\$51,851	\$85,000	\$75,000	\$76,500	\$78,030
PMA	061.467.006	-\$3,874	\$0	-\$41,055	\$1,000	\$1,020
Total Investment Income:		\$47,977	\$85,000	\$33,945	\$77,500	\$79,050
Reimbursements						
Contribution Revenue	061.473.015	\$21,523	\$0	\$0	\$5,000	\$5,100
Total Reimbursements:		\$21,523	\$0	\$0	\$5,000	\$5,100
Other Financing Sources						
Gain/Loss Sale of Assets	061.493.001	-\$12,721	\$0	\$10,200	\$5,000	\$5,100
Total Other Financing Sources:		-\$12,721	\$0	\$10,200	\$5,000	\$5,100
Total Vehicle Replacement Fund:		\$1,837,039	\$2,119,860	\$2,079,245	\$1,444,950	\$1,446,720
Computer Replacement Fund						
Charges For Services						
Computers-IT Div	062.20.24.00.0.000.438.001	\$41,693	\$169,480	\$169,480	\$197,500	\$197,500
Computers-Water	062.80.84.00.0.000.438.005	\$933	\$8,920	\$8,920	\$12,600	\$12,600
Computers-Refuse	062.80.85.00.0.000.438.002	\$373	\$0	\$0	\$0	\$0
Computers-Veh Maint	062.80.86.00.0.000.438.004	\$995	\$0	\$0	\$0	\$0
Total Charges For Services:		\$43,995	\$178,400	\$178,400	\$210,100	\$210,100
Investment Income						
Interest Income	062.456.001	\$2,088	\$1,000	\$53	\$75	\$77
Total Investment Income:		\$2,088	\$1,000	\$53	\$75	\$77
Total Computer Replacement Fund:		\$46,082	\$179,400	\$178,453	\$210,175	\$210,177



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Risk Management Fund						
Other Revenue						
Employee Health Contrib	063.478.001	\$648,599	\$654,000	\$682,600	\$687,000	\$700,740
Flex Addl Life Contrib	063.478.003	\$24,620	\$25,000	\$25,200	\$25,500	\$26,000
Retiree Medical Contrib	063.478.008	\$889,306	\$900,000	\$829,300	\$900,000	\$918,000
Employee Dental Contrib	063.478.012	\$151,190	\$140,000	\$129,600	\$132,000	\$134,640
Retiree Dental Contrib	063.478.013	\$33,635	\$35,000	\$31,000	\$35,000	\$35,700
Vision Contribution	063.478.014	\$0	\$0	\$15,300	\$15,500	\$15,810
Retiree Vision Contribution	063.478.015	\$0	\$0	\$400	\$450	\$459
Miscellaneous Income	063.479.005	-\$3,553	\$0	\$58	\$0	\$0
Other Revenue Change in IPBC Terminal Reserve	063.479.016	\$287,901	\$0	\$0	\$0	\$0
Other Revenue Change in IRMA Excess Surplus	063.479.017	\$197,390	\$0	\$0	\$0	\$0
Total Other Revenue:		\$2,229,089	\$1,754,000	\$1,713,458	\$1,795,450	\$1,831,349
Charges For Services						
Gen Fund-Liability	063.30.00.00.4.000.439.001	\$1,126,900	\$914,802	\$914,802	\$1,131,434	\$1,154,059
Departmental Charges	063.440.010	\$4,436,963	\$4,537,172	\$4,400,536	\$4,583,721	\$4,675,395
Medical - PW Charges	063.440.011	\$820,300	\$833,000	\$994,636	\$1,037,828	\$1,058,586
Depart Charges Dental	063.440.012	\$102,878	\$123,248	\$124,094	\$130,036	\$132,637
Dept Charges-Life	063.441.010	\$22,433	\$35,000	\$38,172	\$40,989	\$41,809
Parking Fund-Liab	063.80.81.81.4.000.439.002	\$622	\$535	\$535	\$5,475	\$5,584
Parking Fund-Liab	063.80.81.81.4.000.439.005	\$605	\$526	\$526	\$3,926	\$3,998
Water Fund-Liab	063.80.84.00.4.000.439.006	\$252,261	\$251,102	\$251,102	\$208,331	\$212,497
Refuse Fund-Liab	063.80.85.00.4.000.439.003	\$14,750	\$16,932	\$16,932	\$18,884	\$19,261
Veh Maint-Liab	063.80.86.00.4.000.439.004	\$24,870	\$18,302	\$18,302	\$33,793	\$34,468
MPPL - Medical	063.90.00.00.4.000.440.003	\$994,554	\$1,025,000	\$1,055,300	\$1,075,000	\$1,096,500
Total Charges For Services:		\$7,797,137	\$7,755,619	\$7,814,937	\$8,269,417	\$8,434,794
Investment Income						
Interest Income	063.456.001	\$683	\$3,000	\$164	\$180	\$184
Total Investment Income:		\$683	\$3,000	\$164	\$180	\$184



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Reimbursements						
Insurance Reimb	063.473.016	\$37,168	\$5,000	\$51,920	\$120,000	\$20,400
IRMA Reimbursements	063.473.020	\$61,099	\$25,000	\$15,568	\$15,000	\$15,300
Total Reimbursements:		\$98,267	\$30,000	\$67,488	\$135,000	\$35,700
Total Risk Management Fund:		\$10,125,175	\$9,542,619	\$9,596,047	\$10,200,047	\$10,302,027
Total Internal Service Funds:		\$14,530,342	\$14,201,038	\$14,215,504	\$13,887,863	\$14,357,814
Total All Funds:		\$117,792,269	\$137,177,990	\$126,141,370	\$154,130,092	\$121,086,530

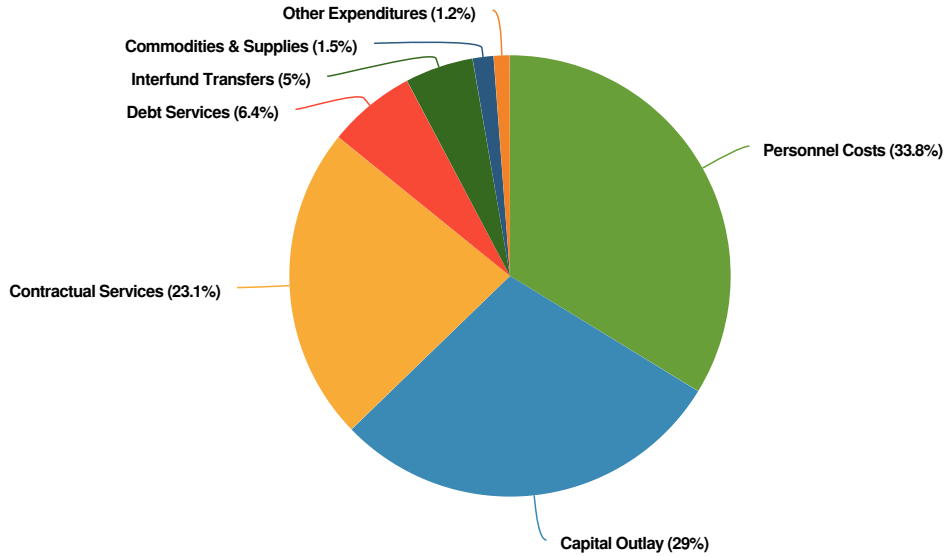


EXPENDITURE SUMMARIES



Expenditures Summary

Budgeted Expenditures by Expense Type

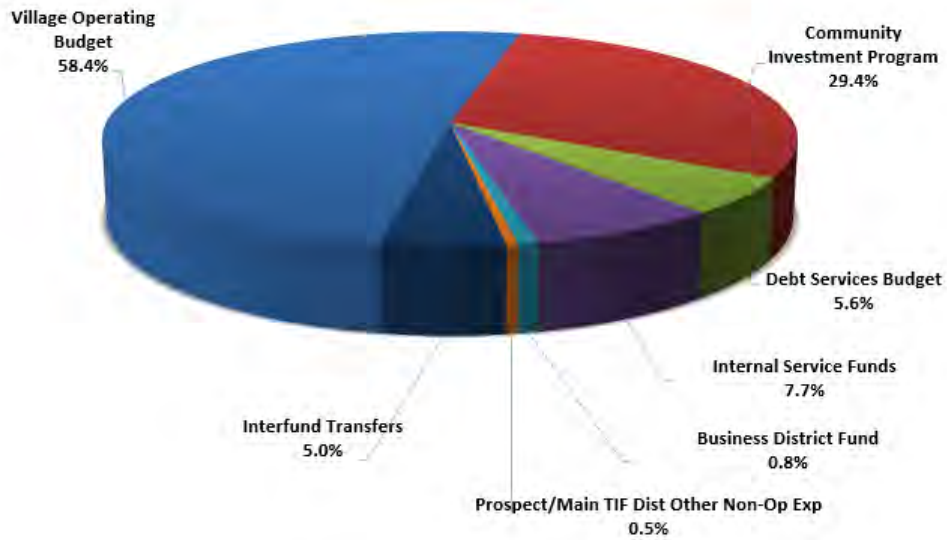


Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expense Objects							
Personnel Costs	\$47,551,241	\$49,736,611	\$50,768,612	\$50,291,414	\$52,383,386	\$53,270,288	3.2%
Contractual Services	\$33,656,075	\$34,400,717	\$35,578,868	\$33,994,309	\$35,812,354	\$36,761,124	0.7%
Capital Outlay	\$30,581,411	\$35,303,421	\$32,671,560	\$29,522,006	\$45,019,939	\$19,503,270	37.8%
Commodities & Supplies	\$1,963,668	\$1,803,131	\$2,333,901	\$2,303,856	\$2,377,821	\$2,413,648	1.9%
Other Expenditures	\$4,479,743	\$4,543,352	\$1,741,192	\$1,068,434	\$1,835,822	\$1,760,912	5.4%
Debt Services	\$8,897,545	\$9,082,385	\$10,293,318	\$10,020,682	\$9,992,611	\$8,399,550	-2.9%
Interfund Transfers	\$3,709,981	\$5,188,000	\$4,140,000	\$4,544,819	\$7,775,000	\$1,425,000	87.8%
Total Expense Objects:	\$130,839,664	\$140,057,618	\$137,527,451	\$131,745,520	\$155,196,933	\$123,533,792	12.8%



Expenditure Analysis & Assumptions

This narrative section identifies expenditures by Operating and Non-Operating budgets, reflects the projections and describes the methods and assumptions used in projecting the major operating expenses. Following the narrative is an expenditure summary schedule, identifying the expenditures expected in fiscal year 2022 along with the current (2021) budget.



Total expenditures in 2022 for all Village funds are expected to be \$155,196,933 compared to the amended 2021 budget of \$137,527,451. The following table summarizes the totals for each expense type for 2022 relative to 2021.

Expenditure Category	2021 Budget	2022 Budget	Increase (Decrease)	Percent Change
Operating Budget	77,377,150	79,152,546	1,775,396	2.3%
Community Investment Plan	33,560,368	45,560,681	12,000,313	35.8%
Debt Service	8,903,318	8,707,111	(196,207)	-2.2%
Internal Service Fund	11,919,615	11,979,095	59,480	0.5%
Special Revenue Bus Dist.	1,390,000	1,285,500	(104,500)	-7.5%
Special Revenue TIF	237,000	737,000	500,000	211.0%
Interfund Transfers	4,140,000	7,775,000	3,635,000	87.8%
Total Expenditures	137,527,451	155,196,933	17,669,482	12.8%

EXPENDITURE ANALYSIS

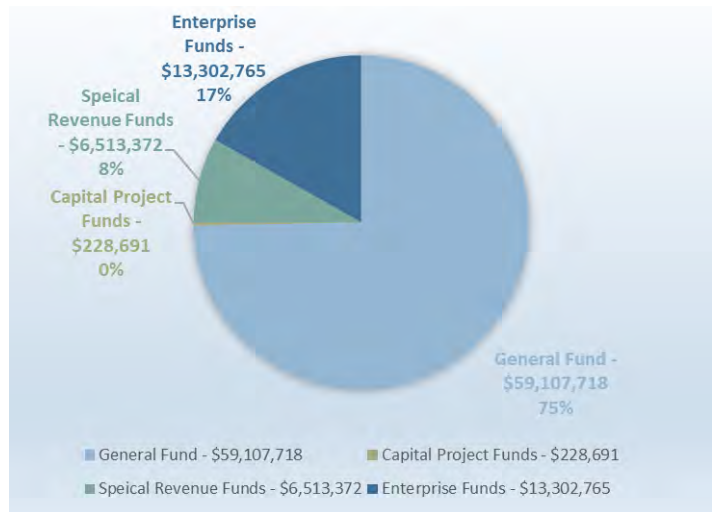
Operating Budget

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

In 2022, the total operating budget is \$79,152,546. This is an increase of \$1,775,396 or 2.3 percent from the amended 2021 budget. Funding to support the operating budget comes from the General Fund, Capital Project Funds, Special Revenue Funds, and Enterprise Funds.



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



The increase in the operating budget is primarily attributable to the proposed hiring of six firefighters, cost of living adjustments for the union and non-union employees, as well as inflationary increases for contractual services. Of the total operating budget of \$79.1 million, \$52.3 million or 66.1 percent of the budget is spent on personnel services, including personnel benefits and other employment costs. The contractual services budget for 2022 totals \$24.6 million, while the commodities and supplies account for \$1.7 million. \$596,636 is budgeted for utility expenditures and other expenditures total \$758,010.

Capital Budget

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

In 2022, the total capital budget is projected to be \$45.6 million. This is an increase of \$12.0 million or 35.8 percent. The increase in spending of Capital Funds is due to various grant-funded projects in the year 2022. The year 2022 Community Investment Plan has \$11.4 million in grant-funded projects.

The basis of the annual capital budget is drawn from the five-year Community Investment Program (CIP). The CIP is a multi-year, prioritized plan for capital expenditures. The CIP addresses capital expenditures of \$25,000 or more and all proposed **additions** to the motor vehicle fleet and computer inventory. In addition to the CIP, other capital expenditures not meeting the guidelines for inclusion in the Community Investment Program are included in the Village capital budget.

Debt Service Budget

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

Total Debt Service Fund expenditures of \$8,707,111 are made up of \$8,702,711 for General Obligation Debt and \$4,400 bond paying agent fees. Total debt expenditures increased by \$196,207, or 2.2 percent. A summary of annual debt service requirements and the annual principal requirements for all outstanding issues are included as supplemental information in the Debt Summary section of this document.

Internal Services Budget

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

In 2022, the total internal services budget is projected at \$11,979,095. This is an increase of \$59,480, or 0.5 percent, from the amended 2021 budget. The Risk Management Fund accounted for \$9,586,800 of the total, while the Vehicle Maintenance Fund accounted for \$2,392,295.



Business District Fund

The Business District Fund (a Special Revenue Fund) was established to account for the revenue and expenditures associated with the one Business District within the Village, Randhurst Village. Total expenditures for the Business District Fund for 2022 are projected at \$1,285,500, a decrease of \$104,500 or 7.5 percent. Funding to support the expenditures is generated from sales taxes above a certain threshold, including hotel/motel, entertainment, and food & beverage taxes, as well as a separate business district tax for retail establishments located within the district itself.

Prospect & Main TIF District Non-Operating Expenditures

The Prospect and Main TIF District Fund accounts for the resources to acquire and construct certain improvements in the Prospect and Main Tax Increment Financing District. A total of \$737,000 in non-operating expenditures are budgeted in this Fund for 2022. This is a planned increase of \$500,000 or 211 percent from the prior year due to redevelopment agreements in place. Non-operating expenditures for the Prospect & Main TIF District Fund include planned spending for property acquisition, developer incentives, corridor maintenance and other professional services. These expenditures are considered one-time or non-recurring items and have been segregated from the other TIF-related expenses of Capital and Debt Service.

Interfund Transfers

Interfund Transfers budget for 2022 totals \$7,775,000. Of this amount, \$7.7 million is transferred to the Capital Improvement Fund, and the remaining \$75,000 is transferred to the Parking Revenue System Fund. \$7.7 million transferred to the Capital Improvement Fund includes \$5.0 million from the American Rescue Plan.

EXPENDITURE ASSUMPTIONS

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

Personal Services, Salaries & Wages

Average annual growth rate (2017-2021): 3.40 percent

2022 Budget Assumption: 2.5 percent to 4.00 percent

The personal services costs consist of Salaries and Wages and represent 22.5% of the total 2022 Budget. There are 308 full-time Village employees (including proposed new hiring), of which 187 are represented by the collective bargaining agreements. The wage increases for the union employees are driven by the collective bargaining agreements. The non-union employees receive performance based wage increases from 0 to 4.0 percent. The total Personal Services cost for 2022 is \$35.1 million, while the same is forecasted at \$35.7 million for the year 2023.

Employee Benefits

Average annual growth rate (2017-2021): 2.00 percent

2022 Budget Assumption: 1.50 percent

The employee benefits primarily include pension contributions, health insurance, and federal payroll taxes. Health insurance expenses can vary from year to year due to changes in the selection of insurance plans as well as the number of dependents covered under the employee health insurance plans. Overall health insurance costs are estimated to increase by 1.5 percent over the 2021 budget. The police and fire pension levies are determined by an actuary hired by the Village. Due to excellent investment performance, the police pension levy is decreasing by \$165,286, while the fire pension levy is increasing by a modest amount of \$18,687.

Other Employment Costs

Average annual growth rate (2017-2021): 1.40 percent

2022 Budget Assumption: 0.00 percent

The other employment costs are comprised of employee training, uniform allowance, dues and membership, travel and meeting reimbursements, tuition fee reimbursements, and commercial driver's license reimbursements. The total Other Employment Costs are budgeted at \$628,369 for the year 2022, while the same is forecasted at \$635,857 for the year 2023.

Contractual Services

Average annual growth rate (2017-2021): 2.62 percent

2022 Budget Assumption: 2.50 percent

Contractual Services is one of the biggest operating expense categories in the budget after Personal Services. It represents 15.4 percent of the total budget. It consists of many large line items including JAWA water purchases and fixed costs, vehicle maintenance payments, vehicle lease payments, refuse contractual services, Northwest Central Dispatch, legal fees, CDBG contracts, miscellaneous Public Works contracts, and many other contractual obligations. Most of the increases in the category are driven by the current contracts and market trends; all the internal service fund charges are allocated based on the actual expenses for the fund, so that the



fund can operate with self-sustained revenue sources. The total contractual service costs for 2022 is budgeted at \$24.0 million, while \$24.7 million is forecasted for the year 2023. There are certain one-time contractual costs in the year 2021 which are not expected to be incurred in the year 2022. Hence, the budget amount shows a modest increase in spite of a 2.5 percent overall increase in contractual services.

Utilities

Average annual growth rate (2017-2021): 4.50 percent

2022 Budget Assumption: 1.50 percent (decrease)

The Utility expenses includes electricity expenses for the streetlights and certain village facilities, natural gas charges, and telephone and cellular phone services. The amount is budgeted based on the recent actual expenses incurred by the Village. The 2022 budget for this category is \$601,226, while 2023 is forecasted at \$607,827.

Commodities and Supplies

Average annual growth rate (2017-2021): 6.50 percent (adjusted)

2022 Budget Assumption: 2.50 percent

The Commodities and Supplies category comprised of many significant line items including street salt and calcium chloride for snow control, gas for vehicles, vehicle maintenance supplies, water and sewer utility maintenance supplies, street maintenance supplies, building maintenance supplies, and office supplies. A two percent increase is expected and is budgeted at \$2,377,821 for the year 2022, while \$2,413,648 is forecasted for the year 2023. The amended 2021 budget includes inflationary adjustments as well as certain carryover items due to the timing issues, which is resulting in an adjustment to the average annual growth rate (for 2017-2021).

Operating Expenditures



Departmental Summaries - Overview

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

Statement of Activities

Provides a brief overview of the function of the department.

Division Organization

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

Budgeted Positions and Amounts

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

2021 Key Accomplishments

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

Performance Measures

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

2022 Goals

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

Expenditures by Division and Account Classification

Summarizes the 2019 and 2020 actual, 2021 amended budget, 2021 estimated amount, 2022 budget, and 2023 forecasted amount for the expenditures of the divisions within the department by account classification.

Significant Budget Changes

Salary and Benefits

- Village Administration eliminated one full-time position and added one part-time position.
- Human Services added two full-time positions and eliminated one part-time position.
- The Police Department eliminated one full-time position.
- The Fire Department added six full-time positions and one seasonal position.
- Public Works added one full-time position and eliminated one part-time position.

Insurance costs have been allocated to the departments

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



Public Representation

Statement of Activities

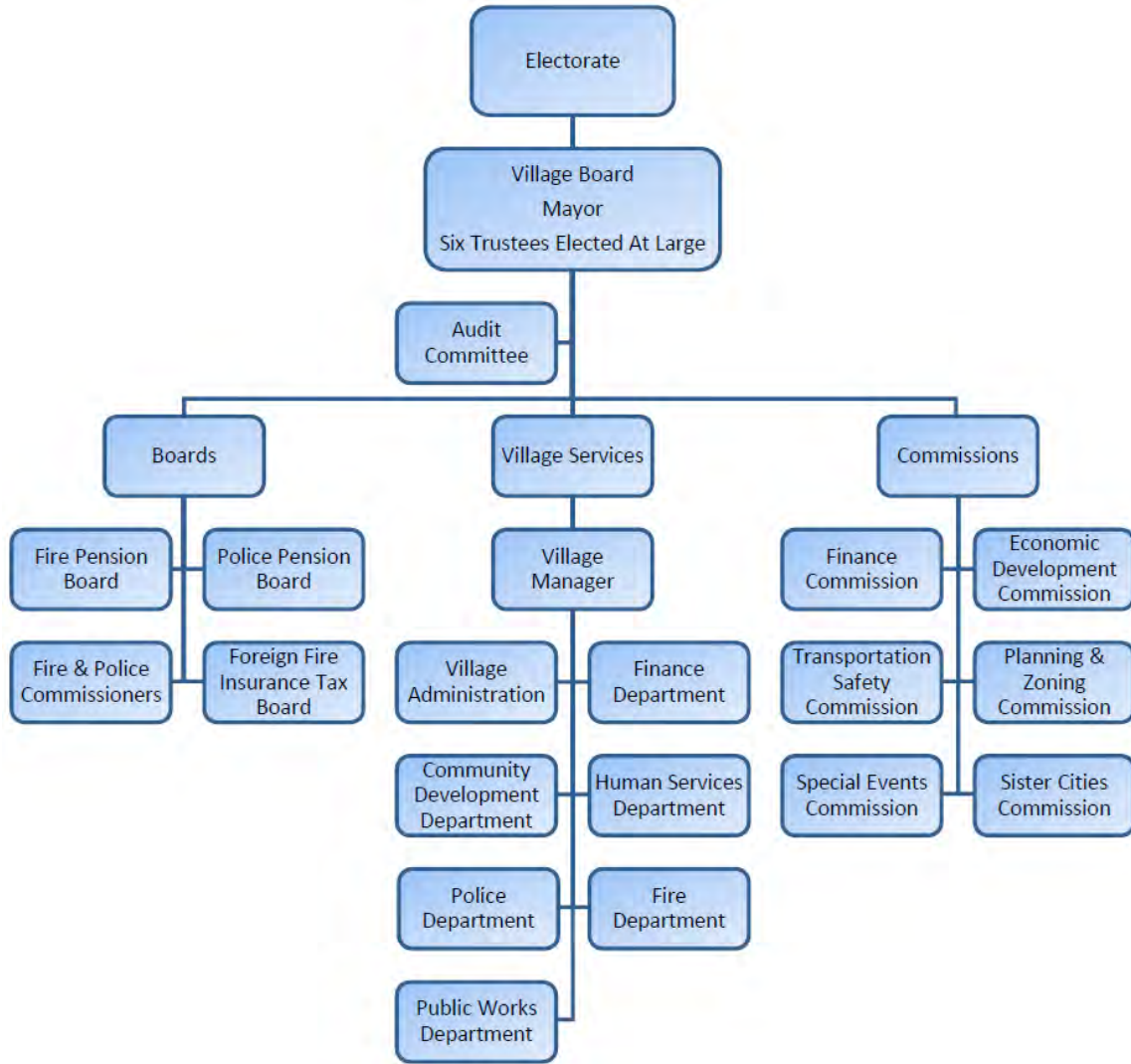
The Mayor and Board of Trustees develop policies and enact ordinances and resolutions to ensure the health, safety, and welfare of Mount Prospect residents. It is the responsibility of the Village Board to adopt an annual budget outlining the services to be offered to Village residents during the coming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

Lastly, a provision has again been included in the 2022 budget for modest financial support for those activities that benefit the entire community. It should be noted that the Village's participation in these activities includes not only financial support but also assistance from employees and the use of Village equipment where appropriate.



From Left to Right: Trustee Terri Gens, Trustee Agostino S. Filippone, Trustee Colleen E. Saccotelli, Mayor Paul Wm. Hoefert, Trustee John J. Matuszak, Trustee Peggy Pissarreck, and Trustee Richard F. Rogers

Organizational Chart



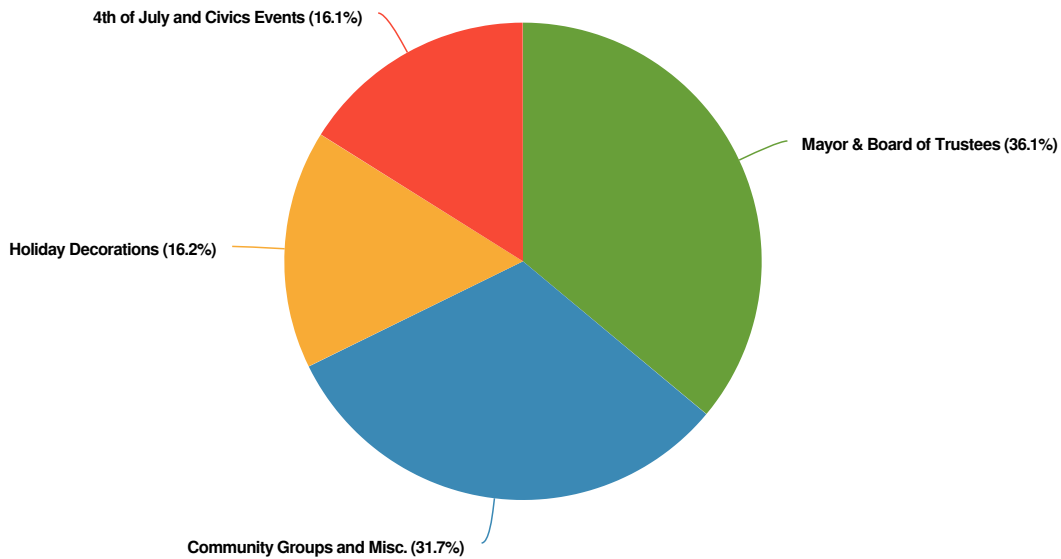
Budgeted Positions

	2020 Positions		2021 Positions		2022 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2020	2021	2022
Public Representation									
Part-Time									
Mayor	1.00	0.10	1.00	0.10	1.00	0.10	8,500	8,500	8,500
Trustee	6.00	0.60	6.00	0.60	6.00	0.60	16,506	16,506	16,506
Blood Donor Chairperson	1.00	0.10	-	-	-	-	1,844	-	-
Part-Time Total	8.00	0.80	7.00	0.70	7.00	0.70	26,850	25,006	25,006
Employee Benefits	-	-	-	-	-	-	2,059	1,917	1,917
Public Representation Total	8.00	0.80	7.00	0.70	7.00	0.70	28,909	26,923	26,923



Expenditures by Function

Budgeted Expenditures by Program



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Public Representation							
Mayor & Board of Trustees							
Personnel Costs	\$27,009	\$26,913	\$26,923	\$26,923	\$26,923	\$26,923	0%
Contractual Services	\$82,616	\$90,426	\$134,128	\$131,503	\$189,050	\$134,150	40.9%
Commodities & Supplies	\$3,696	\$3,587	\$5,200	\$5,200	\$5,300	\$5,500	1.9%
Total Mayor & Board of Trustees:	\$113,321	\$120,926	\$166,251	\$163,626	\$221,273	\$166,573	33.1%
Community Groups and Misc.							
Contractual Services	\$191,001	\$89,766	\$189,900	\$188,400	\$188,400	\$195,297	-0.8%
Other Expenditures	\$3,343	\$3,236	\$6,120	\$6,120	\$6,120	\$6,120	0%
Total Community Groups and Misc.:	\$194,344	\$93,002	\$196,020	\$194,520	\$194,520	\$201,417	-0.8%
Blood Donor Program							
Personnel Costs	\$1,984	\$661	\$0	\$0	\$0	\$0	0%
Commodities & Supplies	\$1,099	\$464	\$0	\$0	\$0	\$0	0%
Total Blood Donor Program:	\$3,083	\$1,126	\$0	\$0	\$0	\$0	0%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
4th of July and Civics Events							
Contractual Services	\$81,501	\$0	\$71,887	\$53,987	\$55,069	\$56,089	-23.4%
Commodities & Supplies	\$17,515	\$3,113	\$42,766	\$42,766	\$43,621	\$44,493	2%
Total 4th of July and Civics Events:	\$99,017	\$3,113	\$114,653	\$96,753	\$98,690	\$100,582	-13.9%
Holiday Decorations							
Personnel Costs	\$10	\$0	\$0	\$0	\$0	\$0	0%
Contractual Services	\$56,732	\$49,668	\$62,114	\$72,532	\$73,983	\$75,463	19.1%
Commodities & Supplies	\$20,220	\$18,732	\$35,115	\$35,115	\$25,191	\$25,695	-28.3%
Total Holiday Decorations:	\$76,963	\$68,401	\$97,229	\$107,647	\$99,174	\$101,158	2%
Advisory Boards & Commissions							
Contractual Services	\$0	\$1,099	\$0	\$0	\$0	\$0	0%
Total Advisory Boards & Commissions:	\$0	\$1,099	\$0	\$0	\$0	\$0	0%
Total Public Representation:	\$486,728	\$287,667	\$574,153	\$562,546	\$613,657	\$569,730	6.9%
Total Expenditures:	\$486,728	\$287,667	\$574,153	\$562,546	\$613,657	\$569,730	6.9%

Public Representation Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Public Representation							
Mayor & Board of Trustees							
Personnel Costs							
Part-Time Earnings	001.10.11.00.000.501.001	\$25,000	\$25,000	\$25,006	\$25,006	\$25,006	\$25,006
Medical Insurance	001.10.11.00.000.510.001	\$77	\$0	\$0	\$0	\$0	\$0
Dental Insurance	001.10.11.00.000.510.004	\$2	\$0	\$0	\$0	\$0	\$0
Social Security	001.10.11.00.000.511.001	\$1,556	\$1,550	\$1,553	\$1,553	\$1,553	\$1,553
Medicare	001.10.11.00.000.511.002	\$364	\$362	\$364	\$364	\$364	\$364
IMRF Pension Expense	001.10.11.00.000.512.001	\$9	\$0	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$27,009	\$26,913	\$26,923	\$26,923	\$26,923	\$26,923
Contractual Services							
Board/Comm Activities	001.10.11.00.000.516.001	\$4,067	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Travel & Meetings	001.10.11.00.000.522.001	\$2,021	\$310	\$4,000	\$2,000	\$3,000	\$3,000
Auditing Services	001.10.11.00.000.530.002	\$30,165	\$33,408	\$35,000	\$35,000	\$35,000	\$35,000
Professional Services Other Prof. Serv.	001.10.11.00.000.530.006			\$0	\$0	\$50,000	\$0
Hearing Expense	001.10.11.00.000.530.013	\$0	\$0	\$1,000	\$500	\$500	\$500
Strategic Plan	001.10.11.00.000.530.020	\$2,742	\$26,181	\$35,000	\$35,000	\$45,000	\$40,000
Meeting Expense	001.10.11.00.000.537.001	\$1,549	\$1,292	\$3,000	\$3,000	\$3,100	\$3,100
Memorial Gifts	001.10.11.00.000.538.001	\$826	\$415	\$1,353	\$1,353	\$1,400	\$1,400
Special Functions	001.10.11.00.000.539.001	\$3,681	\$1,365	\$7,500	\$7,500	\$3,900	\$4,000
Special Projects	001.10.11.00.000.543.001	\$168	\$3,700	\$4,000	\$4,000	\$4,000	\$4,000
Postage Expense	001.10.11.00.000.544.002	\$22	\$9	\$275	\$150	\$150	\$150
Org Memberships	001.10.11.00.000.549.001	\$37,140	\$23,746	\$40,000	\$40,000	\$40,000	\$40,000
Telephone - Land Lines	001.10.11.00.000.589.001	\$237	\$0	\$0	\$0	\$0	\$0
Total Contractual Services:		\$82,616	\$90,426	\$134,128	\$131,503	\$189,050	\$134,150
Commodities & Supplies							
Office Supplies	001.10.11.00.000.606.001	\$407	\$242	\$1,000	\$1,000	\$1,000	\$1,000
Other Supplies	001.10.11.00.000.608.001	\$1,105	\$830	\$1,700	\$1,700	\$1,700	\$1,800
Recognition Supplies	001.10.11.00.000.630.001	\$2,184	\$2,516	\$2,500	\$2,500	\$2,600	\$2,700
Total Commodities & Supplies:		\$3,696	\$3,587	\$5,200	\$5,200	\$5,300	\$5,500



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Mayor & Board of Trustees:		\$113,321	\$120,926	\$166,251	\$163,626	\$221,273	\$166,573
Community Groups and Misc.							
Contractual Services							
Sister Cities Comm.	001.10.11.00.001.578.001	\$10,905	\$70	\$0	\$2,500	\$2,500	\$2,500
Memorial Day Parade	001.10.11.00.001.578.004	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$1,200
Summer Block Party	001.10.11.00.001.578.005	\$61,585	\$0	\$65,000	\$65,000	\$65,000	\$65,000
MP Historical Society	001.10.11.00.001.578.006	\$45,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
MP Downtown Merch.	001.10.11.00.001.578.007	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Concerts On The Green	001.10.11.00.001.578.011	\$6,007	\$0	\$5,000	\$5,000	\$5,000	\$5,202
Irish Fest	001.10.11.00.001.578.012	\$0	\$2,000	\$4,000	\$0	\$0	\$4,162
Diversity Event	001.10.11.00.001.578.014	\$26,558	\$0	\$32,000	\$32,000	\$32,000	\$33,293
Celestial Celebrations	001.10.11.00.001.579.001	\$38,846	\$37,314	\$30,000	\$30,000	\$30,000	\$31,212
Family Bike Ride	001.10.11.00.001.579.004	\$478	\$0	\$200	\$200	\$200	\$208
Other Expenses	001.10.11.00.001.579.005	\$422	\$382	\$500	\$500	\$500	\$520
Total Contractual Services:		\$191,001	\$89,766	\$189,900	\$188,400	\$188,400	\$195,297
Other Expenditures							
Property Tax Rebate	001.10.11.00.001.636.010	\$3,343	\$3,236	\$6,120	\$6,120	\$6,120	\$6,120
Total Other Expenditures:		\$3,343	\$3,236	\$6,120	\$6,120	\$6,120	\$6,120
Total Community Groups and Misc.:		\$194,344	\$93,002	\$196,020	\$194,520	\$194,520	\$201,417
Blood Donor Program							
Personnel Costs							
Part-Time Earnings	001.10.11.00.002.501.001	\$1,843	\$614	\$0	\$0	\$0	\$0
Social Security	001.10.11.00.002.511.001	\$114	\$38	\$0	\$0	\$0	\$0
Medicare	001.10.11.00.002.511.002	\$27	\$9	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$1,984	\$661	\$0	\$0	\$0	\$0
Commodities & Supplies							
Other Supplies	001.10.11.00.002.608.001	\$1,099	\$464	\$0	\$0	\$0	\$0
Total Commodities & Supplies:		\$1,099	\$464	\$0	\$0	\$0	\$0
Total Blood Donor Program:		\$3,083	\$1,126	\$0	\$0	\$0	\$0
4th of July and Civics Events							



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Contractual Services							
Other Prof. Serv.	001.10.11.00.8.400.530.006	\$0	\$0	\$1,042	\$1,042	\$1,063	\$1,084
July 4th Parade	001.10.11.00.8.400.578.003	\$21,593	\$0	\$22,040	\$22,040	\$22,481	\$22,931
Irish Fest	001.10.11.00.8.400.578.012	\$14,377	\$0	\$17,900	\$0	\$0	\$0
Oktoberfest	001.10.11.00.8.400.578.015	\$39,331	\$0	\$24,635	\$24,635	\$25,128	\$25,631
Barricade Rental	001.10.11.00.8.400.580.005	\$2,300	\$0	\$2,252	\$2,252	\$2,297	\$2,343
Fireworks	001.10.11.00.8.400.580.006	\$3,900	\$0	\$4,018	\$4,018	\$4,100	\$4,100
Total Contractual Services:		\$81,501	\$0	\$71,887	\$53,987	\$55,069	\$56,089
Commodities & Supplies							
Civic Events Sign	001.10.11.00.8.400.617.001	\$300	\$0	\$596	\$596	\$608	\$620
Light Pole Banners	001.10.11.00.8.400.617.002	\$8,030	\$0	\$22,971	\$22,971	\$23,430	\$23,899
Parade/Block Pty Supl.	001.10.11.00.8.400.617.003	\$5,593	\$0	\$15,047	\$15,047	\$15,348	\$15,655
Village Flags	001.10.11.00.8.400.617.004	\$2,672	\$3,113	\$3,152	\$3,152	\$3,215	\$3,279
Sign Making Materials	001.10.11.00.8.400.622.008	\$920	\$0	\$1,000	\$1,000	\$1,020	\$1,040
Total Commodities & Supplies:		\$17,515	\$3,113	\$42,766	\$42,766	\$43,621	\$44,493
Total 4th of July and Civics Events:		\$99,017	\$3,113	\$114,653	\$96,753	\$98,690	\$100,582
Holiday Decorations							
Personnel Costs							
Social Security	001.10.11.00.8.401.511.001	\$4	\$0	\$0	\$0	\$0	\$0
Medicare	001.10.11.00.8.401.511.002	\$1	\$0	\$0	\$0	\$0	\$0
IMRF Pension Expense	001.10.11.00.8.401.512.001	\$6	\$0	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$10	\$0	\$0	\$0	\$0	\$0
Contractual Services							
Holiday Wreath Inst.	001.10.11.00.8.401.580.001	\$13,271	\$8,693	\$5,663	\$16,081	\$16,403	\$16,731
White Light Inst.	001.10.11.00.8.401.580.004	\$43,461	\$40,976	\$56,451	\$56,451	\$57,580	\$58,732
Total Contractual Services:		\$56,732	\$49,668	\$62,114	\$72,532	\$73,983	\$75,463
Commodities & Supplies							
Holiday Decorations	001.10.11.00.8.401.617.005	\$5,228	\$6,097	\$19,034	\$19,034	\$8,788	\$8,964
White Light Supplies	001.10.11.00.8.401.617.006	\$14,992	\$12,635	\$16,081	\$16,081	\$16,403	\$16,731
Total Commodities & Supplies:		\$20,220	\$18,732	\$35,115	\$35,115	\$25,191	\$25,695
Total Holiday Decorations:		\$76,963	\$68,401	\$97,229	\$107,647	\$99,174	\$101,158
Total Public Representation:		\$486,728	\$286,567	\$574,153	\$562,546	\$613,657	\$569,730



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Expenditures:		\$486,728	\$286,567	\$574,153	\$562,546	\$613,657	\$569,730

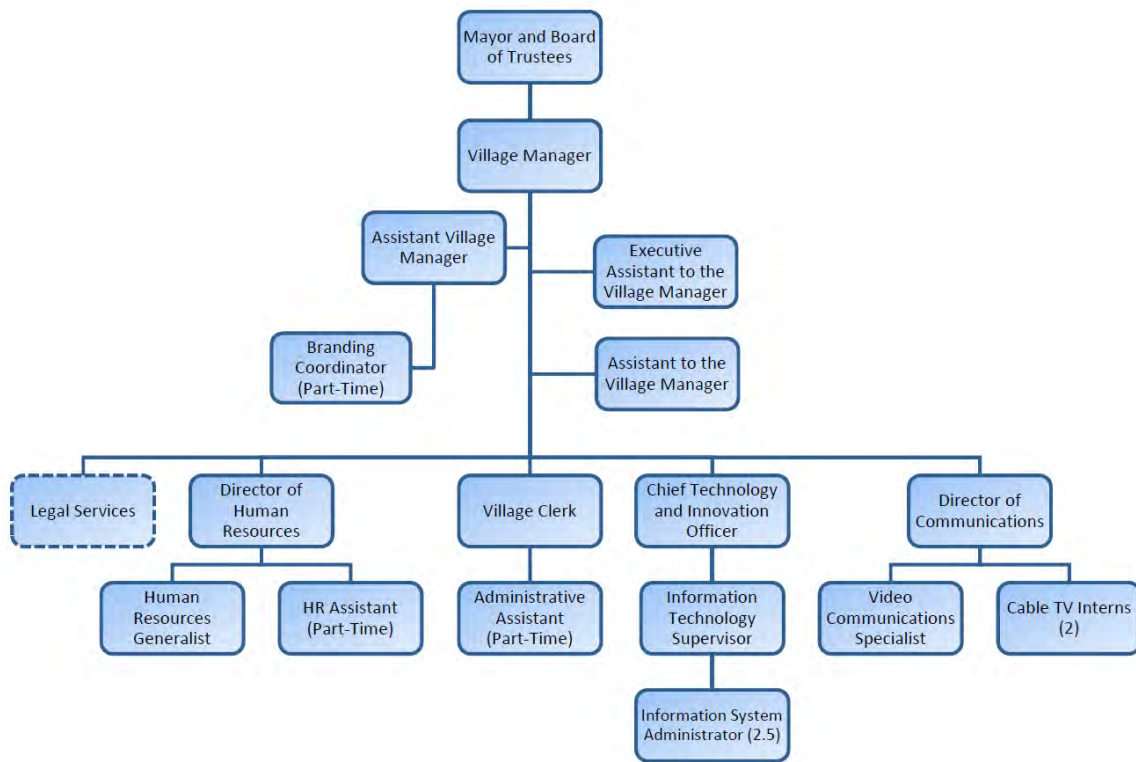


Village Administration

Statement of Activities

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

Organizational Chart



Budgeted Positions

	2020 Positions		2021 Positions		2022 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2020	2021	2022
Village Administration									
Full-Time									
Village Manager	1.00	1.00	1.00	1.00	1.00	1.00	232,837	249,973	265,533
Assistant Village Manager	1.00	1.00	1.00	1.00	1.00	1.00	147,292	151,703	158,157
Executive Asst. to the Vlg. Mgr.	1.00	1.00	1.00	1.00	1.00	1.00	93,540	96,341	100,440
Management Analyst	1.00	1.00	-	-	-	-	65,876	-	-
Assistant to the Village Manager	-	-	1.00	1.00	1.00	1.00	-	82,505	86,015
Village Clerk	1.00	1.00	1.00	1.00	1.00	1.00	83,310	85,805	89,455
Human Resources Coord.	1.00	1.00	-	-	-	-	104,536	-	-
Director of Human Resources	-	-	1.00	1.00	1.00	1.00	-	123,757	129,022
HR Generalist	1.00	1.00	1.00	1.00	1.00	1.00	72,134	73,508	81,120
Chief Tech. & Innovation Officer	1.00	1.00	1.00	1.00	1.00	1.00	146,482	150,869	157,286
IT Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	95,293	97,204	92,000
Info Systems Administrator	3.00	3.00	3.00	3.00	2.00	2.00	248,254	253,551	172,130
Director of Communications	1.00	1.00	1.00	1.00	1.00	1.00	90,143	91,236	95,117
Video Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00	58,132	59,326	61,645
Full-Time Total	14.00	14.00	14.00	14.00	13.00	13.00	1,437,829	1,515,778	1,487,920
Part-Time									
P/T Administrative Assistant	1.00	0.50	1.00	0.50	1.00	0.50	20,183	19,188	20,882
P/T Branding Coordinator	1.00	0.50	1.00	0.50	1.00	0.50	32,292	33,100	32,448
P/T HR Assistant	2.00	0.50	1.00	0.50	1.00	0.50	26,910	26,650	36,175
P/T Info Systems Administrator	-	-	-	-	1.00	0.50	-	-	43,572
Part-Time Total	4.00	1.50	3.00	1.50	4.00	2.00	79,385	78,938	133,077
Seasonal									
Intern-Budget Only	2.00	0.50	2.00	0.50	2.00	0.50	5,001	5,001	5,000
Seasonal Total	2.00	0.50	2.00	0.50	2.00	0.50	5,001	5,001	5,000
Employee Benefits	-	-	-	-	-	-	747,609	799,334	756,260
Other Compensation	-	-	-	-	-	-	17,698	17,752	18,352
Village Administration Total	20.00	16.00	19.00	16.00	19.00	15.50	2,287,522	2,416,803	2,400,609

2021 Key Accomplishments

Goal 1: Effective Village Government

- Awarded \$7.0 million from the American Rescue Plan from the U.S. Treasury, 50% in May 2021 and the remaining amount will be received in May 2022.
- Worked with Village Departments to broaden advertising for open positions and implemented applicant resource tracking.
- Produced a COVID-19 After Action Report highlighting service and operational impacts between March 2020 to July 2021.
- Appointment of Fire Chief and Deputy Chief.

Goal 2: Enhancing Mount Prospect Charm/Character

- Distributed the Village's second Community Survey and analyzed results with the assistance of the ETC Institute. Mount Prospect rated above the U.S. Average and the Great Lakes Regional Average in all comparable survey categories.

Goal 5: Vibrant Community Destinations

- Approved the redevelopment proposal for Prospect Place, located at the southwest corner of W. Prospect Avenue and S. Main Street (IL-83), 1 – 31 W. Prospect Place. The developer and the Village were able to assist with relocating existing businesses in the center.
- The Village approved the redevelopment proposal for the now-vacant Public Safety Building at 112 E. Northwest Highway.



Performance Measures

Strategic Goal	Task	Performance Measure	2018	2019	% Change from 2018 to 2019	2020	% Change from 2019 to 2020
Goal 1: Effective Village Government: Financially Sound, Exceptional Service	Village Clerk's Office	# of Freedom of Information Acts (FOIAs) excluding those submitted to Police	252	283	12%	255	-10%
		# of Resolutions Prepared	38	42	11%	53	26%
		# Ordinances Drafted	60	73	22%	69	-5%
	Information Technology	Helpdesk Tickets Responded to ≤ 2 hours (during business hours)	95.0%	95.0%	0%	95.0%	0%
		ERP Uptime	99.8%	99.8%	0%	99.8%	0%
		Email Uptime	99.8%	99.8%	0%	99.8%	0%
		Phone System Uptime	99.9%	99.9%	0%	99.8%	0%
	Human Resources	% of PC < 6 years old	72.0%	75.0%	4%	77.0%	3%
		Employee Wellness Biometric Screening Participants	180	184	2%	188	2%
		Workplace culture satisfaction among Employees*	92%	83%	-10%	80%	-4%
Employee Turnover		7%	5%	-31%	7%	55%	
# of New Hires (FT & PT)		19	12	-37%	18	50%	
Total Employee Separations		22	15	-32%	20	33%	
# of Retirement Only		10	4	-60%	11	175%	
Goal 2: Mount Prospect Charm and Character: Honoring History, Heritage, and Diversity, Equity and Inclusion	Communications	Hours Played (Avg. per month)	840	840	0%	840	0%
		# of Internet Live Stream Views	5,378	8,006	49%	2,365**	-70%
		# of Video-On-Demand Views	73,634	6,231	-92%	5,408**	-13%
		# of Facebook Posts	1,910	1,659	-13%	1,740	5%
		# of Facebook Fans	14,815	16,822	14%	17,100	2%
		# of Tweets	1,235	1,097	-11%	1,160	6%
		# of Twitter Followers	6,900	7,812	13%	8,290	6%
		# of Instagram Posts	0	37	N/A	52	41%
		# of Instagram Followers	0	741	N/A	1,260	70%
		# of YouTube Videos Posted	55	64	16%	55	-14%
# of YouTube Views	15,600	15,000	-4%	16,800	12%		

*Self-Reported

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

2022 Goals

Goal 1: Effective Village Government

- Maintain 75% employee participation (Level C) in the IPBC's Wellness program.
- Continue to facilitate EAV growth within the Prospect and Main Tax Increment Financing District working with property owners and development community.

Goal 2: Enhancing Mount Prospect Charm/Character

- Complete labor negotiations for a successor collective bargaining agreement with Patrol and Sergeant union groups.
- Develop a Diversity, Equity and Inclusion Report that reviews current activities and programs, identifies Mount Prospect communities' needs, and provides direction for the future.

Goal 4: Family-Friendly Neighborhoods

- Create a Community Sustainability Strategy Action Plan, which establishes a long-term vision and guide actions related to initiatives.

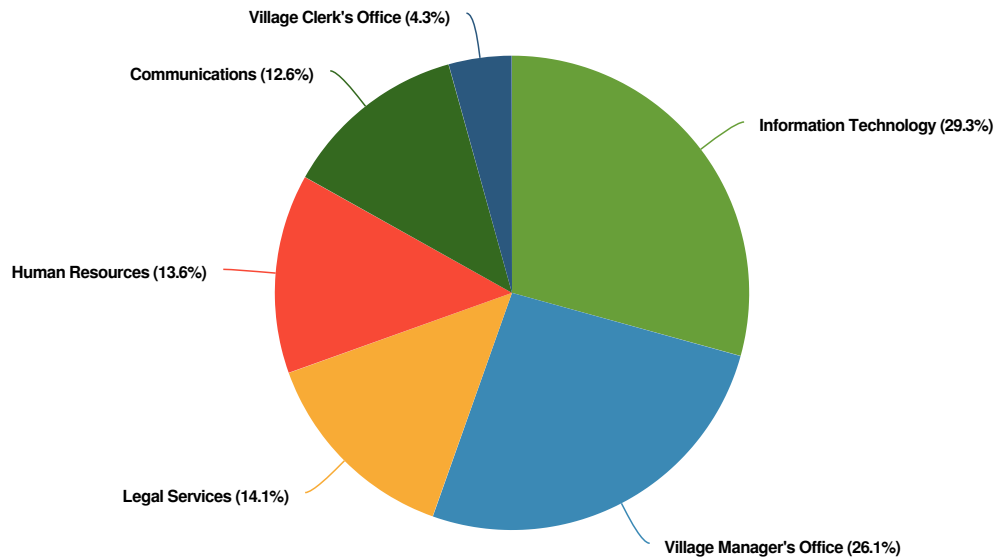
Goal 5: Vibrant Community Destinations

- Approve redevelopment plan for the Chase Bank Building site at 111 E. Busse Ave.
- Determine a strategy to support renewed investment in Randhurst Village Area responsive to changing retail and entertainment businesses.



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Finance (% Change)
Expenditures							
Village Administration							
Legal Services							
Contractual Services	\$577,452	\$450,618	\$634,500	\$612,150	\$618,300	\$623,800	-2.6%
Total Legal Services:	\$577,452	\$450,618	\$634,500	\$612,150	\$618,300	\$623,800	-2.6%
Village Manager's Office							
Personnel Costs	\$738,026	\$779,940	\$842,907	\$807,275	\$873,735	\$891,156	3.7%
Contractual Services	\$114,006	\$50,416	\$117,381	\$97,567	\$120,987	\$117,179	3.1%
Capital Outlay	\$0	\$0	\$235	\$235	\$240	\$245	2.1%
Commodities & Supplies	\$5,913	\$2,545	\$7,579	\$7,711	\$7,776	\$7,851	2.6%
Other Expenditures	\$0	\$0	\$143,697	\$143,697	\$143,697	\$143,697	0%
Total Village Manager's Office:	\$857,945	\$832,900	\$1,111,799	\$1,056,485	\$1,146,435	\$1,160,128	3.1%
Village Clerk's Office							
Personnel Costs	\$141,379	\$151,022	\$157,848	\$157,848	\$160,056	\$163,245	1.4%
Contractual Services	\$13,264	\$16,349	\$26,750	\$26,300	\$27,910	\$27,815	4.3%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Finance (% Change)
Commodities & Supplies	\$725	\$708	\$1,000	\$1,000	\$1,000	\$1,000	0%
Total Village Clerk's Office:	\$155,368	\$168,079	\$185,598	\$185,148	\$188,966	\$192,060	1.8%
Human Resources							
Personnel Costs	\$421,028	\$448,159	\$459,989	\$463,509	\$491,123	\$498,219	6.8%
Contractual Services	\$44,341	\$47,344	\$70,960	\$54,250	\$104,010	\$70,775	46.6%
Commodities & Supplies	\$619	\$761	\$1,300	\$1,000	\$1,000	\$1,000	-23.1%
Total Human Resources:	\$465,988	\$496,264	\$532,249	\$518,759	\$596,133	\$569,994	12%
Communications							
Personnel Costs	\$228,683	\$233,717	\$245,666	\$240,346	\$245,438	\$250,317	0.2%
Contractual Services	\$249,657	\$196,148	\$283,043	\$238,823	\$285,652	\$294,738	0.4%
Commodities & Supplies	\$3,376	\$1,602	\$7,300	\$3,600	\$5,200	\$5,200	-65%
Capital Outlay	\$5,887	\$10,265	\$15,000	\$14,400	\$15,000	\$15,300	0%
Total Communications:	\$487,603	\$441,731	\$551,009	\$497,169	\$551,290	\$565,555	0.1%
Information Technology							
Personnel Costs	\$637,088	\$709,938	\$710,393	\$651,933	\$630,257	\$642,817	-11.3%
Contractual Services	\$465,468	\$382,095	\$572,515	\$565,915	\$639,435	\$699,435	11.7%
Capital Outlay	\$14,597	\$16,547	\$16,000	\$16,000	\$15,000	\$15,000	-6.2%
Commodities & Supplies	\$1,035	\$665	\$500	\$500	\$500	\$500	0%
Total Information Technology:	\$1,118,189	\$1,109,245	\$1,299,408	\$1,234,348	\$1,285,192	\$1,357,752	-1.1%
Total Village Administration:	\$3,662,546	\$3,498,837	\$4,314,563	\$4,104,059	\$4,386,316	\$4,469,289	1.7%
Total Expenditures:	\$3,662,546	\$3,498,837	\$4,314,563	\$4,104,059	\$4,386,316	\$4,469,289	1.7%



Village Administration Line Item Detail

Expenditures by Function

Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures						
Village Administration						
Legal Services						
Contractual Services						
Other Prof. Serv.	001.20.21.00.0.050.530.006	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Legal-General Counsel	001.20.21.00.0.050.531.001	\$417,158	\$550,000	\$550,000	\$550,000	\$550,000
Legal-Special Counsel	001.20.21.00.0.050.531.002	\$31,569	\$70,000	\$50,000	\$55,000	\$60,000
Legal-Adm Adjudication	001.20.21.00.0.050.531.003	\$1,874	\$6,000	\$4,000	\$5,000	\$5,500
Legal-Prosecutor	001.20.21.00.0.050.531.006	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Postage - Legal	001.20.21.00.0.050.544.001	\$16	\$500	\$150	\$300	\$300
Total Contractual Services:		\$450,618	\$634,500	\$612,150	\$618,300	\$623,800
Total Legal Services:		\$450,618	\$634,500	\$612,150	\$618,300	\$623,800
Village Manager's Office						
Personnel Costs						
Full-Time Earnings	001.20.21.00.0.000.500.001	\$563,139	\$580,522	\$580,522	\$610,145	\$622,348
Part-Time Earnings	001.20.21.00.0.000.501.001	\$0	\$33,100	\$0	\$32,448	\$33,097
Longevity Pay	001.20.21.00.0.000.506.001	\$2,500	\$2,600	\$2,600	\$2,700	\$2,700
Medical Insurance	001.20.21.00.0.000.510.001	\$68,843	\$68,815	\$68,815	\$69,272	\$70,657
Workers' Comp Ins	001.20.21.00.0.000.510.003	\$19,639	\$12,100	\$12,100	\$13,200	\$13,464
Dental Insurance	001.20.21.00.0.000.510.004	\$1,893	\$2,228	\$2,228	\$2,142	\$2,185
Social Security	001.20.21.00.0.000.511.001	\$27,099	\$31,470	\$29,418	\$32,290	\$32,936
Medicare	001.20.21.00.0.000.511.002	\$8,281	\$9,408	\$8,928	\$9,774	\$9,969
IMRF Pension Expense	001.20.21.00.0.000.512.001	\$68,476	\$67,288	\$67,288	\$70,128	\$71,531
Sick Leave Incentive	001.20.21.00.0.000.513.001	\$1,988	\$4,335	\$4,335	\$4,338	\$4,425
Vac/Pers Leave Incent.	001.20.21.00.0.000.513.002	\$2,409	\$14,938	\$14,938	\$11,059	\$11,280
Other Compensation	001.20.21.00.0.000.513.006	\$15,672	\$16,103	\$16,103	\$16,239	\$16,564
Total Personnel Costs:		\$779,940	\$842,907	\$807,275	\$873,735	\$891,156
Contractual Services						
Board/Staff Wrkshps	001.20.21.00.0.000.515.001	\$522	\$1,400	\$1,000	\$1,400	\$1,400
Dues & Memberships	001.20.21.00.0.000.518.001	\$4,423	\$6,366	\$4,500	\$6,000	\$6,000
Travel & Meetings	001.20.21.00.0.000.522.001	\$4,955	\$16,320	\$12,000	\$14,000	\$14,000
Training	001.20.21.00.0.000.525.004	\$2,834	\$4,000	\$3,000	\$4,000	\$4,000
Other Prof. Serv.	001.20.21.00.0.000.530.006	\$1,598	\$46,300	\$40,000	\$50,000	\$50,000
Equipment Maint.	001.20.21.00.0.000.532.002	\$0	\$200	\$200	\$205	\$210
Postage Expense	001.20.21.00.0.000.544.002	\$756	\$2,928	\$2,000	\$2,040	\$2,080
Vehicle Lease Payment	001.20.21.00.0.000.553.001	\$3,620	\$4,230	\$4,230	\$3,000	\$3,000



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Vehicle Maint Payment	001.20.21.00.0.000.554.001	\$3,781	\$3,537	\$3,537	\$3,049	\$3,598
Computer Software	001.20.21.00.0.000.560.012	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Cloud-Based Service	001.20.21.00.0.000.561.004	\$1,313	\$2,000	\$2,000	\$2,000	\$2,000
Document Imaging	001.20.21.00.0.000.562.001	\$0	\$5,000	\$0	\$5,000	\$0
Telephone - Cellular	001.20.21.00.0.000.590.001	\$3,653	\$4,300	\$4,300	\$4,400	\$4,500
General Liability	001.20.21.00.0.000.593.001	\$22,961	\$19,800	\$19,800	\$24,893	\$25,391
Total Contractual Services:		\$50,416	\$117,381	\$97,567	\$120,987	\$117,179
Capital Outlay						
Office Eqpt	001.20.21.00.0.000.656.001	\$0	\$235	\$235	\$240	\$245
Total Capital Outlay:		\$0	\$235	\$235	\$240	\$245
Commodities & Supplies						
Office Supplies	001.20.21.00.0.000.606.001	\$1,451	\$4,519	\$4,500	\$4,500	\$4,500
Publications	001.20.21.00.0.000.612.001	\$943	\$3,060	\$3,060	\$3,125	\$3,200
Vehicle Reg/License	001.20.21.00.0.000.616.001	\$151	\$0	\$151	\$151	\$151
Total Commodities & Supplies:		\$2,545	\$7,579	\$7,711	\$7,776	\$7,851
Other Expenditures						
Contingencies	001.20.21.00.0.000.636.020	\$0	\$143,697	\$143,697	\$143,697	\$143,697
Total Other Expenditures:		\$0	\$143,697	\$143,697	\$143,697	\$143,697
Total Village Manager's Office:		\$832,900	\$1,111,799	\$1,056,485	\$1,146,435	\$1,160,128
Village Clerk's Office						
Personnel Costs						
Full-Time Earnings	001.20.22.00.0.000.500.001	\$84,352	\$85,805	\$85,805	\$89,455	\$91,244
Part-Time Earnings	001.20.22.00.0.000.501.001	\$18,293	\$19,188	\$19,188	\$20,882	\$21,300
Longevity Pay	001.20.22.00.0.000.506.001	\$600	\$600	\$600	\$600	\$600
Medical Insurance	001.20.22.00.0.000.510.001	\$24,334	\$24,350	\$24,350	\$24,508	\$24,998
Dental Insurance	001.20.22.00.0.000.510.004	\$719	\$846	\$846	\$813	\$829
Social Security	001.20.22.00.0.000.511.001	\$6,198	\$6,906	\$6,906	\$7,014	\$7,154
Medicare	001.20.22.00.0.000.511.002	\$1,449	\$1,618	\$1,618	\$1,642	\$1,675
IMRF Pension Expense	001.20.22.00.0.000.512.001	\$12,133	\$12,250	\$12,250	\$12,442	\$12,691
Sick Leave Incentive	001.20.22.00.0.000.513.001	\$0	\$761	\$761	\$761	\$776
Vac/Pers Leave Incent.	001.20.22.00.0.000.513.002	\$2,944	\$5,524	\$5,524	\$1,939	\$1,978
Total Personnel Costs:		\$151,022	\$157,848	\$157,848	\$160,056	\$163,245
Contractual Services						
Dues & Memberships	001.20.22.00.0.000.518.001	\$323	\$315	\$315	\$325	\$325
Travel & Meetings	001.20.22.00.0.000.522.001	\$90	\$500	\$300	\$500	\$500
Training	001.20.22.00.0.000.525.004	\$0	\$1,000	\$500	\$1,000	\$1,000
Legal Notices	001.20.22.00.0.000.541.001	\$146	\$2,000	\$2,000	\$2,000	\$2,000
Recording Expense	001.20.22.00.0.000.542.001	\$2,607	\$6,500	\$7,000	\$7,500	\$7,500



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Postage Expense	001.20.22.00.000.544.002	\$135	\$500	\$250	\$500	\$255
Copier Lease Payment	001.20.22.00.000.551.001	\$7,685	\$8,435	\$8,435	\$8,435	\$8,435
Codification	001.20.22.00.000.562.003	\$5,364	\$7,500	\$7,500	\$7,650	\$7,800
Total Contractual Services:		\$16,349	\$26,750	\$26,300	\$27,910	\$27,815
Commodities & Supplies						
Other Supplies	001.20.22.00.000.608.001	\$708	\$1,000	\$1,000	\$1,000	\$1,000
Total Commodities & Supplies:		\$708	\$1,000	\$1,000	\$1,000	\$1,000
Total Village Clerk's Office:		\$168,079	\$185,598	\$185,148	\$188,966	\$192,060
Human Resources						
Personnel Costs						
Full-Time Earnings	001.20.23.00.000.500.001	\$193,929	\$197,265	\$197,625	\$210,142	\$214,345
Part-Time Earnings	001.20.23.00.000.501.001	\$15,615	\$26,650	\$26,650	\$36,175	\$36,899
Longevity Pay	001.20.23.00.000.506.001	\$700	\$700	\$700	\$1,400	\$1,400
Medical Insurance	001.20.23.00.000.510.001	\$48,669	\$48,700	\$48,700	\$49,016	\$49,996
Dental Insurance	001.20.23.00.000.510.004	\$719	\$846	\$1,692	\$1,626	\$1,659
Social Security	001.20.23.00.000.511.001	\$18,033	\$22,339	\$22,339	\$23,754	\$24,229
Medicare	001.20.23.00.000.511.002	\$4,848	\$5,227	\$5,227	\$5,558	\$5,669
IMRF Pension Expense	001.20.23.00.000.512.001	\$22,450	\$21,849	\$21,849	\$27,292	\$27,838
Sick Leave Incentive	001.20.23.00.000.513.001	\$1,508	\$327	\$327	\$327	\$334
Vac/Pers Leave Incent.	001.20.23.00.000.513.002	\$699	\$1,086	\$3,400	\$833	\$850
Other Compensation	001.20.23.00.000.513.006	\$2,739	\$0	\$0	\$0	\$0
Merit Pay Pool	001.20.23.00.000.513.007	\$138,250	\$135,000	\$135,000	\$135,000	\$135,000
Total Personnel Costs:		\$448,159	\$459,989	\$463,509	\$491,123	\$498,219
Contractual Services						
Dues & Memberships	001.20.23.00.000.518.001	\$403	\$900	\$1,200	\$2,000	\$2,000
Employee Recognition	001.20.23.00.000.519.001	\$3,440	\$5,100	\$5,100	\$5,100	\$5,100
Medical Examinations	001.20.23.00.000.520.001	\$5,852	\$4,000	\$3,500	\$4,000	\$4,200
Travel & Meetings	001.20.23.00.000.522.001	\$475	\$1,560	\$1,000	\$1,560	\$1,600
Tuition Reimbursements	001.20.23.00.000.523.001	\$8,903	\$15,000	\$12,000	\$12,000	\$12,000
Management Trng.	001.20.23.00.000.525.003	\$18,719	\$32,000	\$20,000	\$32,000	\$32,000
Training	001.20.23.00.000.525.004	\$2,063	\$3,300	\$2,500	\$3,300	\$3,300
Other Prof. Serv.	001.20.23.00.000.530.006	\$0	\$1,000	\$1,000	\$35,000	\$1,000
Postage Expense	001.20.23.00.000.544.002	\$447	\$650	\$500	\$650	\$675
Personnel Recruitment	001.20.23.00.000.546.002	\$3,891	\$4,100	\$4,100	\$5,000	\$5,500
Cloud-Based Service	001.20.23.00.000.561.004	\$3,151	\$3,350	\$3,350	\$3,400	\$3,400
Total Contractual Services:		\$47,344	\$70,960	\$54,250	\$104,010	\$70,775
Commodities & Supplies						
Office Supplies	001.20.23.00.000.606.001	\$8	\$200	\$250	\$250	\$250
Publications	001.20.23.00.000.612.001	\$753	\$1,100	\$750	\$750	\$750



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Commodities & Supplies:		\$761	\$1,300	\$1,000	\$1,000	\$1,000
Total Human Resources:		\$496,264	\$532,249	\$518,759	\$596,133	\$569,994
Communications						
Communications						
Personnel Costs						
Full-Time Earnings	001.20.25.00.000.500.001	\$89,690	\$91,236	\$91,236	\$95,117	\$97,019
Longevity Pay	001.20.25.00.000.506.001	\$900	\$900	\$900	\$900	\$900
Medical Insurance	001.20.25.00.000.510.001	\$23,657	\$23,685	\$23,685	\$17,935	\$18,294
Dental Insurance	001.20.25.00.000.510.004	\$719	\$846	\$846	\$530	\$541
Social Security	001.20.25.00.000.511.001	\$5,625	\$5,999	\$5,999	\$6,171	\$6,294
Medicare	001.20.25.00.000.511.002	\$1,316	\$1,404	\$1,404	\$1,445	\$1,474
IMRF Pension Expense	001.20.25.00.000.512.001	\$10,750	\$10,528	\$10,528	\$10,838	\$11,055
Sick Leave Incentive	001.20.25.00.000.513.001	\$907	\$868	\$932	\$869	\$886
Vac/Pers Leave Incent.	001.20.25.00.000.513.002	\$4,349	\$3,251	\$3,251	\$2,214	\$2,258
Employee Allowances	001.20.25.00.000.513.004	\$1,000	\$1,039	\$1,039	\$1,001	\$1,021
Total Personnel Costs:		\$138,914	\$139,756	\$139,820	\$137,020	\$139,742
Contractual Services						
Dues & Memberships	001.20.25.00.000.518.001	\$224	\$900	\$75	\$0	\$0
Travel & Meetings	001.20.25.00.000.522.001	\$0	\$2,200	\$0	\$2,200	\$2,200
Other Prof. Serv.	001.20.25.00.000.530.006	\$518	\$2,000	\$1,800	\$2,000	\$2,000
Marketing Services	001.20.25.00.000.530.010	\$0	\$2,100	\$2,000	\$2,000	\$2,000
Postage Expense	001.20.25.00.000.544.002	\$18	\$100	\$25	\$50	\$50
Cloud-Based Service	001.20.25.00.000.561.004	\$39,314	\$40,000	\$40,000	\$42,000	\$45,000
Printing Expense	001.20.25.00.000.562.002	\$36,728	\$50,000	\$45,000	\$50,000	\$52,000
Total Contractual Services:		\$76,801	\$97,300	\$88,900	\$98,250	\$103,250
Commodities & Supplies						
Other Supplies	001.20.25.00.000.608.001	\$0	\$1,800	\$0	\$0	\$0
Total Commodities & Supplies:		\$0	\$1,800	\$0	\$0	\$0
Total Communications:		\$215,715	\$238,856	\$228,720	\$235,270	\$242,992
TV Services						
Personnel Costs						
Full-Time Earnings	001.20.25.26.000.500.001	\$58,324	\$59,326	\$59,326	\$61,645	\$62,878
Seasonal Earnings	001.20.25.26.000.502.001	\$0	\$5,001	\$0	\$5,000	\$5,100
Overtime	001.20.25.26.000.503.001	\$6,292	\$9,952	\$9,952	\$9,952	\$10,151
Longevity Pay	001.20.25.26.000.506.001	\$0	\$0	\$0	\$600	\$600
Medical Insurance	001.20.25.26.000.510.001	\$17,774	\$17,772	\$17,772	\$17,935	\$18,294
Dental Insurance	001.20.25.26.000.510.004	\$468	\$551	\$551	\$530	\$541
Social Security	001.20.25.26.000.511.001	\$3,690	\$4,608	\$4,298	\$4,788	\$4,884



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Medicare	001.20.25.26.0.000.511.002	\$863	\$1,079	\$1,006	\$1,121	\$1,143
IMRF Pension Expense	001.20.25.26.0.000.512.001	\$7,332	\$7,621	\$7,621	\$6,847	\$6,984
Vac/Pers Leave Incent.	001.20.25.26.0.000.513.002	\$59	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$94,803	\$105,910	\$100,526	\$108,418	\$110,575
Contractual Services						
Other Prof. Serv.	001.20.25.26.0.000.530.006	\$8,870	\$20,000	\$16,000	\$20,000	\$22,000
Equipment Maint.	001.20.25.26.0.000.532.002	\$0	\$3,000	\$2,500	\$3,000	\$3,500
Music Library	001.20.25.26.0.000.540.001	\$1,380	\$1,550	\$1,550	\$1,600	\$1,600
Vehicle Maint Payment	001.20.25.26.0.000.554.001	\$4,033	\$3,773	\$3,773	\$3,252	\$3,838
Internet Hosting	001.20.25.26.0.000.560.005	\$7,468	\$8,500	\$8,500	\$8,500	\$9,000
Total Contractual Services:		\$21,751	\$36,823	\$32,323	\$36,352	\$39,938
Capital Outlay						
Broadcast Camera Repl.	001.20.25.26.0.000.665.005	\$0	\$3,000	\$2,800	\$3,000	\$3,060
Cable TV Equip - New	001.20.25.26.0.000.665.007	\$2,308	\$5,000	\$4,800	\$5,000	\$5,100
Cable TV Bd Rm Equip-Repl	001.20.25.26.0.000.665.008	\$7,958	\$7,000	\$6,800	\$7,000	\$7,140
Total Capital Outlay:		\$10,265	\$15,000	\$14,400	\$15,000	\$15,300
Commodities & Supplies						
Other Supplies	001.20.25.26.0.000.608.001	\$1,591	\$4,500	\$3,200	\$4,500	\$4,500
Total Commodities & Supplies:		\$1,591	\$4,500	\$3,200	\$4,500	\$4,500
Total TV Services:		\$128,411	\$162,233	\$150,449	\$164,270	\$170,313
Community Engagement						
Contractual Services						
Dues & Memberships	001.20.25.27.0.000.518.001	\$1,385	\$2,000	\$1,400	\$1,800	\$1,800
Travel & Meetings	001.20.25.27.0.000.522.001	\$0	\$3,000	\$0	\$3,000	\$3,000
Other Prof. Serv.	001.20.25.27.0.000.530.006	\$8,252	\$22,000	\$12,000	\$22,000	\$22,000
Marketing Services	001.20.25.27.0.000.530.010	\$62,833	\$95,000	\$78,000	\$95,000	\$95,000
Postage Expense	001.20.25.27.0.000.544.002	\$23,930	\$26,000	\$25,000	\$28,000	\$28,500
Telephone - Cellular	001.20.25.27.0.000.590.001	\$1,195	\$920	\$1,200	\$1,250	\$1,250
Total Contractual Services:		\$97,595	\$148,920	\$117,600	\$151,050	\$151,550
Commodities & Supplies						
Other Supplies	001.20.25.27.0.000.608.001	\$10	\$700	\$400	\$500	\$500
Paper & Supplies	001.20.25.27.0.000.610.001	\$0	\$200	\$0	\$100	\$100
Publications	001.20.25.27.0.000.612.001	\$0	\$100	\$0	\$100	\$100
Total Commodities & Supplies:		\$10	\$1,000	\$400	\$700	\$700
Total Community Engagement:		\$97,606	\$149,920	\$118,000	\$151,750	\$152,250
Total Communications:		\$441,731	\$551,009	\$497,169	\$551,290	\$565,555



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Information Technology						
Personnel Costs						
Full-Time Earnings	001.20.24.00.0.000.500.001	\$493,146	\$501,624	\$461,624	\$421,416	\$429,844
Part-Time Earnings Part-Time Earnings	001.20.24.00.0.000.501.001		\$0	\$0	\$43,572	\$44,443
Longevity Pay	001.20.24.00.0.000.506.001	\$2,400	\$3,000	\$3,000	\$2,200	\$2,200
Medical Insurance	001.20.24.00.0.000.510.001	\$97,725	\$98,093	\$87,093	\$68,359	\$69,726
Dental Insurance	001.20.24.00.0.000.510.004	\$2,145	\$2,523	\$2,523	\$2,300	\$2,346
Social Security	001.20.24.00.0.000.511.001	\$29,969	\$31,243	\$28,763	\$28,845	\$29,422
Medicare	001.20.24.00.0.000.511.002	\$7,187	\$7,496	\$6,916	\$6,953	\$7,092
IMRF Pension Expense	001.20.24.00.0.000.512.001	\$53,673	\$53,415	\$49,015	\$43,514	\$44,384
Sick Leave Incentive	001.20.24.00.0.000.513.001	\$4,512	\$3,688	\$3,688	\$3,690	\$3,764
Vac/Pers Leave Incent.	001.20.24.00.0.000.513.002	\$19,181	\$9,311	\$9,311	\$9,408	\$9,596
Total Personnel Costs:		\$709,938	\$710,393	\$651,933	\$630,257	\$642,817
Contractual Services						
Dues & Memberships	001.20.24.00.0.000.518.001	\$215	\$500	\$500	\$500	\$500
Travel & Meetings	001.20.24.00.0.000.522.001	\$1,421	\$1,500	\$0	\$1,500	\$1,500
Training	001.20.24.00.0.000.525.004	\$0	\$3,000	\$0	\$5,000	\$5,000
Other Prof. Serv.	001.20.24.00.0.000.530.006	\$14,002	\$15,000	\$15,000	\$15,000	\$15,000
Telephone Maint.	001.20.24.00.0.000.532.005	\$25,366	\$15,000	\$15,000	\$15,000	\$15,000
Copier Lease Payment	001.20.24.00.0.000.551.001	\$1,354	\$1,435	\$1,435	\$1,435	\$1,435
Computer Repl Fund	001.20.24.00.0.000.552.001	\$41,693	\$169,480	\$169,480	\$197,500	\$197,500
Computer Maint.	001.20.24.00.0.000.560.007	\$188,341	\$200,000	\$200,000	\$150,000	\$150,000
Internet Service	001.20.24.00.0.000.560.011	\$20,778	\$31,000	\$31,000	\$25,000	\$25,000
Cloud-Based Service	001.20.24.00.0.000.561.004	\$46,337	\$100,000	\$100,000	\$195,000	\$255,000
Telephone - Land Lines	001.20.24.00.0.000.589.001	\$37,982	\$30,000	\$30,000	\$30,000	\$30,000
Telephone - Cellular	001.20.24.00.0.000.590.001	\$4,607	\$5,600	\$3,500	\$3,500	\$3,500
Total Contractual Services:		\$382,095	\$572,515	\$565,915	\$639,435	\$699,435
Capital Outlay						
Computer Eqpt - Other	001.20.24.00.0.000.655.003	\$16,547	\$16,000	\$16,000	\$15,000	\$15,000
Total Capital Outlay:		\$16,547	\$16,000	\$16,000	\$15,000	\$15,000
Commodities & Supplies						
Office Supplies	001.20.24.00.0.000.606.001	\$516	\$500	\$500	\$500	\$500
Other Supplies	001.20.24.00.0.000.608.001	\$149	\$0	\$0	\$0	\$0
Total Commodities & Supplies:		\$665	\$500	\$500	\$500	\$500
Total Information Technology:		\$1,109,245	\$1,299,408	\$1,234,348	\$1,285,192	\$1,357,752
Total Village Administration:		\$3,498,837	\$4,314,563	\$4,104,059	\$4,386,316	\$4,469,289
Total Expenditures:		\$3,498,837	\$4,314,563	\$4,104,059	\$4,386,316	\$4,469,289

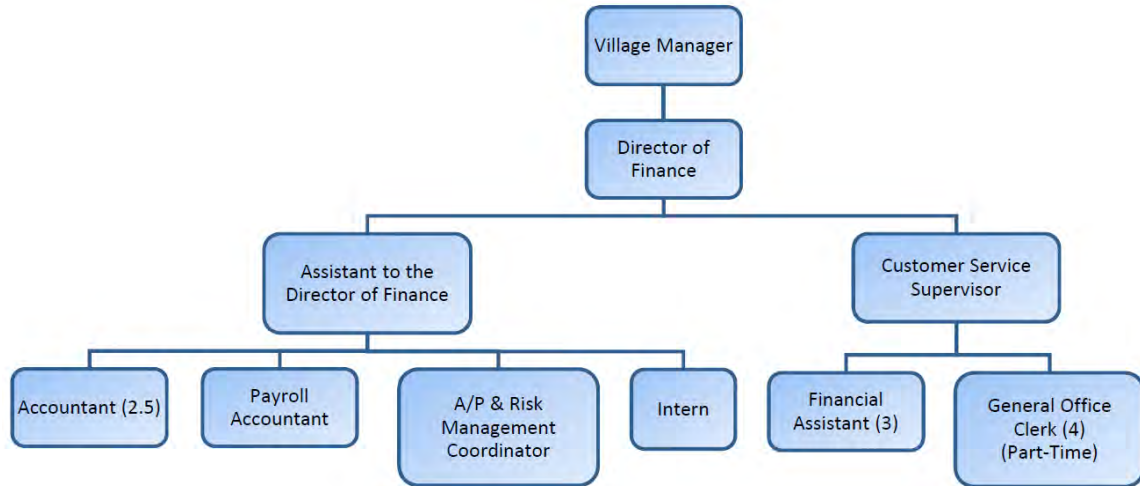


Finance Department

Statement of Activities

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

Organizational Chart



Budgeted Positions

	2020 Positions		2021 Positions		2022 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2020	2021	2022
Finance									
Full-Time									
Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00	160,371	166,763	173,857
Deputy Director of Finance	1.00	1.00	-	-	-	-	128,340	-	-
Assistant to the Dir of Finance	-	-	1.00	1.00	1.00	1.00	-	100,450	112,320
Accounting Supervisor	1.00	1.00	-	-	-	-	88,093	-	-
AP & Risk Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	66,241	67,897	70,447
Accountant	2.00	2.00	2.00	2.00	2.00	2.00	138,764	137,452	142,852
Payroll Accountant	1.00	1.00	1.00	1.00	1.00	1.00	58,235	61,500	63,979
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	78,503	84,407	91,384
Financial Assistant	3.00	3.00	3.00	3.00	3.00	3.00	165,805	170,816	177,081
Full-Time Total	11.00	11.00	10.00	10.00	10.00	10.00	884,352	789,285	831,920
Part-Time									
P/T General Office Clerk	4.00	2.00	4.00	2.00	4.00	2.00	116,360	114,236	116,999
P/T Accountant	1.00	0.50	1.00	0.50	1.00	0.50	24,758	39,381	40,956
Part-Time Total	5.00	2.50	5.00	2.50	5.00	2.50	141,118	153,617	157,955
Seasonal									
Intern-Budget Only	1.00	0.50	1.00	0.50	1.00	0.50	7,344	7,344	7,344
Seasonal Total	1.00	0.50	1.00	0.50	1.00	0.50	7,344	7,344	7,344
Employee Benefits	-	-	-	-	-	-	387,929	322,231	337,609
Other Compensation	-	-	-	-	-	-	5,517	6,741	4,200
Finance Total	17.00	14.00	16.00	13.00	16.00	13.00	1,426,260	1,279,218	1,339,028

2021 Key Accomplishments

Goal 1: Effective Village Government

- o Successfully installed a self-service payment kiosk, available 24/7, for resident utility payments.
- o Executed a new online payment portal to allow for one-time or recurring payment of utility bills.
- o Created a safety committee that included representatives from each department to look into ways to lower injuries and liability to the Village and issued weekly worker's compensation reports to stakeholders.
- o Implemented the use of ClearGov software to assist in generating the CIP and Budget Books.
- o Implemented the use of Asana Project Management software to prioritize and streamline financial projects.
- o Updated the Real Estate Transfer Tax Rebate ordinance
- o Set up a Compliance Calendar in Outlook of important due dates accessible to the entire department.
- o Refined departmental performance measures for the budget to better align with GFOA standards
- o Announced an intergovernmental agreement Elk Grove, Des Plaines and the Rural Fire Protection District regarding the Elk Grove Rural Special Service Areas (SSA)
- o Worked with PMA to invest excess cash in a tiered approach and across different financial instruments.
- o Established a booklet of Standard Operating Procedures to achieve efficient and uniformed financial tasks.



Performance Measures

Strategic Goal	Task	Performance Measure	2018	2019	% Change from 2018 to 2019	2020	% Change from 2019 to 2020
Goal 1: Effective Village Government: Financially Sound, Exceptional Service	Service	% of Customer Calls Answered Within 90 Seconds	100%	100%	0%	100%	0%
	Water/Sewer/Refuse Payments	% of Utility Payments Received via ACH (direct debit)	27%	31%	16%	31%	0%
		% of Utility Payments Received via Recurring Payments	0%	0%	N/A	0%	N/A
	Vehicle Licenses	Vehicle Licenses Issued	39,214	37,945	-3%	35,337	-7%
	Taxes	Real Estate Transfer Tax Transactions	1,473	1,455	-1%	1,485	2%
		Food & Beverage Tax Transactions	1,841	1,865	1%	1,799	-4%
	Billings	Water, Sewer, Single Family Refuse	152,669	149,186	-2%	149,305	0%
		Multi-family Refuse	2,557	2,627	3%	2,640	0%
		Misc. Billing	200	156	-22%	139	-11%
	Fines	Citations Issued	7,012	5,283	-25%	4,006	-24%
	Risk Management: Days away from work	Admin	0	0	N/A	3	N/A
		Fire	156	242	55%	422	74%
		Police	15	17	13%	1	-94%
Public Works		13	69	431%	0	-100%	

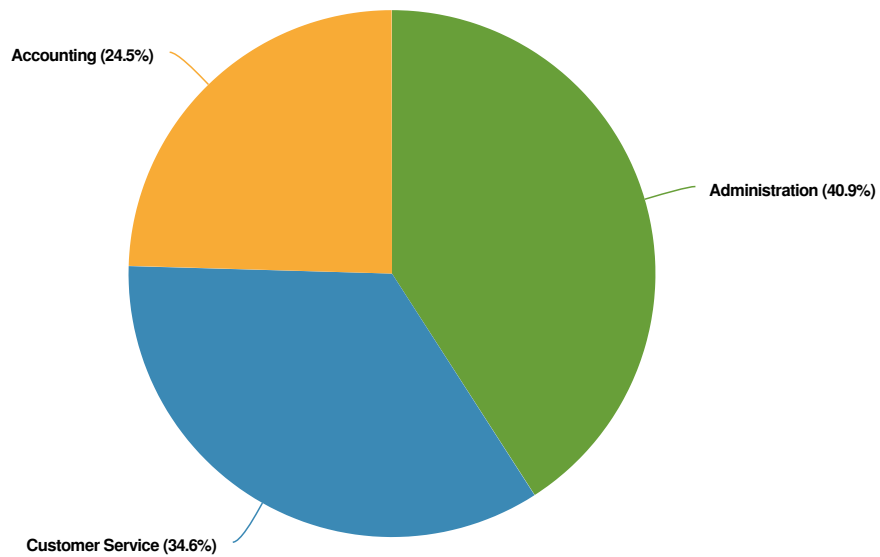
2022 Goals

Goal 1: Effective Village Government

- Generate a new Fund balance policy
- Explore ways to use online platforms to make locally collected taxes be filed and paid electronically.
- Provide residents with the option of e-billing for utility bills
- Work with different departments on ERP for the American Rescue Plan based on qualified uses to come up with different action plans
- Prepare monthly reports for the Board and Leadership team regarding the impact of COVID-19 on revenue sources
- Ensure the Village is receiving the best healthcare rates by working with the Intergovernmental Personnel Benefit Cooperative (IPBC)
- Consolidate pensions with the State of Illinois to occur in October 2021 for Fire and January 2022 for Police
- Affirm/upgrade Bond ratings from Standard & Poor's Global Ratings
- Evaluate in-house fixed asset accounting and ways to improve the process
- Ascertain a more efficient way to handle vehicle sticker process
- Review cloud-based software to minimize cyber security risk

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Finance							
Administration							
Personnel Costs	\$278,613	\$295,444	\$297,803	\$304,812	\$310,680	\$316,893	4.3%
Contractual Services	\$347,531	\$323,901	\$422,993	\$429,265	\$465,449	\$477,294	11.7%
Commodities & Supplies	\$13,658	\$4,099	\$18,150	\$12,800	\$12,800	\$13,050	-29.5%
Other Expenditures	\$1,295,487	\$88,742	\$80,000	\$80,000	\$80,000	\$81,500	0%
Total Administration:	\$1,935,289	\$712,186	\$818,946	\$826,877	\$868,929	\$888,737	6.1%
Accounting							
Personnel Costs	\$514,265	\$504,167	\$481,115	\$462,445	\$508,639	\$518,788	5.7%
Contractual Services	\$4,583	\$2,165	\$6,500	\$4,500	\$6,000	\$6,150	-7.7%
Commodities & Supplies	\$5,527	\$3,271	\$9,500	\$5,500	\$6,500	\$6,675	-31.6%
Total Accounting:	\$524,375	\$509,603	\$497,115	\$472,445	\$521,139	\$531,613	4.8%
Customer Service							
Personnel Costs	\$512,657	\$511,415	\$500,300	\$504,696	\$519,709	\$530,050	3.7%
Contractual Services	\$150,629	\$161,421	\$184,015	\$200,880	\$197,205	\$200,845	17.7%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Commodities & Supplies	\$9,563	\$12,259	\$17,575	\$17,575	\$17,925	\$18,290	2.1%
Total Customer Service:	\$672,848	\$685,094	\$701,890	\$723,151	\$734,839	\$749,185	4.7%
Total Finance:	\$3,132,512	\$1,906,884	\$2,017,951	\$2,022,473	\$2,124,907	\$2,169,535	5.3%
Total Expenditures:	\$3,132,512	\$1,906,884	\$2,017,951	\$2,022,473	\$2,124,907	\$2,169,535	5.3%



Finance Department Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Finance							
Administration							
Administration							
Personnel Costs							
Full-Time Earnings	001.30.01.00.0.000.500.001	\$187,521	\$203,221	\$216,988	\$218,988	\$230,017	\$234,617
Longevity Pay	001.30.01.00.0.000.506.001	\$238	\$0	\$0	\$0	\$0	\$0
Medical Insurance	001.30.01.00.0.000.510.001	\$19,712	\$26,096	\$27,226	\$27,226	\$27,538	\$28,089
Workers' Comp Ins	001.30.01.00.0.000.510.003	\$11,267	\$12,960	\$8,000	\$8,000	\$9,500	\$9,690
Dental Insurance	001.30.01.00.0.000.510.004	\$688	\$796	\$986	\$986	\$948	\$967
Social Security	001.30.01.00.0.000.511.001	\$11,930	\$11,674	\$11,819	\$11,819	\$12,336	\$12,583
Medicare	001.30.01.00.0.000.511.002	\$2,795	\$2,948	\$3,172	\$3,172	\$3,321	\$3,387
IMRF Pension Expense	001.30.01.00.0.000.512.001	\$24,186	\$18,819	\$18,953	\$18,953	\$19,020	\$19,400
Sick Leave Incentive	001.30.01.00.0.000.513.001	\$1,758	\$0	\$1,573	\$0	\$0	\$0
Vac/Pers Leave Incent.	001.30.01.00.0.000.513.002	\$12,115	\$10,930	\$1,086	\$7,668	\$0	\$0
Unemployment Comp	001.30.01.00.0.000.513.013	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,160
Total Personnel Costs:		\$280,209	\$295,444	\$297,803	\$304,812	\$310,680	\$316,893
Contractual Services							
Dues & Memberships	001.30.01.00.0.000.518.001	\$1,787	\$3,979	\$3,100	\$3,200	\$3,200	\$3,264
Travel & Meetings	001.30.01.00.0.000.522.001	\$10,228	\$2,026	\$17,800	\$10,000	\$17,800	\$18,100
Training	001.30.01.00.0.000.525.004	\$9,000	\$21	\$9,000	\$5,000	\$9,000	\$9,180
Actuarial Services	001.30.01.00.0.000.530.001	\$5,050	\$3,500	\$9,000	\$3,500	\$9,000	\$9,180
Collection Services	001.30.01.00.0.000.530.004	\$0	\$83	\$100	\$100	\$100	\$100
Other Prof. Serv.	001.30.01.00.0.000.530.006	\$20,322	\$15,739	\$25,000	\$25,000	\$25,000	\$25,500
Equipment Maint.	001.30.01.00.0.000.532.002	\$8,957	\$8,726	\$10,000	\$10,000	\$10,000	\$10,200



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Ambulance Billing	001.30.01.00.0.000.535.001	\$88,528	\$56,133	\$90,000	\$90,000	\$90,000	\$91,800
Postage Expense	001.30.01.00.0.000.544.002	\$1,037	\$824	\$1,500	\$1,500	\$1,500	\$1,530
Copier Lease Payment	001.30.01.00.0.000.551.001	\$7,122	\$5,967	\$7,590	\$7,590	\$7,590	\$7,750
Computer Software	001.30.01.00.0.000.560.012	\$2,900	\$7,216	\$13,000	\$5,000	\$13,000	\$13,250
Printing Expense	001.30.01.00.0.000.562.002	\$164	\$153	\$1,900	\$200	\$200	\$250
Bank Processing Fees	001.30.01.00.0.000.563.003	\$62,663	\$98,568	\$85,000	\$115,000	\$120,000	\$125,000
Telephone - Land Lines	001.30.01.00.0.000.589.001	\$1,498	\$0	\$0	\$0	\$0	\$0
Telephone - Cellular	001.30.01.00.0.000.590.001	\$2,463	\$1,699	\$2,500	\$2,500	\$2,500	\$2,500
General Liability	001.30.01.00.0.000.593.001	\$13,231	\$15,152	\$12,503	\$12,503	\$15,570	\$15,881
Life Insurance Premiums	001.30.01.00.0.100.597.003	\$22,470	\$22,433	\$35,000	\$38,172	\$40,989	\$41,809
Bank Processing Fees	040.30.01.00.0.102.563.003	\$13,016	\$17,955	\$15,000	\$15,000	\$15,000	\$15,300
Bank Processing Fees	051.30.01.00.0.000.563.003	\$13,572	\$2,664	\$14,000	\$14,000	\$14,000	\$14,280
Bank Processing Fees	052.30.01.00.0.000.563.003	\$11,356	\$3,966	\$11,000	\$11,000	\$11,000	\$11,220
Total Contractual Services:		\$295,365	\$266,803	\$362,993	\$369,265	\$405,449	\$416,094
Commodities & Supplies							
Office Equipment	001.30.01.00.0.000.604.001	\$2,965	\$15	\$3,150	\$3,000	\$3,000	\$3,050
Office Supplies	001.30.01.00.0.000.606.001	\$1,883	\$986	\$1,200	\$1,200	\$1,200	\$1,225
Other Supplies	001.30.01.00.0.000.608.001	\$1,597	\$264	\$1,600	\$1,600	\$1,600	\$1,625
Paper & Supplies	001.30.01.00.0.000.610.001	\$5,990	\$2,624	\$10,200	\$5,000	\$5,000	\$5,100
Publications	001.30.01.00.0.000.612.001	\$1,222	\$210	\$2,000	\$2,000	\$2,000	\$2,050
Total Commodities & Supplies:		\$13,658	\$4,099	\$18,150	\$12,800	\$12,800	\$13,050
Other Expenditures							
Property Tax Expense	001.30.01.00.0.000.636.011	\$104,091	\$13,416	\$30,000	\$30,000	\$30,000	\$31,500
Annexation-EGFPD Cont	001.30.01.00.0.000.636.027	\$1,191,396	\$0	\$0	\$0	\$0	\$0



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Tax Rebate Expense	001.30.01.00.0.000.636.030	\$0	\$75,327	\$50,000	\$50,000	\$50,000	\$50,000
Total Other Expenditures:		\$1,295,487	\$88,742	\$80,000	\$80,000	\$80,000	\$81,500
Total Administration:		\$1,884,718	\$655,088	\$758,946	\$766,877	\$808,929	\$827,537
Utility Billing							
Personnel Costs							
Net Pension Expense	050.30.01.00.0.102.513.011	-\$1,596	\$0	\$0	\$0	\$0	\$0
Total Personnel Costs:		-\$1,596	\$0	\$0	\$0	\$0	\$0
Contractual Services							
Bank Processing Fees	050.30.01.00.0.102.563.003	\$52,166	\$57,098	\$60,000	\$60,000	\$60,000	\$61,200
Total Contractual Services:		\$52,166	\$57,098	\$60,000	\$60,000	\$60,000	\$61,200
Total Utility Billing:		\$50,571	\$57,098	\$60,000	\$60,000	\$60,000	\$61,200
Total Administration:		\$1,935,289	\$712,186	\$818,946	\$826,877	\$868,929	\$888,737
Accounting							
Personnel Costs							
Full-Time Earnings	001.30.31.00.0.000.500.001	\$366,115	\$335,630	\$317,074	\$317,074	\$333,438	\$340,107
Part-Time Earnings	001.30.31.00.0.000.501.001	\$0	\$23,680	\$39,381	\$29,381	\$40,956	\$41,775
Seasonal Earnings	001.30.31.00.0.000.502.001	\$0	\$0	\$7,344	\$0	\$7,344	\$7,491
Overtime	001.30.31.00.0.000.503.001	\$30	\$0	\$10	\$10	\$12	\$12
Longevity Pay	001.30.31.00.0.000.506.001	\$831	\$0	\$1,200	\$1,200	\$1,200	\$1,200
Medical Insurance	001.30.31.00.0.000.510.001	\$72,923	\$53,176	\$51,277	\$51,277	\$52,001	\$53,041
Dental Insurance	001.30.31.00.0.000.510.004	\$1,190	\$932	\$980	\$980	\$942	\$961
Social Security	001.30.31.00.0.000.511.001	\$22,142	\$22,607	\$22,681	\$21,606	\$24,093	\$24,575
Medicare	001.30.31.00.0.000.511.002	\$5,183	\$5,287	\$5,310	\$5,059	\$5,639	\$5,752
IMRF Pension Expense	001.30.31.00.0.000.512.001	\$33,646	\$40,379	\$35,098	\$35,098	\$37,429	\$38,178
Sick Leave Incentive	001.30.31.00.0.000.513.001	\$453	\$0	\$0	\$0	\$1,574	\$1,605
Vac/Pers Leave Incent.	001.30.31.00.0.000.513.002	\$11,750	\$22,476	\$760	\$760	\$4,011	\$4,091
Total Personnel Costs:		\$514,265	\$504,167	\$481,115	\$462,445	\$508,639	\$518,788



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Contractual Services							
Training	001.30.31.00.0.000.525.004	\$3,283	\$1,219	\$4,000	\$2,500	\$4,000	\$4,100
Postage Expense	001.30.31.00.0.000.544.002	\$1,300	\$947	\$2,000	\$2,000	\$2,000	\$2,050
Printing Expense	001.30.31.00.0.000.562.002	\$0	\$0	\$500	\$0	\$0	\$0
Total Contractual Services:		\$4,583	\$2,165	\$6,500	\$4,500	\$6,000	\$6,150
Commodities & Supplies							
Office Equipment	001.30.31.00.0.000.604.001	\$288	\$326	\$2,500	\$1,000	\$1,000	\$1,050
Office Supplies	001.30.31.00.0.000.606.001	\$2,630	\$756	\$3,000	\$1,500	\$1,500	\$1,550
Other Supplies	001.30.31.00.0.000.608.001	\$1,589	\$1,846	\$2,500	\$1,500	\$2,500	\$2,550
Paper & Supplies	001.30.31.00.0.000.610.001	\$1,020	\$344	\$1,500	\$1,500	\$1,500	\$1,525
Total Commodities & Supplies:		\$5,527	\$3,271	\$9,500	\$5,500	\$6,500	\$6,675
Total Accounting:		\$524,375	\$509,603	\$497,115	\$472,445	\$521,139	\$531,613
Customer Service							
Customer Service							
Personnel Costs							
Full-Time Earnings	001.30.32.00.0.000.500.001	\$192,020	\$166,950	\$164,038	\$164,038	\$172,847	\$176,304
Part-Time Earnings	001.30.32.00.0.000.501.001	\$82,003	\$81,932	\$84,363	\$84,363	\$86,347	\$88,074
Overtime	001.30.32.00.0.000.503.001	\$951	\$347	\$2,050	\$2,050	\$388	\$396
Longevity Pay	001.30.32.00.0.000.506.001	\$1,556	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Medical Insurance	001.30.32.00.0.000.510.001	\$23,795	\$24,252	\$24,225	\$24,225	\$24,514	\$25,004
Dental Insurance	001.30.32.00.0.000.510.004	\$1,162	\$1,115	\$1,312	\$1,312	\$1,060	\$1,081
Social Security	001.30.32.00.0.000.511.001	\$16,658	\$15,758	\$15,760	\$15,760	\$16,500	\$16,830
Medicare	001.30.32.00.0.000.511.002	\$3,900	\$3,686	\$3,689	\$3,689	\$3,862	\$3,939
IMRF Pension Expense	001.30.32.00.0.000.512.001	\$25,062	\$29,677	\$27,955	\$27,955	\$29,226	\$29,811
Sick Leave Incentive	001.30.32.00.0.000.513.001	\$236	\$825	\$1,398	\$1,398	\$1,399	\$1,427
Vac/Pers Leave Incent.	001.30.32.00.0.000.513.002	\$3,034	\$12,412	\$760	\$1,963	\$3,565	\$3,636
Total Personnel Costs:		\$350,378	\$338,453	\$327,050	\$328,253	\$341,208	\$348,002
Contractual Services							



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Training	001.30.32.00.0.000.525.004	\$1,617	\$0	\$2,345	\$2,345	\$2,400	\$2,450
Other Prof. Serv.	001.30.32.00.0.000.530.006	\$31,968	\$40,643	\$41,000	\$58,350	\$54,000	\$55,100
Postage Expense	001.30.32.00.0.000.544.002	\$16,010	\$15,827	\$29,135	\$29,135	\$29,720	\$30,315
Printing Expense	001.30.32.00.0.000.562.002	\$471	\$729	\$2,235	\$1,750	\$1,785	\$1,820
Total Contractual Services:		\$50,065	\$57,199	\$74,715	\$91,580	\$87,905	\$89,685
Commodities & Supplies							
Office Equipment	001.30.32.00.0.000.604.001	\$0	\$1,073	\$2,000	\$2,000	\$2,050	\$2,100
Office Supplies	001.30.32.00.0.000.606.001	\$2,813	\$1,805	\$4,060	\$4,060	\$4,150	\$4,235
Paper & Supplies	001.30.32.00.0.000.610.001	\$406	\$236	\$1,000	\$1,000	\$1,020	\$1,040
Vehicle Licenses	001.30.32.00.0.000.618.002	\$6,343	\$9,145	\$9,465	\$9,465	\$9,655	\$9,850
Total Commodities & Supplies:		\$9,563	\$12,259	\$16,525	\$16,525	\$16,875	\$17,225
Total Customer Service:		\$410,006	\$407,910	\$418,290	\$436,358	\$445,988	\$454,912
Utility Billing							
Personnel Costs							
Full-Time Earnings	050.30.32.00.0.102.500.001	\$85,932	\$90,155	\$91,185	\$91,185	\$95,618	\$97,530
Part-Time Earnings	050.30.32.00.0.102.501.001	\$28,467	\$28,296	\$29,873	\$29,873	\$30,652	\$31,265
Overtime	050.30.32.00.0.102.503.001	\$662	\$202	\$881	\$881	\$0	\$0
Longevity Pay	050.30.32.00.0.102.506.001	\$975	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
Medical Insurance	050.30.32.00.0.102.510.001	\$25,724	\$26,332	\$26,343	\$26,343	\$26,560	\$27,091
Dental Insurance	050.30.32.00.0.102.510.004	\$812	\$779	\$916	\$916	\$813	\$829
Social Security	050.30.32.00.0.102.511.001	\$6,836	\$7,217	\$7,630	\$7,630	\$7,898	\$8,056
Medicare	050.30.32.00.0.102.511.002	\$1,599	\$1,688	\$1,786	\$1,786	\$1,849	\$1,886
IMRF Pension Expense	050.30.32.00.0.102.512.001	\$10,453	\$13,992	\$13,536	\$13,536	\$14,011	\$14,291
Sick Leave Incentive	050.30.32.00.0.102.513.001	\$820	\$959	\$0	\$1,435	\$0	\$0
Vac/Pers Leave Incent.	050.30.32.00.0.102.513.002	\$0	\$2,244	\$0	\$1,758	\$0	\$0
Total Personnel Costs:		\$162,279	\$172,962	\$173,250	\$176,443	\$178,501	\$182,048
Contractual Services							



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Training	050.30.32.00.0.102.525.004	\$0	\$0	\$350	\$350	\$350	\$357
Auditing Services	050.30.32.00.0.102.530.002	\$15,235	\$18,717	\$19,300	\$19,300	\$19,300	\$19,386
Collection Services	050.30.32.00.0.102.530.004	\$44	\$278	\$500	\$500	\$500	\$510
Other Prof. Serv.	050.30.32.00.0.102.530.006	\$27,286	\$27,292	\$29,100	\$29,100	\$29,100	\$29,682
Equipment Maint.	050.30.32.00.0.102.532.002	\$0	\$0	\$750	\$750	\$750	\$765
Postage Expense	050.30.32.00.0.102.544.002	\$57,456	\$56,862	\$58,000	\$58,000	\$58,000	\$59,160
Copier Lease Payment	050.30.32.00.0.102.551.001	\$542	\$1,072	\$1,300	\$1,300	\$1,300	\$1,300
Total Contractual Services:		\$100,563	\$104,222	\$109,300	\$109,300	\$109,300	\$111,160
Commodities & Supplies							
Office Supplies	050.30.32.00.0.102.606.001	\$0	\$0	\$300	\$300	\$300	\$300
Paper & Supplies	050.30.32.00.0.102.610.001	\$0	\$0	\$750	\$750	\$750	\$765
Total Commodities & Supplies:		\$0	\$0	\$1,050	\$1,050	\$1,050	\$1,065
Total Utility Billing:		\$262,842	\$277,184	\$283,600	\$286,793	\$288,851	\$294,273
Total Customer Service:		\$672,848	\$685,094	\$701,890	\$723,151	\$734,839	\$749,185
Total Finance:		\$3,132,512	\$1,906,884	\$2,017,951	\$2,022,473	\$2,124,907	\$2,169,535
Total Expenditures:		\$3,132,512	\$1,906,884	\$2,017,951	\$2,022,473	\$2,124,907	\$2,169,535

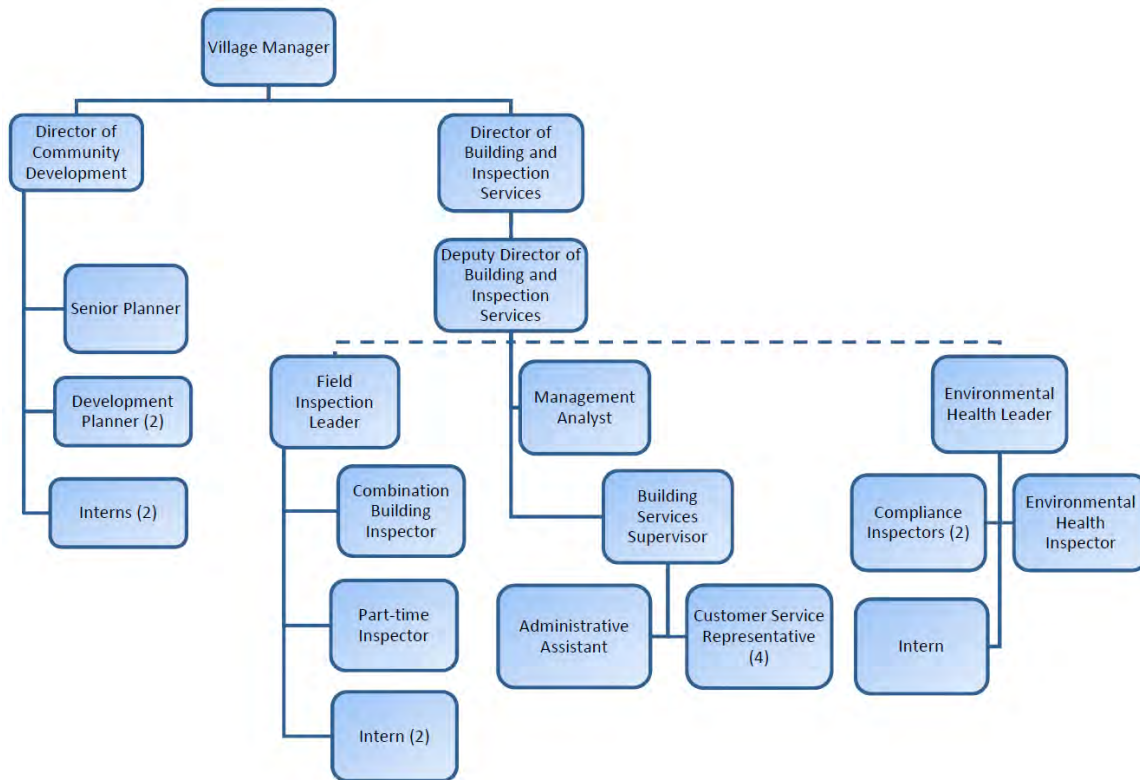


Community Development

Statement of Activities

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

Organizational Chart



Budgeted Positions

	2020 Positions		2021 Positions		2022 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2020	2021	2022
Community Development									
Full-Time									
Director of Community Dev	1.00	1.00	1.00	1.00	1.00	1.00	163,204	168,092	175,242
Deputy Director of Community Dev	1.00	1.00	-	-	-	-	125,394	-	-
Senior Planner	-	-	1.00	1.00	1.00	1.00	-	97,376	95,172
Development Planner	1.00	1.00	2.00	2.00	2.00	2.00	71,140	148,898	157,116
Development Review Planner	1.00	1.00	-	-	-	-	85,409	-	-
Director of Bldg & Insp Services	1.00	1.00	1.00	1.00	1.00	1.00	138,086	142,222	148,271
DD of Bldg & Insp Services	1.00	1.00	1.00	1.00	1.00	1.00	120,308	122,720	127,479
Environmental Health Leader	1.00	1.00	1.00	1.00	1.00	1.00	106,626	108,870	113,169
Compliance Inspector	2.00	2.00	2.00	2.00	2.00	2.00	130,765	133,199	131,397
Environmental Health Inspector	1.00	1.00	1.00	1.00	1.00	1.00	74,117	74,942	77,376
Field Inspection Leader	1.00	1.00	1.00	1.00	1.00	1.00	113,220	115,602	120,167
Combination Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	100,889	102,862	106,809
Building Services Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	67,259	73,271	76,082
Management Analyst	2.00	2.00	1.00	1.00	1.00	1.00	113,831	65,315	67,894
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	49,948	50,578	52,308
Customer Service Representative	4.00	4.00	4.00	4.00	4.00	4.00	213,523	221,264	229,417
Full-Time Total	20.00	20.00	19.00	19.00	19.00	19.00	1,673,719	1,625,211	1,677,899
Part-Time									
P/T Inspector	-	-	1.00	0.50	1.00	0.50	-	15,990	20,800
Part-Time Total	-	-	1.00	0.50	1.00	0.50	-	15,990	20,800
Seasonal									
Intern-Budget Only Bldg. Insp.	2.00	0.50	2.00	0.50	2.00	0.50	13,500	13,500	13,500
Intern-Budget Only Econ Devlpmt	1.00	0.25	1.00	0.25	1.00	0.25	6,750	6,750	6,750
Intern-Budget Only Health Insp.	1.00	0.25	1.00	0.25	1.00	0.25	6,300	6,300	6,300
Intern-Budget Only Planning	1.00	0.25	1.00	0.25	1.00	0.25	6,750	6,750	6,750
Seasonal Total	5.00	1.25	5.00	1.25	5.00	1.25	33,300	33,300	33,300
Employee Benefits	-	-	-	-	-	-	722,733	667,498	735,457
Other Compensation	-	-	-	-	-	-	12,928	10,040	11,142
Community Development Total	25.00	21.25	25.00	20.75	25.00	20.75	2,442,680	2,352,039	2,478,598



2021 Key Accomplishments

Goal 1: Effective Village Government

- Continued Online Portal Refinements and Enhancements for all permits and licenses
- Assisted heavily in the relocation efforts of a local downtown business to the train station commercial space
- Integrated the importation of Citizenserve virtual documents to Laserfiche for all future permit and code enforcement documents.
- Updated the webpages to provide current demographic and statistical information to prospective businesses and residents.
- Continued to utilize the available tools and data with Chmura Economics & Analytics (JobsEQ) which provides beneficial demographic and occupational information to developers and businesses considering investing and/or locating in the Village.
- Continued cross training staff on permit reviews, business license reviews and on the administration of the Community Development Block Grant (CDBG).
- Continued to encourage permit submittal via the online permitting portal for streamlined processes by Building & Inspection Services and reduced paper copies of plan sets and permit applications.
- Worked with other departments to create and provide support materials to businesses affected by COVID-19.

Goal 2: Enhancing Mount Prospect Charm/Character

- Provided assistance and support for the annual downtown Block Party, Celebration of Cultures, and Oktoberfest community events.
- Created two COVID-19 grant programs for small, local businesses to receive monetary relief totaling \$830k to over 80 qualified Mount Prospect businesses
- Utilized over \$500k in American Rescue Plan funds into economic development initiatives to promote private reinvestment and sustainable business operation.
- Contacted more than 100 local businesses affected by government-mandates related to COVID-19.
- Allowed flexible outdoor dining spaces during warm months to enable additional tables and seating for applicable restaurants.
- Proposed several amendments which will enable easier reinvestment of the single family housing stock in the Village.

Goal 3: Top-Quality Village Infrastructure

- Continued to work with Village departments, including the Village Engineers, to review the feasibility of a pedestrian crossing at the intersection of Busse Avenue and Route 83/Main Street to improve the safety for pedestrian crossings.
- Continued to assist with site acquisition and the future improvements of the Central Road, Rand Road, and Mt. Prospect Road intersection to create an improved traffic flow, better access to adjacent businesses, and enhanced pedestrian safety.
- Continued to work with IDOT and First Equity on a solution to the northern ingress/egress along Main Street to facilitate proper safety precautions of motorists and pedestrians while respecting traffic flow data.

Goal 4: Family Friendly Neighborhoods

- Finalized construction permits and granted occupancy for senior homes on Linneman (former St. John's property) and Kenzington (across from Home Depot)
- Near completion of Maple Street Lofts main apartment building and roughly half the associated townhomes
- Issued permit for Prospect Place apartment development
- Restarted the now bi-weekly Monday morning development team meetings intended to provide updates to zoning cases, permits in review, and issued permits. The meeting also serves as an opportunity for prospective developers, residents, business owners, or stakeholders to discuss potential development or redevelopment in the Village.
- Obtained a 5% increase in the Village's population to 56,852 during the 2020 Census count by the Census Bureau. The Village underwent significant marketing and operational initiatives to obtain a complete count of the operation, which represented one of the largest grossing increases in the northwest suburbs.

Goal 5: Vibrant Community Destinations

- Completed permits and occupancy for the new Chase Bank building at Main and Northwest Highway
- Issued permit for "Take 5" to complete the 4th pad at Mount Prospect Pointe
- Began to implement the South Mount Prospect (the area bounded by Golf Road, Elmhurst Road, I-90 and the western boundary of the Village) Plan as a welcoming gateway to the Village while supporting inclusive growth of the area. The plan was adopted by the Village Board in December of 2020, and implementation of several initiatives has been undertaken by the Planning and Zoning Division, including the gateway signage project along major entryways in South Mount Prospect to the rest of the Village.
- Promoted the reorganization of the Mount Prospect Chamber of Commerce and encouraged new businesses and owners to join the membership organization, all while attending Chamber events and speaking on recent Village news and development.
- Provided information about joining the Chamber of Commerce to all new businesses in the village as part of the business license process.
- Continued to work with the Mount Prospect Chamber of Commerce, Mount Prospect Public Library, and the Mount Prospect Downtown Merchants Association on the Mount Prospect Entrepreneur's Initiative, which focused on webinars, business spotlights, podcasts, event programming, and resources available by other entities.
- Continued to allow local businesses to qualify for the Façade Reimbursement Program when remodeling interior spaces.
- Monitored the apartment absorption rate as rental apartments continue to thrive in current market conditions while future developments are currently in the process pipeline.



- Regularly met with applicable entities and an interested developer in redeveloping the 111 E. Busse property. Interest in the property redevelopment relates to a high-density mixed use building which would be built at a higher quality than what currently exists in the downtown.
- Assisted and helped sustain the development momentum by securing an additional \$70 million in private investment through entitlements and the permitting process.
 - Recommended approval and entitled Prospect Place, which is a proposed 80 unit mixed use development with luxury rental apartments, and over 10,000 square feet of commercial space.
 - Recently awarded an RFP to T2 Investments, LLC, which received Village Board approval to construct a 6-story mixed use building with 88 luxury rental apartment units and 3,500 square feet of commercial space.
 - Reviewed and issued a building permit for the build out of Caputo's Market, which will add a grocery store to Mount Prospect downtown for the first time. Occupancy is expected by the end of October.
 - Successfully relocated the Chase Bank to the former Submarine Express site (2 W. Northwest Highway). The highly modernized 1.5 story profile building will be ready for occupancy in the Fall of 2021.
- All inspections passed, and Building and Inspection Services Issued CO for the senior housing projects at 1111 S. Linneman Road, and 401 E. Kensington Road.
- Guided and helped facilitate existing entitled projects and permits, including the luxury car wash at 300 E. Rand Road, the Northern Tool buildout at 201 W. Rand Road, the Homegoods buildout at the former Carson's space at Randhurst, the 3rd ice sheet and arena at the Mount Prospect Ice Arena, the mixed use, 2 story Dunkin Donuts development at the corner of Elmhurst Road and Algonquin Road, the Take 5 quick oil change facility at 801 E. Rand Road, the Urgent Care at 200 W. Rand Road, and the future urgent care at 901 E. Rand Road.
- Regularly met and assisted with developers proposing redevelopments on various sites throughout the Village while remaining development friendly yet code complaint. Proposed development sites including the Century Tile site on Rand Road and Central Road, the former United World Headquarters, 2240 S. Busse Road, the townhome development at 800 River Road, and the potential redevelopment of the Comcast property at 350 N. Wolf Road.

Performance Measures

Strategic Goal	Task	Performance Measure	2018	2019	% Change from 2018 to 2019	2020	% Change from 2019 to 2020
Goal 1: Effective Village Government: Financially Sound, Exceptional Service	Online Permit System	Online Issuance	0	0	N/A	1,734	N/A
		In-Person Issuance	2,547	2,418	-5%	1,018	-58%
	Online License Renewals	Online Payments	497	875	76%	1,526	74%
		In-Person Payments	4,342	4,025	-7%	3,216	-20%
		Total License Value	\$782,604	\$943,893	21%	\$804,372	-15%
	Business Licenses	New Licenses Issued	55	50	-9%	52	4%
	Zoning Cases	Variation and/or Code Exception	7	7	0%	7	0%
		Conditional Uses	15	10	-33%	8	-20%
		Text Amendments	1	1	0%	3	200%
		Zoning Map Amendments	5	3	-40%	1	-67%
Plats		5	5	0%	7	40%	
Sign Variations		2	1	-50%	0	-100%	
Goal 4: Family Friendly Neighborhoods: Safe and Livable For All	Residential Permits	Permits Issued	2,053	1,885	-8%	2,177	15%
		Total Construction Value	\$23,336,247	\$23,431,822	0%	\$23,847,894	2%
		Inspections Completed	6,050	5,850	-3%	5,296	-9%
	Single Family Homes	# of New Homes	5	8	60%	4	-50%
	# of Additions	32	35	9%	23	-34%	
Goal 5: Vibrant Community Destinations: ...Commercial Corridors	Commercial Permits	Permits Issued	386	424	10%	291	-31%
		Total Construction Value	\$57,398,807	\$94,498,960	65%	\$82,714,840	-12%
		Inspections Completed	2,468	4,356	76%	2,831	-35%

2022 Goals

Goal 1: Effective Village Government

- Finalize proposed building code adoptions and amendments
- Continue to integrate additional levels of virtual service to the community to maintain BIS and zoning-related services during possible closure.
- Examine ways to further augment processes to better help businesses affected by COVID-19.
- Continue code enforcement and property maintenance efforts to support the revitalization of these properties without hindering redevelopment.

Goal 2: Enhancing Mount Prospect Charm/Character

- Create and write an affordable housing white paper and evaluate next steps for the Village as it relates to affordable and low income housing.
- Continue to contact local businesses affected by government-mandates related to COVID-19 and look for ways to add value and assist in operational longevity.

Goal 3: Top-Quality Village Infrastructure

- Continue to work with the Public Works Department to review the feasibility of pedestrian crossings at key intersections.
- Continue to work with IDOT and the Public Works Department should any assistance be needed for the Rand, Central, and Mt. Prospect Road intersection improvements.
- Facilitate additional grant programs as funding becomes available through State, Federal, or Local resources.
- Evaluate the future of electric vehicles and their potential impact to services, processes, and regulations.

Goal 4: Family Friendly Neighborhoods

- Finalize permits and occupancy for Maple Street Lofts and the associated Townhomes
- Issue permit for Block 56 redevelopment, HQ Residences
- Look for ways to incorporate new public spaces in the potential redevelopment of Block 56.
- Look for ways to program the newly constructed “Edwin and Elsie (Meyn) Busse Park” located at the northeast corner of Emerson Street and Busse Avenue in coordination with the Chamber of Commerce and Downtown Merchants Association.

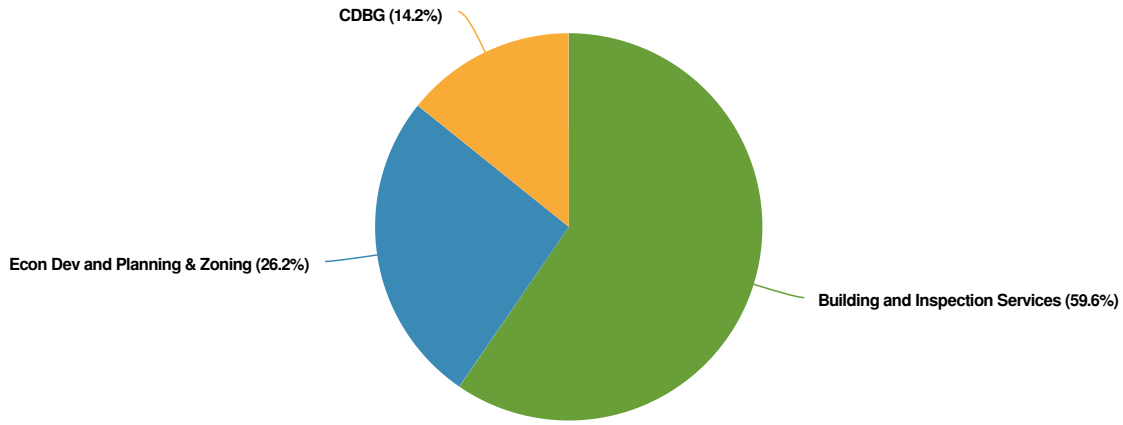
Goal 5: Vibrant Community Destinations

- Issue the permit and complete occupancy for grocery tenant in Maple Street Lofts retail space.
- Issue permit and complete construction on X Sport Fitness at former Hobby Lobby location
- Continue to work with property owners on redevelopment and/or filling up vacancies, including Golf Plaza II, the Kohl’s shopping center, the Chase Bank building, and Randhurst Village.
- Look for potential users to backfill vacancies caused by COVID-19.
- Continue to collaborate with the Mount Prospect Chamber of Commerce and the Mount Prospect Library to offer expanded business-focused programming, including a blog, podcasts, and additional mentoring through the Mount Prospect Entrepreneurial Initiative.
- Coordinate business visits with the Economic Development Commission to reach out to existing businesses and identify concerns.
- Continue to reach out to businesses affected by government-mandates related to COVID-19 and look for ways to help.
- Proactively market available commercial and industrial sites with the updated online property listings.
- Support local and small business initiatives and reinvestment with project management counseling and support at permit pre-submittal meetings and at on-site construction meetings.
- Implement the South Mount Prospect plan’s recommendations to address land use, housing, human services, code enforcement, economic development, public transportation, recreation, and infrastructure and service improvements to this area, while also making recommendations for streetscape, signage, and key development opportunities.
- Continue the implementation of the downtown wayfinding signs, identify development properties within the plan area, market the incentive programs available, and encourage the redevelopment of key sites like block 56.
- Continue to market vacant sites, and provide resources and grants to prospective restaurateurs toward a more vibrant and attractive downtown.



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Community Development							
CDBG							
Contractual Services	\$303,871	\$377,613	\$468,500	\$515,250	\$507,770	\$507,770	-6.7%
Total CDBG:	\$303,871	\$377,613	\$468,500	\$515,250	\$507,770	\$507,770	8.4%
Building and Inspection Services							
Personnel Costs	\$1,642,982	\$1,735,106	\$1,794,835	\$1,778,260	\$1,883,514	\$1,921,035	7.2%
Contractual Services	\$186,265	\$151,584	\$223,727	\$223,727	\$221,587	\$229,973	-18.8%
Commodities & Supplies	\$12,944	\$12,589	\$23,661	\$23,661	\$23,480	\$23,968	-32.9%
Total Building and Inspection Services:	\$1,842,191	\$1,899,279	\$2,042,223	\$2,025,648	\$2,128,581	\$2,174,976	4.2%
Econ Dev and Planning & Zoning							
Personnel Costs	\$603,924	\$596,672	\$557,204	\$546,716	\$595,084	\$606,967	5.7%
Contractual Services	\$121,934	\$710,805	\$177,909	\$181,231	\$334,692	\$341,721	53.9%
Commodities & Supplies	\$3,111	\$1,780	\$9,739	\$6,739	\$6,740	\$6,875	-17.4%
Total Econ Dev and Planning & Zoning:	\$728,969	\$1,309,258	\$744,852	\$734,686	\$936,516	\$955,563	25.7%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Total Community Development:	\$2,875,031	\$3,586,150	\$3,255,575	\$3,275,584	\$3,572,867	\$3,638,309	9.7%
Total Expenditures:	\$2,875,031	\$3,586,150	\$3,255,575	\$3,275,584	\$3,572,867	\$3,638,309	9.7%



Community Development Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Community Development							
CDBG							
CDBG - Administration							
Contractual Services							
Travel & Meetings	042.40.41.00.0.151.522.001	\$72	\$0	\$0	\$0	\$0	\$0
Legal Notices	042.40.41.00.0.151.541.001	\$312	\$0	\$0	\$0	\$0	\$0
Postage Expense	042.40.41.00.0.151.544.002	\$122	-\$4	\$0	\$0	\$0	\$0
Escorted Transportation Service	042.40.41.00.0.151.572.052		\$422	\$0	\$0	\$0	\$0
Total Contractual Services:		\$506	\$418	\$0	\$0	\$0	\$0
Total CDBG - Administration:		\$506	\$418	\$0	\$0	\$0	\$0
CDBG - Community Programs							
Contractual Services							
Pads to Hope, Inc.	042.40.41.00.0.152.572.002	\$14,215	\$3,243	\$10,000	\$10,000	\$8,250	\$8,250
Northwest CASA	042.40.41.00.0.152.572.009	\$3,693	\$3,583	\$3,500	\$3,500	\$3,040	\$3,040
Wings	042.40.41.00.0.152.572.010	\$1,191	\$10,204	\$15,000	\$15,000	\$5,130	\$5,130
Children's Advocacy Center	042.40.41.00.0.152.572.013	\$2,588	\$3,013	\$3,500	\$3,500	\$3,200	\$3,200
SPHCC Access to Care	042.40.41.00.0.152.572.014	\$1,428	\$5,444	\$5,000	\$5,000	\$5,250	\$5,250
Resources for Comm. Living	042.40.41.00.0.152.572.015	\$3,502	\$2,384	\$5,000	\$5,000	\$2,500	\$2,500
Comm. Connections Ctr	042.40.41.00.0.152.572.019	\$1,064	\$0	\$0	\$0	\$0	\$0
Northwest Compass Inc.	042.40.41.00.0.152.572.044	\$8,704	\$15,258	\$15,000	\$61,750	\$14,000	\$14,000
Search Inc. Rehab	042.40.41.00.0.152.572.045	\$0	\$0	\$1,500	\$1,500	\$0	\$0



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
CDBG Programs Escorted Transportation Service	042.40.41.00.0.152.572.052			\$0	\$0	\$1,400	\$1,400
Total Contractual Services:		\$36,383	\$43,128	\$58,500	\$105,250	\$42,770	\$42,770
Total CDBG - Community Programs:		\$36,383	\$43,128	\$58,500	\$105,250	\$42,770	\$42,770
CDBG - Rehab Projects							
Contractual Services							
Emrgncy Repair Prog.	042.40.41.00.0.154.572.008	\$0	\$1,500	\$10,000	\$10,000	\$15,000	\$15,000
Single Family Rehab and WG	042.40.41.00.0.154.572.042	\$70,050	\$9,915	\$50,000	\$50,000	\$75,000	\$75,000
Search Inc. Rehab	042.40.41.00.0.154.572.045	\$20,350	\$25,000	\$30,000	\$30,000	\$25,000	\$25,000
Northwest Compass Inc. Rehab	042.40.41.00.0.154.572.046	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Birch Manor- Health&Safety Rehab	042.40.41.00.0.154.572.047	\$55,000	\$0	\$0	\$0	\$0	\$0
Children's Advocacy Ctr - Rehab	042.40.41.00.0.154.572.048	\$2,736	\$0	\$0	\$0	\$0	\$0
Ardyce CILA	042.40.41.00.0.154.572.049	\$0	\$0	\$20,000	\$20,000	\$0	\$0
Journeys The Road Home New Const	042.40.41.00.0.154.572.050	\$0	\$0	\$0	\$0	\$25,000	\$25,000
Sidewalk Improvements	042.40.41.00.1.154.572.043	\$118,846	\$297,653	\$300,000	\$300,000	\$300,000	\$300,000
Total Contractual Services:		\$266,982	\$334,068	\$410,000	\$410,000	\$465,000	\$465,000
Total CDBG - Rehab Projects:		\$266,982	\$334,068	\$410,000	\$410,000	\$465,000	\$465,000
Total CDBG:		\$303,871	\$377,613	\$468,500	\$515,250	\$507,770	\$507,770
Building and Inspection Services							
Housing Inspections							
Personnel Costs							
Full-Time Earnings	001.40.46.47.0.171.500.001	\$162,638	\$168,242	\$171,132	\$158,112	\$170,628	\$174,041
Overtime	001.40.46.47.0.171.503.001	\$79	\$0	\$80	\$80	\$881	\$899
Longevity Pay	001.40.46.47.0.171.506.001	\$1,225	\$1,325	\$1,400	\$1,400	\$1,400	\$1,400



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Medical Insurance	001.40.46.47.0.171.510.001	\$31,329	\$33,534	\$34,339	\$34,339	\$45,462	\$46,371
Dental Insurance	001.40.46.47.0.171.510.004	\$1,102	\$1,057	\$1,244	\$1,244	\$1,615	\$1,647
Social Security	001.40.46.47.0.171.511.001	\$9,674	\$10,062	\$10,722	\$10,722	\$10,741	\$10,956
Medicare	001.40.46.47.0.171.511.002	\$2,262	\$2,353	\$2,509	\$2,509	\$2,514	\$2,564
IMRF Pension Expense	001.40.46.47.0.171.512.001	\$14,542	\$19,051	\$19,077	\$19,077	\$18,924	\$19,302
Vac/Pers Leave Incent.	001.40.46.47.0.171.513.002	\$0	\$585	\$0	\$738	\$0	\$0
Total Personnel Costs:		\$222,851	\$236,209	\$240,503	\$228,221	\$252,165	\$257,180
Contractual Services							
Dues & Memberships	001.40.46.47.0.171.518.001	\$315	\$244	\$587	\$587	\$0	\$0
Travel & Meetings	001.40.46.47.0.171.522.001	\$793	\$14	\$1,136	\$1,136	\$0	\$0
Training	001.40.46.47.0.171.525.004	\$898	\$0	\$2,000	\$2,000	\$0	\$0
Other Prof. Serv.	001.40.46.47.0.171.530.006	\$3,353	\$0	\$3,450	\$3,450	\$0	\$0
Nuisance Abatement	001.40.46.47.0.171.530.026	\$11,782	\$7,781	\$15,000	\$15,000	\$0	\$0
Copier Lease Payment	001.40.46.47.0.171.551.001	\$1,514	\$1,643	\$1,653	\$1,653	\$1,653	\$1,653
Vehicle Lease Payment	001.40.46.47.0.171.553.001	\$9,520	\$9,400	\$8,180	\$8,180	\$7,670	\$7,670
Vehicle Maint Payment	001.40.46.47.0.171.554.001	\$21,487	\$26,465	\$24,757	\$24,757	\$21,340	\$25,185
Technical Services	001.40.46.47.0.171.560.001	\$4,112	\$0	\$0	\$0	\$0	\$0
Printing Expense	001.40.46.47.0.171.562.002	\$2,846	\$4,319	\$4,000	\$4,000	\$0	\$0
Telephone - Land Lines	001.40.46.47.0.171.589.001	\$315	\$0	\$0	\$0	\$0	\$0
Telephone - Cellular	001.40.46.47.0.171.590.001	\$0	\$0	\$4,649	\$4,649	\$0	\$0
Total Contractual Services:		\$56,935	\$49,866	\$65,412	\$65,412	\$30,663	\$34,508
Commodities & Supplies							
Clothing Supplies	001.40.46.47.0.171.603.001	\$2,143	\$1,910	\$2,547	\$2,547	\$300	\$310
Office Equipment	001.40.46.47.0.171.604.001	\$0	\$0	\$3,000	\$3,000	\$0	\$0
Office Supplies	001.40.46.47.0.171.606.001	\$976	\$1,661	\$1,837	\$1,837	\$0	\$0
Inspection Supplies	001.40.46.47.0.171.615.001	\$0	\$0	\$541	\$541	\$0	\$0



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Commodities & Supplies:		\$3,119	\$3,571	\$7,925	\$7,925	\$300	\$310
Total Housing Inspections:		\$282,905	\$289,646	\$313,840	\$301,558	\$283,128	\$291,998
Health Inspections							
Personnel Costs							
Full-Time Earnings	001.40.46.47.0.170.500.001	\$130,499	\$86,108	\$87,587	\$87,587	\$90,453	\$92,262
Part-Time Earnings	001.40.46.47.0.170.501.001	\$0	\$0	\$15,990	\$0	\$20,800	\$21,216
Seasonal Earnings	001.40.46.47.0.170.502.001	\$5,985	\$5,220	\$6,300	\$6,975	\$6,300	\$6,426
Overtime	001.40.46.47.0.170.503.001	\$578	\$609	\$590	\$590	\$739	\$754
Longevity Pay	001.40.46.47.0.170.506.001	\$875	\$875	\$900	\$200	\$200	\$200
Medical Insurance	001.40.46.47.0.170.510.001	\$26,442	\$12,406	\$12,369	\$12,369	\$23,129	\$23,592
Dental Insurance	001.40.46.47.0.170.510.004	\$761	\$355	\$418	\$418	\$821	\$837
Social Security	001.40.46.47.0.170.511.001	\$8,118	\$5,556	\$6,975	\$6,334	\$7,416	\$7,564
Medicare	001.40.46.47.0.170.511.002	\$1,899	\$1,299	\$1,633	\$1,481	\$1,737	\$1,772
IMRF Pension Expense	001.40.46.47.0.170.512.001	\$11,625	\$9,778	\$9,917	\$9,917	\$12,363	\$12,610
Sick Leave Incentive	001.40.46.47.0.170.513.001	\$0	\$0	\$260	\$260	\$260	\$265
Vac/Pers Leave Incent.	001.40.46.47.0.170.513.002	\$0	\$0	\$648	\$8,406	\$661	\$674
Retiree Sick Incentive	001.40.46.47.0.170.513.003	\$0	\$0	\$0	\$9,593	\$0	\$0
Total Personnel Costs:		\$186,781	\$122,206	\$143,587	\$144,130	\$164,879	\$168,172
Contractual Services							
Dues & Memberships	001.40.46.47.0.170.518.001	\$105	\$408	\$395	\$395	\$0	\$0
Travel & Meetings	001.40.46.47.0.170.522.001	\$267	\$0	\$270	\$270	\$0	\$0
Training	001.40.46.47.0.170.525.004	\$240	\$0	\$758	\$758	\$0	\$0
Pest Control	001.40.46.47.0.170.533.001	\$0	\$0	\$866	\$866	\$0	\$0
Copier Lease Payment	001.40.46.47.0.170.551.001	\$1,514	\$1,643	\$859	\$859	\$859	\$859
Vehicle Lease Payment	001.40.46.47.0.170.553.001	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Vehicle Maint Payment	001.40.46.47.0.170.554.001	\$3,070	\$3,781	\$3,537	\$3,537	\$3,049	\$3,598
Technical Services	001.40.46.47.0.170.560.001	\$0	\$0	\$420	\$420	\$0	\$0



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Printing Expense	001.40.46.47.0.170.562.002	\$146	\$2,447	\$1,500	\$1,500	\$0	\$0
Telephone - Land Lines	001.40.46.47.0.170.589.001	\$315	\$0	\$0	\$0	\$0	\$0
Telephone - Cellular	001.40.46.47.0.170.590.001	\$0	\$0	\$1,204	\$1,204	\$0	\$0
Total Contractual Services:		\$7,157	\$9,780	\$11,309	\$11,309	\$5,408	\$5,957
Commodities & Supplies							
Clothing Supplies	001.40.46.47.0.170.603.001	\$991	\$386	\$1,170	\$1,170	\$150	\$153
Office Equipment	001.40.46.47.0.170.604.001	\$221	\$0	\$955	\$955	\$0	\$0
Office Supplies	001.40.46.47.0.170.606.001	\$294	\$287	\$324	\$324	\$0	\$0
Inspection Supplies	001.40.46.47.0.170.615.001	\$88	\$175	\$1,000	\$1,000	\$0	\$0
Total Commodities & Supplies:		\$1,595	\$848	\$3,449	\$3,449	\$150	\$153
Total Health Inspections:		\$195,533	\$132,834	\$158,345	\$158,888	\$170,437	\$174,282
Administration							
Personnel Costs							
Full-Time Earnings	001.40.46.01.0.000.500.001	\$250,610	\$260,455	\$264,942	\$264,942	\$275,750	\$281,265
Longevity Pay	001.40.46.01.0.000.506.001	\$700	\$700	\$800	\$800	\$1,400	\$1,400
Medical Insurance	001.40.46.01.0.000.510.001	\$39,473	\$41,185	\$42,409	\$42,409	\$43,017	\$43,877
Workers' Comp Ins	001.40.46.01.0.000.510.003	\$15,768	\$18,137	\$11,200	\$11,200	\$17,700	\$18,054
Dental Insurance	001.40.46.01.0.000.510.004	\$750	\$719	\$846	\$846	\$813	\$829
Social Security	001.40.46.01.0.000.511.001	\$14,815	\$15,496	\$16,197	\$16,197	\$16,941	\$17,280
Medicare	001.40.46.01.0.000.511.002	\$3,482	\$3,635	\$3,854	\$3,854	\$4,041	\$4,122
IMRF Pension Expense	001.40.46.01.0.000.512.001	\$22,703	\$30,877	\$29,222	\$29,222	\$30,643	\$31,256
Sick Leave Incentive	001.40.46.01.0.000.513.001	\$0	\$0	\$873	\$2,652	\$874	\$891
Vac/Pers Leave Incent.	001.40.46.01.0.000.513.002	\$0	\$0	\$648	\$648	\$2,227	\$2,272
Total Personnel Costs:		\$348,301	\$371,204	\$370,991	\$372,770	\$393,406	\$401,246
Contractual Services							
Dues & Memberships	001.40.46.01.0.000.518.001	\$868	\$1,039	\$1,251	\$1,251	\$0	\$0



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Travel & Meetings	001.40.46.01.0.000.522.001	\$1,251	\$140	\$1,786	\$1,786	\$0	\$0
Cloud-Based Service	001.40.46.01.0.000.561.004	\$28,469	\$19,567	\$30,892	\$30,892	\$0	\$0
Telephone - Cellular	001.40.46.01.0.000.590.001	\$0	\$0	\$8,500	\$8,500	\$17,345	\$17,700
General Liability	001.40.46.01.0.000.593.001	\$18,517	\$21,205	\$15,410	\$15,410	\$19,180	\$19,563
Total Contractual Services:		\$49,105	\$41,951	\$57,839	\$57,839	\$36,525	\$37,263
Commodities & Supplies							
Clothing Supplies	001.40.46.01.0.000.603.001	\$379	\$150	\$229	\$229	\$230	\$250
Office Supplies	001.40.46.01.0.000.606.001	\$3,030	\$897	\$3,059	\$3,059	\$0	\$0
Total Commodities & Supplies:		\$3,409	\$1,047	\$3,288	\$3,288	\$230	\$250
Total Administration:		\$400,815	\$414,202	\$432,118	\$433,897	\$430,161	\$438,759
Building							
Personnel Costs							
Full-Time Earnings	001.40.46.46.0.000.500.001	\$599,110	\$675,572	\$687,184	\$687,184	\$713,538	\$727,809
Seasonal Earnings	001.40.46.46.0.000.502.001	\$5,798	\$0	\$13,500	\$7,000	\$13,500	\$13,770
Overtime	001.40.46.46.0.000.503.001	\$0	\$667	\$2,170	\$2,170	\$1,222	\$1,246
Longevity Pay	001.40.46.46.0.000.506.001	\$1,400	\$2,000	\$2,600	\$2,600	\$4,400	\$4,400
Medical Insurance	001.40.46.46.0.000.510.001	\$177,855	\$197,347	\$197,354	\$197,354	\$198,597	\$202,569
Dental Insurance	001.40.46.46.0.000.510.004	\$4,061	\$4,861	\$5,883	\$5,883	\$5,655	\$5,768
Social Security	001.40.46.46.0.000.511.001	\$35,035	\$39,251	\$43,817	\$43,414	\$45,505	\$46,415
Medicare	001.40.46.46.0.000.511.002	\$8,194	\$9,180	\$10,252	\$10,158	\$10,648	\$10,861
IMRF Pension Expense	001.40.46.46.0.000.512.001	\$53,540	\$76,609	\$76,113	\$76,113	\$79,078	\$80,660
Sick Leave Incentive	001.40.46.46.0.000.513.001	\$0	\$0	\$259	\$259	\$260	\$265
Vac/Pers Leave Incent.	001.40.46.46.0.000.513.002	\$58	\$0	\$622	\$1,004	\$661	\$674
Total Personnel Costs:		\$885,049	\$1,005,487	\$1,039,754	\$1,033,139	\$1,073,064	\$1,094,437
Contractual Services							
Dues & Memberships	001.40.46.46.0.000.518.001	\$0	\$0	\$0	\$0	\$2,300	\$2,350
Travel & Meetings	001.40.46.46.0.000.522.001	\$0	\$0	\$0	\$0	\$3,200	\$3,275



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Training	001.40.46.46.0.000.525.004	\$1,884	\$2,859	\$4,872	\$4,872	\$7,600	\$7,750
Other Prof. Serv.	001.40.46.46.0.000.530.006	\$9,750	\$9,094	\$9,750	\$9,750	\$13,000	\$13,250
Elevator Inspection Services	001.40.46.46.0.000.530.011	\$20,484	\$10,576	\$20,000	\$20,000	\$25,000	\$25,500
Professional Services Nuisance Abatement	001.40.46.46.0.000.530.026			\$0	\$0	\$15,000	\$15,300
Building Maintenance & Repair Pest Control	001.40.46.46.0.000.533.001			\$0	\$0	\$800	\$820
Postage Expense	001.40.46.46.0.000.544.002	\$1,662	\$1,226	\$1,000	\$1,000	\$1,000	\$1,010
Copier Lease Payment	001.40.46.46.0.000.551.001	\$2,607	\$1,643	\$1,653	\$1,653	\$1,653	\$1,653
Vehicle Lease Payment	001.40.46.46.0.000.553.001	\$4,770	\$3,780	\$4,300	\$4,300	\$3,670	\$3,670
Vehicle Maint Payment	001.40.46.46.0.000.554.001	\$4,297	\$5,293	\$4,951	\$4,951	\$4,268	\$5,037
Technical Services	001.40.46.46.0.000.560.001	\$4,950	\$2,650	\$20,000	\$20,000	\$15,000	\$15,300
Plan Review	001.40.46.46.0.000.560.013	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,025
Software Development	001.40.46.46.0.000.561.002	\$4,999	\$0	\$0	\$0	\$5,000	\$5,025
Computer Software Cloud-Based Service	001.40.46.46.0.000.561.004			\$0	\$0	\$31,000	\$31,620
Document Imaging	001.40.46.46.0.000.562.001	\$8,324	\$4,137	\$10,000	\$10,000	\$10,000	\$10,050
Printing Expense	001.40.46.46.0.000.562.002	\$0	\$73	\$0	\$0	\$5,500	\$5,610
Telephone - Land Lines	001.40.46.46.0.000.589.001	\$1,025	\$0	\$0	\$0	\$0	\$0
Telephone - Cellular	001.40.46.46.0.000.590.001	\$8,316	\$8,655	\$7,641	\$7,641	\$0	\$0
Total Contractual Services:		\$73,068	\$49,987	\$89,167	\$89,167	\$148,991	\$152,245
Commodities & Supplies							
Clothing Supplies	001.40.46.46.0.000.603.001	\$258	\$1,491	\$1,792	\$1,792	\$6,000	\$6,120
Office Equipment	001.40.46.46.0.000.604.001	\$331	\$195	\$955	\$955	\$4,500	\$4,590
Office Supplies	001.40.46.46.0.000.606.001	\$3,960	\$3,461	\$3,059	\$3,059	\$8,500	\$8,670
Publications	001.40.46.46.0.000.612.001	\$272	\$0	\$541	\$541	\$500	\$510
Reference Materials	001.40.46.46.0.000.613.001	\$0	\$1,758	\$1,894	\$1,894	\$2,000	\$2,040



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Inspection Supplies	001.40.46.46.0.000.615.001	\$0	\$218	\$758	\$758	\$1,300	\$1,325
Total Commodities & Supplies:		\$4,821	\$7,123	\$8,999	\$8,999	\$22,800	\$23,255
Total Building:		\$962,937	\$1,062,597	\$1,137,920	\$1,131,305	\$1,244,855	\$1,269,937
Total Building and Inspection Services:		\$1,842,191	\$1,899,279	\$2,042,223	\$2,025,648	\$2,128,581	\$2,174,976
Econ Dev and Planning & Zoning							
Administration							
Personnel Costs							
Full-Time Earnings	001.40.45.01.0.000.500.001	\$130,877	\$128,055	\$126,069	\$126,069	\$131,431	\$134,060
Longevity Pay	001.40.45.01.0.000.506.001	\$745	\$675	\$675	\$675	\$675	\$675
Medical Insurance	001.40.45.01.0.000.510.001	\$15,803	\$15,007	\$15,002	\$15,002	\$15,319	\$15,625
Workers' Comp Ins	001.40.45.01.0.000.510.003	\$5,008	\$5,760	\$3,500	\$3,500	\$3,400	\$3,468
Dental Insurance	001.40.45.01.0.000.510.004	\$611	\$555	\$635	\$635	\$610	\$622
Social Security	001.40.45.01.0.000.511.001	\$6,915	\$6,839	\$6,488	\$6,488	\$6,835	\$6,972
Medicare	001.40.45.01.0.000.511.002	\$1,863	\$1,864	\$1,847	\$1,847	\$1,950	\$1,989
IMRF Pension Expense	001.40.45.01.0.000.512.001	\$12,083	\$15,055	\$14,005	\$14,005	\$14,786	\$15,082
Sick Leave Incentive	001.40.45.01.0.000.513.001	\$1,838	\$1,740	\$873	\$873	\$874	\$891
Vac/Pers Leave Incent.	001.40.45.01.0.000.513.002	\$69	\$2,216	\$464	\$464	\$2,227	\$2,272
Total Personnel Costs:		\$175,813	\$177,766	\$169,558	\$169,558	\$178,107	\$181,656
Contractual Services							
Dues & Memberships	001.40.45.01.0.000.518.001	\$793	\$2,470	\$1,500	\$1,500	\$1,500	\$1,530
Travel & Meetings	001.40.45.01.0.000.522.001	\$3,418	\$0	\$3,445	\$3,445	\$3,445	\$3,500
Complete Census Grant Expenses	001.40.45.01.0.000.545.012	\$0	\$41,391	\$0	\$0	\$0	\$0
Cloud-Based Service	001.40.45.01.0.000.561.004	\$27,450	\$17,271	\$28,091	\$28,091	\$28,091	\$28,650
Telephone - Land Lines	001.40.45.01.0.000.589.001	\$394	\$0	\$0	\$0	\$0	\$0
Telephone - Cellular	001.40.45.01.0.000.590.001	\$2,340	\$2,743	\$1,452	\$2,900	\$3,000	\$3,060
General Liability	001.40.45.01.0.000.593.001	\$5,880	\$6,734	\$5,261	\$5,261	\$12,833	\$13,090



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Contractual Services:		\$40,275	\$70,609	\$39,749	\$41,197	\$48,869	\$49,830
Commodities & Supplies							
Office Supplies	001.40.45.01.0.000.606.001	\$333	\$79	\$1,149	\$1,149	\$1,150	\$1,175
Total Commodities & Supplies:		\$333	\$79	\$1,149	\$1,149	\$1,150	\$1,175
Total Administration:		\$216,421	\$248,454	\$210,456	\$211,904	\$228,126	\$232,661
Economic Development							
Personnel Costs							
Full-Time Earnings	001.40.45.43.0.000.500.001	\$102,473	\$97,693	\$90,711	\$90,711	\$91,397	\$93,225
Part-Time Earnings	001.40.45.43.0.000.501.001	\$11,480	\$0	\$0	\$0	\$0	\$0
Seasonal Earnings	001.40.45.43.0.000.502.001	\$4,320	\$0	\$6,750	\$0	\$6,750	\$6,885
Longevity Pay	001.40.45.43.0.000.506.001	\$540	\$225	\$525	\$525	\$225	\$225
Medical Insurance	001.40.45.43.0.000.510.001	\$15,780	\$11,719	\$7,781	\$7,781	\$8,137	\$8,300
Dental Insurance	001.40.45.43.0.000.510.004	\$407	\$353	\$352	\$352	\$339	\$346
Social Security	001.40.45.43.0.000.511.001	\$6,723	\$6,087	\$5,625	\$5,453	\$5,699	\$5,813
Medicare	001.40.45.43.0.000.511.002	\$1,654	\$1,512	\$1,426	\$1,328	\$1,452	\$1,481
IMRF Pension Expense	001.40.45.43.0.000.512.001	\$10,394	\$12,240	\$10,065	\$10,065	\$10,253	\$10,458
Sick Leave Incentive	001.40.45.43.0.000.513.001	\$613	\$580	\$518	\$518	\$519	\$529
Vac/Pers Leave Incent.	001.40.45.43.0.000.513.002	\$791	\$9,971	\$0	\$1,367	\$1,322	\$1,348
Total Personnel Costs:		\$155,175	\$140,380	\$123,753	\$118,100	\$126,093	\$128,610
Contractual Services							
Dues & Memberships	001.40.45.43.0.000.518.001	\$1,015	\$990	\$1,723	\$1,723	\$3,000	\$3,050
Econ Dev Program	001.40.45.43.0.000.536.001	\$56,942	\$619,856	\$100,000	\$100,000	\$100,000	\$100,000
Community Development Contractual American Rescue Plan	001.40.45.43.0.000.581.002			\$0	\$0	\$150,000	\$150,000
Total Contractual Services:		\$57,957	\$620,846	\$101,723	\$101,723	\$253,000	\$253,050
Total Economic Development:		\$213,133	\$761,226	\$225,476	\$219,823	\$379,093	\$381,660



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Planning & Zoning							
Personnel Costs							
Full-Time Earnings	001.40.45.44.0.000.500.001	\$214,738	\$206,955	\$197,586	\$183,586	\$204,702	\$208,796
Seasonal Earnings	001.40.45.44.0.000.502.001	\$4,718	\$0	\$6,750	\$7,429	\$6,750	\$6,885
Longevity Pay	001.40.45.44.0.000.506.001	\$315	\$0	\$300	\$0	\$0	\$0
Medical Insurance	001.40.45.44.0.000.510.001	\$16,092	\$20,229	\$21,409	\$30,809	\$39,785	\$40,581
Dental Insurance	001.40.45.44.0.000.510.004	\$467	\$421	\$420	\$420	\$948	\$967
Social Security	001.40.45.44.0.000.511.001	\$13,250	\$12,813	\$12,690	\$11,822	\$13,112	\$13,374
Medicare	001.40.45.44.0.000.511.002	\$3,099	\$2,997	\$2,969	\$2,766	\$3,068	\$3,129
IMRF Pension Expense	001.40.45.44.0.000.512.001	\$19,420	\$24,603	\$21,769	\$20,229	\$22,519	\$22,969
Vac/Pers Leave Incent.	001.40.45.44.0.000.513.002	\$837	\$10,509	\$0	\$1,997	\$0	\$0
Total Personnel Costs:		\$272,936	\$278,527	\$263,893	\$259,058	\$290,884	\$296,701
Contractual Services							
Dues & Memberships	001.40.45.44.0.000.518.001	\$1,065	\$1,592	\$1,751	\$1,751	\$1,751	\$1,780
Travel & Meetings	001.40.45.44.0.000.522.001	\$1,695	\$268	\$1,305	\$1,305	\$1,305	\$1,330
Training	001.40.45.44.0.000.525.004	\$5,111	\$1,852	\$8,000	\$8,000	\$3,000	\$8,000
Equipment Maint.	001.40.45.44.0.000.532.002	\$0	\$0	\$1,689	\$1,689	\$1,689	\$1,725
Legal Notices	001.40.45.44.0.000.541.001	\$2,095	\$3,046	\$3,000	\$3,000	\$3,000	\$3,060
Postage Expense	001.40.45.44.0.000.544.002	\$2,004	\$2,614	\$2,000	\$2,000	\$2,000	\$2,040
Copier Lease Payment	001.40.45.44.0.000.551.001	\$2,397	\$1,643	\$1,653	\$1,653	\$1,653	\$1,653
Vehicle Lease Payment	001.40.45.44.0.000.553.001	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Vehicle Maint Payment	001.40.45.44.0.000.554.001	\$3,070	\$3,781	\$3,537	\$3,537	\$3,049	\$3,598
Technical Services	001.40.45.44.0.000.560.001	\$456	\$821	\$1,150	\$1,150	\$1,150	\$1,175
Computer Software	001.40.45.44.0.000.560.012	\$930	\$0	\$0	\$0	\$0	\$0
Software Development	001.40.45.44.0.000.561.002	\$0	\$0	\$5,000	\$5,000	\$0	\$0
Cloud-Based Service	001.40.45.44.0.000.561.004	\$0	\$0	\$1,126	\$3,000	\$3,000	\$3,060
Document Imaging	001.40.45.44.0.000.562.001	\$2,787	\$110	\$3,000	\$3,000	\$3,000	\$3,060



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Printing Expense	001.40.45.44.0.000.562.002	\$0	\$2,122	\$863	\$863	\$5,863	\$5,980
Maps & Plats	001.40.45.44.0.000.562.004	\$0	\$0	\$863	\$863	\$863	\$880
Telephone - Land Lines	001.40.45.44.0.000.589.001	\$592	\$0	\$0	\$0	\$0	\$0
Total Contractual Services:		\$23,702	\$19,350	\$36,437	\$38,311	\$32,823	\$38,841
Commodities & Supplies							
Office Equipment	001.40.45.44.0.000.604.001	\$0	\$0	\$5,000	\$2,000	\$2,000	\$2,040
Office Supplies	001.40.45.44.0.000.606.001	\$1,842	\$780	\$2,529	\$2,529	\$2,529	\$2,580
Publications	001.40.45.44.0.000.612.001	\$935	\$921	\$1,061	\$1,061	\$1,061	\$1,080
Total Commodities & Supplies:		\$2,777	\$1,701	\$8,590	\$5,590	\$5,590	\$5,700
Total Planning & Zoning:		\$299,415	\$299,578	\$308,920	\$302,959	\$329,297	\$341,242
Total Econ Dev and Planning & Zoning:		\$728,969	\$1,309,258	\$744,852	\$734,686	\$936,516	\$955,563
Total Community Development:		\$2,875,031	\$3,586,150	\$3,255,575	\$3,275,584	\$3,572,867	\$3,638,309
Total Expenditures:		\$2,875,031	\$3,586,150	\$3,255,575	\$3,275,584	\$3,572,867	\$3,638,309

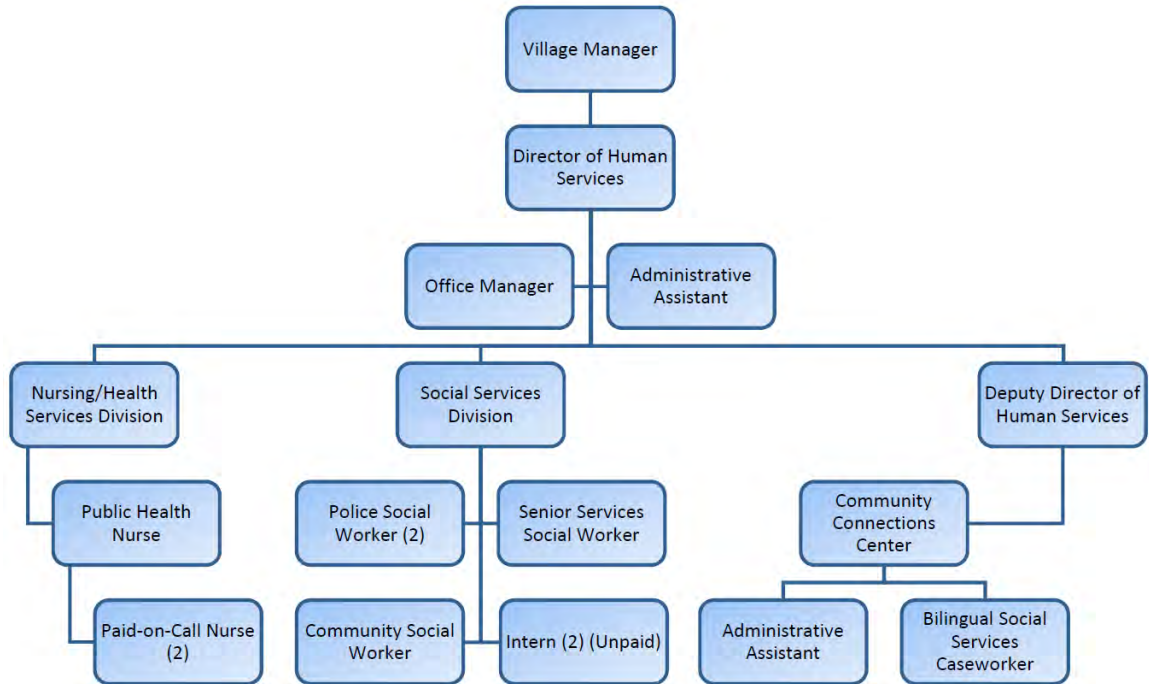


Human Services

Statement of Activities

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

Organizational Chart



Budgeted Positions

	2020 Positions		2021 Positions		2022 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2020	2021	2022
Human Services									
Full-Time									
Director of Human Services	1.00	1.00	1.00	1.00	1.00	1.00	117,402	123,757	129,022
Deputy Director of Human Svcs	1.00	1.00	1.00	1.00	1.00	1.00	95,677	97,689	101,736
Public Health Nurse	1.00	1.00	1.00	1.00	1.00	1.00	90,706	92,570	96,301
Police Social Worker	1.00	1.00	1.00	1.00	2.00	2.00	82,594	84,290	175,463
Senior Services Social Worker	1.00	1.00	1.00	1.00	1.00	1.00	74,322	75,849	78,906
Bilingual Social Svcs Caseworker	1.00	1.00	1.00	1.00	1.00	1.00	51,751	55,455	57,752
Office Manager	1.00	1.00	1.00	1.00	1.00	1.00	67,460	68,847	71,622
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	2.00	103,722	108,091	112,455
Community Social Worker	-	-	-	-	1.00	1.00	-	-	75,992
Full-Time Total	9.00	9.00	9.00	9.00	11.00	11.00	683,634	706,548	899,249
Part-Time									
P/T Bilingual Social Worker	1.00	0.50	1.00	0.50	-	-	47,261	48,232	-
Part-Time Total	1.00	0.50	1.00	0.50	-	-	47,261	48,232	-
Seasonal									
Paid On Call Public Health Nurse	2.00	0.05	2.00	0.05	2.00	0.05	5,776	5,920	5,776
Seasonal Total	2.00	0.05	2.00	0.05	2.00	0.05	5,776	5,920	5,776
Employee Benefits	-	-	-	-	-	-	268,506	279,678	344,919
Other Compensation	-	-	-	-	-	-	6,734	6,900	8,300
Human Services Total	12.00	9.55	12.00	9.55	13.00	11.05	1,011,911	1,047,278	1,258,244

2021 Key Accomplishments

Goal 2: Mount Prospect Charm and Character

- o Acceptance into AARP Network of Age Friendly Communities program. Addressed financial instability of residents impacted by COVID-19 through Emergency Rent Assistance program.
- o Increased donations through social media campaign and new Pay Pal account.
- o Assisted residents with technology barriers in applying for COVID-19 relief assistance (unemployment, IHDA rent assistance, Salvation Army assistance, Com Ed hardship, Nicor Share and Supplemental Nutrition Assistance).
- o Assisted seniors, vulnerable residents and eligible employees in securing COVID-19 vaccines.
- o Rebranded department marketing materials including department logo, brochure and pamphlet.
- o Updated and revised the Community Connections Center Operations manual to reflect current operational procedures.
- o Created a Human Services Department survey marketed through the Village Newsletter and available in multiple languages via Survey Monkey.
- o Created a Senior Opportunities Survey to solicit input on expansion of senior activities in the community room.



Performance Measures

Strategic Goal	Task	Performance Measure	2018	2019	% Change from 2018 to 2019	2020	% Change from 2019 to 2020
Goal 1: Effective Village Government: Financially Sound, Providing Exceptional Service	Employee Flu Shots	# Administered	144	164	13.9%	172	4.9%
	General Social Services	Information and Referral	280	289	3.2%	389	34.6%
Goal 2: Mount Prospect Charm and Character: Honoring History, Heritage, and Diversity, Equity and Inclusion	Emergency Assistance Program:	Food Pantry	602	485	-19.4%	760	56.7%
		Rental Assistance	23	18	-21.7%	79	338.9%
	Entitlement Benefits:	Medicare D	195	181	-7.2%	149	-17.7%
		Medicaid/SNAP Enrollment, Case Management	386	481	24.6%	225	-53.2%
	Social Services Program:	Teen Snow Shoveling Program	10	8	-20.0%	13	62.5%
		Strong Like a Girl	N/A	N/A	N/A	5	N/A
	Police Social Services	Reports	1080	1047	-3.1%	720	-31.2%
		Mental Health Calls	N/A	80	N/A	172	115.0%
		Substance Abuse Calls	N/A	66	N/A	74	12.1%
	Nursing Visits	Homebound	419	390	-6.9%	395	1.3%
Nursing Group Program	Ageless Grace	541	732	35.3%	0*	N/A	

*Program did not occur due to COVID-19

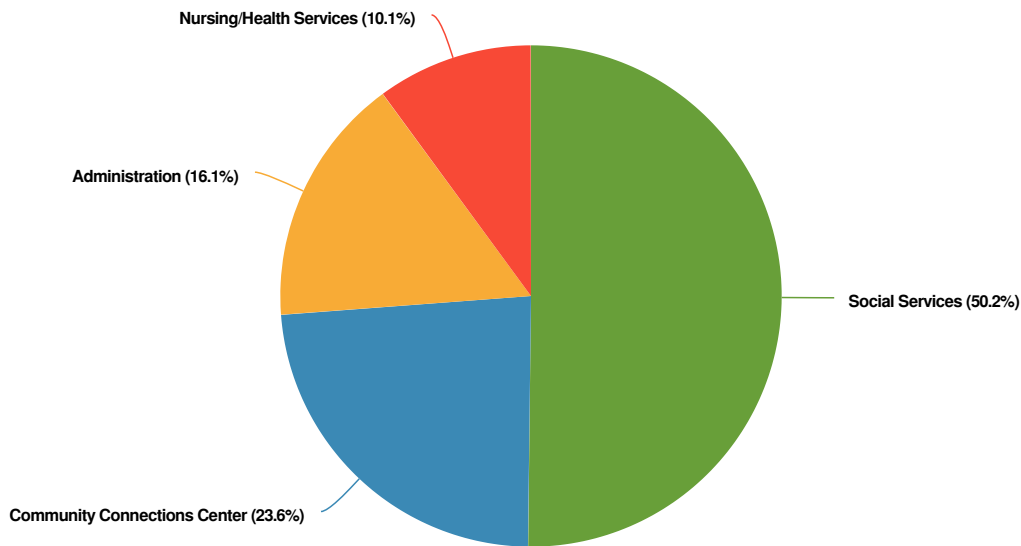
2022 Goals

Goal 2: Mount Prospect Charm and Character

- Implement actions for Aging in the Community
- Assess services needed in the Community and evaluate action plan
- Develop new programs funded through the American Rescue Act fund.
- Evaluate and launch Food Pantry Health Initiative

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Human Services							
Administration							
Personnel Costs	\$219,838	\$236,927	\$235,763	\$235,763	\$242,677	\$247,504	2.9%
Contractual Services	\$46,284	\$42,320	\$46,422	\$41,466	\$52,588	\$53,710	13.3%
Capital Outlay	\$440	\$0	\$1,094	\$500	\$558	\$569	-49%
Commodities & Supplies	\$2,914	\$1,588	\$4,805	\$3,600	\$3,884	\$3,962	-19.2%
Total Administration:	\$269,476	\$280,835	\$288,084	\$281,329	\$299,707	\$305,745	4%
Social Services							
Personnel Costs	\$324,771	\$341,499	\$354,074	\$354,074	\$508,037	\$518,172	43.5%
Contractual Services	\$2,253	\$1,054	\$3,887	\$1,550	\$424,680	\$425,013	10,825.6%
Commodities & Supplies	\$375	\$506	\$750	\$750	\$765	\$780	2%
Total Social Services:	\$327,399	\$343,058	\$358,711	\$356,374	\$933,482	\$943,965	160.2%
Nursing/Health Services							
Personnel Costs	\$161,617	\$170,001	\$175,646	\$178,134	\$181,534	\$185,144	3.4%
Contractual Services	\$383	\$174	\$1,435	\$1,085	\$958	\$1,075	-33.2%
Capital Outlay	\$0	\$98	\$510	\$400	\$700	\$714	37.3%
Commodities & Supplies	\$1,996	\$1,606	\$5,823	\$2,703	\$4,024	\$4,105	-30.9%
Total Nursing/Health Services:	\$163,996	\$171,879	\$183,414	\$182,322	\$187,216	\$191,038	2.1%
Community Connections Center							
Personnel Costs	\$235,945	\$269,194	\$281,795	\$281,795	\$325,996	\$332,495	15.7%
Contractual Services	\$90,560	\$91,301	\$107,807	\$102,675	\$109,377	\$111,534	1.5%
Commodities & Supplies	\$2,573	\$760	\$4,029	\$2,579	\$4,110	\$4,193	2%
Total Community Connections Center:	\$329,078	\$361,256	\$393,631	\$387,049	\$439,483	\$448,222	11.6%
Total Human Services:	\$1,089,949	\$1,157,028	\$1,223,840	\$1,207,074	\$1,859,888	\$1,888,970	52%
Total Expenditures:	\$1,089,949	\$1,157,028	\$1,223,840	\$1,207,074	\$1,859,888	\$1,888,970	52%



Human Services Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Human Services							
Administration							
Personnel Costs							
Full-Time Earnings	001.50.01.00.0.000.500.001	\$150,723	\$158,401	\$161,128	\$161,128	\$167,805	\$171,161
Overtime	001.50.01.00.0.000.503.001	\$0	\$289	\$0	\$0	\$0	\$0
Longevity Pay	001.50.01.00.0.000.506.001	\$1,135	\$1,135	\$1,200	\$1,200	\$1,375	\$1,375
Medical Insurance	001.50.01.00.0.000.510.001	\$30,500	\$32,774	\$32,766	\$32,766	\$32,983	\$33,643
Workers' Comp Ins	001.50.01.00.0.000.510.003	\$9,606	\$11,049	\$6,800	\$6,800	\$7,400	\$7,548
Dental Insurance	001.50.01.00.0.000.510.004	\$161	\$189	\$223	\$223	\$214	\$218
Social Security	001.50.01.00.0.000.511.001	\$9,202	\$9,682	\$10,210	\$10,210	\$10,528	\$10,739
Medicare	001.50.01.00.0.000.511.002	\$2,152	\$2,264	\$2,390	\$2,390	\$2,465	\$2,514
IMRF Pension Expense	001.50.01.00.0.000.512.001	\$13,951	\$18,493	\$18,115	\$18,115	\$18,677	\$19,051
Sick Leave Incentive	001.50.01.00.0.000.513.001	\$708	\$850	\$110	\$110	\$110	\$112
Vac/Pers Leave Incent.	001.50.01.00.0.000.513.002	\$861	\$961	\$1,948	\$1,948	\$279	\$285
Employee Allowances	001.50.01.00.0.000.513.004	\$840	\$840	\$873	\$873	\$841	\$858
Total Personnel Costs:		\$219,838	\$236,927	\$235,763	\$235,763	\$242,677	\$247,504
Contractual Services							
Travel & Meetings	001.50.01.00.0.000.522.001	\$275	\$305	\$1,000	\$500	\$2,000	\$1,040
Training	001.50.01.00.0.000.525.004	\$360	\$1,122	\$800	\$400	\$816	\$832
Other Prof. Serv.	001.50.01.00.0.000.530.006	\$5,620	\$1,311	\$6,000	\$3,000	\$6,120	\$6,243
Equipment Maint.	001.50.01.00.0.000.532.002	\$0	\$0	\$500	\$500	\$510	\$520
Postage Expense	001.50.01.00.0.000.544.002	\$965	\$1,533	\$1,639	\$1,500	\$1,672	\$1,705
Copier Lease Payment	001.50.01.00.0.000.551.001	\$3,356	\$3,719	\$3,299	\$3,299	\$3,299	\$3,299
Vehicle Lease Payment	001.50.01.00.0.000.553.001	\$1,700	\$0	\$0	\$0	\$0	\$0



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Vehicle Maint Payment	001.50.01.00.0.000.554.001	\$3,070	\$3,781	\$3,537	\$3,537	\$3,049	\$3,598
Cloud-Based Service	001.50.01.00.0.000.561.004	\$13,836	\$14,108	\$16,000	\$16,000	\$17,520	\$18,520
Printing Expense	001.50.01.00.0.000.562.002	\$309	\$116	\$569	\$360	\$580	\$592
Volunteer Recruitment	001.50.01.00.0.000.573.006	\$315	\$0	\$408	\$200	\$416	\$424
Telephone - Land Lines	001.50.01.00.0.000.589.001	\$1,420	\$0	\$0	\$0	\$0	\$0
Telephone - Cellular	001.50.01.00.0.000.590.001	\$3,779	\$3,406	\$4,000	\$3,500	\$5,050	\$5,151
General Liability	001.50.01.00.0.000.593.001	\$11,280	\$12,918	\$8,670	\$8,670	\$11,556	\$11,786
Total Contractual Services:		\$46,284	\$42,320	\$46,422	\$41,466	\$52,588	\$53,710
Capital Outlay							
Office Eqpt	001.50.01.00.0.000.656.001	\$440	\$0	\$1,094	\$500	\$558	\$569
Total Capital Outlay:		\$440	\$0	\$1,094	\$500	\$558	\$569
Commodities & Supplies							
Other Equipment	001.50.01.00.0.000.605.001	\$104	\$89	\$1,585	\$1,000	\$600	\$612
Office Supplies	001.50.01.00.0.000.606.001	\$835	\$656	\$920	\$800	\$938	\$957
Other Supplies	001.50.01.00.0.000.608.001	\$1,746	\$801	\$1,300	\$1,300	\$1,326	\$1,353
Refreshment Supplies	001.50.01.00.0.000.620.001	\$229	\$42	\$1,000	\$500	\$1,020	\$1,040
Total Commodities & Supplies:		\$2,914	\$1,588	\$4,805	\$3,600	\$3,884	\$3,962
Total Administration:		\$269,476	\$280,835	\$288,084	\$281,329	\$299,707	\$305,745
Social Services							
Personnel Costs							
Full-Time Earnings	001.50.51.00.0.000.500.001	\$227,670	\$237,486	\$241,570	\$241,570	\$365,762	\$373,077
Part-Time Earnings	001.50.51.00.0.000.501.001	\$15,597	\$13,611	\$16,881	\$16,881	\$0	\$0
Overtime	001.50.51.00.0.000.503.001	\$0	\$165	\$3,184	\$3,184	\$3,196	\$3,260
Longevity Pay	001.50.51.00.0.000.506.001	\$690	\$690	\$725	\$725	\$1,355	\$1,355
Medical Insurance	001.50.51.00.0.000.510.001	\$39,170	\$40,776	\$40,786	\$40,786	\$66,228	\$67,553
Dental Insurance	001.50.51.00.0.000.510.004	\$74	\$71	\$84	\$84	\$1,010	\$1,030
Social Security	001.50.51.00.0.000.511.001	\$14,765	\$15,141	\$16,459	\$16,459	\$21,506	\$21,936
Medicare	001.50.51.00.0.000.511.002	\$3,453	\$3,541	\$3,853	\$3,853	\$5,034	\$5,135



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
IMRF Pension Expense	001.50.51.00.0.000.512.001	\$20,611	\$27,032	\$27,246	\$27,246	\$40,592	\$41,404
Sick Leave Incentive	001.50.51.00.0.000.513.001	\$386	\$481	\$327	\$327	\$327	\$334
Vac/Pers Leave Incent.	001.50.51.00.0.000.513.002	\$555	\$721	\$1,086	\$1,086	\$833	\$850
Employee Allowances	001.50.51.00.0.000.513.004	\$1,800	\$1,784	\$1,873	\$1,873	\$2,194	\$2,238
Total Personnel Costs:		\$324,771	\$341,499	\$354,074	\$354,074	\$508,037	\$518,172
Contractual Services							
Dues & Memberships	001.50.51.00.0.000.518.001	\$570	\$336	\$867	\$600	\$550	\$800
Travel & Meetings	001.50.51.00.0.000.522.001	\$534	\$53	\$520	\$200	\$530	\$541
Training	001.50.51.00.0.000.525.004	\$1,149	\$665	\$2,500	\$750	\$3,600	\$3,672
Human Services Contractual American Rescue Plan Programs	001.50.51.00.0.000.573.010			\$0	\$0	\$420,000	\$420,000
Total Contractual Services:		\$2,253	\$1,054	\$3,887	\$1,550	\$424,680	\$425,013
Commodities & Supplies							
Program Supplies	001.50.51.00.0.000.609.001	\$375	\$506	\$750	\$750	\$765	\$780
Total Commodities & Supplies:		\$375	\$506	\$750	\$750	\$765	\$780
Total Social Services:		\$327,399	\$343,058	\$358,711	\$356,374	\$933,482	\$943,965
Nursing/Health Services							
Personnel Costs							
Full-Time Earnings	001.50.52.00.0.000.500.001	\$114,417	\$118,324	\$120,359	\$120,359	\$125,195	\$127,699
Part-Time Earnings	001.50.52.00.0.000.501.001	\$0	\$674	\$0	\$0	\$0	\$0
Seasonal Earnings	001.50.52.00.0.000.502.001	\$805	\$0	\$5,920	\$5,920	\$5,776	\$5,892
Overtime	001.50.52.00.0.000.503.001	\$0	\$97	\$0	\$0	\$0	\$0
Longevity Pay	001.50.52.00.0.000.506.001	\$975	\$975	\$975	\$975	\$1,090	\$1,090
Medical Insurance	001.50.52.00.0.000.510.001	\$22,882	\$23,445	\$23,424	\$23,424	\$23,575	\$24,047
Dental Insurance	001.50.52.00.0.000.510.004	\$563	\$540	\$635	\$635	\$611	\$623



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Social Security	001.50.52.00.0.000.511.001	\$7,089	\$7,341	\$7,958	\$7,958	\$8,260	\$8,425
Medicare	001.50.52.00.0.000.511.002	\$1,658	\$1,717	\$1,863	\$1,863	\$1,934	\$1,973
IMRF Pension Expense	001.50.52.00.0.000.512.001	\$10,541	\$13,702	\$13,465	\$13,465	\$14,012	\$14,292
Sick Leave Incentive	001.50.52.00.0.000.513.001	\$193	\$272	\$110	\$110	\$110	\$112
Vac/Pers Leave Incent.	001.50.52.00.0.000.513.002	\$1,805	\$2,226	\$219	\$2,707	\$279	\$285
Employee Allowances	001.50.52.00.0.000.513.004	\$690	\$690	\$718	\$718	\$692	\$706
Total Personnel Costs:		\$161,617	\$170,001	\$175,646	\$178,134	\$181,534	\$185,144
Contractual Services							
Dues & Memberships	001.50.52.00.0.000.518.001	\$0	\$0	\$280	\$180	\$100	\$200
Travel & Meetings	001.50.52.00.0.000.522.001	\$163	\$0	\$500	\$250	\$250	\$255
Training	001.50.52.00.0.000.525.004	\$220	\$174	\$400	\$400	\$408	\$416
Equipment Maint.	001.50.52.00.0.000.532.002	\$0	\$0	\$255	\$255	\$200	\$204
Total Contractual Services:		\$383	\$174	\$1,435	\$1,085	\$958	\$1,075
Capital Outlay							
Medical Equipment	001.50.52.00.0.000.665.093	\$0	\$98	\$510	\$400	\$700	\$714
Total Capital Outlay:		\$0	\$98	\$510	\$400	\$700	\$714
Commodities & Supplies							
Other Supplies	001.50.52.00.0.000.608.001	\$239	\$120	\$1,250	\$400	\$600	\$612
MRC Supplies	001.50.52.00.0.000.608.004	\$591	\$157	\$624	\$300	\$636	\$649
Program Supplies	001.50.52.00.0.000.609.001	\$250	\$143	\$500	\$500	\$600	\$612
Medical Supplies	001.50.52.00.0.000.620.002	\$17	\$167	\$424	\$200	\$432	\$441
Flu Program Supplies	001.50.52.00.0.000.620.003	\$0	\$0	\$153	\$153	\$156	\$159
Cholesterol Screening Supplies	001.50.52.00.0.000.620.004	\$554	\$224	\$704	\$350	\$500	\$510
INR Testing Supplies	001.50.52.00.0.000.620.005	\$0	\$521	\$1,592	\$300	\$600	\$612
Lending Closet Supplies	001.50.52.00.0.000.620.006	\$345	\$274	\$576	\$500	\$500	\$510



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Commodities & Supplies:		\$1,996	\$1,606	\$5,823	\$2,703	\$4,024	\$4,105
Total Nursing/Health Services:		\$163,996	\$171,879	\$183,414	\$182,322	\$187,216	\$191,038
Community Connections Center							
Personnel Costs							
Full-Time Earnings	001.50.54.00.0.000.500.001	\$160,734	\$180,387	\$183,491	\$183,491	\$240,487	\$245,297
Part-Time Earnings	001.50.54.00.0.000.501.001	\$28,967	\$25,277	\$31,351	\$31,351	\$0	\$0
Overtime	001.50.54.00.0.000.503.001	-\$734	\$0	\$216	\$216	\$204	\$208
Longevity Pay	001.50.54.00.0.000.506.001	\$0	\$600	\$600	\$600	\$1,080	\$1,080
Medical Insurance	001.50.54.00.0.000.510.001	\$17,326	\$25,645	\$26,408	\$26,408	\$38,921	\$39,699
Dental Insurance	001.50.54.00.0.000.510.004	\$494	\$612	\$721	\$721	\$1,242	\$1,267
Social Security	001.50.54.00.0.000.511.001	\$11,362	\$12,375	\$13,467	\$13,467	\$12,047	\$12,288
Medicare	001.50.54.00.0.000.511.002	\$2,657	\$2,894	\$3,152	\$3,152	\$2,820	\$2,876
IMRF Pension Expense	001.50.54.00.0.000.512.001	\$14,268	\$20,564	\$20,396	\$20,396	\$26,785	\$27,321
Sick Leave Incentive	001.50.54.00.0.000.513.001	\$0	\$0	\$544	\$544	\$544	\$555
Vac/Pers Leave Incent.	001.50.54.00.0.000.513.002	\$0	\$0	\$545	\$545	\$1,386	\$1,414
Employee Allowances	001.50.54.00.0.000.513.004	\$870	\$840	\$904	\$904	\$480	\$490
Total Personnel Costs:		\$235,945	\$269,194	\$281,795	\$281,795	\$325,996	\$332,495
Contractual Services							
Dues & Memberships	001.50.54.00.0.000.518.001	\$141	\$80	\$192	\$100	\$196	\$200
Travel & Meetings	001.50.54.00.0.000.522.001	\$285	\$87	\$357	\$150	\$364	\$371
Training	001.50.54.00.0.000.525.004	\$1,517	\$367	\$2,000	\$900	\$1,400	\$1,428
Other Prof. Serv.	001.50.54.00.0.000.530.006	\$74,632	\$75,822	\$82,000	\$82,000	\$83,640	\$85,313
Equipment Maint.	001.50.54.00.0.000.532.002	\$0	\$0	\$500	\$250	\$510	\$520
Cleaning Service	001.50.54.00.0.000.533.002	\$5,332	\$7,804	\$7,959	\$7,959	\$8,118	\$8,280
Postage Expense	001.50.54.00.0.000.544.002	\$292	\$352	\$510	\$510	\$520	\$530
Copier Lease Payment	001.50.54.00.0.000.551.001	\$1,428	\$1,679	\$1,493	\$1,493	\$1,493	\$1,493



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
IT System Security	001.50.54.00.0.000.560.004	\$221	\$294	\$1,082	\$600	\$1,104	\$1,126
Computer Maint.	001.50.54.00.0.000.560.007	\$0	\$0	\$2,315	\$2,315	\$2,361	\$2,408
Internet Service	001.50.54.00.0.000.560.011	\$2,172	\$1,741	\$4,245	\$2,100	\$4,330	\$4,417
Human Services Software	001.50.54.00.0.000.561.009	\$395	\$0	\$408	\$408	\$500	\$510
Natural Gas	001.50.54.00.0.000.585.001	\$2,360	\$2,369	\$3,750	\$3,000	\$3,825	\$3,902
Telephone - Land Lines	001.50.54.00.0.000.589.001	\$996	\$0	\$0	\$0	\$0	\$0
Telephone - Cellular	001.50.54.00.0.000.590.001	\$789	\$706	\$996	\$890	\$1,016	\$1,036
Total Contractual Services:		\$90,560	\$91,301	\$107,807	\$102,675	\$109,377	\$111,534
Commodities & Supplies							
Office Equipment	001.50.54.00.0.000.604.001	\$120	\$112	\$1,400	\$1,400	\$1,428	\$1,457
Office Supplies	001.50.54.00.0.000.606.001	\$667	\$373	\$879	\$679	\$897	\$915
Program Supplies	001.50.54.00.0.000.609.001	\$1,786	\$275	\$1,750	\$500	\$1,785	\$1,821
Total Commodities & Supplies:		\$2,573	\$760	\$4,029	\$2,579	\$4,110	\$4,193
Total Community Connections Center:		\$329,078	\$361,256	\$393,631	\$387,049	\$439,483	\$448,222
Total Human Services:		\$1,089,949	\$1,157,028	\$1,223,840	\$1,207,074	\$1,859,888	\$1,888,970
Total Expenditures:		\$1,089,949	\$1,157,028	\$1,223,840	\$1,207,074	\$1,859,888	\$1,888,970

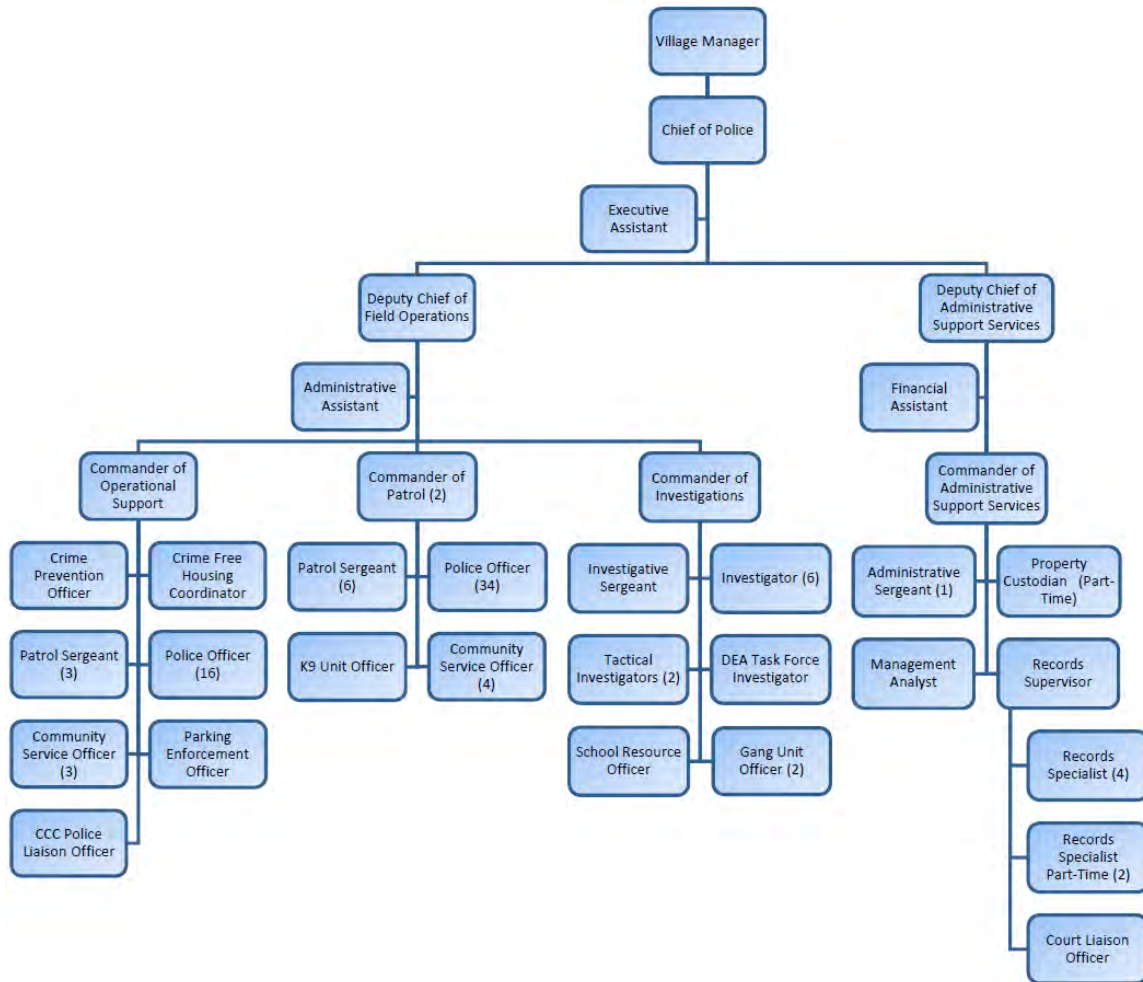


Police Department

Statement of Activities

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

Organizational Chart



Budgeted Positions

	2020 Positions		2021 Positions		2022 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2020	2021	2022
Police									
Full-Time									
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	163,634	167,895	174,371
Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	301,155	306,850	318,293
Commander	5.00	5.00	5.00	5.00	5.00	5.00	701,930	715,113	734,963
Sergeant	9.00	9.00	9.00	9.00	9.00	9.00	1,115,289	1,142,883	1,165,096
Administrative Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	123,921	126,987	129,494
Investigative Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	123,921	126,987	129,494
Investigator	9.00	9.00	9.00	9.00	9.00	9.00	880,317	920,826	939,624
Police Officer	53.00	53.00	53.00	53.00	53.00	53.00	4,804,269	4,995,029	5,184,057
Crime Prevention Officer	1.00	1.00	1.00	1.00	1.00	1.00	101,624	103,628	106,215
Crime Free Housing Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	73,740	84,272	87,298
School Resource Officer	-	-	1.00	1.00	1.00	1.00	-	103,628	106,215
School Community Resource Assist	1.00	1.00	1.00	1.00	-	-	43,200	62,400	-
School Counselor	1.00	1.00	-	-	-	-	101,624	-	-
Executive Assistant	-	-	1.00	1.00	1.00	1.00	-	79,290	57,190
Executive Secretary	1.00	1.00	-	-	-	-	78,029	-	-
Financial Assistant	1.00	1.00	1.00	1.00	1.00	1.00	65,846	67,007	69,415
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	71,971	76,351	79,092
Community Service Officer	7.00	7.00	8.00	8.00	8.00	8.00	396,002	457,479	453,553
CCC Police Liaison Officer	1.00	1.00	1.00	1.00	1.00	1.00	62,545	63,617	65,778
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	63,959	62,917	65,427
Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	72,818	74,469	77,059
Records Specialist	4.00	4.00	4.00	4.00	4.00	4.00	197,828	204,028	211,047
Court Liaison Officer	1.00	1.00	1.00	1.00	1.00	1.00	54,874	55,787	57,746
Full-Time Total	103.00	103.00	104.00	104.00	103.00	103.00	9,598,496	9,997,443	10,211,427
Part-Time									
P/T Property Custodian	1.00	0.50	1.00	0.50	1.00	0.50	45,052	44,262	46,010
P/T Community Service Officer	2.00	1.00	-	-	-	-	54,488	-	-
P/T Records Specialist	2.00	1.00	2.00	1.00	2.00	1.00	41,148	41,857	53,215
Part-Time Total	5.00	2.50	3.00	1.50	3.00	1.50	140,688	86,119	99,225
Employee Benefits	-	-	-	-	-	-	6,239,775	6,456,709	6,230,406
Other Compensation	-	-	-	-	-	-	1,264,093	1,303,165	1,346,806
Police Total	108.00	105.50	107.00	105.50	106.00	104.50	17,243,052	17,843,436	17,887,864



2021 Key Accomplishments

Goal 2: Enhancing Mount Prospect Charm/Character

- Conducted a recruit testing process
 - Recruited candidates and conducted a recruit eligibility test, having 82 candidates sit for the written exam. The recruitment efforts produced candidates from a wide variety of demographics, with 37% identifying as a member of the minority community.
- Expanded the department's social media reach on Twitter and Facebook through education and awareness
 - Continued to expand its social media presence by increasing its Twitter followers to 3,650 and Facebook followers to 6,000

Goal 4: Family-Friendly Neighborhoods

- Utilized public education, proactive activity, comprehensive investigation and dedicated enforcement patrols
 - Reduced Part I crimes (i.e., homicide, robbery, burglary, rape, aggravated assault, theft, motor vehicle theft, and arson) by 5% compared to 2020 reported Part I crimes through targeted patrol activities.
 - Reduced Part II crimes (i.e., simple assaults, fraud, forgery, prostitution, narcotics, etc.) by 5% compared to 2020 reported Part II crimes through targeted patrol activities.
 - Reduced personal injury traffic crashes by 5% and property damage accidents by 5% compared to 2020 reported crashes through directed patrol activities based on statistical data.
- Enhanced technologies within the Police Department.
 - Implemented new Body Worn Cameras which recorded police/citizen interactions and enhanced the Department's level of transparency to the community.
 - Transitioned to a new mobile CAD and RMS system through a collaboration with Northwest Central Dispatch System.
- Enhanced equipment to improve service delivery within the Police Department.
 - Purchased a new Traffic Safety Van using DUI Fine Funds to transport traffic-control equipment to serious traffic accidents, road closures, and community events.
 - Replaced the Department's aging fleet of Automated External Defibrillators (AED's) with new AED's to ensure this critical life-saving tool is current and operational when needed.
- Provided relevant and contemporary policing policies.
 - Continued to maintain accreditation status with the Illinois Law Enforcement Accreditation Program (ILEAP) through continued policy updates and review.
 - Completed the implementation of the "Lexipol" policies and procedures throughout the department.
- Enhanced community engagement with permanently assigned beat officers.
 - Continued to enhance the Department's community engagement efforts by hosting twelve (12) beat engagement initiatives that will include structured beat meetings and activities (two in each of the Village's six police beats) where beat officers share information with the stakeholders in their respective beats and enhanced community partnerships.

Performance Measures

Strategic Goal	Task	Performance Measure	2018	2019	% Change from 2018 to 2019	2020	% Change from 2019 to 2020
Goal 4: Family Friendly Neighborhoods: Safe and Livable For All	Service Calls	# of Crimes	2,335	2,392	2%	2,102	-12%
		# of Calls	18,339	18,483	1%	15,650	-15%
	Arrests	# of Adults	931	1,030	11%	858	-17%
		# of Juveniles	88	83	-6%	61	-27%
		# DUIs	120	105	-13%	89	-15%
	Violations	# of Moving Violations	3,440	3,404	-1%	2,501	-27%
		# of Parking Violation	5,564	4,366	-22%	3,692	-15%
	Citations	# of Compliance Citations	1,440	888	-38%	211	-76%
Traffic Stops	# of Stops	9,459	10,548	12%	8,379	-21%	

2022 Goals

Goal 1: Effective Village Government

- Utilize public education, proactive activity, comprehensive investigations and dedicated enforcement patrols.
 - In 2022, the Department will be reporting crime to the FBI using the FBI's National Incident-Based Reporting System (NIBRS) as opposed to the older, Uniform Crime Reporting System (UCR). The FBI implemented this system to improve the overall quality of crime data collected by law enforcement. The Department will continue its charge of reducing crime and furthering public safety within the Village.
 - Continuously respond to traffic complaints and direct enforcement activities to high accident locations to reduce traffic crashes within the Village.

Goal 2: Enhancing Mount Prospect Charm/Character

- Conduct recruiting and promotional testing processes as necessary.
 - Continue recruitment of qualified and diverse police officer candidates and conduct additional testing processes as positions open.
 - Prepare to conduct a sergeant's promotional process with the anticipation of potential retirements in 2022
- Expand the department's social media reach on Twitter and Facebook through education and awareness.
 - Continue to expand its social media presence by increasing Twitter followers to 4,000 and Facebook followers to 7,000.

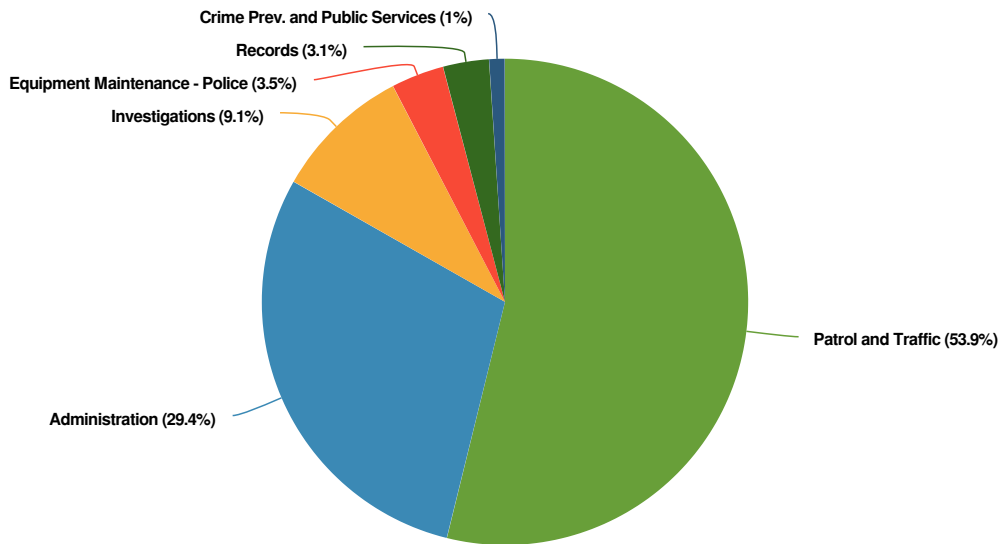
Goal 4: Family-Friendly Neighborhoods

- Provide relevant and contemporary policing policies.
 - Achieve its reaccreditation status with the Illinois Law Enforcement Accreditation Program (ILEAP) through an on-site assessment and review of current policies.
 - Continuously update the Department's "Lexipol" policies and procedures to remain current with changing legislation and best practices in policing.
- Enhance community engagement with permanently assigned beat officers.
 - Continue to enhance the Department's community engagement efforts by hosting twelve (12) beat engagement initiatives that will include structured beat meetings and activities (two in each of the Village's six police beats) where beat officers share information with the stakeholders in their respective beats and enhance community-policing initiatives.
 - Conduct "Safety Socials" within the Mount Prospect rental communities to provide inclusive engagement to all residents and promote a variety of Village services.



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Police							
Administration							
Personnel Costs	\$4,795,096	\$5,092,609	\$5,300,798	\$5,256,078	\$5,139,596	\$5,165,301	-3%
Contractual Services	\$418,931	\$404,305	\$614,018	\$605,624	\$723,610	\$722,858	17.8%
Capital Outlay	\$33,535	\$34,510	\$23,180	\$9,000	\$23,180	\$23,240	0%
Commodities & Supplies	\$16,327	\$22,023	\$29,475	\$27,900	\$29,965	\$30,500	1.7%
Total Administration:	\$5,263,889	\$5,553,447	\$5,967,471	\$5,898,602	\$5,916,351	\$5,941,899	-0.9%
Records							
Personnel Costs	\$524,062	\$564,001	\$576,763	\$580,055	\$605,210	\$619,209	4.9%
Contractual Services	\$12,610	\$19,620	\$9,188	\$5,188	\$5,188	\$5,188	-43.5%
Capital Outlay	\$0	\$395	\$520	\$400	\$525	\$535	1%
Commodities & Supplies	\$4,545	\$4,010	\$5,320	\$4,900	\$5,420	\$5,525	1.9%
Total Records:	\$541,217	\$588,026	\$591,791	\$590,543	\$616,343	\$630,457	4.1%
Equipment Maintenance - Police							
Contractual Services	\$918,655	\$932,536	\$1,043,913	\$1,023,423	\$666,210	\$764,714	-36.2%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Capital Outlay	\$8,105	\$14,303	\$9,400	\$9,200	\$9,655	\$9,845	2.7%
Commodities & Supplies	\$27,112	\$31,885	\$33,560	\$32,560	\$34,130	\$34,810	1.7%
Total Equipment Maintenance - Police:	\$953,873	\$978,725	\$1,086,873	\$1,065,183	\$709,995	\$809,369	-34.7%
Crime Prev. and Public Services							
Personnel Costs	\$176,480	\$175,641	\$180,331	\$180,646	\$184,178	\$186,763	2.1%
Contractual Services	\$4,924	\$2,116	\$6,240	\$6,190	\$6,345	\$6,450	1.7%
Commodities & Supplies	\$26,900	\$14,216	\$16,970	\$15,735	\$17,890	\$18,235	5.4%
Total Crime Prev. and Public Services:	\$208,305	\$191,972	\$203,541	\$202,571	\$208,413	\$211,448	2.4%
Patrol and Traffic							
Personnel Costs	\$9,647,126	\$9,384,087	\$9,895,062	\$9,964,101	\$10,162,307	\$10,366,273	8%
Contractual Services	\$573,488	\$542,300	\$552,713	\$551,008	\$554,928	\$564,876	0.6%
Capital Outlay	\$18,140	\$4,405	\$7,583	\$5,100	\$6,700	\$6,770	-11.6%
Commodities & Supplies	\$82,053	\$98,751	\$138,565	\$122,140	\$124,210	\$118,385	-5.2%
Total Patrol and Traffic:	\$10,320,806	\$10,029,543	\$10,593,923	\$10,642,349	\$10,848,145	\$11,056,304	2.4%
Investigations							
Investigations							
Personnel Costs	\$1,689,008	\$1,764,730	\$1,890,482	\$1,729,554	\$1,796,573	\$1,828,922	-5%
Contractual Services	\$39,335	\$29,760	\$48,007	\$34,337	\$36,822	\$37,272	-23.3%
Capital Outlay	\$21,654	\$21,625	\$3,840	\$10,750	\$3,850	\$3,860	0.3%
Commodities & Supplies	\$1,142	\$2,139	\$4,645	\$4,150	\$4,670	\$4,760	0.5%
Total Investigations:	\$1,751,140	\$1,818,254	\$1,946,974	\$1,778,791	\$1,841,915	\$1,874,814	-5.4%
Total Investigations:	\$1,751,140	\$1,818,254	\$1,946,974	\$1,778,791	\$1,841,915	\$1,874,814	-5.4%
Total Police:	\$19,039,229	\$19,159,965	\$20,390,573	\$20,178,039	\$20,141,162	\$20,524,291	-1.2%
Total Expenditures:	\$19,039,229	\$19,159,965	\$20,390,573	\$20,178,039	\$20,141,162	\$20,524,291	-1.2%



Police Department Line Item Detail

Expenditures by Function

Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures						
Police						
Administration						
Personnel Costs						
Full-Time Earnings	001.60.01.00.0.000.500.001	\$793,073	\$812,522	\$812,522	\$815,961	\$832,280
Part-Time Earnings	001.60.01.00.0.000.501.001	\$36,262	\$44,262	\$44,262	\$46,010	\$46,930
Overtime	001.60.01.00.0.000.503.001	\$2,947	\$10,600	\$10,600	\$10,778	\$10,819
Specialty Pay	001.60.01.00.0.000.504.001	\$21,800	\$22,641	\$22,641	\$21,804	\$21,804
Holiday Pay	001.60.01.00.0.000.505.001	\$17,404	\$17,965	\$17,965	\$18,626	\$18,999
Longevity Pay	001.60.01.00.0.000.506.001	\$4,300	\$4,400	\$4,400	\$3,600	\$3,600
Medical Insurance	001.60.01.00.0.000.510.001	\$101,624	\$104,713	\$104,713	\$105,644	\$107,757
Workers' Comp Ins	001.60.01.00.0.000.510.003	\$145,843	\$89,700	\$89,700	\$122,300	\$124,746
Dental Insurance	001.60.01.00.0.000.510.004	\$1,907	\$2,243	\$2,243	\$2,156	\$2,199
Social Security	001.60.01.00.0.000.511.001	\$15,529	\$21,482	\$21,482	\$15,663	\$15,976
Medicare	001.60.01.00.0.000.511.002	\$12,340	\$14,340	\$14,340	\$14,403	\$14,688
IMRF Pension Expense	001.60.01.00.0.000.512.001	\$29,766	\$38,109	\$31,109	\$27,789	\$28,345
Police Pension Expense	001.60.01.00.0.000.512.002	\$3,855,754	\$4,003,802	\$4,003,802	\$3,820,016	\$3,820,016
Other Retirement Exp	001.60.01.00.0.000.512.005	\$17,251	\$17,627	\$17,627	\$18,265	\$18,630
Sick Leave Incentive	001.60.01.00.0.000.513.001	\$1,761	\$38,969	\$1,137	\$38,971	\$39,750
Vac/Pers Leave Incent.	001.60.01.00.0.000.513.002	\$16,213	\$38,752	\$38,752	\$38,753	\$39,528
Retiree Sick Incentive	001.60.01.00.0.000.513.003	\$0	\$0	\$112	\$0	\$0
Employee Allowances	001.60.01.00.0.000.513.004	\$2,600	\$2,600	\$2,600	\$2,600	\$2,652
Other Employee Benefits	001.60.01.00.0.000.513.010	\$16,232	\$16,071	\$16,071	\$16,257	\$16,582
Total Personnel Costs:		\$5,092,609	\$5,300,798	\$5,256,078	\$5,139,596	\$5,165,301
Contractual Services						
Medical Examinations	001.60.01.00.0.000.520.001	\$8,493	\$20,000	\$15,000	\$20,000	\$20,400
Travel & Meetings	001.60.01.00.0.000.522.001	\$1,402	\$8,270	\$7,000	\$8,270	\$8,435
Training	001.60.01.00.0.000.525.004	\$60,327	\$140,715	\$140,000	\$143,500	\$146,370
Other Prof. Serv.	001.60.01.00.0.000.530.006	\$22,419	\$30,000	\$36,000	\$36,000	\$36,720
Postage Expense	001.60.01.00.0.000.544.002	\$2,053	\$4,594	\$8,000	\$9,490	\$9,680



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Employment Testing	001.60.01.00.0.000.546.003	\$26,219	\$32,500	\$25,000	\$45,000	\$32,500
Org Memberships	001.60.01.00.0.000.549.001	\$4,692	\$7,000	\$5,500	\$7,000	\$7,140
Copier Lease Payment	001.60.01.00.0.000.551.001	\$3,243	\$4,163	\$4,163	\$4,163	\$4,163
Computer Software	001.60.01.00.0.000.560.012	\$7,443	\$6,500	\$6,000	\$6,500	\$6,630
Cloud-Based Service	001.60.01.00.0.000.561.004	\$66,960	\$130,000	\$130,000	\$175,000	\$178,500
Printing Expense	001.60.01.00.0.000.562.002	\$5,743	\$11,365	\$11,000	\$12,500	\$12,750
Animal Impounding	001.60.01.00.0.000.566.001	\$1,689	\$2,750	\$2,000	\$2,750	\$2,805
Accreditation	001.60.01.00.0.000.566.002	\$50	\$500	\$300	\$2,000	\$500
Telephone - Cellular	001.60.01.00.0.000.590.001	\$23,047	\$25,000	\$25,000	\$10,000	\$10,000
General Liability	001.60.01.00.0.000.593.001	\$170,524	\$190,661	\$190,661	\$241,437	\$246,265
Total Contractual Services:		\$404,305	\$614,018	\$605,624	\$723,610	\$722,858
Capital Outlay						
Computer Eqpt - Depts	001.60.01.00.0.000.655.004	\$33,257	\$20,000	\$7,000	\$20,000	\$20,000
Office Eqpt - Police	001.60.01.00.0.000.656.006	\$1,253	\$3,180	\$2,000	\$3,180	\$3,240
Total Capital Outlay:		\$34,510	\$23,180	\$9,000	\$23,180	\$23,240
Commodities & Supplies						
Office Equipment	001.60.01.00.0.000.604.001	\$640	\$920	\$900	\$935	\$950
Office Supplies	001.60.01.00.0.000.606.001	\$3,851	\$4,460	\$4,300	\$4,525	\$4,615
Other Supplies	001.60.01.00.0.000.608.001	\$3,988	\$4,860	\$4,500	\$4,950	\$5,050
Publications	001.60.01.00.0.000.612.001	\$2,941	\$3,750	\$3,700	\$3,825	\$3,900
Vehicle Reg/License	001.60.01.00.0.000.616.001	\$2,114	\$3,000	\$2,500	\$3,000	\$3,000
Training Supplies	001.60.01.00.0.000.621.003	\$8,490	\$12,485	\$12,000	\$12,730	\$12,985
Total Commodities & Supplies:		\$22,023	\$29,475	\$27,900	\$29,965	\$30,500
Total Administration:		\$5,553,447	\$5,967,471	\$5,898,602	\$5,916,351	\$5,941,899
Records						
Personnel Costs						
Full-Time Earnings	001.60.01.61.0.000.500.001	\$327,677	\$334,284	\$334,284	\$345,852	\$352,769
Part-Time Earnings	001.60.01.61.0.000.501.001	\$41,763	\$41,857	\$41,857	\$53,215	\$54,279
Overtime	001.60.01.61.0.000.503.001	\$2,717	\$4,745	\$4,745	\$4,034	\$4,049
Holiday Pay	001.60.01.61.0.000.505.001	\$0	\$0	\$0	\$0	\$1,934
Longevity Pay	001.60.01.61.0.000.506.001	\$1,500	\$2,700	\$2,700	\$3,300	\$3,300
Medical Insurance	001.60.01.61.0.000.510.001	\$113,975	\$115,141	\$115,141	\$117,005	\$119,345
Dental Insurance	001.60.01.61.0.000.510.004	\$3,583	\$4,215	\$4,215	\$4,051	\$4,132
Social Security	001.60.01.61.0.000.511.001	\$21,652	\$23,652	\$23,652	\$24,950	\$25,568



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Medicare	001.60.01.61.0.000.511.002	\$5,064	\$5,604	\$5,604	\$5,937	\$6,082
IMRF Pension Expense	001.60.01.61.0.000.512.001	\$42,151	\$41,963	\$41,963	\$44,264	\$45,149
Sick Leave Incentive	001.60.01.61.0.000.513.001	\$1,134	\$218	\$1,425	\$218	\$218
Vac/Pers Leave Incent.	001.60.01.61.0.000.513.002	\$2,784	\$2,384	\$4,469	\$2,384	\$2,384
Total Personnel Costs:		\$564,001	\$576,763	\$580,055	\$605,210	\$619,209
Contractual Services						
Copier Lease Payment	001.60.01.61.0.000.551.001	\$3,218	\$3,188	\$3,188	\$3,188	\$3,188
Document Imaging	001.60.01.61.0.000.562.001	\$16,402	\$6,000	\$2,000	\$2,000	\$2,000
Total Contractual Services:		\$19,620	\$9,188	\$5,188	\$5,188	\$5,188
Capital Outlay						
Office Eqpt - Police	001.60.01.61.0.000.656.006	\$395	\$520	\$400	\$525	\$535
Total Capital Outlay:		\$395	\$520	\$400	\$525	\$535
Commodities & Supplies						
Office Equipment	001.60.01.61.0.000.604.001	\$443	\$780	\$600	\$790	\$805
Office Supplies	001.60.01.61.0.000.606.001	\$1,451	\$2,120	\$2,000	\$2,160	\$2,200
Other Supplies	001.60.01.61.0.000.608.001	\$2,115	\$2,420	\$2,300	\$2,470	\$2,520
Total Commodities & Supplies:		\$4,010	\$5,320	\$4,900	\$5,420	\$5,525
Total Records:		\$588,026	\$591,791	\$590,543	\$616,343	\$630,457
Equipment Maintenance - Police						
Contractual Services						
Digital Imaging Equip.	001.60.01.00.0.252.532.001	\$5,310	\$8,110	\$5,500	\$7,000	\$7,140
Equipment Maint.	001.60.01.00.0.252.532.002	\$21,895	\$35,000	\$27,000	\$35,000	\$35,700
Pistol Range Maint.	001.60.01.00.0.252.532.003	\$0	\$1,000	\$1,000	\$1,000	\$5,000
Radio Maintenance	001.60.01.00.0.252.532.004	\$1,139	\$8,260	\$3,000	\$8,260	\$8,245
Vehicle Lease Payment	001.60.01.00.0.252.553.001	\$241,580	\$358,880	\$358,880	\$76,680	\$76,680
Vehicle Maint Payment	001.60.01.00.0.252.554.001	\$641,968	\$600,543	\$600,543	\$517,650	\$610,919
VRM Maintenance	001.60.01.00.0.252.560.006	\$14,784	\$20,620	\$17,000	\$20,620	\$21,030
PIMS Maintenance	001.60.01.00.0.252.560.010	\$5,860	\$11,500	\$10,500	\$0	\$0
Total Contractual Services:		\$932,536	\$1,043,913	\$1,023,423	\$666,210	\$764,714
Capital Outlay						



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Radar Replacement	001.60.01.00.0.252.665.035	\$0	\$2,200	\$2,100	\$2,245	\$2,290
Visa Bar Unitrols	001.60.01.00.0.252.665.049	\$0	\$2,600	\$2,600	\$2,650	\$2,700
Radio Equip -Police	001.60.01.00.0.252.668.003	\$14,303	\$4,600	\$4,500	\$4,760	\$4,855
Total Capital Outlay:		\$14,303	\$9,400	\$9,200	\$9,655	\$9,845
Commodities & Supplies						
Other Supplies	001.60.01.00.0.252.608.001	\$5,345	\$5,000	\$4,000	\$5,000	\$5,100
Squad Emergency Eqpt	001.60.01.00.0.252.621.012	\$26,540	\$28,560	\$28,560	\$29,130	\$29,710
Total Commodities & Supplies:		\$31,885	\$33,560	\$32,560	\$34,130	\$34,810
Total Equipment Maintenance - Police:		\$978,725	\$1,086,873	\$1,065,183	\$709,995	\$809,369
Crime Prev. and Public Services						
Personnel Costs						
Full-Time Earnings	001.60.61.64.0.000.500.001	\$126,286	\$128,795	\$128,795	\$132,386	\$135,034
Overtime	001.60.61.64.0.000.503.001	\$2,562	\$6,000	\$6,000	\$6,114	\$6,137
Specialty Pay	001.60.61.64.0.000.504.001	\$4,300	\$4,466	\$4,466	\$4,301	\$4,301
Holiday Pay	001.60.61.64.0.000.505.001	\$3,081	\$3,180	\$3,180	\$3,260	\$3,325
Longevity Pay	001.60.61.64.0.000.506.001	\$1,160	\$1,160	\$1,160	\$1,160	\$1,160
Medical Insurance	001.60.61.64.0.000.510.001	\$27,597	\$27,602	\$27,602	\$27,792	\$28,348
Dental Insurance	001.60.61.64.0.000.510.004	\$814	\$958	\$958	\$921	\$939
Social Security	001.60.61.64.0.000.511.001	\$1,498	\$1,638	\$1,638	\$1,645	\$1,678
Medicare	001.60.61.64.0.000.511.002	\$1,947	\$2,107	\$2,107	\$2,159	\$2,201
IMRF Pension Expense	001.60.61.64.0.000.512.001	\$2,913	\$2,904	\$2,904	\$2,919	\$2,977
Sick Leave Incentive	001.60.61.64.0.000.513.001	\$1,887	\$218	\$218	\$218	\$0
Vac/Pers Leave Incent.	001.60.61.64.0.000.513.002	\$944	\$653	\$968	\$653	\$0
Employee Allowances	001.60.61.64.0.000.513.004	\$650	\$650	\$650	\$650	\$663
Total Personnel Costs:		\$175,641	\$180,331	\$180,646	\$184,178	\$186,763
Contractual Services						
Community Policing Trng.	001.60.61.64.0.000.525.001	\$800	\$4,500	\$4,500	\$4,590	\$4,680
Copier Lease Payment	001.60.61.64.0.000.551.001	\$1,123	\$940	\$940	\$940	\$940
Printing Expense	001.60.61.64.0.000.562.002	\$193	\$800	\$750	\$815	\$830
Total Contractual Services:		\$2,116	\$6,240	\$6,190	\$6,345	\$6,450



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Commodities & Supplies						
Office Supplies	001.60.61.64.0.000.606.001	\$340	\$440	\$400	\$450	\$460
Other Supplies	001.60.61.64.0.000.608.001	\$5,078	\$8,500	\$8,500	\$8,670	\$8,840
Photo Supplies	001.60.61.64.0.000.611.001	\$80	\$100	\$85	\$100	\$110
Pub Relations Supplies	001.60.61.64.0.000.621.009	\$1,790	\$2,225	\$2,000	\$2,270	\$2,315
Com Policing Supplies	001.60.61.64.0.000.621.010	\$1,751	\$3,305	\$2,500	\$4,000	\$4,080
Ctzn Academy Supplies	001.60.61.64.0.000.621.011	\$0	\$1,400	\$1,250	\$1,400	\$1,430
Donated Supplies	001.60.61.64.0.000.621.014	\$5,177	\$1,000	\$1,000	\$1,000	\$1,000
Total Commodities & Supplies:		\$14,216	\$16,970	\$15,735	\$17,890	\$18,235
Total Crime Prev. and Public Services:		\$191,972	\$203,541	\$202,571	\$208,413	\$211,448
Patrol and Traffic						
Patrol and Traffic						
Personnel Costs						
Full-Time Earnings	001.60.61.65.0.000.500.001	\$6,876,447	\$7,261,281	\$7,206,281	\$7,492,966	\$7,659,353
Part-Time Earnings	001.60.61.65.0.000.501.001	\$6,348	\$0	\$0	\$0	\$0
Overtime	001.60.61.65.0.000.503.001	\$475,914	\$440,075	\$387,075	\$458,318	\$460,067
Specialty Pay	001.60.61.65.0.000.504.001	\$265,182	\$274,319	\$263,319	\$265,113	\$265,113
Holiday Pay	001.60.61.65.0.000.505.001	\$194,472	\$200,389	\$208,989	\$210,388	\$214,596
Longevity Pay	001.60.61.65.0.000.506.001	\$37,140	\$39,840	\$39,840	\$49,140	\$49,140
Medical Insurance	001.60.61.65.0.000.510.001	\$1,079,399	\$1,121,640	\$1,128,640	\$1,113,559	\$1,135,830
Dental Insurance	001.60.61.65.0.000.510.004	\$27,847	\$33,557	\$33,557	\$30,362	\$30,969
Social Security	001.60.61.65.0.000.511.001	\$37,887	\$44,841	\$44,841	\$40,441	\$41,250
Medicare	001.60.61.65.0.000.511.002	\$111,449	\$120,774	\$120,774	\$124,629	\$127,014
IMRF Pension Expense	001.60.61.65.0.000.512.001	\$72,287	\$79,555	\$79,555	\$71,452	\$72,881
Sick Leave Incentive	001.60.61.65.0.000.513.001	\$13,258	\$8,446	\$8,446	\$8,447	\$8,447
Vac/Pers Leave Incent.	001.60.61.65.0.000.513.002	\$55,421	\$68,082	\$68,082	\$68,084	\$68,084
Retiree Sick Incentive	001.60.61.65.0.000.513.003	\$0	\$0	\$108,730	\$0	\$0
Employee Allowances	001.60.61.65.0.000.513.004	\$48,750	\$50,350	\$50,350	\$57,200	\$58,344
Compensatory Time Incentive	001.60.61.65.0.000.513.012	-\$76,794	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$9,225,008	\$9,743,149	\$9,748,479	\$9,990,099	\$10,191,088
Contractual Services						
Other Prof. Serv.	001.60.61.65.0.000.530.006	\$12,275	\$12,000	\$14,000	\$14,000	\$14,280



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Grant Expenses Gas Masks	001.60.61.65.0.000.545.013	\$52,260	\$0	\$0	\$0	\$0
Copier Lease Payment	001.60.61.65.0.000.551.001	\$2,179	\$1,838	\$1,838	\$1,838	\$1,838
NWCD - Police	001.60.61.65.0.000.558.001	\$391,404	\$442,400	\$442,400	\$442,400	\$451,248
NIPAS	001.60.61.65.0.000.566.003	\$4,668	\$8,895	\$8,000	\$9,070	\$9,250
Northern Illinois Crime Lab	001.60.61.65.0.000.566.010	\$77,756	\$80,000	\$79,020	\$80,000	\$81,600
Training	045.60.61.65.0.000.525.004	\$0	\$1,000	\$2,000	\$1,000	\$1,000
Other Prof. Serv.	045.60.61.65.0.000.530.006	\$0	\$1,000	\$0	\$1,000	\$0
Total Contractual Services:		\$540,542	\$547,133	\$547,258	\$549,308	\$559,216
Capital Outlay						
Computer Eqpt - New	001.60.61.65.0.000.655.002	\$249	\$0	\$0	\$0	\$0
Evidence Equipment	001.60.61.65.0.000.657.003	\$1,180	\$1,665	\$1,500	\$1,700	\$1,730
Bicycle Patrol Program	001.60.61.65.0.000.665.002	\$0	\$1,000	\$1,000	\$2,000	\$2,040
Other Equipment	001.60.61.65.0.000.665.031	\$395	\$918	\$0	\$0	\$0
Weapons	001.60.61.65.0.000.665.052	\$1,506	\$3,000	\$2,600	\$3,000	\$3,000
Other Equipment	045.60.61.65.0.000.665.031	\$1,075	\$1,000	\$0	\$0	\$0
Total Capital Outlay:		\$4,405	\$7,583	\$5,100	\$6,700	\$6,770
Commodities & Supplies						
Clothing Supplies	001.60.61.65.0.000.603.001	\$20,240	\$36,000	\$28,000	\$30,000	\$30,600
Office Supplies	001.60.61.65.0.000.606.001	\$1,538	\$2,705	\$2,500	\$2,760	\$2,815
Other Supplies	001.60.61.65.0.000.608.001	\$3,269	\$3,380	\$3,380	\$3,445	\$3,510
Photo Supplies	001.60.61.65.0.000.611.001	\$1,370	\$2,080	\$2,080	\$2,120	\$2,160
Protective Clothing	001.60.61.65.0.000.621.001	\$25,051	\$25,200	\$23,000	\$30,560	\$22,920
Honor Guard Supplies	001.60.61.65.0.000.621.002	\$0	\$2,500	\$2,500	\$2,500	\$2,550
Ammunition & Targets	001.60.61.65.0.000.621.005	\$35,747	\$53,000	\$50,000	\$40,000	\$40,800
Evidence Tech Supplies	001.60.61.65.0.000.621.007	\$5,014	\$5,180	\$5,180	\$5,285	\$5,390
Food for Prisoners	001.60.61.65.0.000.621.008	\$2,456	\$3,500	\$1,000	\$2,500	\$2,500
Total Commodities & Supplies:		\$94,685	\$133,545	\$117,640	\$119,170	\$113,245
Total Patrol and Traffic:		\$9,864,640	\$10,431,410	\$10,418,477	\$10,665,277	\$10,870,319
4th of July and Civics Events						
Personnel Costs						
Overtime	001.60.61.65.8.400.503.001	\$0	\$0	\$53,650	\$0	\$0



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Social Security	001.60.61.65.8.400.511.001	\$0	\$0	\$336	\$0	\$0
Medicare	001.60.61.65.8.400.511.002	\$0	\$0	\$757	\$0	\$0
Total Personnel Costs:		\$0	\$0	\$54,743	\$0	\$0
Total 4th of July and Civics Events:		\$0	\$0	\$54,743	\$0	\$0
K-9 Unit						
Personnel Costs						
Full-Time Earnings	001.60.61.65.0.253.500.001	\$101,739	\$103,628	\$103,628	\$106,215	\$108,339
Overtime	001.60.61.65.0.253.503.001	\$22,006	\$19,475	\$19,475	\$36,819	\$37,185
Specialty Pay	001.60.61.65.0.253.504.001	\$3,800	\$3,947	\$3,947	\$3,801	\$3,801
Holiday Pay	001.60.61.65.0.253.505.001	\$3,081	\$3,180	\$3,180	\$3,260	\$3,325
Longevity Pay	001.60.61.65.0.253.506.001	\$800	\$800	\$800	\$800	\$800
Medical Insurance	001.60.61.65.0.253.510.001	\$17,774	\$17,772	\$17,772	\$17,935	\$18,294
Dental Insurance	001.60.61.65.0.253.510.004	\$468	\$551	\$551	\$530	\$541
Medicare	001.60.61.65.0.253.511.002	\$1,967	\$1,910	\$1,910	\$2,198	\$2,237
Vac/Pers Leave Incent.	001.60.61.65.0.253.513.002	\$6,793	\$0	\$8,966	\$0	\$0
Employee Allowances	001.60.61.65.0.253.513.004	\$650	\$650	\$650	\$650	\$663
Total Personnel Costs:		\$159,079	\$151,913	\$160,879	\$172,208	\$175,185
Contractual Services						
Training	001.60.61.65.0.253.584.001	\$743	\$2,500	\$2,000	\$2,500	\$2,500
Medical Expenses	001.60.61.65.0.253.584.002	\$1,015	\$2,080	\$1,500	\$2,120	\$2,160
Dog Boarding	001.60.61.65.0.253.584.003	\$0	\$1,000	\$250	\$1,000	\$1,000
Total Contractual Services:		\$1,758	\$5,580	\$3,750	\$5,620	\$5,660
Commodities & Supplies						
Food	001.60.61.65.0.253.632.002	\$3,240	\$4,000	\$3,500	\$4,000	\$4,080
Equipment & Supplies	001.60.61.65.0.253.632.003	\$827	\$1,020	\$1,000	\$1,040	\$1,060
Total Commodities & Supplies:		\$4,066	\$5,020	\$4,500	\$5,040	\$5,140
Total K-9 Unit:		\$164,903	\$162,513	\$169,129	\$182,868	\$185,985
Total Patrol and Traffic:		\$10,029,543	\$10,593,923	\$10,642,349	\$10,848,145	\$11,056,304
Investigations						
Investigations						
Personnel Costs						
Full-Time Earnings	001.60.61.66.0.000.500.001	\$1,241,623	\$1,356,933	\$1,236,933	\$1,318,047	\$1,344,408



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Overtime	001.60.61.66.0.000.503.001	\$149,938	\$123,000	\$123,000	\$128,130	\$128,619
Specialty Pay	001.60.61.66.0.000.504.001	\$69,704	\$72,391	\$60,391	\$66,362	\$66,362
Holiday Pay	001.60.61.66.0.000.505.001	\$37,712	\$39,292	\$39,292	\$40,098	\$40,900
Longevity Pay	001.60.61.66.0.000.506.001	\$8,400	\$8,600	\$8,600	\$7,600	\$7,600
Medical Insurance	001.60.61.66.0.000.510.001	\$202,363	\$223,709	\$198,709	\$177,395	\$180,943
Dental Insurance	001.60.61.66.0.000.510.004	\$5,055	\$6,845	\$6,845	\$5,388	\$5,496
Social Security	001.60.61.66.0.000.511.001	\$0	\$1,457	\$0	\$0	\$0
Medicare	001.60.61.66.0.000.511.002	\$21,598	\$23,641	\$23,641	\$21,551	\$21,952
IMRF Pension Expense	001.60.61.66.0.000.512.001	\$0	\$2,583	\$0	\$0	\$0
Sick Leave Incentive	001.60.61.66.0.000.513.001	\$4,725	\$7,900	\$7,900	\$7,900	\$8,058
Vac/Pers Leave Incent.	001.60.61.66.0.000.513.002	\$22,375	\$15,581	\$15,581	\$15,582	\$15,894
Retiree Sick Incentive	001.60.61.66.0.000.513.003	\$0	\$0	\$112	\$0	\$0
Employee Allowances	001.60.61.66.0.000.513.004	\$8,520	\$8,550	\$8,550	\$8,520	\$8,690
Compensatory Time Incentive	001.60.61.66.0.000.513.012	-\$7,283	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$1,764,730	\$1,890,482	\$1,729,554	\$1,796,573	\$1,828,922
Contractual Services						
Other Prof. Serv.	001.60.61.66.0.000.530.006	\$11,165	\$15,850	\$16,000	\$16,165	\$16,485
Surveillance Expense	001.60.61.66.0.000.534.001	\$147	\$2,000	\$800	\$2,000	\$2,000
Copier Lease Payment	001.60.61.66.0.000.551.001	\$3,872	\$3,537	\$3,537	\$3,537	\$3,537
MCAT	001.60.61.66.0.000.566.004	\$2,181	\$6,620	\$6,000	\$6,620	\$6,750
TAC Unit Lease	001.60.61.66.0.000.566.005	\$2,968	\$3,000	\$0	\$0	\$0
Telephone - Cellular	001.60.61.66.0.000.590.001	\$9,427	\$12,000	\$5,000	\$3,500	\$3,500
Training	043.60.61.66.0.000.525.004	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Other Prof. Serv.	043.60.61.66.0.000.530.006	\$0	\$1,000	\$0	\$1,000	\$1,000
Investigative Purchases	043.60.61.66.0.000.566.012	\$0	\$2,000	\$2,000	\$2,000	\$2,000
Other Prof. Serv.	044.60.61.66.0.000.530.006	\$0	\$1,000	\$0	\$1,000	\$1,000
Total Contractual Services:		\$29,760	\$48,007	\$34,337	\$36,822	\$37,272
Capital Outlay						
Office Eqpt	001.60.61.66.0.000.656.001	\$279	\$420	\$350	\$425	\$430
Other Equipment	001.60.61.66.0.000.665.031	\$395	\$420	\$400	\$425	\$430
Other Equipment	043.60.61.66.0.000.665.031	\$20,951	\$3,000	\$10,000	\$3,000	\$3,000
Total Capital Outlay:		\$21,625	\$3,840	\$10,750	\$3,850	\$3,860



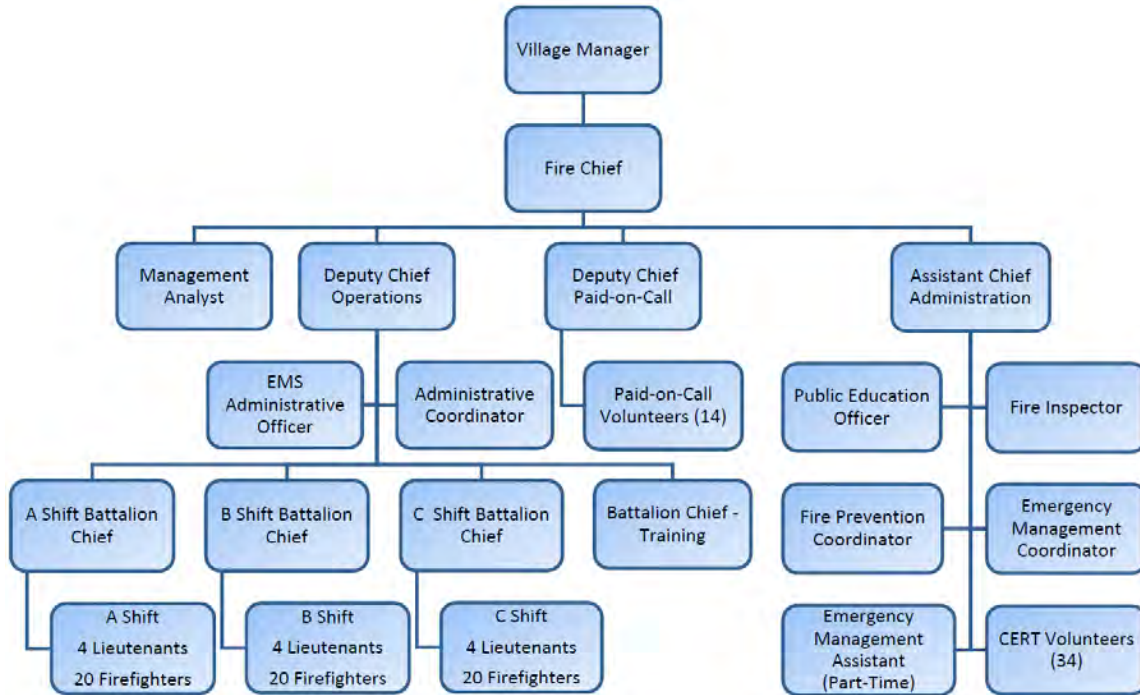
Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Commodities & Supplies						
Office Supplies	001.60.61.66.0.000.606.001	\$368	\$870	\$750	\$885	\$900
Other Supplies	001.60.61.66.0.000.608.001	\$1,420	\$3,000	\$2,700	\$3,000	\$3,060
Photo Supplies	001.60.61.66.0.000.611.001	\$296	\$520	\$500	\$530	\$540
Peer Jury Supplies	001.60.61.66.0.000.621.004	\$54	\$255	\$200	\$255	\$260
Total Commodities & Supplies:		\$2,139	\$4,645	\$4,150	\$4,670	\$4,760
Total Investigations:		\$1,818,254	\$1,946,974	\$1,778,791	\$1,841,915	\$1,874,814
Total Investigations:		\$1,818,254	\$1,946,974	\$1,778,791	\$1,841,915	\$1,874,814
Total Police:		\$19,159,965	\$20,390,573	\$20,178,039	\$20,141,162	\$20,524,291
Total Expenditures:		\$19,159,965	\$20,390,573	\$20,178,039	\$20,141,162	\$20,524,291

Fire Department

Statement of Activities

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

Organizational Chart



Budgeted Positions

	2020 Positions		2021 Positions		2022 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2020	2021	2022
Fire									
Full-Time									
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	166,841	171,185	172,381
Deputy Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	146,340	152,348	156,900
Battalion Chief-Training	1.00	1.00	1.00	1.00	1.00	1.00	129,036	130,933	135,439
Battalion Chief	3.00	3.00	3.00	3.00	3.00	3.00	411,362	399,159	424,375
Assistant Chief Administration	1.00	1.00	1.00	1.00	1.00	1.00	134,693	137,070	141,998
Lieutenant/Paramedic	12.00	12.00	12.00	12.00	12.00	12.00	1,491,132	1,520,529	1,522,536
Firefighter/Paramedic	53.00	53.00	54.00	54.00	60.00	60.00	5,201,800	5,427,229	6,005,749
Firefighter	1.00	1.00	-	-	-	-	73,113	80,366	-
EMS Administrative Officer	1.00	1.00	1.00	1.00	1.00	1.00	93,246	94,613	97,974
Emergency Management Coord	1.00	1.00	1.00	1.00	1.00	1.00	86,998	88,190	91,188
Public Education Officer	1.00	1.00	1.00	1.00	1.00	1.00	78,768	65,250	71,097
Fire Inspector	1.00	1.00	1.00	1.00	1.00	1.00	71,859	73,091	75,715
Fire Prevention Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	57,486	52,477	56,431
Administrative Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	57,014	57,849	59,881
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	70,759	72,008	74,535
Full-Time Total	80.00	80.00	80.00	80.00	86.00	86.00	8,270,447	8,522,297	9,086,199
Part-Time									
P/T Emergency Mgmt Assistant	1.00	0.25	1.00	0.25	1.00	0.25	12,884	17,056	17,306
Part-Time Total	1.00	0.25	1.00	0.25	1.00	0.25	12,884	17,056	17,306
Seasonal									
Volunteer Firefighter	14.00	0.50	14.00	0.50	15.00	0.54	21,021	21,567	25,740
Seasonal Total	14.00	0.50	14.00	0.50	15.00	0.54	21,021	21,567	25,740
Employee Benefits	-	-	-	-	-	-	5,529,388	5,747,796	5,890,234
Other Compensation	-	-	-	-	-	-	1,071,896	1,100,042	1,284,336
Fire Total	95.00	80.75	95.00	80.75	102.00	86.79	14,905,636	15,408,758	16,303,815

2021 Key Accomplishments

Goal 1: Effective Village Government

- o Established a new Lieutenant promotional list.
- o Implemented new Computer Aided Dispatch (CAD) for the Fire Department previously pushed back due to COVID-19.
- o Replaced half (3) of the Village warning sirens.
- o Resumed in-person community outreach and public education.



Performance Measures

Strategic Goal	Task	Performance Measure	2018	2019	% Change from 2018 to 2019	2020	% Change from 2019 to 2020
Goal 1: Effective Village Government: Financially Sound, Exceptional Service	Emergency Calls	# of Advanced Life Support (ALS) Transports	2,307	2,411	5%	2,350	-3%
		# of Basic Life Support (BLS) Transports	1,088	1,287	18%	930	-28%
		# of Refusals/No Transport	800	900	13%	970	8%
		# of Fire Calls	1,884	1,855	-2%	1,793	-3%
	Mutual Aid Calls	Given	629	250	-60%	600	140%
		Received	648	562	-13%	650	16%
	Response Time	Unit dispatched time to unit arrival time	4:24	4:26	1%	4:24	-1%
	Fire Prevention	# of Inspections	2,600	3,000	15%	1,500*	-50%
		# of Programs Presented	390	176	-55%	75*	-57%
	Fire Investigations	# of Plan Reviews	270	428	59%	200*	-53%
		# of Investigations	28	24	-14%	25	4%
	Training Hours	Fire - All	29,000	29,000	0%	22,000*	-24%
Medical - All		2,651	2,258	-15%	2,221	-2%	

* Numbers affected by COVID-19

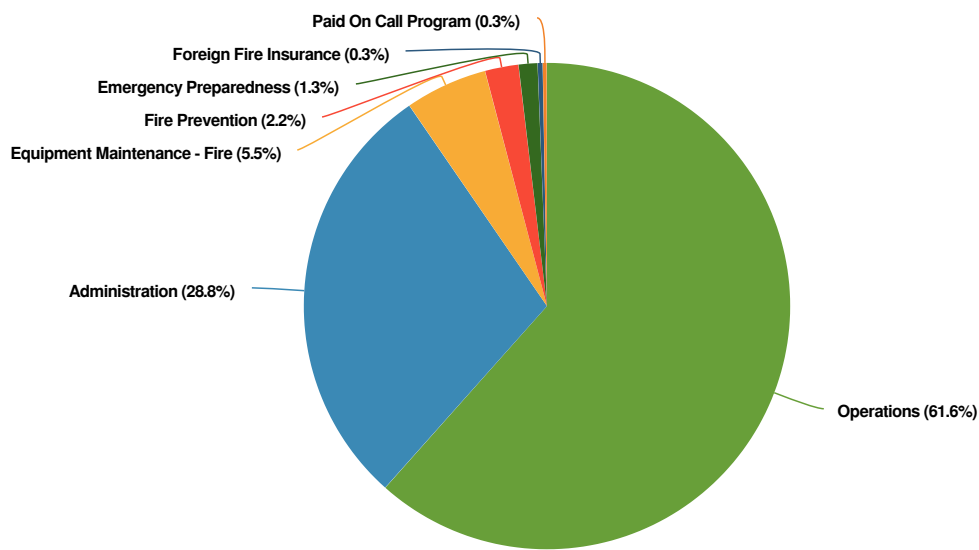
2022 Goals

Goal 1: Effective Village Government

- Train personnel to achieve compliance with current state standards to ensure exceptional service is provided to the community.
 - Collaborate with D214 to implement a ride-along program to help high school students develop an interest in the fire service.
 - Administer a new Firefighter Exam.
- Ensure policies and procedures are current in order to assist the department in providing exceptional services to the community.
 - Replace the final three warning sirens for the village.
 - Put a new ambulance and engine into service.
- Prepare to meet the needs of the Village's plan to redevelop South Mount Prospect.

Expenditures by Function

Budgeted Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Fire							
Administration							
Personnel Costs	\$4,430,899	\$4,712,550	\$4,761,406	\$4,786,982	\$4,747,340	\$4,768,795	-0.3%
Contractual Services	\$284,942	\$349,165	\$293,058	\$477,920	\$578,952	\$583,646	97.6%
Capital Outlay	\$27,628	\$1,553	\$5,000	\$5,000	\$3,500	\$3,500	-30%
Commodities & Supplies	\$9,828	\$6,745	\$14,310	\$13,418	\$14,310	\$14,310	0%
Total Administration:	\$4,753,298	\$5,070,013	\$5,073,774	\$5,283,320	\$5,344,102	\$5,370,251	5.3%
Equipment Maintenance - Fire							
Contractual Services	\$944,189	\$1,056,789	\$1,019,115	\$1,019,115	\$1,014,461	\$1,072,356	-0.5%
Commodities & Supplies	\$0	\$150	\$0	\$0	\$0	\$0	0%
Total Equipment Maintenance - Fire:	\$944,189	\$1,056,939	\$1,019,115	\$1,019,115	\$1,014,461	\$1,072,356	-0.5%
Operations							
Personnel Costs	\$9,380,761	\$9,795,103	\$10,039,969	\$9,997,569	\$10,927,593	\$11,145,213	8.8%
Contractual Services	\$305,938	\$340,315	\$263,361	\$247,705	\$258,900	\$262,083	-10.3%
Capital Outlay	\$197,077	\$153,507	\$162,306	\$172,406	\$197,647	\$166,120	-1%
Commodities & Supplies	\$18,157	\$19,298	\$23,125	\$23,125	\$33,235	\$33,235	20.6%
Total Operations:	\$9,901,933	\$10,308,222	\$10,488,761	\$10,440,805	\$11,417,375	\$11,606,651	8.9%
Paid On Call Program							
Personnel Costs	\$17,658	\$13,684	\$31,339	\$23,339	\$37,840	\$36,712	20.7%
Contractual Services	\$8,166	\$4,199	\$8,600	\$7,100	\$8,600	\$8,600	0%
Capital Outlay	\$1,704	\$1,359	\$5,748	\$5,748	\$3,600	\$3,600	-37.4%
Total Paid On Call Program:	\$27,528	\$19,242	\$45,687	\$36,187	\$50,040	\$48,912	9.5%
Fire Prevention							
Personnel Costs	\$343,390	\$352,702	\$380,452	\$371,452	\$387,453	\$395,171	1.8%
Contractual Services	\$9,478	\$7,150	\$8,480	\$8,480	\$8,480	\$8,480	0%
Commodities & Supplies	\$11,469	\$16,061	\$18,600	\$18,522	\$18,500	\$18,500	-0.5%
Total Fire Prevention:	\$364,338	\$375,912	\$407,532	\$398,454	\$414,433	\$422,151	1.7%
Emergency Preparedness							
Personnel Costs	\$192,119	\$193,807	\$202,070	\$190,117	\$210,138	\$214,267	4%
Contractual Services	\$8,747	\$1,025	\$7,500	\$7,500	\$4,500	\$4,500	-40%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Commodities & Supplies	\$29,486	\$77,925	\$22,100	\$19,100	\$18,250	\$18,250	-17.4%
Total Emergency Preparedness:	\$230,352	\$272,756	\$231,670	\$216,717	\$232,888	\$237,017	0.5%
Foreign Fire Insurance							
Contractual Services	\$9,196	\$7,254	\$20,200	\$19,700	\$12,700	\$12,700	-37.1%
Capital Outlay	\$11,601	\$76,840	\$16,750	\$0	\$0	\$0	-100%
Commodities & Supplies	\$20,127	\$31,409	\$30,000	\$38,000	\$50,600	\$50,600	68.7%
Total Foreign Fire Insurance:	\$40,924	\$115,504	\$66,950	\$57,700	\$63,300	\$63,300	-5.5%
Total Fire:	\$16,262,561	\$17,218,588	\$17,333,489	\$17,452,298	\$18,536,599	\$18,820,638	6.9%
Total Expenditures:	\$16,262,561	\$17,218,588	\$17,333,489	\$17,452,298	\$18,536,599	\$18,820,638	6.9%



Fire Department Line Item Detail

Expenditures by Function

Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures						
Fire						
Administration						
Personnel Costs						
Retirement Pensions	001.00.00.00.3.000.528.001	\$6,173	\$6,478	\$6,478	\$6,549	\$6,680
Full-Time Earnings	001.70.01.00.0.000.500.001	\$691,429	\$706,350	\$706,350	\$725,510	\$740,020
Overtime	001.70.01.00.0.000.503.001	\$1,049	\$2,999	\$2,999	\$3,750	\$3,825
Specialty Pay	001.70.01.00.0.000.504.001	\$2,669	\$0	\$2,788	\$2,901	\$2,901
Holiday Pay	001.70.01.00.0.000.505.001	\$15,471	\$32,896	\$13,896	\$14,218	\$14,502
Longevity Pay	001.70.01.00.0.000.506.001	\$3,360	\$3,960	\$3,960	\$3,860	\$3,860
Medical Insurance	001.70.01.00.0.000.510.001	\$144,121	\$144,203	\$144,203	\$143,828	\$146,705
Workers' Comp Ins	001.70.01.00.0.000.510.003	\$180,990	\$111,400	\$111,400	\$108,000	\$110,160
Dental Insurance	001.70.01.00.0.000.510.004	\$1,583	\$1,861	\$1,861	\$3,132	\$3,195
Social Security	001.70.01.00.0.000.511.001	\$14,196	\$16,349	\$16,349	\$16,294	\$16,620
Medicare	001.70.01.00.0.000.511.002	\$9,876	\$10,952	\$10,952	\$11,009	\$11,229
IMRF Pension Expense	001.70.01.00.0.000.512.001	\$28,099	\$27,928	\$27,928	\$28,906	\$29,484
Fire Pension Expense	001.70.01.00.0.000.512.003	\$3,494,838	\$3,673,430	\$3,673,430	\$3,667,817	\$3,667,817
Sick Leave Incentive	001.70.01.00.0.000.513.001	\$867	\$11,034	\$2,134	\$0	\$0
Vac/Pers Leave Incent.	001.70.01.00.0.000.513.002	\$0	\$9,766	\$9,766	\$9,766	\$9,961
Retiree Sick Incentive	001.70.01.00.0.000.513.003	\$116,030	\$0	\$50,688	\$0	\$0
Employee Allowances	001.70.01.00.0.000.513.004	\$1,800	\$1,800	\$1,800	\$1,800	\$1,836
Total Personnel Costs:		\$4,712,550	\$4,761,406	\$4,786,982	\$4,747,340	\$4,768,795
Contractual Services						
Dues & Memberships	001.70.01.00.0.000.518.001	\$6,352	\$9,100	\$9,100	\$9,300	\$9,300
Medical Examinations	001.70.01.00.0.000.520.001	\$23,790	\$26,000	\$26,000	\$26,000	\$26,000
Travel & Meetings	001.70.01.00.0.000.522.001	\$613	\$5,000	\$5,000	\$5,000	\$5,000
Uniform Expense	001.70.01.00.0.000.524.001	\$9,384	\$11,000	\$11,000	\$19,000	\$15,000
Other Prof. Serv.	001.70.01.00.0.000.530.006	\$3,105	\$12,440	\$17,040	\$10,000	\$10,000
Equipment Maint.	001.70.01.00.0.000.532.002	\$0	\$1,000	\$500	\$1,000	\$1,000
Memorial Gifts	001.70.01.00.0.000.538.001	\$446	\$530	\$330	\$530	\$530



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Postage Expense	001.70.01.00.0.000.544.002	\$727	\$2,100	\$2,100	\$2,100	\$2,100
Employment Testing	001.70.01.00.0.000.546.003	\$13,674	\$32,000	\$32,000	\$32,000	\$32,000
Copier Lease Payment	001.70.01.00.0.000.551.001	\$8,716	\$9,646	\$9,646	\$9,800	\$9,800
Safety Program	001.70.01.00.0.000.559.001	\$2,341	\$2,000	\$3,584	\$2,000	\$2,000
Cloud-Based Service	001.70.01.00.0.000.561.004	\$24,414	\$21,600	\$22,478	\$25,500	\$25,500
Printing Expense	001.70.01.00.0.000.562.002	\$4,764	\$3,460	\$1,960	\$2,000	\$2,000
GEMT State Share	001.70.01.00.0.000.567.016	\$39,221	\$0	\$180,000	\$200,000	\$204,000
General Liability	001.70.01.00.0.000.593.001	\$211,619	\$157,182	\$157,182	\$234,722	\$239,416
Total Contractual Services:		\$349,165	\$293,058	\$477,920	\$578,952	\$583,646
Capital Outlay						
Office Eqpt - Fire	001.70.01.00.0.000.656.004	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Furniture & Equipment	001.70.01.00.0.000.665.021	\$109	\$0	\$0	\$0	\$0
Phys Cond Equip - Fire	001.70.01.00.0.000.665.034	\$1,443	\$3,500	\$3,500	\$2,000	\$2,000
Total Capital Outlay:		\$1,553	\$5,000	\$5,000	\$3,500	\$3,500
Commodities & Supplies						
Office Supplies	001.70.01.00.0.000.606.001	\$4,719	\$6,000	\$6,000	\$6,000	\$6,000
Other Supplies	001.70.01.00.0.000.608.001	\$1,002	\$4,300	\$4,300	\$4,300	\$4,300
Publications	001.70.01.00.0.000.612.001	\$0	\$510	\$118	\$510	\$510
Special Events Supplies	001.70.01.00.0.000.619.013	\$1,024	\$3,500	\$3,000	\$3,500	\$3,500
Total Commodities & Supplies:		\$6,745	\$14,310	\$13,418	\$14,310	\$14,310
Total Administration:		\$5,070,013	\$5,073,774	\$5,283,320	\$5,344,102	\$5,370,251
Equipment Maintenance - Fire						
Contractual Services						
Vehicle Lease Payment	001.70.01.00.0.309.553.001	\$658,300	\$646,340	\$646,340	\$693,140	\$693,140
Vehicle Maint Payment	001.70.01.00.0.309.554.001	\$398,489	\$372,775	\$372,775	\$321,321	\$379,216
Total Contractual Services:		\$1,056,789	\$1,019,115	\$1,019,115	\$1,014,461	\$1,072,356
Commodities & Supplies						
Vehicle Reg/License	001.70.71.00.0.309.616.001	\$150	\$0	\$0	\$0	\$0
Total Commodities & Supplies:		\$150	\$0	\$0	\$0	\$0



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Equipment Maintenance - Fire:		\$1,056,939	\$1,019,115	\$1,019,115	\$1,014,461	\$1,072,356
Operations						
Operations						
Personnel Costs						
Full-Time Earnings	001.70.71.00.000.500.001	\$7,108,096	\$7,427,283	\$7,342,283	\$7,952,660	\$8,111,713
Overtime	001.70.71.00.000.503.001	\$676,595	\$560,012	\$560,012	\$715,125	\$729,428
Specialty Pay	001.70.71.00.000.504.001	\$8,318	\$5,297	\$5,297	\$2,901	\$2,901
Holiday Pay	001.70.71.00.000.505.001	\$414,668	\$421,674	\$428,274	\$461,464	\$470,693
Longevity Pay	001.70.71.00.000.506.001	\$35,800	\$42,800	\$42,800	\$43,700	\$43,700
Medical Insurance	001.70.71.00.000.510.001	\$1,318,737	\$1,345,295	\$1,401,295	\$1,531,400	\$1,562,028
Dental Insurance	001.70.71.00.000.510.004	\$28,467	\$33,960	\$33,960	\$40,626	\$41,439
Medicare	001.70.71.00.000.511.002	\$114,506	\$123,339	\$123,339	\$133,717	\$136,391
Sick Leave Incentive	001.70.71.00.000.513.001	\$37,170	\$31,309	\$16,709	\$0	\$0
Vac/Pers Leave Incent.	001.70.71.00.000.513.002	\$9,245	\$0	\$0	\$0	\$0
Employee Allowances	001.70.71.00.000.513.004	\$42,000	\$48,000	\$42,600	\$45,000	\$45,900
Ins. Opt-Out Incent.	001.70.71.00.000.513.005	\$1,500	\$1,000	\$1,000	\$1,000	\$1,020
Total Personnel Costs:		\$9,795,103	\$10,039,969	\$9,997,569	\$10,927,593	\$11,145,213
Contractual Services						
Special Rescue Trng.	001.70.71.00.000.525.002	\$6,310	\$7,200	\$5,200	\$7,200	\$7,200
Training	001.70.71.00.000.525.004	\$25,215	\$55,500	\$45,500	\$55,500	\$55,500
CPR Trng.	001.70.71.00.000.525.005	\$7,482	\$7,860	\$7,860	\$7,627	\$7,600
EMS Trng.	001.70.71.00.000.525.006	\$9,821	\$18,000	\$16,000	\$18,000	\$18,000
Other Prof. Serv.	001.70.71.00.000.530.006	\$5,744	\$5,800	\$5,800	\$5,900	\$5,900
Equipment Maint.	001.70.71.00.000.532.002	\$6,991	\$10,800	\$10,800	\$11,000	\$11,000
NWCD - Fire	001.70.71.00.000.558.002	\$233,707	\$110,600	\$110,600	\$110,600	\$112,810
Glenview Training Facility	001.70.71.00.000.567.001	\$16,488	\$16,488	\$14,832	\$16,488	\$16,488
Ladder Testing	001.70.71.00.000.567.003	\$691	\$825	\$825	\$925	\$925
Breathing Air Comp. Service	001.70.71.00.000.567.015	\$10,976	\$5,488	\$5,488	\$6,060	\$6,060
Total Contractual Services:		\$323,426	\$238,561	\$222,905	\$239,300	\$241,483
Capital Outlay						
Fire Station Imp	001.70.71.00.000.646.001	\$497	\$3,000	\$3,000	\$0	\$0
Facility Improvements	001.70.71.00.000.647.020	\$1,775	\$0	\$0	\$0	\$0
Facility Improvements	001.70.71.00.000.648.020	\$3,595	\$1,000	\$1,000	\$3,500	\$3,570



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Facility Improvements	001.70.71.00.0.000.652.020	\$0	\$1,500	\$1,500	\$0	\$0
Breathing Apparatus	001.70.71.00.0.000.665.004	\$2,463	\$6,000	\$7,000	\$7,500	\$7,500
Fire Hose & Appliances	001.70.71.00.0.000.665.017	\$14,747	\$14,500	\$14,500	\$12,900	\$12,900
Firefighting Equipment	001.70.71.00.0.000.665.018	\$10,220	\$8,200	\$8,200	\$8,200	\$8,200
Furniture & Equipment	001.70.71.00.0.000.665.021	\$7,784	\$13,500	\$13,500	\$13,500	\$13,500
Haz-Mat Equipment	001.70.71.00.0.000.665.023	\$5,225	\$5,130	\$5,130	\$4,450	\$4,500
Paramedic Equip	001.70.71.00.0.000.665.032	\$36,894	\$39,070	\$39,070	\$67,000	\$46,000
Special Rescue Equip	001.70.71.00.0.000.665.040	\$9,217	\$9,220	\$9,220	\$9,100	\$9,100
Turn Out Clothing	001.70.71.00.0.000.665.045	\$29,020	\$37,686	\$37,686	\$53,997	\$43,350
Water Recovery Equip	001.70.71.00.0.000.665.051	\$10,246	\$4,000	\$4,000	\$4,000	\$4,000
Petrochemical Firefighting Equip	001.70.71.00.0.000.665.061	\$0	\$0	\$9,100	\$0	\$0
Total Capital Outlay:		\$131,681	\$142,806	\$152,906	\$184,147	\$152,620
Commodities & Supplies						
Other Supplies	001.70.71.00.0.000.608.001	\$3,729	\$5,000	\$5,000	\$5,000	\$5,000
Training Supplies	001.70.71.00.0.000.614.001	\$4,872	\$5,600	\$5,600	\$6,200	\$6,200
Ambulance Supplies	001.70.71.00.0.000.619.005	\$288	\$0	\$0	\$0	\$0
Chemical Supplies	001.70.71.00.0.000.619.006	\$1,026	\$1,925	\$1,925	\$10,685	\$10,685
Oxygen Tank Supplies	001.70.71.00.0.000.619.008	\$5,214	\$7,000	\$7,000	\$7,000	\$7,000
Firefighting Supplies	001.70.71.00.0.000.619.011	\$3,973	\$2,000	\$2,000	\$2,850	\$2,850
Total Commodities & Supplies:		\$19,101	\$21,525	\$21,525	\$31,735	\$31,735
Total Operations:		\$10,269,311	\$10,442,861	\$10,394,905	\$11,382,775	\$11,571,051
Fire Communication						
Contractual Services						
Radio Maintenance	001.70.71.00.0.300.532.004	\$795	\$3,800	\$3,800	\$3,600	\$3,600
Telephone - Cellular	001.70.71.00.0.300.590.001	\$16,093	\$21,000	\$21,000	\$16,000	\$17,000
Total Contractual Services:		\$16,888	\$24,800	\$24,800	\$19,600	\$20,600
Capital Outlay						
Radio Equip -Fire	001.70.71.00.0.300.668.001	\$21,827	\$19,500	\$19,500	\$13,500	\$13,500
Total Capital Outlay:		\$21,827	\$19,500	\$19,500	\$13,500	\$13,500



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Commodities & Supplies						
Other Supplies	001.70.71.00.0.300.608.001	\$196	\$1,600	\$1,600	\$1,500	\$1,500
Total Commodities & Supplies:		\$196	\$1,600	\$1,600	\$1,500	\$1,500
Total Fire Communication:		\$38,911	\$45,900	\$45,900	\$34,600	\$35,600
Total Operations:		\$10,308,222	\$10,488,761	\$10,440,805	\$11,417,375	\$11,606,651
Paid On Call Program						
Personnel Costs						
Seasonal Earnings	001.70.71.00.0.302.502.001	\$7,680	\$21,567	\$13,567	\$25,740	\$24,504
Overtime	001.70.71.00.0.302.503.001	\$5,032	\$7,997	\$7,997	\$9,975	\$10,175
Social Security	001.70.71.00.0.302.511.001	\$788	\$1,341	\$1,341	\$1,605	\$1,528
Medicare	001.70.71.00.0.302.511.002	\$184	\$434	\$434	\$520	\$505
Total Personnel Costs:		\$13,684	\$31,339	\$23,339	\$37,840	\$36,712
Contractual Services						
Medical Examinations	001.70.71.00.0.302.520.001	\$1,663	\$2,200	\$2,200	\$2,200	\$2,200
Uniform Expense	001.70.71.00.0.302.524.001	\$1,736	\$1,800	\$1,800	\$1,800	\$1,800
Training	001.70.71.00.0.302.525.004	\$800	\$4,600	\$3,100	\$4,600	\$4,600
Total Contractual Services:		\$4,199	\$8,600	\$7,100	\$8,600	\$8,600
Capital Outlay						
Turn Out Clothing	001.70.71.00.0.302.665.045	\$1,359	\$5,748	\$5,748	\$3,600	\$3,600
Total Capital Outlay:		\$1,359	\$5,748	\$5,748	\$3,600	\$3,600
Total Paid On Call Program:		\$19,242	\$45,687	\$36,187	\$50,040	\$48,912
Fire Prevention						
Personnel Costs						
Full-Time Earnings	001.70.72.00.0.000.500.001	\$251,465	\$259,353	\$259,353	\$274,242	\$279,727
Overtime	001.70.72.00.0.000.503.001	\$0	\$6,998	\$6,998	\$8,700	\$8,874
Specialty Pay	001.70.72.00.0.000.504.001	\$600	\$624	\$624	\$601	\$601
Longevity Pay	001.70.72.00.0.000.506.001	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Medical Insurance	001.70.72.00.0.000.510.001	\$51,370	\$54,042	\$45,042	\$44,970	\$45,869
Dental Insurance	001.70.72.00.0.000.510.004	\$1,469	\$1,821	\$1,821	\$1,489	\$1,519
Social Security	001.70.72.00.0.000.511.001	\$14,674	\$16,460	\$16,460	\$17,077	\$17,419
Medicare	001.70.72.00.0.000.511.002	\$3,432	\$3,953	\$3,953	\$4,194	\$4,278
IMRF Pension Expense	001.70.72.00.0.000.512.001	\$28,353	\$28,664	\$28,664	\$30,297	\$30,903
Sick Leave Incentive	001.70.72.00.0.000.513.001	\$0	\$2,655	\$2,655	\$0	\$0
Vac/Pers Leave Incent.	001.70.72.00.0.000.513.002	\$338	\$4,882	\$4,882	\$4,883	\$4,981



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Personnel Costs:		\$352,702	\$380,452	\$371,452	\$387,453	\$395,171
Contractual Services						
Dues & Memberships	001.70.72.00.0.000.518.001	\$400	\$780	\$780	\$780	\$780
Uniform Expense	001.70.72.00.0.000.524.001	\$2,559	\$2,000	\$2,000	\$2,000	\$2,000
Training	001.70.72.00.0.000.525.004	\$1,294	\$3,200	\$3,200	\$3,200	\$3,200
Other Prof. Serv.	001.70.72.00.0.000.530.006	\$1,650	\$1,000	\$1,000	\$1,000	\$1,000
Printing Expense	001.70.72.00.0.000.562.002	\$1,247	\$1,500	\$1,500	\$1,500	\$1,500
Total Contractual Services:		\$7,150	\$8,480	\$8,480	\$8,480	\$8,480
Commodities & Supplies						
Other Equipment	001.70.72.00.0.000.605.001	\$7,213	\$8,000	\$8,000	\$8,000	\$8,000
Other Supplies	001.70.72.00.0.000.608.001	\$1,013	\$1,000	\$1,000	\$1,000	\$1,000
Photo Supplies	001.70.72.00.0.000.611.001	\$0	\$750	\$450	\$500	\$500
Reference Materials	001.70.72.00.0.000.613.001	\$819	\$1,650	\$1,872	\$1,800	\$1,800
Fire Safety Education Supplies	001.70.72.00.0.000.619.004	\$7,017	\$7,200	\$7,200	\$7,200	\$7,200
Total Commodities & Supplies:		\$16,061	\$18,600	\$18,522	\$18,500	\$18,500
Total Fire Prevention:		\$375,912	\$407,532	\$398,454	\$414,433	\$422,151
Emergency Preparedness						
Personnel Costs						
Full-Time Earnings	001.70.73.00.0.000.500.001	\$126,309	\$129,311	\$129,311	\$133,787	\$136,463
Part-Time Earnings	001.70.73.00.0.000.501.001	\$5,576	\$17,056	\$0	\$17,306	\$17,652
Overtime	001.70.73.00.0.000.503.001	\$7,824	\$9,996	\$9,996	\$12,450	\$12,699
Specialty Pay	001.70.73.00.0.000.504.001	\$2,550	\$2,649	\$2,649	\$2,551	\$2,551
Longevity Pay	001.70.73.00.0.000.506.001	\$1,140	\$1,140	\$1,140	\$1,140	\$1,140
Medical Insurance	001.70.73.00.0.000.510.001	\$15,456	\$15,434	\$15,434	\$15,561	\$15,872
Dental Insurance	001.70.73.00.0.000.510.004	\$216	\$254	\$254	\$244	\$249
Social Security	001.70.73.00.0.000.511.001	\$9,006	\$9,295	\$9,295	\$9,581	\$9,773
Medicare	001.70.73.00.0.000.511.002	\$2,106	\$2,320	\$2,320	\$2,423	\$2,471
IMRF Pension Expense	001.70.73.00.0.000.512.001	\$16,350	\$14,615	\$14,615	\$15,095	\$15,397
Sick Leave Incentive	001.70.73.00.0.000.513.001	\$1,648	\$0	\$1,686	\$0	\$0
Vac/Pers Leave Incent.	001.70.73.00.0.000.513.002	\$5,626	\$0	\$3,417	\$0	\$0
Total Personnel Costs:		\$193,807	\$202,070	\$190,117	\$210,138	\$214,267
Contractual Services						
Training	001.70.73.00.0.000.525.004	\$796	\$1,000	\$1,000	\$1,500	\$1,500



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Siren Maintenance	001.70.73.00.0.000.567.002	\$228	\$6,500	\$6,500	\$3,000	\$3,000
Total Contractual Services:		\$1,025	\$7,500	\$7,500	\$4,500	\$4,500
Commodities & Supplies						
Clothing Supplies	001.70.73.00.0.000.603.001	\$1,860	\$2,000	\$2,000	\$2,250	\$2,250
Other Equipment	001.70.73.00.0.000.605.001	\$599	\$600	\$600	\$750	\$750
Other Supplies	001.70.73.00.0.000.608.001	\$56,310	\$0	\$0	\$0	\$0
Employee Go Kit Supplies	001.70.73.00.0.000.608.003	\$2,255	\$3,500	\$3,500	\$3,500	\$3,500
Educational Materials	001.70.73.00.0.000.619.001	\$999	\$1,000	\$1,000	\$1,250	\$1,250
Radio Equipment	001.70.73.00.0.000.619.003	\$9,940	\$10,000	\$10,000	\$5,000	\$5,000
EOC Supplies	001.70.73.00.0.000.619.012	\$5,961	\$5,000	\$2,000	\$5,500	\$5,500
Total Commodities & Supplies:		\$77,925	\$22,100	\$19,100	\$18,250	\$18,250
Total Emergency Preparedness:		\$272,756	\$231,670	\$216,717	\$232,888	\$237,017
Foreign Fire Insurance						
Contractual Services						
Travel & Meetings	046.70.71.00.0.301.522.001	\$0	\$750	\$750	\$0	\$0
Uniform Expense	046.70.71.00.0.301.524.001	\$0	\$1,200	\$1,200	\$1,200	\$1,200
Training	046.70.71.00.0.301.525.004	\$124	\$6,000	\$6,000	\$0	\$0
Other Prof. Serv.	046.70.71.00.0.301.530.006	\$6,402	\$10,000	\$10,000	\$10,000	\$10,000
Postage Expense	046.70.71.00.0.301.544.002	\$728	\$1,000	\$1,000	\$1,000	\$1,000
Safety Program	046.70.71.00.0.301.559.001	\$0	\$750	\$750	\$0	\$0
Insurance Exp-Pension	046.70.71.00.0.301.594.001	\$0	\$500	\$0	\$500	\$500
Total Contractual Services:		\$7,254	\$20,200	\$19,700	\$12,700	\$12,700
Capital Outlay						
Fire Station Imp	046.70.71.00.0.301.646.001	\$0	\$6,000	\$0	\$0	\$0
Furniture & Equipment	046.70.71.00.0.301.665.021	\$73,772	\$10,000	\$0	\$0	\$0
Turn Out Clothing	046.70.71.00.0.301.665.045	\$3,068	\$750	\$0	\$0	\$0
Total Capital Outlay:		\$76,840	\$16,750	\$0	\$0	\$0
Commodities & Supplies						
Other Equipment	046.70.71.00.0.301.605.001	\$30,239	\$19,000	\$35,000	\$40,000	\$40,000
Other Supplies	046.70.71.00.0.301.608.001	\$1,170	\$8,000	\$0	\$10,000	\$10,000
Training Supplies	046.70.71.00.0.301.614.001	\$0	\$3,000	\$3,000	\$600	\$600
Total Commodities & Supplies:		\$31,409	\$30,000	\$38,000	\$50,600	\$50,600



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Foreign Fire Insurance:		\$115,504	\$66,950	\$57,700	\$63,300	\$63,300
Total Fire:		\$17,218,588	\$17,333,489	\$17,452,298	\$18,536,599	\$18,820,638
Total Expenditures:		\$17,218,588	\$17,333,489	\$17,452,298	\$18,536,599	\$18,820,638

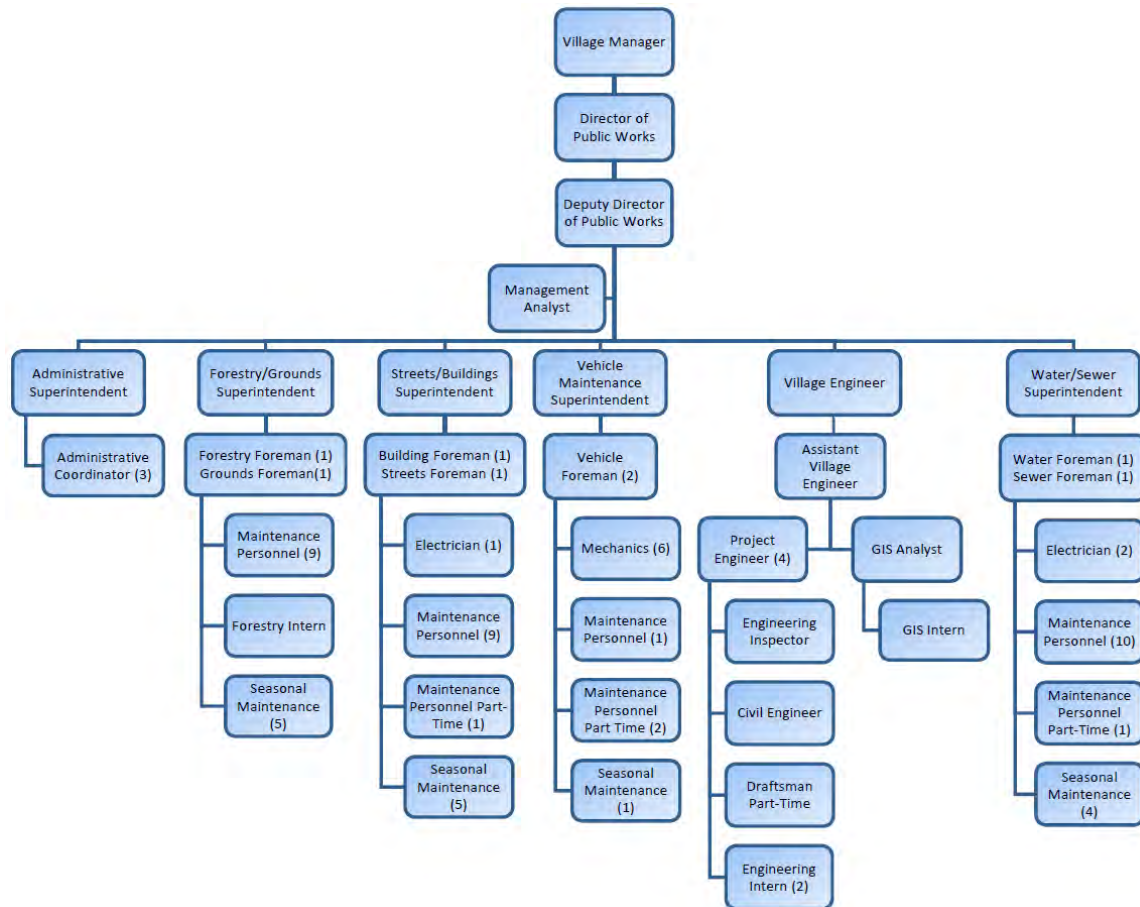


Public Works Department

Statement of Activities

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

Organizational Chart



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



Budgeted Positions

	2020 Positions		2021 Positions		2022 Positions		Budgeted Positions		
	Auth	FTEs	Auth	FTEs	Auth	FTEs	2020	2021	2022
Public Works									
Full-Time									
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00	173,720	179,358	186,533
Deputy Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00	137,715	141,365	146,920
Superintendent	4.00	4.00	4.00	4.00	4.00	4.00	478,572	489,860	503,927
Foreman	8.00	8.00	8.00	8.00	8.00	8.00	822,123	839,779	848,303
Maintenance Personnel	29.00	29.00	29.00	29.00	29.00	29.00	2,241,036	2,344,486	2,391,581
Electrician	3.00	3.00	3.00	3.00	3.00	3.00	249,649	257,649	264,465
Mechanic	5.00	5.00	5.00	5.00	5.00	5.00	418,743	435,350	440,770
Mechanic/Bodyman	1.00	1.00	1.00	1.00	1.00	1.00	84,324	87,070	88,154
Village Engineer	1.00	1.00	1.00	1.00	1.00	1.00	131,733	135,028	140,074
Assistant Village Engineer	1.00	1.00	1.00	1.00	1.00	1.00	123,395	126,542	131,322
Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	85,854	87,788	82,160
Engineering Inspector	1.00	1.00	1.00	1.00	1.00	1.00	77,626	80,916	83,874
Project Engineer	3.00	3.00	3.00	3.00	4.00	4.00	344,644	352,936	461,211
GIS Analyst	1.00	1.00	1.00	1.00	1.00	1.00	81,844	83,566	86,596
Administrative Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	97,436	100,116	106,161
Administrative Coordinator	3.00	3.00	3.00	3.00	3.00	3.00	159,381	159,216	164,880
Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00	62,776	64,128	66,428
Full-Time Total	65.00	65.00	65.00	65.00	66.00	66.00	5,770,571	5,965,153	6,193,359
Part-Time									
P/T Draftsman	1.00	0.45	1.00	0.45	1.00	0.45	23,047	23,487	24,338
P/T Maintenance	4.00	2.00	4.00	2.00	4.00	2.00	111,166	104,716	105,084
P/T Mechanic	1.00	0.45	1.00	0.45	-	-	48,438	53,430	-
P/T Secretary	1.00	0.50	-	-	-	-	26,484	-	-
Part-Time Total	7.00	3.40	6.00	2.90	5.00	2.45	209,135	181,633	129,422
Seasonal									
Intern-Budget Only Engineering	3.00	0.50	3.00	0.50	3.00	0.50	18,150	18,150	19,500
Intern-Budget Only Forestry	6.00	0.75	6.00	0.75	6.00	0.75	31,280	31,280	33,000
Intern-Budget Only Streets	5.00	0.63	5.00	0.63	5.00	0.63	22,770	22,700	27,500
Intern-Budget Only Water	5.00	1.50	4.00	1.25	4.00	1.25	22,440	22,441	22,000
Intern-Only Budget Vehicle Maint	1.00	0.25	1.00	0.25	1.00	0.25	4,400	4,400	5,500
Snow Plow - Budget Only	12.00	0.73	12.00	0.73	12.00	0.73	20,400	20,400	20,400
Seasonal Total	32.00	4.35	31.00	4.10	31.00	4.10	119,440	119,371	127,900
Employee Benefits	-	-	-	-	-	-	3,022,607	2,945,978	3,029,710
Other Compensation	-	-	-	-	-	-	1,278,131	1,175,480	1,201,301
Public Works Total	104.00	72.75	102.00	72.00	102.00	72.55	10,399,884	10,387,615	10,681,692



2021 Key Accomplishments

Goal 1: Effective Village Government

- Provided and maintained the Village's parkways, parkway trees and public grounds.
 - Received Tree City USA Award for 35th year.
 - Completed scheduled tree trimming of approximately 4,600 trees to ensure the Village's five (5) year tree trimming cycle.
- Secured the health of the urban forest.
 - Removed approximately 400 unhealthy trees in a timely manner.
 - Planted approximately 505 trees of varying species to maintain a diversified urban forest. Achieved one tree planting for every tree removal.
- Created vibrant public spaces.
 - Planted approximately 19,000 flowers, managed a landscape maintenance contract, and turf mowing contract.
 - Maintained our five monarch butterfly waystations through the National Wildlife Foundation, and maintained our Mayor's Monarch Pledge.
- Efficiently collected waste and recycling.
 - Operated permanent recycling location for electronic waste, medications, sharp, compact fluorescent light bulbs, holiday light recycling and batteries.
 - Participated in community outreach programs that educated residents on Village recycling efforts with the anticipated goal of increasing recycling and reducing waste volumes.
 - Hosted two household hazardous waste events serving over 800 vehicles.
 - Continued to participate in Solid Waste Agency of Northern Cook County (SWANCC) sponsored events by hosting permanent electronics drop-off and a one-day document destruction event.
 - Achieved a diversion rate of 36%.
- Provided and maintained Village facilities that are attractive, functional and customer-friendly.
 - Remodeled lockers rooms at PW facility
 - Upgraded PW facility garage lighting to LED
 - Upgraded sign shop printer system
- Provided and maintained safe, efficient, reliable vehicles and equipment.
 - Modified two-fifth wheel semi-trailers into pintle hitch style with new 14K axles, wheels, tires, and new decking. For parade use, no longer needing to borrow tractors to pull trailer. Lower, safer deck height with less maintenance and easier to use.
 - Ordered scheduled vehicle/equipment replacement for two (2) Public Works vehicles, three (3) Police vehicles, one (1) fire engine and one (1) ambulance.
 - Continued to rebuild, fabricate and repair Ford leaf machines that are no longer produced.
- Minimized unscheduled repairs and downtime.
 - Completed 500 preventive maintenance services.

Goal 3: Top-Quality Village Infrastructure

- Improved the Village's transportation system.
 - Completed Rand, Central and Mount Prospect Road intersection Phase II Design Engineering
 - Completed Rand, Kensington and Elmhurst Road intersection Phase I Preliminary Engineering
 - Completed Melas/Meadows Pedestrian Bridge Phase I Engineering
 - Completed Central and Cathy Pedestrian Crossing design
 - Completed Lonquist Street Lighting Improvement Project
 - Completed removal and replacement of approximately 8,000 sidewalk panels that have deteriorated.
 - Ground/ramped/mud jacked mismatched 804 sidewalk squares.
 - Performed asphalt street patching by placing 1,200 tons of material
- Improved and maintained infrastructure facilities and systems.
 - Completed construction of Aspen Trails Park detention facility.
 - Removed and replaced 1000' of under drain in Crumly basin
 - Upgraded/rehabilitated a detention basin north of 500 Carboy
 - Completed the replacement of 30+ year old Cottonwood Lift Station.
 - Implemented overhead sewer rebate program.
 - Completed the rehabilitation of combined and separated sewer main using cured-in-place pipe lining. Completed lining of approximately 18,246 linear feet of larger diameter sewer.
 - Completed the replacement of 157 linear feet of collapsed separate sanitary sewer main.
 - Completed the replacement of approximately 4,229 linear feet of aging water main, in addition to the water main. All associated service taps, valves and hydrants will be replaced.
 - Completed the rehabilitation of 2,284 linear feet of aging water main using cured-in-place-pipe lining.
 - Completed the conversion of 85 streetlights to LED fixtures, reducing energy usage.
 - Completed the America's Water Infrastructure Act (AWIA) Risk and Resilience assessment and Emergency Operation plan.
 - Replaced the Motor Control at Booster Station 5.



Performance Measures

Strategic Goal	Task	Performance Measure	2018	2019	% Change from 2018 to 2019	2020	% Change from 2019 to 2020
Goal 1: Effective Village Government: Financially Sound, Exceptional Services	Administration	% of Request Resolved within Service Level Agreement	89%	84%	-6%	73%	-13%
		Average Training Hours per Employee	14	36	157%	42	17%
	Forestry/Grounds	% of Trees Inspected with Condition Rating >60	94%	94%	0%	80%	-15%
		# of Trees Planted for Every Tree Removed	0.54	0.90	67%	0.58	-36%
	Refuse	% of Trees Trimmed That were Scheduled vs. Unscheduled	76%	57%	-25%	66%	16%
		Solid Waste Diversion Rate (% of waste collected diverted from landfill)	35%	36%	3%	36%	0%
		Pounds of Landfilled Waste Per Capita	748	778	4%	781	0%
		Pounds of Recycling Per Capita	185	171	-8%	187	9%
		Pounds of Organics/Yard Waste Per Capita	92	106	15%	122	15%
	Vehicle Maintenance	Pounds of Leaves Collected Per Capita	67	68	1%	69	2%
		# of Vehicles Maintained	215	218	1%	218	0%
	Water/Sewer	Preventative Maintenance as Percent of Total Work	40%	40%	0%	42%	5%
		Average Age of Vehicle Fleet	N/A	N/A	N/A	12	N/A
		% of Water Mains Replaced Annually	0.44%	0.91%	107%	0.74%	-19%
		# of Water Main Leaks per Mile of Water Main	0.50	0.47	-6%	0.37	-21%
% of Unaccounted for Water Compared to Total Water Purchase		8%	11%	38%	5%	-55%	
Goal 3: Top-Quality Village Infrastructure: Balanced and Proactive Community Investment	Engineering	% of Wastewater System Lined	31%	34%	10%	37%	9%
		Average # of Days to Complete Plan Review	N/A	8.11	N/A	9.28	14%
		Sidewalk Repairs per Mile of Sidewalk Inspected	115.80	150.10	30%	126.20	-16%
	Streets/Buildings	% of Village Owned Streetlights with LED Fixtures	25%	31%	24%	37%	18%
		% of Traffic Sign System Replaced	13%	10%	-20%	10%	2%
		% of Catch Basins/Inlets Cleaned	7%	7%	3%	8%	13%

2022 Goals

Goal 1: Effective Village Government

- Provide and maintain the Village's parkway trees and public grounds
 - Complete requirements for Tree City USA Award and Growth Award.
 - Complete scheduled tree trimming of approximately 4,700 trees to ensure the Village's five (5) year tree trimming cycle.
- Secure the health of the urban forest
 - Remove 400 unhealthy trees in a timely manner.
 - Plant approximately 550 trees of varying species to maintain a diversified urban forest. Achieve one tree planting for every tree removal.
- Create vibrant public spaces
 - Plant approximately 19,000 flowers, manage a landscape maintenance contract, and turf mowing contract.
 - Maintained our five monarch butterfly waystations through the National Wildlife Foundation, and maintained our Mayor's Monarch Pledge.
- Efficiently collect waste and recycling.
 - Provide a high level solid waste program (single family, multi family, commercial) while striving to reduce waste volumes.
 - Increase landfill diversion, reduce environmental impacts and increase recycling.
 - Operate permanent recycling location for electronic waste, medications, sharp, compact fluorescent light bulbs, holiday light recycling and batteries.
 - Participate in community outreach programs that educate residents on Village recycling efforts with the anticipated goal of increasing recycling and reducing waste volumes.
 - Continue hosting several household hazardous waste collection events.
 - Continue to participate in Solid Waste Agency of Northern Cook County (SWANCC) sponsored events by hosting permanent electronics drop-off and a one-day document destruction event.
 - Achieve a diversion rate greater than 36%.
- Provide and maintain safe, efficient, reliable vehicles and equipment.
 - Order replacement vehicles/Equipment for Police (8) Fire (2) and Public works (17)
 - Build 2727 8-yard dump truck to be delivered Jan 2022. Start building and fabrication of one or two more 8-yard dump trucks to be ordered Jan 2022.
 - Start fabrication of new 6 wheel V-spreader salt truck with conversion of 4528 to mud truck.
 - Continue to rebuild, fabricate and repair Ford leaf machines that are no longer produced.
- Minimize unscheduled repairs and downtime.
 - Complete approximately 400 preventive maintenance services.

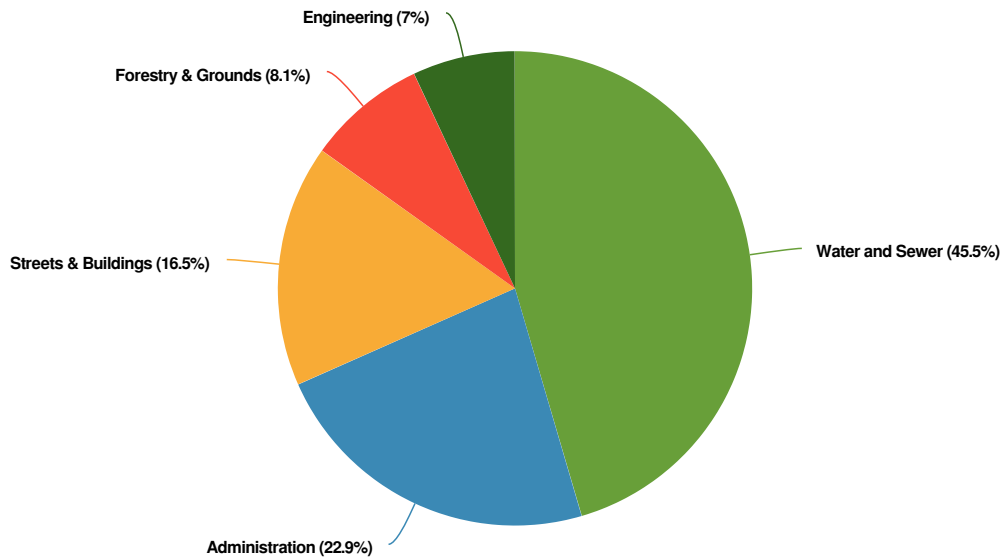
Goal 3: Top-Quality Village Infrastructure

- Improve the Village's transportation system
 - Initiate construction of Rand, Central and Mount Prospect Road intersection
 - Complete Phase II Design Engineering Rand, Kensington and Elmhurst Road intersection
 - Complete Phase II Engineering Melas/Meadows Pedestrian Bridge.
 - Construct the Central Road / Cathy Lane Pedestrian Crossing Project
 - Complete Residential Street Lighting Improvement Project
 - Complete Construction of train station platform extension
 - Complete removal and replacement of approximately 7500 sidewalk panels that have deteriorated.
 - Grind/ramp mismatched 1000 sidewalk squares.
 - Perform asphalt street patching by placing 1500 tons of material
- Improve and maintain infrastructure facilities and systems.
 - Complete rehabilitation of KBC Detention Pond #2
 - Complete design of KBC Pond #1 rehabilitation
 - Complete assessment and clearing of south half of Higgins creek
 - Complete Levee pump station upgrade and backup generators
 - Complete the replacement of 30+ year Lincoln-We Go relief station
 - Complete phase I engineering for Oakton water system improvements.
 - Construct emergency water interconnect between the Village and the Northwest Water Commission.
 - Complete the replacement of approximately 10,000 linear feet of aging water main. In addition to the water main, all associated service taps, hydrants and valves will be replaced.
 - Complete the design of the new Elevated water storage tank
 - Complete the Rehabilitation of a combined and separated sewer main using cured-in-place pipe lining. Complete lining of approximately 18,000 linear feet of larger diameter sewer.
 - Complete the conversion of 85 streetlights to LED fixtures, reducing energy usage



Expenditures by Function

Budgeted Expenditures by Function



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Public Works							
Administration							
Personnel Costs	\$703,188	\$722,549	\$670,355	\$671,584	\$670,212	\$683,557	1%
Contractual Services	\$5,495,263	\$5,659,886	\$5,858,424	\$5,891,459	\$5,678,154	\$5,890,677	-8%
Capital Outlay	\$1,083	\$917	\$1,577	\$1,577	\$1,609	\$1,642	2%
Commodities & Supplies	\$35,016	\$29,042	\$38,543	\$38,543	\$38,660	\$39,428	0.5%
Other Expenditures	\$1,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0%
Total Administration:	\$6,235,550	\$6,412,393	\$6,573,899	\$6,608,163	\$6,393,635	\$6,620,304	-2.7%
Streets & Buildings							
Contractual Services	\$1,063,427	\$1,163,620	\$1,321,395	\$1,292,665	\$1,349,877	\$1,378,680	2%
Capital Outlay	\$74,945	\$38,972	\$51,000	\$51,000	\$62,000	\$62,240	-2%
Personnel Costs	\$2,214,679	\$2,131,587	\$2,422,248	\$2,408,815	\$2,462,751	\$2,533,168	2.5%
Commodities & Supplies	\$663,323	\$521,502	\$708,997	\$712,514	\$728,050	\$742,599	-4.5%
Other Expenditures	\$0	\$0	\$4,417	\$4,417	\$4,505	\$4,595	2%



Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Total Streets & Buildings:	\$4,016,373	\$3,855,681	\$4,508,057	\$4,469,411	\$4,607,183	\$4,721,282	2.2%
Forestry & Grounds							
Personnel Costs	\$1,229,854	\$1,188,914	\$1,340,629	\$1,345,796	\$1,396,009	\$1,423,692	3.7%
Contractual Services	\$577,808	\$662,142	\$766,287	\$776,996	\$760,414	\$819,235	0.5%
Commodities & Supplies	\$54,751	\$59,761	\$63,661	\$63,661	\$60,845	\$62,054	-6.3%
Capital Outlay	\$25,796	\$53,246	\$7,990	\$7,990	\$52,088	\$53,129	551.9%
Total Forestry & Grounds:	\$1,888,210	\$1,964,062	\$2,178,567	\$2,194,443	\$2,269,356	\$2,358,110	4.2%
Water and Sewer							
Personnel Costs	\$2,997,897	\$3,858,840	\$3,196,422	\$3,157,745	\$3,245,489	\$3,310,005	1.5%
Contractual Services	\$8,581,353	\$9,473,925	\$9,593,486	\$8,078,072	\$9,030,912	\$9,284,096	-9.4%
Capital Outlay	\$115,312	\$135,000	\$126,903	\$133,755	\$120,281	\$122,687	1.5%
Commodities & Supplies	\$247,847	\$299,916	\$309,113	\$307,613	\$298,388	\$304,342	-2%
Other Expenditures	\$699,661	\$686,789	\$0	\$0	\$0	\$0	0%
Total Water and Sewer:	\$12,642,071	\$14,454,470	\$13,225,924	\$11,677,185	\$12,695,070	\$13,021,130	-4%
Engineering							
Personnel Costs	\$1,112,952	\$1,172,970	\$1,210,110	\$1,211,166	\$1,383,103	\$1,389,238	9.1%
Contractual Services	\$422,474	\$418,353	\$531,530	\$528,167	\$530,640	\$541,214	-0.1%
Capital Outlay	\$1,431	\$818	\$2,504	\$2,504	\$2,555	\$2,606	2%
Commodities & Supplies	\$27,640	\$21,763	\$36,415	\$36,415	\$35,608	\$36,284	-7.3%
Total Engineering:	\$1,564,497	\$1,613,904	\$1,780,559	\$1,778,252	\$1,951,906	\$1,969,342	9.6%
Total Public Works:	\$26,346,700	\$28,300,511	\$28,267,006	\$26,727,454	\$27,917,150	\$28,690,168	-1.2%
Total Expenditures:	\$26,346,700	\$28,300,511	\$28,267,006	\$26,727,454	\$27,917,150	\$28,690,168	-1.2%



Public Works Line Item Detail

Expenditures by Function

Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures						
Public Works						
Administration						
Administration						
Personnel Costs						
Full-Time Earnings	001.80.01.00.0.000.500.001	\$281,924	\$282,925	\$282,925	\$294,228	\$300,113
Overtime	001.80.01.00.0.000.503.001	\$604	\$2,339	\$2,339	\$2,398	\$2,446
Longevity Pay	001.80.01.00.0.000.506.001	\$945	\$1,270	\$1,270	\$1,910	\$1,910
Medical Insurance	001.80.01.00.0.000.510.001	\$52,428	\$52,168	\$52,168	\$52,871	\$53,928
Workers' Comp Ins	001.80.01.00.0.000.510.003	\$121,430	\$74,700	\$74,700	\$53,500	\$54,570
Dental Insurance	001.80.01.00.0.000.510.004	\$774	\$912	\$912	\$876	\$894
Social Security	001.80.01.00.0.000.511.001	\$15,936	\$16,714	\$16,714	\$17,373	\$17,720
Medicare	001.80.01.00.0.000.511.002	\$4,117	\$4,234	\$4,234	\$4,408	\$4,496
IMRF Pension Expense	001.80.01.00.0.000.512.001	\$33,596	\$32,080	\$32,080	\$33,394	\$34,062
Sick Leave Incentive	001.80.01.00.0.000.513.001	\$0	\$1,820	\$1,820	\$1,820	\$1,856
Vac/Pers Leave Incent.	001.80.01.00.0.000.513.002	\$10,240	\$4,206	\$4,771	\$4,207	\$4,291
Total Personnel Costs:		\$521,994	\$473,368	\$473,933	\$466,985	\$476,286
Contractual Services						
CDL Reimbursement	001.80.01.00.0.000.517.001	\$420	\$714	\$714	\$728	\$743
Other Employee Exp.	001.80.01.00.0.000.521.001	\$3,137	\$3,137	\$3,137	\$3,200	\$3,264
Travel & Meetings	001.80.01.00.0.000.522.001	\$1,100	\$5,917	\$5,917	\$6,035	\$6,156
Uniform Expense	001.80.01.00.0.000.524.001	\$11,741	\$11,703	\$12,408	\$11,937	\$12,176
Training	001.80.01.00.0.000.525.004	\$8,560	\$10,951	\$10,951	\$11,170	\$11,393
Equipment Maint.	001.80.01.00.0.000.532.002	\$0	\$535	\$535	\$546	\$557
Postage Expense	001.80.01.00.0.000.544.002	\$3,045	\$9,937	\$9,937	\$10,136	\$10,339
Copier Lease Payment	001.80.01.00.0.000.551.001	\$11,236	\$10,581	\$10,581	\$10,581	\$10,581
Vehicle Lease Payment	001.80.01.00.0.000.553.001	\$451,960	\$544,060	\$544,060	\$300,290	\$300,290
Vehicle Maint Payment	001.80.01.00.0.000.554.001	\$784,375	\$733,760	\$733,760	\$632,479	\$746,438
Cloud-Based Service	001.80.01.00.0.000.561.004	\$41,153	\$48,673	\$48,673	\$49,646	\$50,639
Printing Expense	001.80.01.00.0.000.562.002	\$2,000	\$2,000	\$2,000	\$2,040	\$2,081
Uniform Rent/Cleaning	001.80.01.00.0.000.574.005	\$14,349	\$14,429	\$14,429	\$14,718	\$15,012
Telephone - Cellular	001.80.01.00.0.000.590.001	\$3,976	\$4,245	\$4,245	\$4,330	\$4,417
General Liability	001.80.01.00.0.000.593.001	\$141,979	\$179,915	\$179,915	\$228,243	\$232,807



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Contractual Services:		\$1,479,031	\$1,580,557	\$1,581,262	\$1,286,079	\$1,406,893
Capital Outlay						
Office Eqpt - PW	001.80.01.00.0.000.656.005	\$917	\$1,377	\$1,377	\$1,405	\$1,433
Radio Equip -PW	001.80.01.00.0.000.668.002	\$0	\$200	\$200	\$204	\$209
Total Capital Outlay:		\$917	\$1,577	\$1,577	\$1,609	\$1,642
Commodities & Supplies						
Clothing Supplies	001.80.01.00.0.000.603.001	\$160	\$279	\$279	\$270	\$275
Office Supplies	001.80.01.00.0.000.606.001	\$7,694	\$9,434	\$9,434	\$9,623	\$9,815
Other Supplies	001.80.01.00.0.000.608.001	\$352	\$710	\$710	\$724	\$738
Training Supplies	001.80.01.00.0.000.614.001	\$1,429	\$1,538	\$1,538	\$1,569	\$1,600
Open House Supplies	001.80.01.00.0.000.622.001	\$0	\$4,732	\$4,732	\$4,827	\$4,924
Total Commodities & Supplies:		\$9,635	\$16,693	\$16,693	\$17,013	\$17,352
Other Expenditures						
Res Reimbursement	024.80.01.00.1.000.636.009	\$0	\$5,000	\$5,000	\$5,000	\$5,000
Total Other Expenditures:		\$0	\$5,000	\$5,000	\$5,000	\$5,000
Total Administration:		\$2,011,577	\$2,077,195	\$2,078,465	\$1,776,686	\$1,907,173
Refuse						
Personnel Costs						
Full-Time Earnings	040.80.85.00.0.000.500.001	\$135,718	\$136,072	\$136,072	\$142,339	\$145,186
Overtime	040.80.85.00.0.000.503.001	\$957	\$2,052	\$2,052	\$2,103	\$2,145
Longevity Pay	040.80.85.00.0.000.506.001	\$600	\$800	\$800	\$970	\$970
Medical Insurance	040.80.85.00.0.000.510.001	\$27,251	\$27,202	\$27,202	\$27,361	\$27,908
Workers' Comp Ins	040.80.85.00.0.000.510.003	\$6,800	\$4,200	\$4,200	\$2,500	\$2,550
Dental Insurance	040.80.85.00.0.000.510.004	\$432	\$509	\$509	\$611	\$623
Social Security	040.80.85.00.0.000.511.001	\$7,825	\$8,322	\$8,322	\$8,703	\$8,877
Medicare	040.80.85.00.0.000.511.002	\$1,922	\$2,019	\$2,019	\$2,116	\$2,158
IMRF Pension Expense	040.80.85.00.0.000.512.001	\$15,996	\$15,282	\$15,282	\$15,995	\$16,315
Sick Leave Incentive	040.80.85.00.0.000.513.001	\$0	\$158	\$158	\$158	\$161
Vac/Pers Leave Incent.	040.80.85.00.0.000.513.002	\$3,055	\$371	\$1,035	\$371	\$378
Total Personnel Costs:		\$200,555	\$196,987	\$197,651	\$203,227	\$207,271
Contractual Services						
Dues & Memberships	040.80.85.00.0.000.518.001	\$112	\$250	\$242	\$0	\$0
Travel & Meetings	040.80.85.00.0.000.522.001	\$0	\$1,377	\$1,377	\$1,405	\$1,433
Other Prof. Serv.	040.80.85.00.0.000.530.006	\$4,147	\$6,340	\$6,590	\$6,722	\$6,856
Postage Expense	040.80.85.00.0.000.544.002	\$10,278	\$7,959	\$7,959	\$8,118	\$8,280



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Computer Repl Fund	040.80.85.00.0.000.552.001	\$373	\$0	\$0	\$0	\$0
S/F Refuse Collection	040.80.85.00.0.000.568.001	\$1,319,803	\$1,353,551	\$1,353,551	\$1,383,601	\$1,415,379
M/F Refuse Collection	040.80.85.00.0.000.568.002	\$653,847	\$660,416	\$692,504	\$707,672	\$723,789
Tipping Fees - SWANCC	040.80.85.00.0.000.568.005	\$1,018,288	\$1,041,928	\$1,041,928	\$1,049,785	\$1,069,750
S/F Recycling	040.80.85.00.0.000.568.008	\$705,183	\$712,922	\$712,922	\$729,336	\$743,918
M/F Recycling	040.80.85.00.0.000.568.009	\$129,314	\$138,044	\$138,044	\$141,032	\$144,032
Tipping Fees	040.80.85.00.0.000.568.012	\$11,249	\$11,872	\$11,872	\$12,109	\$12,351
Single Fam Yard Waste Collection	040.80.85.00.0.000.568.013	\$202,294	\$205,556	\$205,556	\$210,451	\$215,345
Single Family Cart Rental	040.80.85.00.0.000.568.014	\$20,286	\$22,920	\$22,920	\$23,460	\$23,940
Hazardous Waste Collection	040.80.85.00.0.000.568.015	\$97,733	\$102,000	\$102,000	\$102,000	\$102,000
General Liability	040.80.85.00.0.000.593.001	\$7,950	\$12,732	\$12,732	\$16,384	\$16,711
Total Contractual Services:		\$4,180,855	\$4,277,867	\$4,310,197	\$4,392,075	\$4,483,784
Commodities & Supplies						
Clothing Supplies	040.80.85.00.0.000.603.001	\$120	\$774	\$774	\$150	\$150
Recycling Supplies	040.80.85.00.0.000.623.006	\$19,286	\$21,076	\$21,076	\$21,497	\$21,926
Total Commodities & Supplies:		\$19,407	\$21,850	\$21,850	\$21,647	\$22,076
Total Refuse:		\$4,400,816	\$4,496,704	\$4,529,698	\$4,616,949	\$4,713,131
Total Administration:		\$6,412,393	\$6,573,899	\$6,608,163	\$6,393,635	\$6,620,304
Streets & Buildings						
Administration						
Personnel Costs						
Full-Time Earnings	001.80.81.00.0.000.500.001	\$113,690	\$115,930	\$115,930	\$120,520	\$122,930
Overtime	001.80.81.00.0.000.503.001	\$1,133	\$6,361	\$6,361	\$6,520	\$6,650
Specialty Pay	001.80.81.00.0.000.504.001	\$540	\$561	\$561	\$541	\$541
Longevity Pay	001.80.81.00.0.000.506.001	\$0	\$540	\$540	\$540	\$540
Medical Insurance	001.80.81.00.0.000.510.001	\$21,901	\$21,915	\$21,915	\$22,057	\$22,498
Dental Insurance	001.80.81.00.0.000.510.004	\$647	\$762	\$762	\$732	\$747
Social Security	001.80.81.00.0.000.511.001	\$7,122	\$7,627	\$7,627	\$7,919	\$8,077
Medicare	001.80.81.00.0.000.511.002	\$1,666	\$1,785	\$1,785	\$1,853	\$1,890
IMRF Pension Expense	001.80.81.00.0.000.512.001	\$13,479	\$13,501	\$13,501	\$14,018	\$14,298
Vac/Pers Leave Incent.	001.80.81.00.0.000.513.002	\$4,675	\$0	\$4,432	\$0	\$0
Total Personnel Costs:		\$164,853	\$168,982	\$173,414	\$174,700	\$178,171
Contractual Services						
Telephone - Cellular	001.80.81.00.0.000.590.001	\$4,714	\$4,245	\$4,245	\$4,330	\$4,417



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Contractual Services:		\$4,714	\$4,245	\$4,245	\$4,330	\$4,417
Commodities & Supplies						
Clothing Supplies	001.80.81.00.0.000.603.001	\$180	\$270	\$270	\$270	\$281
Total Commodities & Supplies:		\$180	\$270	\$270	\$270	\$281
Total Administration:		\$169,747	\$173,497	\$177,929	\$179,300	\$182,869
State Highway Maintenance						
Personnel Costs						
Full-Time Earnings	001.80.81.81.0.351.500.001	\$29,742	\$30,383	\$30,383	\$31,318	\$31,944
Overtime	001.80.81.81.0.351.503.001	\$5,362	\$10,731	\$10,731	\$10,999	\$11,220
Longevity Pay	001.80.81.81.0.351.506.001	\$135	\$195	\$195	\$180	\$180
Medical Insurance	001.80.81.81.0.351.510.001	\$7,976	\$8,073	\$8,073	\$8,166	\$8,329
Dental Insurance	001.80.81.81.0.351.510.004	\$47	\$56	\$56	\$54	\$55
Social Security	001.80.81.81.0.351.511.001	\$2,244	\$2,586	\$2,586	\$2,663	\$2,716
Medicare	001.80.81.81.0.351.511.002	\$525	\$608	\$608	\$626	\$639
IMRF Pension Expense	001.80.81.81.0.351.512.001	\$4,086	\$4,587	\$4,587	\$4,716	\$4,810
Sick Leave Incentive	001.80.81.81.0.351.513.001	\$28	\$97	\$97	\$97	\$99
Vac/Pers Leave Incent.	001.80.81.81.0.351.513.002	\$1,306	\$255	\$255	\$255	\$260
Total Personnel Costs:		\$51,451	\$57,571	\$57,571	\$59,074	\$60,252
Contractual Services						
Other Eqpt Rental	001.80.81.81.0.351.547.001	\$1,332	\$1,332	\$1,332	\$1,359	\$1,386
Refuse Disposal	001.80.81.81.0.351.569.008	\$0	\$1,733	\$1,733	\$1,768	\$1,803
Catch Basin Cleaning	001.80.81.81.0.351.571.005	\$7,149	\$7,152	\$7,152	\$7,295	\$7,441
Contract Hauling	001.80.81.81.0.351.574.008	\$3,271	\$3,271	\$3,271	\$3,336	\$3,403
Crack Filling	001.80.81.81.0.351.575.002	\$6,874	\$6,891	\$6,891	\$7,029	\$7,170
Total Contractual Services:		\$18,626	\$20,379	\$20,379	\$20,787	\$21,203
Commodities & Supplies						
Small Tools	001.80.81.81.0.351.622.002	\$591	\$664	\$664	\$677	\$691
Snow Plow Blades	001.80.81.81.0.351.622.007	\$1,530	\$1,530	\$1,530	\$1,561	\$1,592
Basin Supplies	001.80.81.81.0.351.624.007	\$833	\$895	\$895	\$913	\$931
Patching Materials	001.80.81.81.0.351.624.008	\$1,406	\$6,152	\$6,152	\$6,275	\$6,401
Salt/Calcium Chloride	001.80.81.81.0.351.624.009	\$0	\$20,603	\$20,603	\$21,015	\$21,435
Salt Spreader Parts	001.80.81.81.0.351.624.010	\$1,373	\$1,410	\$1,410	\$1,438	\$1,467
St Sweeper Supplies	001.80.81.81.0.351.624.011	\$1,696	\$1,696	\$1,696	\$1,730	\$1,765
Total Commodities & Supplies:		\$7,429	\$32,950	\$32,950	\$33,609	\$34,282



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total State Highway Maintenance:		\$77,506	\$110,900	\$110,900	\$113,470	\$115,737
4th of July and Civics Events						
Personnel Costs						
Full-Time Earnings	001.80.81.00.8.400.500.001	\$0	\$31,121	\$31,121	\$31,547	\$32,178
Overtime	001.80.81.00.8.400.503.001	\$0	\$9,967	\$9,967	\$10,219	\$10,423
Specialty Pay	001.80.81.00.8.400.504.001	\$0	\$64	\$64	\$31	\$32
Longevity Pay	001.80.81.00.8.400.506.001	\$0	\$163	\$163	\$155	\$158
Medical Insurance	001.80.81.00.8.400.510.001	\$0	\$7,681	\$7,681	\$7,759	\$7,914
Dental Insurance	001.80.81.00.8.400.510.004	\$0	\$114	\$114	\$109	\$111
Social Security	001.80.81.00.8.400.511.001	\$0	\$2,563	\$2,563	\$2,604	\$2,656
Medicare	001.80.81.00.8.400.511.002	\$0	\$602	\$602	\$612	\$624
IMRF Pension Expense	001.80.81.00.8.400.512.001	\$0	\$4,439	\$4,439	\$4,499	\$4,589
Sick Leave Incentive	001.80.81.00.8.400.513.001	\$0	\$0	\$79	\$0	\$0
Vac/Pers Leave Incent.	001.80.81.00.8.400.513.002	\$0	\$0	\$469	\$0	\$0
Total Personnel Costs:		\$0	\$56,714	\$57,262	\$57,535	\$58,685
Commodities & Supplies						
Clothing Supplies	001.80.81.00.8.400.603.001	\$0	\$115	\$115	\$15	\$15
Total Commodities & Supplies:		\$0	\$115	\$115	\$15	\$15
Total 4th of July and Civics Events:		\$0	\$56,829	\$57,377	\$57,550	\$58,700
Traffic Sign Maintenance						
Personnel Costs						
Full-Time Earnings	001.80.81.81.0.352.500.001	\$59,012	\$61,343	\$49,343	\$55,391	\$56,499
Seasonal Earnings	001.80.81.81.0.352.502.001	\$0	\$0	\$0	\$0	\$19,890
Overtime	001.80.81.81.0.352.503.001	\$9,364	\$20,177	\$20,177	\$20,681	\$21,095
Specialty Pay	001.80.81.81.0.352.504.001	\$457	\$468	\$468	\$0	\$0
Medical Insurance	001.80.81.81.0.352.510.001	\$15,000	\$18,660	\$18,660	\$18,904	\$19,282
Social Security	001.80.81.81.0.352.511.001	\$4,267	\$5,356	\$4,612	\$4,990	\$6,323
Medicare	001.80.81.81.0.352.511.002	\$998	\$1,254	\$1,080	\$1,168	\$1,480
IMRF Pension Expense	001.80.81.81.0.352.512.001	\$7,684	\$9,501	\$8,181	\$8,849	\$9,026
Sick Leave Incentive	001.80.81.81.0.352.513.001	\$0	\$1,408	\$1,408	\$1,409	\$1,437
Vac/Pers Leave Incent.	001.80.81.81.0.352.513.002	\$0	\$2,960	\$3,343	\$2,961	\$3,020
Total Personnel Costs:		\$96,783	\$121,127	\$107,272	\$114,353	\$138,052
Commodities & Supplies						
Small Tools	001.80.81.81.0.352.622.002	\$564	\$574	\$574	\$585	\$597



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Emergency Barricades	001.80.81.81.0.352.622.006	\$2,057	\$2,066	\$2,066	\$2,107	\$2,149
Sign Making Materials	001.80.81.81.0.352.622.008	\$29,915	\$30,000	\$30,000	\$30,600	\$31,212
School Crossing Signs	001.80.81.81.0.352.624.001	\$2,153	\$0	\$0	\$0	\$0
Folding Stop Signs	001.80.81.81.0.352.624.004	\$617	\$618	\$618	\$630	\$643
Traffic Marking Paint	001.80.81.81.0.352.624.012	\$664	\$664	\$664	\$677	\$691
Total Commodities & Supplies:		\$35,970	\$33,922	\$33,922	\$34,599	\$35,292
Total Traffic Sign Maintenance:		\$132,754	\$155,049	\$141,194	\$148,952	\$173,344
Snow Removal Program						
Personnel Costs						
Full-Time Earnings	001.80.81.81.0.354.500.001	\$299,103	\$302,154	\$302,154	\$306,644	\$312,777
Seasonal Earnings	001.80.81.81.0.354.502.001	\$5,473	\$20,400	\$20,400	\$20,400	\$20,808
Overtime	001.80.81.81.0.354.503.001	\$33,782	\$78,926	\$78,926	\$80,899	\$82,517
Specialty Pay	001.80.81.81.0.354.504.001	\$1,328	\$1,392	\$1,392	\$1,163	\$1,163
Longevity Pay	001.80.81.81.0.354.506.001	\$1,970	\$2,065	\$2,065	\$1,955	\$1,955
Medical Insurance	001.80.81.81.0.354.510.001	\$75,036	\$76,928	\$76,928	\$79,420	\$81,008
Dental Insurance	001.80.81.81.0.354.510.004	\$371	\$440	\$440	\$492	\$502
Social Security	001.80.81.81.0.354.511.001	\$21,300	\$25,360	\$25,360	\$25,746	\$26,261
Medicare	001.80.81.81.0.354.511.002	\$4,982	\$5,949	\$5,949	\$6,036	\$6,157
IMRF Pension Expense	001.80.81.81.0.354.512.001	\$37,936	\$42,554	\$42,554	\$43,221	\$44,085
Sick Leave Incentive	001.80.81.81.0.354.513.001	\$561	\$1,802	\$1,802	\$1,803	\$1,839
Vac/Pers Leave Incent.	001.80.81.81.0.354.513.002	\$5,353	\$2,129	\$2,129	\$2,130	\$2,173
Total Personnel Costs:		\$487,194	\$560,099	\$560,099	\$569,909	\$581,245
Contractual Services						
Other Prof. Serv.	001.80.81.81.0.354.530.006	\$14,371	\$6,380	\$6,380	\$6,508	\$6,638
Other Eqpt Rental	001.80.81.81.0.354.547.001	\$2,151	\$3,786	\$3,786	\$3,862	\$3,939
Weather Forecasting	001.80.81.81.0.354.574.006	\$14,179	\$13,000	\$14,812	\$13,260	\$13,525
Contract Hauling	001.80.81.81.0.354.574.008	\$4,526	\$5,423	\$5,423	\$5,531	\$5,642
Snow Removal	001.80.81.81.0.354.575.011	\$0	\$65,000	\$65,000	\$66,300	\$67,626
Plow Damage Seeding Contract	001.80.81.81.0.354.576.016	\$14,520	\$15,392	\$15,392	\$15,700	\$16,014
Snow Removal	041.80.81.81.0.354.575.011	\$83,173	\$84,463	\$84,463	\$86,152	\$87,875
Total Contractual Services:		\$132,919	\$193,444	\$195,256	\$197,313	\$201,259
Capital Outlay						
Snowplows	001.80.81.81.0.354.665.039	\$0	\$0	\$0	\$12,000	\$12,240
Total Capital Outlay:		\$0	\$0	\$0	\$12,000	\$12,240
Commodities & Supplies						



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Clothing Supplies	001.80.81.81.0.354.603.001	\$15	\$100	\$100	\$30	\$30
Restoration Materials	001.80.81.81.0.354.622.005	\$3,960	\$4,366	\$4,366	\$4,453	\$4,542
Snow Plow Blades	001.80.81.81.0.354.622.007	\$5,203	\$5,203	\$5,203	\$5,308	\$5,414
Salt Spreader Parts	001.80.81.81.0.354.624.010	\$3,763	\$3,763	\$3,763	\$3,838	\$3,915
Snow Blowers	001.80.81.81.0.354.624.013	\$3,499	\$0	\$0	\$1,466	\$1,475
Salt/Calcium Chloride	041.80.81.81.0.354.624.009	\$251,631	\$380,000	\$380,000	\$387,600	\$395,352
Total Commodities & Supplies:		\$268,070	\$393,432	\$393,432	\$402,695	\$410,728
Total Snow Removal Program:		\$888,183	\$1,146,975	\$1,148,787	\$1,181,917	\$1,205,472
Buildings						
Personnel Costs						
Full-Time Earnings	001.80.81.82.0.000.500.001	\$291,590	\$291,411	\$291,411	\$301,701	\$307,735
Part-Time Earnings	001.80.81.82.0.000.501.001	\$21,846	\$28,736	\$28,736	\$29,043	\$29,624
Overtime	001.80.81.82.0.000.503.001	\$52,294	\$105,036	\$105,036	\$107,662	\$109,815
Longevity Pay	001.80.81.82.0.000.506.001	\$1,740	\$1,820	\$1,820	\$1,640	\$1,640
Medical Insurance	001.80.81.82.0.000.510.001	\$83,089	\$84,121	\$93,721	\$85,092	\$86,794
Dental Insurance	001.80.81.82.0.000.510.004	\$575	\$677	\$677	\$651	\$664
Social Security	001.80.81.82.0.000.511.001	\$23,380	\$26,652	\$26,652	\$27,461	\$28,010
Medicare	001.80.81.82.0.000.511.002	\$5,468	\$6,236	\$6,236	\$6,426	\$6,555
IMRF Pension Expense	001.80.81.82.0.000.512.001	\$42,882	\$47,280	\$47,280	\$48,716	\$49,690
Vac/Pers Leave Incent.	001.80.81.82.0.000.513.002	\$15,515	\$2,795	\$2,795	\$2,796	\$2,852
Retiree Sick Incentive	001.80.81.82.0.000.513.003	\$21,637	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$560,016	\$594,764	\$604,364	\$611,188	\$623,379
Contractual Services						
Other Prof. Serv.	001.80.81.82.0.000.530.006	\$9,099	\$9,464	\$9,464	\$9,653	\$9,846
Equipment Maint.	001.80.81.82.0.000.532.002	\$89,458	\$111,983	\$114,733	\$117,028	\$119,369
Cleaning Service	001.80.81.82.0.000.533.002	\$131,503	\$167,490	\$167,490	\$170,840	\$174,259
Roof Repairs	001.80.81.82.0.000.533.003	\$0	\$5,000	\$5,000	\$7,500	\$7,650
HVAC Repairs	001.80.81.82.0.000.533.007	\$72,270	\$104,000	\$104,000	\$85,000	\$86,700
Overhead Door Repair	001.80.81.82.0.000.533.008	\$21,758	\$25,000	\$25,000	\$25,500	\$26,010
General Store Maint.	001.80.81.82.0.000.533.009	\$3,847	\$4,366	\$4,366	\$4,453	\$4,542
Historical Building Maint.	001.80.81.82.0.000.533.010	\$9,304	\$11,939	\$11,939	\$10,108	\$10,310
Reseal Floors	001.80.81.82.0.000.574.002	\$0	\$25,262	\$25,262	\$25,767	\$26,282
Reseal Walls	001.80.81.82.0.000.574.003	\$15,175	\$20,400	\$20,400	\$20,808	\$21,224
Natural Gas	001.80.81.82.0.000.585.001	\$27,424	\$32,000	\$32,000	\$32,640	\$33,293
Electricity	001.80.81.82.0.000.586.001	\$31,732	\$0	\$0	\$0	\$0
Water & Sewer	001.80.81.82.0.000.591.001	\$9,631	\$7,500	\$15,000	\$10,000	\$10,200
Total Contractual Services:		\$421,200	\$524,404	\$534,654	\$519,297	\$529,685



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Commodities & Supplies						
Small Tools	001.80.81.82.0.000.622.002	\$517	\$520	\$520	\$530	\$541
Custodial Supplies	001.80.81.82.0.000.624.002	\$57,186	\$57,444	\$57,444	\$58,593	\$59,765
Generators	001.80.81.82.0.000.627.002	\$1,780	\$3,446	\$3,446	\$3,515	\$3,585
M&R Supplies - VH	001.80.81.82.0.000.628.001	\$24,384	\$28,052	\$28,052	\$28,613	\$29,185
M&R Supplies - PW	001.80.81.82.0.000.628.003	\$21,503	\$21,039	\$21,039	\$21,460	\$21,889
M&R Supplies - Sta 12	001.80.81.82.0.000.628.004	\$4,707	\$5,727	\$5,727	\$5,842	\$5,960
M&R Supplies - Sta 14	001.80.81.82.0.000.628.005	\$8,218	\$9,883	\$9,883	\$10,081	\$10,283
M&R Supplies -CC Ctr	001.80.81.82.0.000.628.006	\$2,354	\$2,789	\$2,789	\$2,845	\$2,902
M&R Supplies-Police HQ	001.80.81.82.0.000.628.008	\$9,207	\$15,000	\$15,000	\$15,300	\$15,606
M&R Supplies- Sta 13	001.80.81.82.0.000.628.009	\$6,025	\$11,900	\$11,900	\$12,138	\$12,381
Total Commodities & Supplies:		\$135,880	\$155,800	\$155,800	\$158,917	\$162,097
Other Expenditures						
General Store Property Taxes	001.80.81.82.0.000.636.003	\$0	\$4,417	\$4,417	\$4,505	\$4,595
Total Other Expenditures:		\$0	\$4,417	\$4,417	\$4,505	\$4,595
Total Buildings:		\$1,117,096	\$1,279,385	\$1,299,235	\$1,293,907	\$1,319,756
Street Maintenance						
Personnel Costs						
Full-Time Earnings	001.80.81.81.0.350.500.001	\$241,310	\$215,853	\$215,853	\$219,710	\$224,104
Seasonal Earnings	001.80.81.81.0.350.502.001	\$4,937	\$22,700	\$12,700	\$13,750	\$14,025
Overtime	001.80.81.81.0.350.503.001	\$45,642	\$79,103	\$79,103	\$81,081	\$82,703
Longevity Pay	001.80.81.81.0.350.506.001	\$1,863	\$2,025	\$2,025	\$1,995	\$1,995
Medical Insurance	001.80.81.81.0.350.510.001	\$68,228	\$61,368	\$54,568	\$62,133	\$63,376
Dental Insurance	001.80.81.81.0.350.510.004	\$236	\$166	\$166	\$159	\$162
Social Security	001.80.81.81.0.350.511.001	\$18,376	\$19,992	\$19,372	\$19,798	\$20,194
Medicare	001.80.81.81.0.350.511.002	\$4,297	\$4,680	\$4,535	\$4,634	\$4,727
IMRF Pension Expense	001.80.81.81.0.350.512.001	\$33,228	\$32,969	\$32,969	\$33,607	\$34,279
Sick Leave Incentive	001.80.81.81.0.350.513.001	\$1,439	\$1,005	\$1,183	\$1,006	\$1,026
Vac/Pers Leave Incent.	001.80.81.81.0.350.513.002	\$7,888	\$1,684	\$1,684	\$1,685	\$1,719
Total Personnel Costs:		\$427,445	\$441,545	\$424,158	\$439,558	\$448,310
Contractual Services						
Other Prof. Serv.	001.80.81.81.0.350.530.006	\$120	\$0	\$0	\$0	\$0
Other Eqpt Rental	001.80.81.81.0.350.547.001	\$575	\$644	\$644	\$657	\$670
Refuse Disposal	001.80.81.81.0.350.569.008	\$6,194	\$6,460	\$6,460	\$6,590	\$6,722
Contract Hauling	001.80.81.81.0.350.574.008	\$7,974	\$8,043	\$8,043	\$8,204	\$8,368



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Brick Sidewalk Maintenance	001.80.81.81.0.350.575.001	\$9,042	\$11,485	\$11,485	\$11,715	\$11,949
Streetscape Furnishing Maint.	001.80.81.81.0.350.575.014	\$39,427	\$0	\$0	\$43,297	\$44,162
Brick Sidewalk Sealing	020.80.81.81.0.000.575.015	\$79,769	\$0	\$0	\$0	\$0
Resurface Testing	023.80.81.81.1.000.575.006	\$30,120	\$40,000	\$40,000	\$40,000	\$40,000
Crack Filling	041.80.81.81.0.350.575.002	\$60,126	\$60,245	\$60,245	\$61,449	\$62,677
Pavement Markings	041.80.81.81.0.350.575.004	\$69,814	\$69,821	\$69,821	\$71,217	\$72,641
Sidewalk Maintenance	041.80.81.81.0.350.575.016	\$51,837	\$53,060	\$53,060	\$54,121	\$55,203
Total Contractual Services:		\$354,997	\$249,758	\$249,758	\$297,250	\$302,392
Commodities & Supplies						
Small Tools	001.80.81.81.0.350.622.002	\$583	\$644	\$644	\$657	\$670
Refuse Containers	001.80.81.81.0.350.624.003	\$0	\$563	\$563	\$574	\$585
Guard Rail Supplies	001.80.81.81.0.350.624.006	\$0	\$675	\$675	\$689	\$703
Patching Materials	001.80.81.81.0.350.624.008	\$22,233	\$40,000	\$40,000	\$40,800	\$41,616
St Sweeper Supplies	001.80.81.81.0.350.624.011	\$5,819	\$6,495	\$6,495	\$6,625	\$6,757
Total Commodities & Supplies:		\$28,635	\$48,377	\$48,377	\$49,345	\$50,331
Total Street Maintenance:		\$811,077	\$739,680	\$722,293	\$786,153	\$801,033
Parking						
Personnel Costs						
Full-Time Earnings	051.80.81.81.0.000.500.001	\$13,619	\$13,531	\$13,531	\$13,723	\$13,997
Overtime	051.80.81.81.0.000.503.001	\$0	\$4,916	\$4,916	\$5,040	\$5,140
Longevity Pay	051.80.81.81.0.000.506.001	\$90	\$121	\$121	\$121	\$121
Medical Insurance	051.80.81.81.0.000.510.001	\$3,373	\$3,412	\$3,412	\$3,450	\$3,519
Workers' Comp Ins	051.80.81.81.0.000.510.003	\$279	\$200	\$200	\$3,600	\$3,672
Dental Insurance	051.80.81.81.0.000.510.004	\$24	\$28	\$28	\$27	\$28
Social Security	051.80.81.81.0.000.511.001	\$999	\$1,170	\$1,170	\$1,192	\$1,216
Medicare	051.80.81.81.0.000.511.002	\$234	\$276	\$276	\$281	\$287
IMRF Pension Expense	051.80.81.81.0.000.512.001	\$1,919	\$2,165	\$2,165	\$2,200	\$2,244
Sick Leave Incentive	051.80.81.81.0.000.513.001	\$14	\$0	\$0	\$0	\$0
Vac/Pers Leave Incent.	051.80.81.81.0.000.513.002	-\$478	\$259	\$259	\$259	\$264
OPEB Expense	051.80.81.81.0.000.513.009	-\$17,141	\$0	\$0	\$0	\$0
Full-Time Earnings	052.80.81.81.0.000.500.001	\$13,619	\$13,533	\$13,533	\$13,723	\$13,997
Overtime	052.80.81.81.0.000.503.001	\$0	\$4,881	\$4,881	\$5,003	\$5,100
Longevity Pay	052.80.81.81.0.000.506.001	\$90	\$121	\$121	\$121	\$121
Medical Insurance	052.80.81.81.0.000.510.001	\$3,373	\$3,412	\$3,412	\$3,450	\$3,519
Workers' Comp Ins	052.80.81.81.0.000.510.003	\$287	\$200	\$200	\$3,600	\$3,672
Dental Insurance	052.80.81.81.0.000.510.004	\$23	\$27	\$27	\$27	\$28
Social Security	052.80.81.81.0.000.511.001	\$999	\$1,165	\$1,165	\$1,184	\$1,208



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Medicare	052.80.81.81.0.000.511.002	\$234	\$275	\$275	\$280	\$286
IMRF Pension Expense	052.80.81.81.0.000.512.001	\$1,919	\$2,166	\$2,166	\$2,200	\$2,203
Sick Leave Incentive	052.80.81.81.0.000.513.001	\$14	\$0	\$0	\$0	\$0
Vac/Pers Leave Incent.	052.80.81.81.0.000.513.002	-\$306	\$214	\$214	\$214	\$218
OPEB Expense	052.80.81.81.0.000.513.009	-\$2,462	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$20,722	\$52,072	\$52,072	\$59,695	\$60,840
Contractual Services						
Other Prof. Serv.	051.80.81.81.0.000.530.006	\$0	\$574	\$574	\$585	\$596
Equipment Maint.	051.80.81.81.0.000.532.002	\$9,981	\$4,012	\$4,012	\$4,092	\$4,174
Cleaning Service	051.80.81.81.0.000.533.002	\$10,634	\$20,000	\$20,000	\$15,000	\$15,300
Park District Land Lease	051.80.81.81.0.000.550.002	\$69,579	\$0	\$400	\$0	\$0
Cloud-Based Service	051.80.81.81.0.000.561.004	\$4,290	\$0	\$5,000	\$5,000	\$5,000
Mobile Payment Convenience Fees	051.80.81.81.0.000.563.004	\$519	\$3,000	\$3,000	\$3,060	\$3,121
Parking Lot Sealcoating	051.80.81.81.0.000.575.007	\$1,675	\$12,186	\$12,186	\$12,430	\$12,679
Striping Parking Lots	051.80.81.81.0.000.575.008	\$5,980	\$3,987	\$3,987	\$4,067	\$4,148
General Liability	051.80.81.81.0.000.593.001	\$326	\$326	\$326	\$326	\$326
Electricity	051.80.81.82.0.375.586.001	\$1,779	\$12,000	\$10,000	\$10,000	\$10,200
Other Prof. Serv.	052.80.81.81.0.000.530.006	\$0	\$7,099	\$7,099	\$7,241	\$7,386
Cleaning Service	052.80.81.81.0.000.533.002	\$7,362	\$4,012	\$4,012	\$4,092	\$4,174
Metra Land Lease	052.80.81.81.0.000.550.001	\$18,887	\$52,167	\$8,000	\$33,333	\$36,960
Cloud-Based Service	052.80.81.81.0.000.561.004	\$3,718	\$10,000	\$10,000	\$10,000	\$10,000
Mobile Payment Convenience Fees	052.80.81.81.0.000.563.004	\$501	\$2,200	\$2,200	\$2,200	\$2,200
Beautify RR ROW	052.80.81.81.0.000.574.010	\$8,988	\$18,101	\$18,101	\$18,463	\$18,832
Parking Lot Sealcoating	052.80.81.81.0.000.575.007	\$11,582	\$13,785	\$13,785	\$14,061	\$14,342
Striping Parking Lots	052.80.81.81.0.000.575.008	\$2,605	\$2,661	\$2,661	\$2,714	\$2,768
Snow Removal	052.80.81.81.0.000.575.011	\$0	\$3,550	\$3,550	\$3,621	\$3,693
Natural Gas	052.80.81.81.0.000.585.001	\$1,421	\$2,890	\$2,890	\$2,948	\$3,007
Electricity	052.80.81.81.0.000.586.001	\$0	\$6,763	\$6,738	\$6,873	\$7,010
Water & Sewer	052.80.81.81.0.000.591.001	\$261	\$345	\$345	\$352	\$359
General Liability	052.80.81.81.0.000.593.001	\$335	\$335	\$335	\$1,875	\$1,912
Total Contractual Services:		\$160,425	\$179,993	\$139,201	\$162,333	\$168,187
Commodities & Supplies						
Other Supplies	051.80.81.81.0.000.608.001	\$574	\$574	\$574	\$585	\$597
Other Supplies	052.80.81.81.0.000.608.001	\$6,894	\$7,099	\$7,099	\$7,241	\$7,386
Bicycle Racks	052.80.81.81.0.000.624.014	\$0	\$1,415	\$1,415	\$1,443	\$1,472
Parking Bumpers	052.80.81.81.0.000.624.015	\$0	\$688	\$688	\$702	\$716



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
M&R Supplies -RR Sta	052.80.81.81.0.000.628.007	\$267	\$1,809	\$1,809	\$1,845	\$1,882
Total Commodities & Supplies:		\$7,734	\$11,585	\$11,585	\$11,816	\$12,053
Total Parking:		\$188,881	\$243,650	\$202,858	\$233,844	\$241,080
Storm Sewer & Basin Maintenance						
Personnel Costs						
Full-Time Earnings	001.80.81.81.0.353.500.001	\$62,504	\$63,849	\$63,849	\$65,299	\$66,605
Overtime	001.80.81.81.0.353.503.001	\$11,633	\$23,669	\$23,669	\$24,261	\$24,745
Longevity Pay	001.80.81.81.0.353.506.001	\$270	\$451	\$451	\$436	\$436
Medical Insurance	001.80.81.81.0.353.510.001	\$15,318	\$15,387	\$15,387	\$15,551	\$15,862
Dental Insurance	001.80.81.81.0.353.510.004	\$140	\$166	\$166	\$159	\$162
Social Security	001.80.81.81.0.353.511.001	\$4,685	\$5,458	\$5,458	\$5,585	\$5,697
Medicare	001.80.81.81.0.353.511.002	\$1,096	\$1,279	\$1,279	\$1,308	\$1,334
IMRF Pension Expense	001.80.81.81.0.353.512.001	\$8,563	\$9,681	\$9,681	\$9,903	\$10,101
Sick Leave Incentive	001.80.81.81.0.353.513.001	\$69	\$0	\$0	\$0	\$0
Vac/Pers Leave Incent.	001.80.81.81.0.353.513.002	\$2,199	\$0	\$148	\$0	\$0
Total Personnel Costs:		\$106,477	\$119,940	\$120,088	\$122,502	\$124,942
Contractual Services						
Other Prof. Serv.	001.80.81.81.0.353.530.006	\$1,926	\$2,903	\$2,903	\$2,961	\$3,020
Storm Sewer Repairs	001.80.81.81.0.353.571.004	\$0	\$5,575	\$5,575	\$2,099	\$2,141
Contract Hauling	001.80.81.81.0.353.574.008	\$3,224	\$3,224	\$3,224	\$3,288	\$3,354
Opus Ponds - Maint	001.80.81.81.0.353.574.013	\$0	\$3,000	\$3,000	\$3,060	\$3,121
Storm Sewer Repairs	024.80.00.00.0.000.571.004	\$50,976	\$51,000	\$51,000	\$52,020	\$53,060
Levee Repairs & Services	024.80.00.00.0.000.583.001	\$6,474	\$40,800	\$40,800	\$41,616	\$42,448
Culvert & Ditch Maintenance	024.80.00.00.0.000.583.002	\$3,750	\$30,600	\$30,600	\$31,212	\$31,836
Electricity	024.80.00.00.0.000.586.001	\$38	\$3,570	\$3,570	\$3,641	\$3,714
Total Contractual Services:		\$66,388	\$140,672	\$140,672	\$139,897	\$142,694
Capital Outlay						
Creek Bank Stabilization	024.80.00.00.0.000.677.001	\$16,624	\$25,500	\$25,500	\$25,000	\$25,000
Creek Tree Trimming	024.80.00.00.0.000.677.002	\$22,348	\$25,500	\$25,500	\$25,000	\$25,000
Total Capital Outlay:		\$38,972	\$51,000	\$51,000	\$50,000	\$50,000
Commodities & Supplies						
Det/Ret Supplies	001.80.81.81.0.353.624.005	\$1,368	\$1,410	\$1,410	\$1,438	\$1,467
Basin Supplies	001.80.81.81.0.353.624.007	\$11,502	\$5,326	\$8,843	\$9,020	\$9,200



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Levee Supplies	024.80.00.00.0.000.629.001	\$4,162	\$5,100	\$5,100	\$5,202	\$5,306
Total Commodities & Supplies:		\$17,032	\$11,836	\$15,353	\$15,660	\$15,973
Total Storm Sewer & Basin Maintenance:		\$228,869	\$323,448	\$327,113	\$328,059	\$333,609
Leaf Removal Program						
Personnel Costs						
Full-Time Earnings	040.80.85.00.0.365.500.001	\$120,187	\$123,035	\$123,035	\$125,392	\$127,900
Overtime	040.80.85.00.0.365.503.001	\$24,969	\$53,397	\$53,397	\$54,732	\$55,827
Specialty Pay	040.80.85.00.0.365.504.001	\$350	\$364	\$364	\$351	\$351
Longevity Pay	040.80.85.00.0.365.506.001	\$1,133	\$1,169	\$1,169	\$1,146	\$1,146
Medical Insurance	040.80.85.00.0.365.510.001	\$35,934	\$36,284	\$36,284	\$36,744	\$37,479
Dental Insurance	040.80.85.00.0.365.510.004	\$60	\$71	\$71	\$68	\$69
Social Security	040.80.85.00.0.365.511.001	\$9,342	\$11,129	\$11,129	\$11,356	\$11,583
Medicare	040.80.85.00.0.365.511.002	\$2,185	\$2,606	\$2,606	\$2,659	\$2,712
IMRF Pension Expense	040.80.85.00.0.365.512.001	\$17,181	\$19,925	\$19,925	\$20,335	\$20,742
Sick Leave Incentive	040.80.85.00.0.365.513.001	\$42	\$1,199	\$1,293	\$1,199	\$1,223
Vac/Pers Leave Incent.	040.80.85.00.0.365.513.002	\$5,264	\$255	\$3,242	\$255	\$260
Total Personnel Costs:		\$216,645	\$249,434	\$252,515	\$254,237	\$259,292
Contractual Services						
Street Sweeper Rental	040.80.85.00.0.365.568.011	\$4,350	\$8,500	\$8,500	\$8,670	\$8,843
Total Contractual Services:		\$4,350	\$8,500	\$8,500	\$8,670	\$8,843
Commodities & Supplies						
Repair/Maint Supplies	040.80.85.00.0.365.622.009	\$3,311	\$3,313	\$3,313	\$3,379	\$3,447
St Sweeper Brooms	040.80.85.00.0.365.623.003	\$5,558	\$5,562	\$5,562	\$5,673	\$5,787
Leaf Machine Parts	040.80.85.00.0.365.623.004	\$10,292	\$10,341	\$10,341	\$10,548	\$10,759
Leaf Truck Boxes	040.80.85.00.0.365.623.005	\$1,411	\$1,494	\$1,494	\$1,524	\$1,554
Total Commodities & Supplies:		\$20,572	\$20,710	\$20,710	\$21,124	\$21,547
Total Leaf Removal Program:		\$241,567	\$278,644	\$281,725	\$284,031	\$289,682
Total Streets & Buildings:		\$3,855,681	\$4,508,057	\$4,469,411	\$4,607,183	\$4,721,282
Forestry & Grounds						
Administration						
Personnel Costs						
Full-Time Earnings	001.80.82.00.0.000.500.001	\$111,663	\$113,864	\$113,864	\$120,387	\$122,795
Overtime	001.80.82.00.0.000.503.001	\$0	\$1,652	\$1,652	\$1,693	\$1,727
Specialty Pay	001.80.82.00.0.000.504.001	\$570	\$593	\$593	\$571	\$571
Longevity Pay	001.80.82.00.0.000.506.001	\$665	\$760	\$760	\$760	\$760



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Medical Insurance	001.80.82.00.0.000.510.001	\$17,982	\$19,002	\$19,002	\$19,404	\$19,792
Dental Insurance	001.80.82.00.0.000.510.004	\$683	\$804	\$804	\$773	\$788
Social Security	001.80.82.00.0.000.511.001	\$6,737	\$7,278	\$7,278	\$7,681	\$7,835
Medicare	001.80.82.00.0.000.511.002	\$1,575	\$1,703	\$1,703	\$1,798	\$1,834
IMRF Pension Expense	001.80.82.00.0.000.512.001	\$12,585	\$12,878	\$12,878	\$13,594	\$13,866
Sick Leave Incentive	001.80.82.00.0.000.513.001	\$0	\$754	\$754	\$755	\$770
Vac/Pers Leave Incent.	001.80.82.00.0.000.513.002	\$503	\$98	\$434	\$98	\$100
Total Personnel Costs:		\$152,963	\$159,386	\$159,722	\$167,514	\$170,838
Contractual Services						
Dues & Memberships	001.80.82.00.0.000.518.001	\$383	\$0	\$1,457	\$2,075	\$2,115
Total Contractual Services:		\$383	\$0	\$1,457	\$2,075	\$2,115
Commodities & Supplies						
Clothing Supplies	001.80.82.00.0.000.603.001	\$719	\$450	\$450	\$450	\$450
Total Commodities & Supplies:		\$719	\$450	\$450	\$450	\$450
Total Administration:		\$154,066	\$159,836	\$161,629	\$170,039	\$173,403
Forestry						
Personnel Costs						
Full-Time Earnings	001.80.82.83.0.000.500.001	\$396,427	\$405,882	\$405,882	\$420,963	\$429,382
Seasonal Earnings	001.80.82.83.0.000.502.001	\$3,886	\$4,692	\$6,323	\$4,950	\$5,049
Overtime	001.80.82.83.0.000.503.001	\$32,311	\$76,770	\$76,770	\$78,712	\$80,285
Specialty Pay	001.80.82.83.0.000.504.001	\$2,881	\$2,996	\$2,996	\$2,888	\$2,888
Longevity Pay	001.80.82.83.0.000.506.001	\$3,380	\$3,540	\$3,540	\$3,550	\$3,550
Medical Insurance	001.80.82.83.0.000.510.001	\$96,794	\$98,000	\$110,200	\$99,145	\$101,128
Social Security	001.80.82.83.0.000.511.001	\$27,055	\$30,772	\$30,772	\$31,836	\$32,473
Medicare	001.80.82.83.0.000.511.002	\$6,328	\$7,202	\$7,202	\$7,451	\$7,600
IMRF Pension Expense	001.80.82.83.0.000.512.001	\$48,665	\$54,075	\$54,075	\$55,937	\$57,056
Sick Leave Incentive	001.80.82.83.0.000.513.001	\$846	\$1,811	\$1,811	\$1,812	\$1,848
Vac/Pers Leave Incent.	001.80.82.83.0.000.513.002	\$94	\$554	\$554	\$554	\$565
Total Personnel Costs:		\$618,666	\$686,294	\$700,125	\$707,798	\$721,824
Contractual Services						
Travel & Meetings	001.80.82.83.0.000.522.001	\$288	\$6,723	\$6,723	\$6,723	\$6,857
Other Prof. Serv.	001.80.82.83.0.000.530.006	\$2,306	\$4,855	\$4,855	\$4,952	\$5,051
Refuse Disposal	001.80.82.83.0.000.569.008	\$5,144	\$5,164	\$5,164	\$5,267	\$5,373
Contract Hauling	001.80.82.83.0.000.574.008	\$6,434	\$6,960	\$6,960	\$7,099	\$7,241
Tree Removal	001.80.82.83.0.000.576.006	\$114,002	\$148,000	\$148,000	\$120,000	\$122,400



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Stump Removal	001.80.82.83.0.000.576.007	\$51,144	\$59,272	\$59,272	\$60,457	\$61,667
Perennial Flower Maintenance	001.80.82.83.0.000.576.008	\$0	\$3,446	\$3,446	\$3,515	\$3,585
Tree Trimming	001.80.82.83.0.000.576.011	\$172,785	\$193,407	\$194,837	\$198,733	\$246,330
Tree Treatments/Spraying	001.80.82.83.0.000.576.013	\$33,068	\$36,430	\$36,430	\$35,700	\$36,414
Telephone - Cellular	001.80.82.83.0.000.590.001	\$7,813	\$3,978	\$7,800	\$7,800	\$7,950
Total Contractual Services:		\$392,983	\$468,235	\$473,487	\$450,246	\$502,868
Commodities & Supplies						
Other Equipment	001.80.82.83.0.000.605.001	\$8,560	\$9,092	\$9,092	\$9,274	\$9,459
Restoration Materials	001.80.82.83.0.000.622.005	\$5,494	\$5,934	\$5,934	\$1,972	\$2,011
Fertilizer	001.80.82.83.0.000.623.001	\$1,128	\$1,265	\$1,265	\$1,290	\$1,316
Total Commodities & Supplies:		\$15,181	\$16,291	\$16,291	\$12,536	\$12,786
Total Forestry:		\$1,026,829	\$1,170,820	\$1,189,903	\$1,170,580	\$1,237,478
4th of July and Civics Events						
Personnel Costs						
Full-Time Earnings	001.80.82.00.8.400.500.001	\$0	\$38,844	\$38,844	\$40,007	\$40,807
Overtime	001.80.82.00.8.400.503.001	\$0	\$7,993	\$7,993	\$8,195	\$8,358
Specialty Pay	001.80.82.00.8.400.504.001	\$0	\$288	\$288	\$275	\$275
Longevity Pay	001.80.82.00.8.400.506.001	\$0	\$330	\$330	\$335	\$335
Medical Insurance	001.80.82.00.8.400.510.001	\$0	\$9,550	\$9,550	\$9,675	\$9,869
Dental Insurance	001.80.82.00.8.400.510.004	\$0	\$43	\$43	\$41	\$42
Social Security	001.80.82.00.8.400.511.001	\$0	\$2,945	\$2,945	\$3,034	\$3,095
Medicare	001.80.82.00.8.400.511.002	\$0	\$691	\$691	\$712	\$726
IMRF Pension Expense	001.80.82.00.8.400.512.001	\$0	\$5,224	\$5,224	\$5,374	\$5,481
Total Personnel Costs:		\$0	\$65,908	\$65,908	\$67,648	\$68,988
Total 4th of July and Civics Events:		\$0	\$65,908	\$65,908	\$67,648	\$68,988
Maintenance of Grounds						
Personnel Costs						
Full-Time Earnings	001.80.82.84.0.355.500.001	\$168,926	\$133,988	\$133,988	\$136,438	\$139,167
Seasonal Earnings	001.80.82.84.0.355.502.001	\$3,499	\$26,588	\$17,588	\$41,800	\$42,636
Overtime	001.80.82.84.0.355.503.001	\$15,482	\$31,663	\$31,663	\$32,455	\$33,105
Specialty Pay	001.80.82.84.0.355.504.001	\$1,170	\$941	\$941	\$901	\$901
Longevity Pay	001.80.82.84.0.355.506.001	\$1,405	\$1,090	\$1,090	\$1,130	\$1,130
Medical Insurance	001.80.82.84.0.355.510.001	\$42,340	\$33,741	\$33,741	\$34,255	\$34,940
Dental Insurance	001.80.82.84.0.355.510.004	\$360	\$381	\$381	\$366	\$373
Social Security	001.80.82.84.0.355.511.001	\$11,575	\$12,094	\$12,094	\$13,238	\$13,503



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Medicare	001.80.82.84.0.355.511.002	\$2,707	\$2,832	\$2,832	\$3,100	\$3,162
IMRF Pension Expense	001.80.82.84.0.355.512.001	\$20,992	\$18,529	\$18,529	\$18,886	\$19,264
Sick Leave Incentive	001.80.82.84.0.355.513.001	\$453	\$725	\$725	\$725	\$740
Vac/Pers Leave Incent.	001.80.82.84.0.355.513.002	\$234	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$269,142	\$262,572	\$253,572	\$283,294	\$288,921
Contractual Services						
Other Prof. Serv.	001.80.82.84.0.355.530.006	\$1,004	\$7,643	\$7,643	\$7,796	\$7,951
St-scape Corr Maint	001.80.82.84.0.355.574.011	\$162,897	\$169,116	\$169,116	\$172,498	\$175,948
Grounds Maintenance	001.80.82.84.0.355.574.014	\$86,795	\$92,752	\$92,752	\$94,607	\$96,499
Railroad Station Maintenance	001.80.82.84.0.355.575.010	\$417	\$0	\$4,000	\$4,080	\$4,161
Contract Spraying	001.80.82.84.0.355.576.014	\$8,721	\$13,033	\$13,033	\$13,294	\$13,559
Contract Sprinkler Maintenance	001.80.82.84.0.355.576.015	\$8,941	\$12,805	\$12,805	\$13,061	\$13,322
Total Contractual Services:		\$268,775	\$295,349	\$299,349	\$305,336	\$311,440
Capital Outlay						
Sprinkler System	001.80.82.84.0.355.665.014	\$10,233	\$7,990	\$7,990	\$8,150	\$8,313
Repl St Furniture	001.80.82.84.0.355.665.041	\$43,013	\$0	\$0	\$43,938	\$44,816
Total Capital Outlay:		\$53,246	\$7,990	\$7,990	\$52,088	\$53,129
Commodities & Supplies						
Small Tools	001.80.82.84.0.355.622.002	\$506	\$526	\$526	\$537	\$548
Grounds Maintenance Supplies	001.80.82.84.0.355.622.003	\$7,582	\$8,281	\$8,281	\$8,447	\$8,616
Lawn Care Equipment	001.80.82.84.0.355.622.004	\$215	\$905	\$905	\$923	\$942
Fertilizer	001.80.82.84.0.355.623.001	\$150	\$230	\$230	\$235	\$240
Total Commodities & Supplies:		\$8,453	\$9,942	\$9,942	\$10,142	\$10,346
Total Maintenance of Grounds:		\$599,616	\$575,853	\$570,853	\$650,860	\$663,836
Public Grounds Beautification						
Personnel Costs						
Full-Time Earnings	001.80.82.84.0.356.500.001	\$85,913	\$87,913	\$87,913	\$89,739	\$91,534
Overtime	001.80.82.84.0.356.503.001	\$7,746	\$19,982	\$19,982	\$20,482	\$20,892
Specialty Pay	001.80.82.84.0.356.504.001	\$600	\$628	\$628	\$603	\$603
Longevity Pay	001.80.82.84.0.356.506.001	\$720	\$725	\$725	\$750	\$750
Medical Insurance	001.80.82.84.0.356.510.001	\$21,802	\$22,244	\$22,244	\$22,576	\$23,028
Dental Insurance	001.80.82.84.0.356.510.004	\$180	\$212	\$212	\$204	\$208
Social Security	001.80.82.84.0.356.511.001	\$5,775	\$6,776	\$6,776	\$6,919	\$7,057



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Medicare	001.80.82.84.0.356.511.002	\$1,351	\$1,586	\$1,586	\$1,621	\$1,653
IMRF Pension Expense	001.80.82.84.0.356.512.001	\$10,666	\$12,022	\$12,022	\$12,276	\$12,522
Sick Leave Incentive	001.80.82.84.0.356.513.001	\$246	\$0	\$0	\$0	\$0
Vac/Pers Leave Incent.	001.80.82.84.0.356.513.002	\$130	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$135,128	\$152,088	\$152,088	\$155,170	\$158,247
Contractual Services						
Beautify RR ROW	001.80.82.84.0.356.574.010	\$0	\$2,703	\$2,703	\$2,757	\$2,812
Total Contractual Services:		\$0	\$2,703	\$2,703	\$2,757	\$2,812
Commodities & Supplies						
Small Tools	001.80.82.84.0.356.622.002	\$49	\$220	\$220	\$224	\$229
Tree/Bush/Flower Repl	001.80.82.84.0.356.623.002	\$35,359	\$36,758	\$36,758	\$37,493	\$38,243
Total Commodities & Supplies:		\$35,408	\$36,978	\$36,978	\$37,717	\$38,472
Total Public Grounds Beautification:		\$170,536	\$191,769	\$191,769	\$195,644	\$199,531
Holiday Decorations						
Personnel Costs						
Full-Time Earnings	001.80.82.00.8.401.500.001	\$8,061	\$8,262	\$8,262	\$8,364	\$8,531
Overtime	001.80.82.00.8.401.503.001	\$632	\$1,609	\$1,609	\$1,650	\$1,683
Specialty Pay	001.80.82.00.8.401.504.001	\$60	\$64	\$64	\$62	\$62
Longevity Pay	001.80.82.00.8.401.506.001	\$75	\$75	\$75	\$80	\$80
Medical Insurance	001.80.82.00.8.401.510.001	\$2,460	\$2,500	\$2,500	\$2,532	\$2,583
Social Security	001.80.82.00.8.401.511.001	\$543	\$622	\$622	\$631	\$644
Medicare	001.80.82.00.8.401.511.002	\$127	\$147	\$147	\$148	\$151
IMRF Pension Expense	001.80.82.00.8.401.512.001	\$992	\$1,102	\$1,102	\$1,118	\$1,140
Sick Leave Incentive	001.80.82.00.8.401.513.001	\$39	\$0	\$0	\$0	\$0
Vac/Pers Leave Incent.	001.80.82.00.8.401.513.002	\$25	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$13,015	\$14,381	\$14,381	\$14,585	\$14,874
Total Holiday Decorations:		\$13,015	\$14,381	\$14,381	\$14,585	\$14,874
Total Forestry & Grounds:		\$1,964,062	\$2,178,567	\$2,194,443	\$2,269,356	\$2,358,110
Water and Sewer						
Administration						
Personnel Costs						
Full-Time Earnings	050.80.84.00.0.000.500.001	\$378,188	\$383,385	\$383,385	\$400,654	\$408,667
Overtime	050.80.84.00.0.000.503.001	\$520	\$3,801	\$3,801	\$3,896	\$3,975
Specialty Pay	050.80.84.00.0.000.504.001	\$600	\$624	\$624	\$601	\$601



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Longevity Pay	050.80.84.00.0.000.506.001	\$1,805	\$1,980	\$1,980	\$2,570	\$2,570
Medical Insurance	050.80.84.00.0.000.510.001	\$74,150	\$73,888	\$73,888	\$74,722	\$76,216
Workers' Comp Ins	050.80.84.00.0.000.510.003	\$115,369	\$71,000	\$71,000	\$35,700	\$36,414
Dental Insurance	050.80.84.00.0.000.510.004	\$1,655	\$1,949	\$1,949	\$1,751	\$1,786
Social Security	050.80.84.00.0.000.511.001	\$21,700	\$23,364	\$23,364	\$24,402	\$24,890
Medicare	050.80.84.00.0.000.511.002	\$5,395	\$5,730	\$5,730	\$5,987	\$6,107
IMRF Pension Expense	050.80.84.00.0.000.512.001	\$44,202	\$43,374	\$43,374	\$44,586	\$45,478
Sick Leave Incentive	050.80.84.00.0.000.513.001	-\$5,202	\$1,820	\$1,820	\$1,821	\$1,857
Vac/Pers Leave Incent.	050.80.84.00.0.000.513.002	\$102,067	\$4,206	\$4,206	\$4,207	\$4,291
OPEB Expense	050.80.84.00.0.000.513.009	\$834,376	\$0	\$0	\$0	\$0
Net Pension Expense	050.80.84.00.0.000.513.011	-\$3,856	\$0	\$0	\$0	\$0
Unemployment Comp	050.80.84.00.0.000.513.013	\$2,000	\$2,000	\$2,000	\$2,000	\$2,040
Total Personnel Costs:		\$1,572,970	\$617,121	\$617,121	\$602,897	\$614,892
Contractual Services						
Dues & Memberships	050.80.84.00.0.000.518.001	\$4,919	\$3,650	\$4,827	\$3,723	\$3,797
Other Employee Exp.	050.80.84.00.0.000.521.001	\$1,490	\$3,490	\$3,490	\$3,560	\$3,631
Travel & Meetings	050.80.84.00.0.000.522.001	\$36	\$4,875	\$4,875	\$4,973	\$5,072
Uniform Expense	050.80.84.00.0.000.524.001	\$14,604	\$20,128	\$20,128	\$20,531	\$20,942
Training	050.80.84.00.0.000.525.004	\$7,324	\$12,854	\$12,854	\$13,111	\$13,373
Other Prof. Serv.	050.80.84.00.0.000.530.006	\$575	\$4,600	\$5,100	\$5,202	\$5,306
Equipment Maint.	050.80.84.00.0.000.532.002	\$1,040	\$1,327	\$1,327	\$1,354	\$1,381
Copier Lease Payment	050.80.84.00.0.000.551.001	\$2,012	\$2,184	\$2,184	\$2,184	\$2,184
Computer Repl Fund	050.80.84.00.0.000.552.001	\$933	\$8,920	\$8,920	\$12,600	\$12,600
Comp Programming	050.80.84.00.0.000.560.002	\$0	\$1,371	\$1,371	\$1,398	\$1,426
Computer Maint.	050.80.84.00.0.000.560.007	\$0	\$2,959	\$2,959	\$1,500	\$1,530
GIS Maintenance	050.80.84.00.0.000.560.009	\$13,824	\$24,162	\$24,159	\$24,135	\$24,618
Computer Software	050.80.84.00.0.000.560.012	\$480	\$0	\$6,720	\$0	\$0
Cloud-Based Service	050.80.84.00.0.000.561.004	\$64,020	\$55,955	\$55,955	\$57,074	\$58,216
Printing Expense	050.80.84.00.0.000.562.002	\$2,939	\$6,448	\$6,448	\$6,577	\$6,709
Bank & Fiscal Fees	050.80.84.00.0.000.563.002	\$0	\$2,365	\$2,365	\$2,412	\$2,460
Uniform Rent/Cleaning	050.80.84.00.0.000.574.005	\$11,290	\$11,293	\$11,293	\$11,519	\$11,749
Telephone - Cellular	050.80.84.00.0.000.590.001	\$10,907	\$8,700	\$11,000	\$11,200	\$11,400
General Liability	050.80.84.00.0.000.593.001	\$134,892	\$178,102	\$178,102	\$170,631	\$174,043
Total Contractual Services:		\$271,287	\$353,383	\$364,077	\$353,684	\$360,437
Capital Outlay						
Radio Equip -Water	050.80.84.00.0.000.668.005	\$1,980	\$1,500	\$1,500	\$1,530	\$1,561
Total Capital Outlay:		\$1,980	\$1,500	\$1,500	\$1,530	\$1,561



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Commodities & Supplies						
Clothing Supplies	050.80.84.00.0.000.603.001	\$708	\$1,275	\$1,275	\$475	\$475
Office Supplies	050.80.84.00.0.000.606.001	\$1,275	\$4,377	\$4,377	\$4,465	\$4,554
Other Supplies	050.80.84.00.0.000.608.001	\$0	\$2,209	\$2,209	\$2,253	\$2,298
Training Supplies	050.80.84.00.0.000.614.001	\$0	\$746	\$746	\$761	\$776
Open House Supplies	050.80.84.00.0.000.622.001	\$0	\$3,137	\$3,137	\$3,200	\$3,264
Engineering Supplies	050.80.84.00.0.000.626.002	\$0	\$1,289	\$1,289	\$1,315	\$1,341
Water Conservation Supplies	050.80.84.00.0.000.626.004	\$0	\$998	\$998	\$1,018	\$1,038
Total Commodities & Supplies:		\$1,984	\$14,031	\$14,031	\$13,487	\$13,746
Other Expenditures						
Depreciation	050.80.84.00.0.000.638.001	\$686,789	\$0	\$0	\$0	\$0
Total Other Expenditures:		\$686,789	\$0	\$0	\$0	\$0
Total Administration:		\$2,535,010	\$986,035	\$996,729	\$971,598	\$990,636
Equipment Maintenance						
Contractual Services						
Vehicle Lease Payment	050.80.84.01.0.000.553.001	\$394,650	\$452,440	\$452,440	\$254,170	\$254,170
Vehicle Maint Payment	050.80.84.01.0.000.554.001	\$603,657	\$564,704	\$564,704	\$486,757	\$574,461
Total Contractual Services:		\$998,307	\$1,017,144	\$1,017,144	\$740,927	\$828,631
Total Equipment Maintenance:		\$998,307	\$1,017,144	\$1,017,144	\$740,927	\$828,631
Maintenance of Buildings						
Personnel Costs						
Full-Time Earnings	050.80.84.87.0.375.500.001	\$143,053	\$147,140	\$147,140	\$149,663	\$152,656
Overtime	050.80.84.87.0.375.503.001	\$16,258	\$35,708	\$35,708	\$36,601	\$37,333
Specialty Pay	050.80.84.87.0.375.504.001	\$945	\$1,002	\$1,002	\$967	\$967
Longevity Pay	050.80.84.87.0.375.506.001	\$1,160	\$1,170	\$1,170	\$1,200	\$1,200
Medical Insurance	050.80.84.87.0.375.510.001	\$41,570	\$41,983	\$41,983	\$42,532	\$43,383
Social Security	050.80.84.87.0.375.511.001	\$10,199	\$11,534	\$11,534	\$11,746	\$11,981
Medicare	050.80.84.87.0.375.511.002	\$2,385	\$2,700	\$2,700	\$2,751	\$2,806
IMRF Pension Expense	050.80.84.87.0.375.512.001	\$18,397	\$20,460	\$20,460	\$20,835	\$21,252
Sick Leave Incentive	050.80.84.87.0.375.513.001	\$211	\$0	\$197	\$0	\$0
Vac/Pers Leave Incent.	050.80.84.87.0.375.513.002	\$3,181	\$940	\$940	\$940	\$959
Total Personnel Costs:		\$237,359	\$262,637	\$262,834	\$267,235	\$272,537



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Contractual Services						
Roof Repairs	050.80.84.87.0.375.533.003	\$0	\$8,000	\$8,000	\$5,000	\$5,100
Building Repairs	050.80.84.87.0.375.533.005	\$85	\$8,000	\$8,000	\$5,000	\$5,100
Natural Gas	050.80.84.87.0.375.585.001	\$5,364	\$6,756	\$6,756	\$6,891	\$7,029
Total Contractual Services:		\$5,449	\$22,756	\$22,756	\$16,891	\$17,229
Commodities & Supplies						
M&R Supplies - PW	050.80.84.87.0.375.628.003	\$1,648	\$1,688	\$1,688	\$1,722	\$1,756
Total Commodities & Supplies:		\$1,648	\$1,688	\$1,688	\$1,722	\$1,756
Total Maintenance of Buildings:		\$244,455	\$287,081	\$287,278	\$285,848	\$291,522
Maintenance of Grounds						
Personnel Costs						
Full-Time Earnings	050.80.84.87.0.376.500.001	\$29,435	\$29,555	\$29,555	\$29,973	\$30,572
Seasonal Earnings	050.80.84.87.0.376.502.001	\$7,992	\$15,933	\$0	\$15,620	\$15,932
Overtime	050.80.84.87.0.376.503.001	\$3,209	\$8,145	\$8,145	\$8,349	\$8,515
Specialty Pay	050.80.84.87.0.376.504.001	\$180	\$189	\$189	\$181	\$181
Longevity Pay	050.80.84.87.0.376.506.001	\$215	\$215	\$215	\$220	\$220
Medical Insurance	050.80.84.87.0.376.510.001	\$6,246	\$6,500	\$6,500	\$6,617	\$6,749
Dental Insurance	050.80.84.87.0.376.510.004	\$144	\$170	\$170	\$163	\$166
Social Security	050.80.84.87.0.376.511.001	\$2,464	\$3,351	\$2,363	\$3,371	\$3,438
Medicare	050.80.84.87.0.376.511.002	\$576	\$786	\$555	\$791	\$807
IMRF Pension Expense	050.80.84.87.0.376.512.001	\$3,657	\$4,193	\$4,193	\$4,262	\$4,347
Sick Leave Incentive	050.80.84.87.0.376.513.001	\$39	\$0	\$0	\$0	\$0
Vac/Pers Leave Incent.	050.80.84.87.0.376.513.002	\$25	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$54,183	\$69,037	\$51,885	\$69,547	\$70,927
Contractual Services						
Landscape & Fence Maintenance	050.80.84.87.0.376.574.012	\$0	\$1,126	\$1,126	\$500	\$510
Grounds Maintenance	050.80.84.87.0.376.574.014	\$36,305	\$52,564	\$52,564	\$53,615	\$54,687
Total Contractual Services:		\$36,305	\$53,690	\$53,690	\$54,115	\$55,197
Commodities & Supplies						
Small Tools	050.80.84.87.0.376.622.002	\$188	\$219	\$219	\$223	\$227
Grounds Maintenance Supplies	050.80.84.87.0.376.622.003	\$677	\$2,655	\$2,655	\$2,708	\$2,762
Lawn Care Equipment	050.80.84.87.0.376.622.004	\$0	\$503	\$503	\$513	\$523
Snow Plow Blades	050.80.84.87.0.376.622.007	\$1,350	\$3,282	\$3,282	\$3,347	\$3,414



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Commodities & Supplies:		\$2,216	\$6,659	\$6,659	\$6,791	\$6,926
Total Maintenance of Grounds:		\$92,704	\$129,386	\$112,234	\$130,453	\$133,050
Lake Michigan Water Supply						
Contractual Services						
JAWA - Water Purchase	050.80.84.87.0.378.570.001	\$5,043,807	\$5,169,000	\$4,146,024	\$5,272,380	\$5,377,828
JAWA - Power Cost	050.80.84.87.0.378.570.002	\$130,039	\$137,000	\$91,178	\$124,100	\$126,582
JAWA - O&M Cost	050.80.84.87.0.378.570.003	\$404,737	\$428,000	\$308,034	\$248,200	\$253,164
JAWA - Fixed Cost	050.80.84.87.0.378.570.004	\$1,938,999	\$1,500,300	\$1,195,908	\$1,402,300	\$1,430,346
Total Contractual Services:		\$7,517,582	\$7,234,300	\$5,741,144	\$7,046,980	\$7,187,920
Total Lake Michigan Water Supply:		\$7,517,582	\$7,234,300	\$5,741,144	\$7,046,980	\$7,187,920
Water Supply Maint. and Repair						
Personnel Costs						
Full-Time Earnings	050.80.84.87.0.379.500.001	\$307,456	\$301,522	\$294,522	\$305,968	\$312,087
Overtime	050.80.84.87.0.379.503.001	\$32,160	\$70,461	\$70,461	\$72,223	\$73,667
Specialty Pay	050.80.84.87.0.379.504.001	\$1,145	\$1,211	\$1,211	\$815	\$815
Longevity Pay	050.80.84.87.0.379.506.001	\$2,810	\$2,835	\$2,835	\$1,995	\$1,995
Medical Insurance	050.80.84.87.0.379.510.001	\$72,590	\$73,304	\$68,504	\$92,908	\$94,766
Dental Insurance	050.80.84.87.0.379.510.004	\$0	\$0	\$0	\$688	\$702
Social Security	050.80.84.87.0.379.511.001	\$21,630	\$23,436	\$23,436	\$23,745	\$24,220
Medicare	050.80.84.87.0.379.511.002	\$5,059	\$5,485	\$5,485	\$5,561	\$5,672
IMRF Pension Expense	050.80.84.87.0.379.512.001	\$39,042	\$41,594	\$41,594	\$42,138	\$42,981
Sick Leave Incentive	050.80.84.87.0.379.513.001	\$844	\$502	\$788	\$502	\$512
Vac/Pers Leave Incent.	050.80.84.87.0.379.513.002	\$5,342	\$1,325	\$6,773	\$1,325	\$1,352
Retiree Sick Incentive	050.80.84.87.0.379.513.003	\$0	\$0	\$8,748	\$0	\$0
Total Personnel Costs:		\$488,079	\$521,675	\$524,357	\$547,868	\$558,769
Contractual Services						
Equipment Maint.	050.80.84.87.0.379.532.002	\$57,730	\$67,569	\$67,569	\$60,000	\$61,200
Emergency Repairs	050.80.84.87.0.379.533.004	\$0	\$3,000	\$2,000	\$2,000	\$2,040
Electrical Repairs	050.80.84.87.0.379.533.006	\$3,990	\$7,884	\$7,000	\$5,000	\$5,100
Water Sample Testing	050.80.84.87.0.379.569.003	\$20,718	\$40,000	\$35,000	\$28,000	\$28,560
Water Tank Repairs	050.80.84.87.0.379.569.004	\$0	\$5,520	\$5,520	\$3,000	\$3,060
Electricity	050.80.84.87.0.379.586.001	\$80,448	\$81,600	\$81,600	\$83,232	\$84,897
Total Contractual Services:		\$162,886	\$205,573	\$198,689	\$181,232	\$184,857



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Capital Outlay						
Amortization	050.80.84.87.0.000.731.001	\$7,500	\$0	\$0	\$0	\$0
Tank Repair/Inspection	050.80.84.87.0.379.671.002	\$18,669	\$25,000	\$25,000	\$20,000	\$20,400
Tank Dsgn Engineering	050.80.84.87.0.379.671.004	\$17,250	\$25,000	\$25,000	\$20,000	\$20,400
Total Capital Outlay:		\$43,419	\$50,000	\$50,000	\$40,000	\$40,800
Commodities & Supplies						
Repair/Maint Supplies	050.80.84.87.0.379.622.009	\$22,029	\$22,523	\$22,523	\$22,973	\$23,432
Water Treatment Chemicals	050.80.84.87.0.379.626.005	\$10,887	\$25,000	\$25,000	\$18,000	\$18,360
Generators	050.80.84.87.0.379.627.002	\$9,617	\$22,000	\$22,000	\$15,000	\$15,300
Total Commodities & Supplies:		\$42,532	\$69,523	\$69,523	\$55,973	\$57,092
Total Water Supply Maint. and Repair:		\$736,916	\$846,771	\$842,569	\$825,073	\$841,518
Water Distribution Maint. & Rep						
Personnel Costs						
Full-Time Earnings	050.80.84.87.0.380.500.001	\$425,306	\$439,310	\$445,310	\$448,331	\$457,298
Part-Time Earnings	050.80.84.87.0.380.501.001	\$26,491	\$51,936	\$24,936	\$52,173	\$53,216
Overtime	050.80.84.87.0.380.503.001	\$54,036	\$112,145	\$112,145	\$114,949	\$117,247
Specialty Pay	050.80.84.87.0.380.504.001	\$2,262	\$2,435	\$2,435	\$2,346	\$2,346
Longevity Pay	050.80.84.87.0.380.506.001	\$2,580	\$2,690	\$2,690	\$2,870	\$2,870
Medical Insurance	050.80.84.87.0.380.510.001	\$101,470	\$102,292	\$102,292	\$103,630	\$105,703
Social Security	050.80.84.87.0.380.511.001	\$31,906	\$37,733	\$37,733	\$38,491	\$39,261
Medicare	050.80.84.87.0.380.511.002	\$7,462	\$8,832	\$8,832	\$9,007	\$9,187
IMRF Pension Expense	050.80.84.87.0.380.512.001	\$57,780	\$64,296	\$64,296	\$65,651	\$66,964
Sick Leave Incentive	050.80.84.87.0.380.513.001	\$1,007	\$0	\$986	\$0	\$0
Vac/Pers Leave Incent.	050.80.84.87.0.380.513.002	\$5,934	\$0	\$2,118	\$0	\$0
Total Personnel Costs:		\$716,234	\$821,669	\$803,773	\$837,448	\$854,092
Contractual Services						
Control System Programming	050.80.84.87.0.380.530.005	\$26,397	\$55,203	\$55,203	\$35,000	\$35,700
Other Prof. Serv.	050.80.84.87.0.380.530.006	\$44,742	\$39,591	\$39,591	\$28,143	\$28,706
Equipment Maint.	050.80.84.87.0.380.532.002	\$484	\$5,986	\$5,986	\$6,106	\$6,228
Parkway Restoration	050.80.84.87.0.380.569.006	\$63,604	\$50,000	\$50,000	\$51,000	\$52,020
Pavement Restoration	050.80.84.87.0.380.569.007	\$42,899	\$43,297	\$43,297	\$44,163	\$45,046
Refuse Disposal	050.80.84.87.0.380.569.008	\$6,897	\$6,897	\$6,897	\$7,035	\$7,176
Backflow Prevention Program	050.80.84.87.0.380.571.006	\$15,614	\$25,000	\$20,000	\$25,500	\$26,010



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Julie Service Charges	050.80.84.87.0.380.574.007	\$8,285	\$14,071	\$14,071	\$10,000	\$10,200
Contract Hauling	050.80.84.87.0.380.574.008	\$32,148	\$33,122	\$33,122	\$33,784	\$34,460
Total Contractual Services:		\$241,070	\$273,167	\$268,167	\$240,731	\$245,546
Capital Outlay						
Office Eqpt - Water	050.80.84.87.0.380.656.007	\$0	\$1,103	\$955	\$1,125	\$1,147
Wireless Telemetry System Maint	050.80.84.87.0.380.671.006	\$0	\$8,000	\$15,000	\$10,000	\$10,200
Total Capital Outlay:		\$0	\$9,103	\$15,955	\$11,125	\$11,347
Commodities & Supplies						
Small Tools	050.80.84.87.0.380.622.002	\$443	\$447	\$447	\$456	\$465
Restoration Materials	050.80.84.87.0.380.622.005	\$28,496	\$30,362	\$30,362	\$30,969	\$31,588
Emergency Barricades	050.80.84.87.0.380.622.006	\$2,130	\$2,130	\$2,130	\$2,173	\$2,216
Repair/Maint Supplies	050.80.84.87.0.380.622.009	\$89,764	\$48,580	\$48,580	\$49,551	\$50,542
Water - Gas Pumps/Generators	050.80.84.87.0.380.627.003	\$1,091	\$2,207	\$2,207	\$2,251	\$2,296
Total Commodities & Supplies:		\$121,924	\$83,726	\$83,726	\$85,400	\$87,107
Total Water Distribution Maint. & Rep:		\$1,079,228	\$1,187,665	\$1,171,621	\$1,174,704	\$1,198,092
Water Meter Maintenance						
Personnel Costs						
Full-Time Earnings	050.80.84.87.0.381.500.001	\$40,308	\$41,303	\$41,303	\$41,818	\$42,654
Seasonal Earnings	050.80.84.87.0.381.502.001	\$7,751	\$6,508	\$0	\$6,380	\$6,508
Overtime	050.80.84.87.0.381.503.001	\$2,763	\$7,454	\$7,454	\$7,640	\$7,792
Specialty Pay	050.80.84.87.0.381.504.001	\$300	\$313	\$313	\$301	\$301
Longevity Pay	050.80.84.87.0.381.506.001	\$350	\$390	\$390	\$400	\$400
Medical Insurance	050.80.84.87.0.381.510.001	\$6,780	\$6,831	\$6,831	\$6,920	\$7,058
Social Security	050.80.84.87.0.381.511.001	\$3,182	\$3,478	\$3,478	\$3,514	\$3,584
Medicare	050.80.84.87.0.381.511.002	\$744	\$816	\$816	\$824	\$840
IMRF Pension Expense	050.80.84.87.0.381.512.001	\$4,880	\$5,453	\$5,453	\$5,530	\$5,641
Sick Leave Incentive	050.80.84.87.0.381.513.001	\$0	\$97	\$97	\$97	\$99
Total Personnel Costs:		\$67,059	\$72,643	\$66,135	\$73,424	\$74,877
Contractual Services						
Vehicle Rental	050.80.84.87.0.381.547.003	\$3,055	\$1,500	\$1,500	\$1,530	\$1,561
Comp Programming	050.80.84.87.0.381.560.002	\$25,943	\$33,000	\$29,110	\$30,000	\$30,600
Meter Installation	050.80.84.87.0.381.569.001	\$28,712	\$71,765	\$71,765	\$73,200	\$74,664
Meter Testing & Repair	050.80.84.87.0.381.569.002	\$24,506	\$28,982	\$28,982	\$25,000	\$25,500
Total Contractual Services:		\$82,216	\$135,247	\$131,357	\$129,730	\$132,325



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Capital Outlay						
Water Meters	050.80.84.87.0.381.665.050	\$89,601	\$66,300	\$66,300	\$67,626	\$68,979
Total Capital Outlay:		\$89,601	\$66,300	\$66,300	\$67,626	\$68,979
Commodities & Supplies						
Small Tools	050.80.84.87.0.381.622.002	\$177	\$193	\$193	\$197	\$201
Water Meter Repair Parts	050.80.84.87.0.381.626.008	\$2,571	\$3,311	\$3,311	\$3,377	\$3,444
Total Commodities & Supplies:		\$2,749	\$3,504	\$3,504	\$3,574	\$3,645
Total Water Meter Maintenance:		\$241,624	\$277,694	\$267,296	\$274,354	\$279,826
Water Valve/Hydrant Maint & Rep						
Personnel Costs						
Full-Time Earnings	050.80.84.87.0.382.500.001	\$162,242	\$170,525	\$170,525	\$174,190	\$177,674
Overtime	050.80.84.87.0.382.503.001	\$21,199	\$46,503	\$46,503	\$47,666	\$48,619
Specialty Pay	050.80.84.87.0.382.504.001	\$839	\$907	\$907	\$877	\$877
Longevity Pay	050.80.84.87.0.382.506.001	\$870	\$905	\$905	\$995	\$995
Medical Insurance	050.80.84.87.0.382.510.001	\$27,100	\$27,323	\$27,323	\$27,680	\$28,234
Social Security	050.80.84.87.0.382.511.001	\$11,382	\$13,604	\$13,604	\$13,907	\$14,185
Medicare	050.80.84.87.0.382.511.002	\$2,662	\$3,185	\$3,185	\$3,258	\$3,323
IMRF Pension Expense	050.80.84.87.0.382.512.001	\$20,668	\$24,153	\$24,153	\$24,688	\$25,182
Sick Leave Incentive	050.80.84.87.0.382.513.001	\$0	\$466	\$466	\$466	\$475
Total Personnel Costs:		\$246,963	\$287,571	\$287,571	\$293,727	\$299,564
Contractual Services						
Painting Services	050.80.84.87.0.382.574.001	\$40,800	\$40,800	\$40,800	\$41,616	\$42,448
Contract Hauling	050.80.84.87.0.382.574.008	\$19,760	\$20,038	\$20,038	\$20,439	\$20,848
Total Contractual Services:		\$60,560	\$60,838	\$60,838	\$62,055	\$63,296
Commodities & Supplies						
Restoration Materials	050.80.84.87.0.382.622.005	\$9,880	\$9,937	\$9,937	\$10,136	\$10,339
Repair/Maint Supplies	050.80.84.87.0.382.622.009	\$15,024	\$20,000	\$20,000	\$20,400	\$20,808
Painting Supplies	050.80.84.87.0.382.626.001	\$1,535	\$1,656	\$1,656	\$1,689	\$1,723
Water Hydrants	050.80.84.87.0.382.626.006	\$44,427	\$40,000	\$40,000	\$40,800	\$41,616
Water Valves	050.80.84.87.0.382.626.007	\$31,836	\$31,836	\$31,836	\$32,472	\$33,121
Total Commodities & Supplies:		\$102,702	\$103,429	\$103,429	\$105,497	\$107,607
Total Water Valve/Hydrant Maint & Rep:		\$410,225	\$451,838	\$451,838	\$461,279	\$470,467



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Sanitary Sewer Maint and Repair						
Personnel Costs						
Full-Time Earnings	050.80.84.88.0.383.500.001	\$292,392	\$301,396	\$301,396	\$306,388	\$312,516
Overtime	050.80.84.88.0.383.503.001	\$37,348	\$84,846	\$84,846	\$86,967	\$88,705
Specialty Pay	050.80.84.88.0.383.504.001	\$1,184	\$1,250	\$1,250	\$1,201	\$1,201
Longevity Pay	050.80.84.88.0.383.506.001	\$1,690	\$1,860	\$1,860	\$1,880	\$1,880
Medical Insurance	050.80.84.88.0.383.510.001	\$80,664	\$81,244	\$81,244	\$82,146	\$83,789
Dental Insurance	050.80.84.88.0.383.510.004	\$719	\$846	\$846	\$813	\$829
Social Security	050.80.84.88.0.383.511.001	\$20,161	\$24,144	\$24,144	\$24,583	\$25,075
Medicare	050.80.84.88.0.383.511.002	\$4,715	\$5,650	\$5,650	\$5,753	\$5,868
IMRF Pension Expense	050.80.84.88.0.383.512.001	\$37,116	\$42,833	\$42,833	\$43,612	\$44,484
Vac/Pers Leave Incent.	050.80.84.88.0.383.513.002	\$4	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$475,993	\$544,069	\$544,069	\$553,343	\$564,347
Contractual Services						
Equipment Maint.	050.80.84.88.0.383.532.002	\$258	\$8,000	\$7,500	\$6,000	\$6,120
Refuse Disposal	050.80.84.88.0.383.569.008	\$0	\$5,743	\$5,743	\$5,858	\$5,975
Sewer Repair/Repl	050.80.84.88.0.383.571.001	\$25,538	\$43,775	\$43,775	\$35,000	\$35,700
Building Sewer Insp	050.80.84.88.0.383.571.002	\$15,407	\$65,000	\$65,000	\$50,000	\$51,000
Sewer Cleaning	050.80.84.88.0.383.571.003	\$44,681	\$50,000	\$50,000	\$51,000	\$52,020
Flow Monitoring Analy	050.80.84.88.0.383.571.007	\$0	\$33,783	\$20,000	\$25,000	\$25,500
Contract Hauling	050.80.84.88.0.383.574.008	\$0	\$6,192	\$6,192	\$6,316	\$6,442
Electricity	050.80.84.88.0.383.586.001	\$12,381	\$24,895	\$22,000	\$25,393	\$25,901
Total Contractual Services:		\$98,264	\$237,388	\$220,210	\$204,567	\$208,658
Commodities & Supplies						
Restoration Materials	050.80.84.88.0.383.622.005	\$4,180	\$4,553	\$4,553	\$4,644	\$4,737
Repair/Maint Supplies	050.80.84.88.0.383.622.009	\$14,795	\$15,000	\$15,000	\$15,300	\$15,606
Manhole Frame Supp	050.80.84.88.0.383.626.003	\$5,188	\$7,000	\$5,500	\$6,000	\$6,120
Total Commodities & Supplies:		\$24,163	\$26,553	\$25,053	\$25,944	\$26,463
Total Sanitary Sewer Maint and Repair:		\$598,420	\$808,010	\$789,332	\$783,854	\$799,468
Total Water and Sewer:		\$14,454,470	\$13,225,924	\$11,677,185	\$12,695,070	\$13,021,130
Engineering						
Administration						
Personnel Costs						
Full-Time Earnings	001.80.83.00.0.000.500.001	\$758,972	\$774,376	\$774,376	\$889,410	\$907,198
Part-Time Earnings	001.80.83.00.0.000.501.001	\$27,435	\$23,487	\$23,487	\$24,338	\$24,825
Seasonal Earnings	001.80.83.00.0.000.502.001	\$11,742	\$18,150	\$18,150	\$19,500	\$0



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Overtime	001.80.83.00.0.000.503.001	\$6,017	\$28,600	\$28,600	\$29,315	\$29,901
Specialty Pay	001.80.83.00.0.000.504.001	\$600	\$624	\$624	\$601	\$601
Longevity Pay	001.80.83.00.0.000.506.001	\$4,090	\$4,190	\$4,190	\$4,790	\$4,790
Medical Insurance	001.80.83.00.0.000.510.001	\$116,537	\$116,387	\$116,387	\$145,726	\$148,641
Dental Insurance	001.80.83.00.0.000.510.004	\$2,078	\$2,446	\$2,446	\$3,569	\$3,640
Social Security	001.80.83.00.0.000.511.001	\$49,585	\$53,090	\$53,090	\$60,448	\$60,424
Medicare	001.80.83.00.0.000.511.002	\$11,610	\$12,420	\$12,420	\$14,141	\$14,135
IMRF Pension Expense	001.80.83.00.0.000.512.001	\$91,206	\$92,018	\$92,018	\$104,498	\$106,588
Sick Leave Incentive	001.80.83.00.0.000.513.001	\$6,182	\$0	\$1,056	\$0	\$0
Vac/Pers Leave Incent.	001.80.83.00.0.000.513.002	\$11,110	\$5,990	\$5,990	\$5,992	\$6,112
Total Personnel Costs:		\$1,097,164	\$1,131,778	\$1,132,834	\$1,302,328	\$1,306,855
Contractual Services						
Dues & Memberships	001.80.83.00.0.000.518.001	\$1,552	\$1,503	\$1,503	\$1,533	\$1,564
Training	001.80.83.00.0.000.525.004	\$2,478	\$4,170	\$4,170	\$4,253	\$4,338
Other Prof. Serv.	001.80.83.00.0.000.530.006	\$46,470	\$58,282	\$58,282	\$59,448	\$60,637
Equipment Maint.	001.80.83.00.0.000.532.002	\$351	\$1,545	\$1,545	\$1,576	\$1,608
Vehicle Lease Payment	001.80.83.00.0.000.553.001	\$13,270	\$13,430	\$13,430	\$13,330	\$13,330
Vehicle Maint Payment	001.80.83.00.0.000.554.001	\$41,084	\$38,433	\$38,433	\$33,128	\$39,097
Cloud-Based Service	001.80.83.00.0.000.561.004	\$2,245	\$3,809	\$3,809	\$3,885	\$3,963
Maps & Plats	001.80.83.00.0.000.562.004	\$495	\$1,183	\$1,183	\$1,207	\$1,231
ROW Restoration	001.80.83.00.0.000.577.004	\$7,012	\$7,099	\$7,099	\$7,241	\$7,386
Telephone - Cellular	001.80.83.00.0.000.590.001	\$6,141	\$6,000	\$6,000	\$6,120	\$6,242
Total Contractual Services:		\$121,098	\$135,454	\$135,454	\$131,721	\$139,396
Capital Outlay						
Office Eqpt - Eng	001.80.83.00.0.000.656.002	\$0	\$626	\$626	\$639	\$652
Engineering Equipment	001.80.83.00.0.000.665.012	\$818	\$1,878	\$1,878	\$1,916	\$1,954
Total Capital Outlay:		\$818	\$2,504	\$2,504	\$2,555	\$2,606
Commodities & Supplies						
Clothing Supplies	001.80.83.00.0.000.603.001	\$1,156	\$3,070	\$3,070	\$1,720	\$1,720
Other Supplies	001.80.83.00.0.000.608.001	\$0	\$1,172	\$1,172	\$1,195	\$1,219
Engineering Supplies	001.80.83.00.0.000.626.002	\$3,299	\$3,544	\$3,544	\$3,615	\$3,687
Total Commodities & Supplies:		\$4,455	\$7,786	\$7,786	\$6,530	\$6,626
Total Administration:		\$1,223,536	\$1,277,522	\$1,278,578	\$1,443,134	\$1,455,483
Traffic Engineering						
Personnel Costs						



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Full-Time Earnings	001.80.83.86.0.357.500.001	\$49,641	\$50,617	\$50,617	\$52,529	\$53,580
Overtime	001.80.83.86.0.357.503.001	\$1,332	\$4,121	\$4,121	\$4,224	\$4,308
Longevity Pay	001.80.83.86.0.357.506.001	\$360	\$360	\$360	\$360	\$360
Medical Insurance	001.80.83.86.0.357.510.001	\$9,734	\$9,740	\$9,740	\$9,804	\$10,000
Dental Insurance	001.80.83.86.0.357.510.004	\$288	\$339	\$339	\$326	\$333
Social Security	001.80.83.86.0.357.511.001	\$3,319	\$3,573	\$3,573	\$3,698	\$3,772
Medicare	001.80.83.86.0.357.511.002	\$776	\$837	\$837	\$867	\$884
IMRF Pension Expense	001.80.83.86.0.357.512.001	\$6,236	\$6,320	\$6,320	\$6,541	\$6,672
Sick Leave Incentive	001.80.83.86.0.357.513.001	\$4,121	\$2,264	\$2,264	\$2,265	\$2,310
Vac/Pers Leave Incent.	001.80.83.86.0.357.513.002	\$0	\$161	\$161	\$161	\$164
Total Personnel Costs:		\$75,806	\$78,332	\$78,332	\$80,775	\$82,383
Contractual Services						
Streetlight Maint	001.80.83.86.0.357.577.001	\$2,062	\$9,363	\$6,000	\$9,551	\$9,742
Traffic Signal Device	001.80.83.86.0.357.577.003	\$6,909	\$7,926	\$7,926	\$8,085	\$8,247
Electricity - Street Lights	001.80.83.86.0.357.587.001	\$83,871	\$25,000	\$25,000	\$25,500	\$26,010
Total Contractual Services:		\$92,842	\$42,289	\$38,926	\$43,136	\$43,999
Commodities & Supplies						
Clothing Supplies	001.80.83.86.0.357.603.001	\$80	\$200	\$200	\$80	\$80
Street Light Supplies	001.80.83.86.0.357.622.010	\$17,227	\$28,429	\$28,429	\$28,998	\$29,578
Total Commodities & Supplies:		\$17,307	\$28,629	\$28,629	\$29,078	\$29,658
Total Traffic Engineering:		\$185,956	\$149,250	\$145,887	\$152,989	\$156,040
Traffic Control-Street Lighting						
Contractual Services						
Traffic Light Maint	041.80.83.86.0.357.577.002	\$76,623	\$99,787	\$99,787	\$101,783	\$103,819
Electricity - NW Highway	041.80.83.86.0.357.588.001	\$127,790	\$254,000	\$254,000	\$254,000	\$254,000
Total Contractual Services:		\$204,412	\$353,787	\$353,787	\$355,783	\$357,819
Total Traffic Control-Street Lighting:		\$204,412	\$353,787	\$353,787	\$355,783	\$357,819
Total Engineering:		\$1,613,904	\$1,780,559	\$1,778,252	\$1,951,906	\$1,969,342
Total Public Works:		\$28,300,511	\$28,267,006	\$26,727,454	\$27,917,150	\$28,690,168
Total Expenditures:		\$28,300,511	\$28,267,006	\$26,727,454	\$27,917,150	\$28,690,168



Non Operating Expenditures



Special Revenue Funds - Business District

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

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

A redevelopment agreement with RREF III - P Randhurst Village LLC. provides for the sharing of certain revenues generated from the Randhurst Business District. Revenues include a Hotel/Motel Tax, Food and Beverage Tax, Movie Theatre Tax, Business District Tax, and State Sales Tax. These payments go towards paying down an outstanding Note held by the developer. State sales tax is shared only after reaching certain threshold of gross sales while the other revenues are shared beginning with the first dollar. Total projected payments in 2022 are \$1,285,500, a decrease of \$104,500 or 7.52 percent from the prior year. Projected payments for 2023 are forecasted to be \$1,311,225, an increase of \$25,725 or 2.00 percent.

Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Business District Fund							
Randhurst Village							
Debt Services							
Randhurst RDA Interest Payment	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%
Total Debt Services:	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%
Total Randhurst Village:	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%
Total Business District Fund:	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%
Total Expenditures:	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225	-7.5%

Business District Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Business District Fund							
Randhurst Village							
Debt Services							
Randhurst RDA Interest Payment	048.00.00.00.0.775.691.002	\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225
Total Debt Services:		\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225
Total Randhurst Village:		\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225
Total Business District Fund:		\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225
Total Expenditures:		\$1,458,547	\$1,036,290	\$1,390,000	\$1,118,211	\$1,285,500	\$1,311,225

Special Revenue Fund - Prospect and Main TIF District Fund

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

This section only shows non-debt and non-capital expenditures of the Prospect & Main TIF District. A total of \$737,000 non-debt and non-capital expenditures are budgeted in this Fund for 2022. This is an increase of \$500,000 or 211 percent from the prior year. The increase in the budget is mainly attributable to major projects being completed and sales tax sharing agreements are now in full effect. Non-operating expenditures for the Prospect & Main TIF District Fund include planned spending on property acquisition, developer incentives, corridor maintenance and other professional services. These expenditures are considered one-time or non-recurring items and have been segregated from the other TIF-related expenses of Capital and Debt Service.

Expenditures by Expense Type

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expense Objects							
Contractual Services							
Prospect/Main TIF Dist Other Non Oper Exp							
St-scape Corr Maint	049.80.81.81.0.000.574.011	\$81,569	\$0	\$0	\$0	\$0	\$0
Other Prof. Serv.	049.20.00.00.0.000.530.006	\$0	\$11,278	\$10,000	\$0	\$10,000	\$10,000
Legal TIF	049.20.00.00.0.000.531.007	\$96,370	\$88,472	\$50,000	\$0	\$50,000	\$50,000
Auditing Services	049.30.00.00.0.000.530.002	\$1,500	\$0	\$0	\$0	\$0	\$0
Other Prof. Serv.	049.30.00.00.0.000.530.006	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Dues & Memberships	049.40.01.00.0.000.518.001	\$600	\$0	\$0	\$0	\$0	\$1,500
Other Prof. Serv.	049.40.01.00.0.000.530.006	\$0	\$0	\$0	\$0	\$0	\$10,000
Dues & Memberships	049.40.45.00.0.000.518.001	\$0	\$600	\$1,500	\$0	\$1,500	\$0
Other Prof. Serv.	049.40.45.00.0.000.530.006	\$52,787	\$10,365	\$10,000	\$0	\$10,000	\$0
Total Prospect/Main TIF Dist Other Non Oper Exp:		\$232,825	\$110,714	\$81,500	\$10,000	\$81,500	\$81,500
Total Contractual Services:		\$232,825	\$110,714	\$81,500	\$10,000	\$81,500	\$81,500
Commodities & Supplies							
Prospect/Main TIF Dist Other Non Oper Exp							
Other Supplies	049.30.00.00.0.000.608.001	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Total Prospect/Main TIF Dist Other Non Oper Exp:		\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Total Commodities & Supplies:		\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Other Expenditures							
Prospect/Main TIF Dist Other Non Oper Exp							
Property Tax Expense	049.30.00.00.0.000.636.011	\$23,724	\$49,178	\$9,000	\$16,000	\$9,000	\$10,000
Rtrn of Inc-Cook County	049.30.00.00.0.000.637.001	\$0	\$59,401	\$145,000	\$145,200	\$145,000	\$235,000
Property Acquisition	049.40.45.00.0.000.636.004	\$327,184	\$1,301,591	\$0	\$0	\$0	\$0



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Developer Incentives	049.40.45.00.0.000.636.019	\$1,080,000	\$1,086,500	\$0	\$0	\$500,000	\$500,000
Total Prospect/Main TIF Dist Other Non Oper Exp:		\$1,430,908	\$2,496,670	\$154,000	\$161,200	\$654,000	\$745,000
Total Other Expenditures:		\$1,430,908	\$2,496,670	\$154,000	\$161,200	\$654,000	\$745,000
Total Expense Objects:		\$1,663,734	\$2,607,384	\$237,000	\$172,700	\$737,000	\$828,000



Prospect & Main TIF District Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Prospect/Main TIF Dist Other Non Oper Exp							
Public Works							
Streets & Buildings							
Contractual Services							
St-scape Corr Maint	049.80.81.81.0.000.574.011	\$81,569	\$0	\$0	\$0	\$0	\$0
Total Contractual Services:		\$81,569	\$0	\$0	\$0	\$0	\$0
Total Streets & Buildings:		\$81,569	\$0	\$0	\$0	\$0	\$0
Total Public Works:		\$81,569	\$0	\$0	\$0	\$0	\$0
Village Administration							
Contractual Services							
Other Prof. Serv.	049.20.00.00.0.000.530.006	\$0	\$11,278	\$10,000	\$0	\$10,000	\$10,000
Legal TIF	049.20.00.00.0.000.531.007	\$96,370	\$88,472	\$50,000	\$0	\$50,000	\$50,000
Total Contractual Services:		\$96,370	\$99,749	\$60,000	\$0	\$60,000	\$60,000
Total Village Administration:		\$96,370	\$99,749	\$60,000	\$0	\$60,000	\$60,000
Finance							
Contractual Services							
Auditing Services	049.30.00.00.0.000.530.002	\$1,500	\$0	\$0	\$0	\$0	\$0
Other Prof. Serv.	049.30.00.00.0.000.530.006	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Total Contractual Services:		\$1,500	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Commodities & Supplies							
Other Supplies	049.30.00.00.0.000.608.001	\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Total Commodities & Supplies:		\$0	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Other Expenditures							
Property Tax Expense	049.30.00.00.0.000.636.011	\$23,724	\$49,178	\$9,000	\$16,000	\$9,000	\$10,000
Rtrn of Inc-Cook County	049.30.00.00.0.000.637.001	\$0	\$59,401	\$145,000	\$145,200	\$145,000	\$235,000



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Other Expenditures:		\$23,724	\$108,579	\$154,000	\$161,200	\$154,000	\$245,000
Total Finance:		\$25,224	\$108,579	\$165,500	\$172,700	\$165,500	\$256,500
Community Development							
Contractual Services							
Dues & Memberships	049.40.01.00.0.000.518.001	\$600	\$0	\$0	\$0	\$0	\$1,500
Other Prof. Serv.	049.40.01.00.0.000.530.006	\$0	\$0	\$0	\$0	\$0	\$10,000
Dues & Memberships	049.40.45.00.0.000.518.001	\$0	\$600	\$1,500	\$0	\$1,500	\$0
Other Prof. Serv.	049.40.45.00.0.000.530.006	\$52,787	\$10,365	\$10,000	\$0	\$10,000	\$0
Total Contractual Services:		\$53,387	\$10,965	\$11,500	\$0	\$11,500	\$11,500
Other Expenditures							
Property Acquisition	049.40.45.00.0.000.636.004	\$327,184	\$1,301,591	\$0	\$0	\$0	\$0
Developer Incentives	049.40.45.00.0.000.636.019	\$1,080,000	\$1,086,500	\$0	\$0	\$500,000	\$500,000
Total Other Expenditures:		\$1,407,184	\$2,388,091	\$0	\$0	\$500,000	\$500,000
Total Community Development:		\$1,460,571	\$2,399,056	\$11,500	\$0	\$511,500	\$511,500
Total Prospect/Main TIF Dist Other Non Oper Exp:		\$1,663,734	\$2,607,384	\$237,000	\$172,700	\$737,000	\$828,000
Total Expenditures:		\$1,663,734	\$2,607,384	\$237,000	\$172,700	\$737,000	\$828,000



Internal Service Fund - Vehicle Maintenance

The Vehicle Maintenance Fund, an Internal Service Fund, was established to account for the maintenance costs for all vehicles and equipment owned by the Village. The costs for this fund are allocated back to all departments operating Village vehicles and equipment through a service charge. The Village has an in-house vehicle maintenance division within the Public Works Department and maintains approximately 186 vehicles and 54 pieces of machinery and equipment. Operationally, Vehicle Maintenance is a division of Public Works; the employees are included in the Department Organization and Budgeted Positions and Amounts sections of the Public Works Departmental Summary in the Operating Expenditures section of this document. Also included in the Public Works Departmental Summary are the Vehicle Maintenance Division's 2021 Accomplishments, 2022 Goals, and Performance Measures. Because the Vehicle Maintenance Fund is an internal service fund and the expenses are allocated to the operating expenditures through a service charge, the expenses are included in the Non-Operating section of the budget document.

Maintenance and most repairs are made by personnel assigned to the division. Specialized testing and repair is contracted on an as needed basis. The total 2022 budget for the Vehicle Maintenance Fund is \$2,392,295, an increase of \$86,980, or 3.8 percent, from the prior year. The 2020 actual expenses totaled \$2,162,443, while the 2021 estimated expenses are \$2,227,337. The 2023 forecast for the Vehicle Maintenance fund is \$2,398,890.

Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Internal Service Funds							
Vehicle Maintenance							
Administration							
Personnel Costs	\$184,777	\$458,432	\$191,814	\$177,285	\$200,300	\$204,280	4.4%
Contractual Services	\$28,850	\$37,010	\$59,702	\$59,702	\$90,251	\$51,209	51.2%
Capital Outlay	\$70	\$0	\$626	\$626	\$639	\$652	2.1%
Commodities & Supplies	\$1,833	\$1,179	\$6,515	\$2,406	\$2,142	\$2,179	-67.1%
Total Administration:	\$215,529	\$496,622	\$258,657	\$240,019	\$293,332	\$258,320	13.4%
Vehicle Maintenance							
Personnel Costs	\$1,221,476	\$1,143,631	\$1,356,101	\$1,244,601	\$1,323,892	\$1,349,997	-2.4%
Contractual Services	\$93,563	\$52,724	\$101,478	\$101,478	\$103,508	\$105,578	2%
Capital Outlay	\$788	\$884	\$1,384	\$2,384	\$2,431	\$2,480	75.7%
Commodities & Supplies	\$574,338	\$468,581	\$587,695	\$638,855	\$669,132	\$682,515	13.9%
Total Vehicle Maintenance:	\$1,890,164	\$1,665,820	\$2,046,658	\$1,987,318	\$2,098,963	\$2,140,570	2.6%
Total Vehicle Maintenance:	\$2,105,693	\$2,162,443	\$2,305,315	\$2,227,337	\$2,392,295	\$2,398,890	3.8%
Total Internal Service Funds:	\$2,105,693	\$2,162,443	\$2,305,315	\$2,227,337	\$2,392,295	\$2,398,890	3.8%
Total Expenditures:	\$2,105,693	\$2,162,443	\$2,305,315	\$2,227,337	\$2,392,295	\$2,398,890	3.8%

Vehicle Maintenance Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Internal Service Funds							
Vehicle Maintenance							
Administration							
Personnel Costs							
Full-Time Earnings	060.80.86.00.0.000.500.001	\$118,464	\$122,364	\$124,775	\$88,975	\$120,290	\$122,696
Overtime	060.80.86.00.0.000.503.001	\$1,974	\$0	\$2,860	\$2,860	\$2,932	\$2,990
Specialty Pay	060.80.86.00.0.000.504.001	\$600	\$600	\$624	\$624	\$601	\$601
Longevity Pay	060.80.86.00.0.000.506.001	\$700	\$700	\$700	\$700	\$700	\$700
Medical Insurance	060.80.86.00.0.000.510.001	\$17,907	\$24,334	\$24,350	\$18,750	\$23,896	\$24,374
Workers' Comp Ins	060.80.86.00.0.000.510.003	\$9,968	\$11,465	\$7,100	\$7,100	\$19,700	\$20,094
Dental Insurance	060.80.86.00.0.000.510.004	\$750	\$719	\$846	\$846	\$813	\$829
Social Security	060.80.86.00.0.000.511.001	\$7,840	\$7,931	\$8,317	\$6,097	\$8,129	\$8,292
Medicare	060.80.86.00.0.000.511.002	\$1,833	\$1,855	\$1,946	\$1,427	\$1,902	\$1,940
IMRF Pension Expense	060.80.86.00.0.000.512.001	\$11,674	\$15,018	\$14,721	\$26,781	\$14,388	\$14,676
Sick Leave Incentive	060.80.86.00.0.000.513.001	\$0	\$376	\$0	\$0	\$1,372	\$1,399
Vac/Pers Leave Incent.	060.80.86.00.0.000.513.002	\$7,949	\$19,182	\$5,575	\$23,125	\$5,577	\$5,689
OPEB Expense	060.80.86.00.0.000.513.009	\$5,118	\$253,888	\$0	\$0	\$0	\$0
Total Personnel Costs:		\$184,777	\$458,432	\$191,814	\$177,285	\$200,300	\$204,280
Contractual Services							
Dues & Memberships	060.80.86.00.0.000.518.001	\$0	\$65	\$3,000	\$3,000	\$3,060	\$3,121
Training	060.80.86.00.0.000.525.004	\$4,396	\$1,750	\$4,250	\$4,250	\$4,335	\$4,421
Other Prof. Serv.	060.80.86.00.0.000.530.006	\$2,507	\$1,523	\$21,270	\$21,270	\$48,383	\$8,505
Computer Repl Fund	060.80.86.00.0.000.552.001	\$4,066	\$995	\$0	\$0	\$0	\$0
Cloud-Based Service	060.80.86.00.0.000.561.004	\$1,720	\$15,523	\$15,480	\$15,480	\$15,790	\$16,106
Telephone - Land Lines	060.80.86.00.0.000.589.001	\$394	\$0	\$0	\$0	\$0	\$0



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Telephone - Cellular	060.80.86.00.0.000.590.001	\$4,060	\$3,750	\$4,500	\$4,500	\$4,590	\$4,682
General Liability	060.80.86.00.0.000.593.001	\$11,706	\$13,405	\$11,202	\$11,202	\$14,093	\$14,374
Total Contractual Services:		\$28,850	\$37,010	\$59,702	\$59,702	\$90,251	\$51,209
Capital Outlay							
Office Eqpt	060.80.86.00.0.000.656.001	\$70	\$0	\$626	\$626	\$639	\$652
Total Capital Outlay:		\$70	\$0	\$626	\$626	\$639	\$652
Commodities & Supplies							
Clothing Supplies	060.80.86.00.0.000.603.001	\$300	\$0	\$600	\$600	\$300	\$300
Office Supplies	060.80.86.00.0.000.606.001	\$418	\$42	\$669	\$669	\$682	\$696
Other Supplies	060.80.86.00.0.000.608.001	\$1,115	\$1,137	\$5,246	\$1,137	\$1,160	\$1,183
Total Commodities & Supplies:		\$1,833	\$1,179	\$6,515	\$2,406	\$2,142	\$2,179
Total Administration:		\$215,529	\$496,622	\$258,657	\$240,019	\$293,332	\$258,320
Vehicle Maintenance							
Personnel Costs							
Full-Time Earnings	060.80.86.89.0.000.500.001	\$728,469	\$735,898	\$731,356	\$718,356	\$736,712	\$751,446
Part-Time Earnings	060.80.86.89.0.000.501.001	\$11,818	\$0	\$77,474	\$474	\$23,868	\$24,345
Seasonal Earnings	060.80.86.89.0.000.502.001	\$9,463	\$8,163	\$4,400	\$4,400	\$5,500	\$5,610
Overtime	060.80.86.89.0.000.503.001	\$139,408	\$52,127	\$168,653	\$168,653	\$172,870	\$176,327
Specialty Pay	060.80.86.89.0.000.504.001	\$4,487	\$4,635	\$4,816	\$4,816	\$4,103	\$4,103
Longevity Pay	060.80.86.89.0.000.506.001	\$4,500	\$4,590	\$4,050	\$4,050	\$3,150	\$3,150
Medical Insurance	060.80.86.89.0.000.510.001	\$158,990	\$168,466	\$170,598	\$163,598	\$186,543	\$190,274
Dental Insurance	060.80.86.89.0.000.510.004	\$1,354	\$1,295	\$1,524	\$1,524	\$2,083	\$2,125
Social Security	060.80.86.89.0.000.511.001	\$55,208	\$49,660	\$61,734	\$52,234	\$58,881	\$60,059
Medicare	060.80.86.89.0.000.511.002	\$12,911	\$11,614	\$14,443	\$14,443	\$13,777	\$14,053
IMRF Pension Expense	060.80.86.89.0.000.512.001	\$78,953	\$89,878	\$100,835	\$95,835	\$101,558	\$103,589
Sick Leave Incentive	060.80.86.89.0.000.513.001	\$0	\$0	\$1,372	\$1,372	\$0	\$0
Vac/Pers Leave Incent.	060.80.86.89.0.000.513.002	\$4,022	\$7,851	\$3,446	\$3,446	\$3,447	\$3,516



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Retiree Sick Incentive	060.80.86.89.0.000.513.003	\$1,411	\$0	\$0	\$0	\$0	\$0
Employee Allowances	060.80.86.89.0.000.513.004	\$10,481	\$9,454	\$11,400	\$11,400	\$11,400	\$11,400
Total Personnel Costs:		\$1,221,476	\$1,143,631	\$1,356,101	\$1,244,601	\$1,323,892	\$1,349,997
Contractual Services							
Equipment Maint.	060.80.86.89.0.000.532.002	\$90,742	\$51,734	\$98,877	\$98,877	\$100,855	\$102,872
Radio Maintenance	060.80.86.89.0.000.532.004	\$614	\$0	\$350	\$350	\$357	\$364
Fuel System Maintenance	060.80.86.89.0.000.574.009	\$2,207	\$990	\$2,251	\$2,251	\$2,296	\$2,342
Total Contractual Services:		\$93,563	\$52,724	\$101,478	\$101,478	\$103,508	\$105,578
Capital Outlay							
Oil Pump Replacement	060.80.86.89.0.000.665.030	\$788	\$884	\$884	\$884	\$901	\$919
Radio Equip - Vcle Mnt	060.80.86.89.0.000.668.004	\$0	\$0	\$500	\$1,500	\$1,530	\$1,561
Total Capital Outlay:		\$788	\$884	\$1,384	\$2,384	\$2,431	\$2,480
Commodities & Supplies							
Small Tools	060.80.86.89.0.000.622.002	\$4,115	\$4,227	\$4,228	\$4,228	\$4,313	\$4,399
Fuel System Repair Parts	060.80.86.89.0.000.625.001	\$1,228	\$1,253	\$1,253	\$1,253	\$1,278	\$1,304
Steam Cleaner Chemicals	060.80.86.89.0.000.625.002	\$1,347	\$962	\$1,374	\$1,374	\$1,401	\$1,429
Vehicle Maint Supplies	060.80.86.89.0.000.625.003	\$248,438	\$221,835	\$257,000	\$257,000	\$262,140	\$267,383
Gas Vehicles	060.80.86.89.0.000.627.001	\$319,210	\$240,305	\$323,840	\$375,000	\$400,000	\$408,000
Total Commodities & Supplies:		\$574,338	\$468,581	\$587,695	\$638,855	\$669,132	\$682,515
Total Vehicle Maintenance:		\$1,890,164	\$1,665,820	\$2,046,658	\$1,987,318	\$2,098,963	\$2,140,570
Total Vehicle Maintenance:		\$2,105,693	\$2,162,443	\$2,305,315	\$2,227,337	\$2,392,295	\$2,398,890
Total Internal Service Funds:		\$2,105,693	\$2,162,443	\$2,305,315	\$2,227,337	\$2,392,295	\$2,398,890
Total Expenditures:		\$2,105,693	\$2,162,443	\$2,305,315	\$2,227,337	\$2,392,295	\$2,398,890



Internal Service Fund - Risk Management

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

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

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

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

The 2022 Budget for the Risk Management Fund is \$9,586,800. This is a decrease of \$27,500 or 0.3 percent from the prior year. Projected increases in health coverage are 0.8 percent and 2.1 percent for PPO and HMO, respectively. The annual contribution for IRMA includes a reserve component intended to be paid over a five-year period. The amount of the reserve payment is \$50,722. The Village is in the fourth year of the five-year plan.

Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures						
Internal Service Funds						
Risk Management						
Contractual Services	\$9,428,401	\$9,692,754	\$9,564,300	\$9,499,424	\$9,564,300	\$9,755,386
Capital Outlay	\$52	\$0	\$0	\$0	\$0	\$0
Commodities & Supplies	\$4,914	\$6,140	\$50,000	\$10,000	\$22,500	\$22,500
Total Risk Management:	\$9,433,366	\$9,698,895	\$9,614,300	\$9,509,424	\$9,586,800	\$9,777,886
Total Internal Service Funds:	\$9,433,366	\$9,698,895	\$9,614,300	\$9,509,424	\$9,586,800	\$9,777,886
Total Expenditures:	\$9,433,366	\$9,698,895	\$9,614,300	\$9,509,424	\$9,586,800	\$9,777,886

Risk Management Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Internal Service Funds							
Risk Management							
Contractual Services							
Other Prof. Serv.	063.00.00.00.4.000.530.006	\$4,800	\$28,500	\$30,000	\$3,381	\$30,000	\$30,600
Claims Admin-Medical	063.00.00.00.4.000.595.002	\$351,992	\$354,062	\$370,000	\$351,200	\$370,000	\$377,400
Other Insurance	063.00.00.00.4.000.596.008	\$29,312	\$28,922	\$25,000	\$25,000	\$25,000	\$25,500
IRMA Annual Contribution	063.00.00.00.4.000.596.010	\$724,856	\$563,767	\$600,000	\$884,127	\$600,000	\$612,000
Medical - PPO Premiums	063.00.00.00.4.000.597.001	\$4,751,432	\$5,381,993	\$5,377,000	\$5,462,400	\$5,377,000	\$5,484,540
Medical HMO Premiums	063.00.00.00.4.000.597.002	\$1,206,153	\$1,196,174	\$1,300,000	\$1,220,000	\$1,300,000	\$1,326,000
Life Insurance Premiums	063.00.00.00.4.000.597.003	\$47,702	\$47,327	\$49,300	\$61,700	\$49,300	\$50,286
Medical Premiums - PW Union	063.00.00.00.4.000.597.004	\$771,500	\$820,300	\$833,000	\$833,800	\$833,000	\$849,660
Dental Premiums	063.00.00.00.4.000.597.005	\$287,142	\$296,642	\$300,000	\$306,600	\$300,000	\$306,000
Vision Insurance	063.00.00.00.4.000.597.006		\$0	\$0	\$17,700	\$0	\$0
Property Claims	063.00.00.00.4.000.599.001	\$68,146	-\$9,394	\$100,000	\$0	\$100,000	\$102,000
Liability Claims	063.00.00.00.4.000.599.002	\$371,401	\$335,022	\$100,000	\$45,400	\$100,000	\$102,000
Workers' Comp. Claims	063.00.00.00.4.000.599.003	\$718,415	\$586,867	\$400,000	\$238,100	\$400,000	\$408,000
Miscellaneous Property Claims	063.00.00.00.4.000.600.002	\$13,144	\$7,233	\$50,000	\$24,900	\$50,000	\$51,000
Auto BI & PD Claims	063.00.00.00.4.000.600.003	-\$41	\$394	\$0	\$0	\$0	\$0
Unemplmnt Comp. Clms	063.00.00.00.4.000.600.004	\$17,040	\$4,492	\$10,000	\$7,716	\$10,000	\$10,200
Misc. IRMA Claims	063.00.00.00.4.000.600.005	\$65,405	\$50,454	\$10,000	\$7,400	\$10,000	\$10,200
Tree Hazard Study	063.80.82.83.4.000.576.012	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Total Contractual Services:		\$9,428,401	\$9,692,754	\$9,564,300	\$9,499,424	\$9,564,300	\$9,755,386



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Capital Outlay							
Other Equipment	063.00.00.00.4.000.665.031	\$52	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay:		\$52	\$0	\$0	\$0	\$0	\$0
Commodities & Supplies							
Health & Wellness Supplies	063.20.23.00.4.000.631.001	\$4,914	\$6,140	\$50,000	\$10,000	\$22,500	\$22,500
Total Commodities & Supplies:		\$4,914	\$6,140	\$50,000	\$10,000	\$22,500	\$22,500
Total Risk Management:		\$9,433,366	\$9,698,895	\$9,614,300	\$9,509,424	\$9,586,800	\$9,777,886
Total Internal Service Funds:		\$9,433,366	\$9,698,895	\$9,614,300	\$9,509,424	\$9,586,800	\$9,777,886
Total Expenditures:		\$9,433,366	\$9,698,895	\$9,614,300	\$9,509,424	\$9,586,800	\$9,777,886



Interfund Transfers

Interfund transfers totaling \$7,775,000 are included in the 2022 Budget. The 2023 Budget Forecast includes interfund transfers totaling \$1,425,000. Of the total interfund transfers for the year 2022, all of which are being supported from the General Fund, \$5,000,000 is intended for American Rescue Plan items and \$2,700,000 will support Capital Improvement items as identified in the Community Investment Plan. A transfer of \$75,000 to the Parking Systems Fund will be executed in order to meet the requirements of the Village's Fund Balance Policy. The use of interfund transfers will be reviewed annually and done so only when fiscally prudent.

Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Interfund Transfers							
Transfer							
Interfund Transfers	\$3,709,981	\$5,188,000	\$4,140,000	\$4,544,819	\$7,775,000	\$1,425,000	87.8%
Total Transfer:	\$3,709,981	\$5,188,000	\$4,140,000	\$4,544,819	\$7,775,000	\$1,425,000	87.8%
Total Interfund Transfers:	\$3,709,981	\$5,188,000	\$4,140,000	\$4,544,819	\$7,775,000	\$1,425,000	87.8%
Total Expenditures:	\$3,709,981	\$5,188,000	\$4,140,000	\$4,544,819	\$7,775,000	\$1,425,000	87.8%

Interfund Transfers Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Interfund Transfers							
Transfer							
Interfund Transfers							
Transfer Out	001.00.00.00.0.000.697.001	\$2,107,362	\$4,598,000	\$3,000,000	\$4,000,000	\$7,775,000	\$1,425,000
Transfer Out	023.00.00.00.0.000.697.001	\$0	\$0	\$540,000	\$540,000	\$0	\$0
Transfer Out	025.00.00.00.0.000.697.001	\$0	\$590,000	\$600,000	\$4,819	\$0	\$0
Transfer Out	051.80.81.81.0.000.697.001	\$1,602,619	\$0	\$0	\$0	\$0	\$0
Total Interfund Transfers:		\$3,709,981	\$5,188,000	\$4,140,000	\$4,544,819	\$7,775,000	\$1,425,000
Total Transfer:		\$3,709,981	\$5,188,000	\$4,140,000	\$4,544,819	\$7,775,000	\$1,425,000
Total Interfund Transfers:		\$3,709,981	\$5,188,000	\$4,140,000	\$4,544,819	\$7,775,000	\$1,425,000
Total Expenditures:		\$3,709,981	\$5,188,000	\$4,140,000	\$4,544,819	\$7,775,000	\$1,425,000



Community Investment Program



2022 Budget - Community Investment Program Overview

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

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

The CIP document in its entirety is located in the Capital Improvements Section.

OVERVIEW

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

The CIP development process begins in May with the electronic distribution of CIP project request forms to the operating departments and concludes with the Village Board's acceptance of the plan along with the 2022 Budget.

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

Water System – This program includes capital improvements and certain equipment items related to managing the Village's water system. Included in the 2022 allocation of \$12,435,000 is \$5,500,000 for an emergency interconnect with Northwest Water Commission, \$2,500,000 for an elevated tank, \$3,300,000 for water main replacement and \$1,070,000 for Deep Well Rehabilitation for Well #11 and #16. There is also \$65,000 allocated for booster station pump rehabilitation. The \$5,500,000 emergency water main interconnect project is proposed with grant funding from the State of Illinois and other agencies. The major part of the capital project will be funded from a \$10,000,000 bond issuance planned in early 2022.

Sanitary System – This program includes capital improvements and certain equipment items related to managing the Village's sanitary sewer system. The \$1,620,000 included in the 2022 budget is for main sewer replacement, totaling \$1,000,000 and lift station repairs, totaling \$620,000. Funding for sanitary system projects comes from the Water and Sewer Fund.

Flood Control Projects – Projects totaling \$3,520,000 are planned for flood control in 2022. A new storm sewer utility is proposed in the 2022 budget. A \$5.0 monthly fee will allow the Village to establish a dedicated funding source with an annual revenue around \$1,000,000. ¼ % of collected sales tax and storm sewer fee will allow the Village to do a stabilization project at McDonald Creek budgeted for \$1,350,000. Besides that, \$120,000 is budgeted for neighborhood drainage improvements, \$100,000 for Lake Briarwood/Higgins Creek flood control improvement and \$100,000 is budgeted for an overhead sewer program. \$1,850,000 for Fairview gardens footing tile disconnection is planned and will be funded from the Flood Control Construction Fund and the Water and Sewer Fund.

Storm Sewer – This program is for the maintenance and repair of the combined water and sewer and storm sewer systems, totaling \$900,000. One of the projects included in the 2022 budget is the combined sewer improvements in the amount of \$800,000 that consists of cured in place lining treatment of sewer mains. In addition, there is \$100,000 budgeted for Detention Pond 1 improvements. Storm sewer inspections are required to inventory and inspect regularly. There are approximately 123 miles of storm sewers. A 10-year inspection cycle is proposed. Funding for storm sewer projects comes from the Capital Improvement Fund and the Water and Sewer Fund.

Street Construction and Reconstruction – Projects totaling \$9,024,000 have been planned for street construction and reconstruction for 2022. An intersection improvement costing \$6,864,000 is planned for Rand-Central-Mount Prospect Road, \$5,564,000 for the project will be funded from the CMAQ grant and the remainder will be the Village's responsibility. Besides that, other projects included in the program are \$510,000 for pedestrian improvements to Central Road, \$1,600,000 for Rand-Elmhurst-Kensington intersection improvement study and \$50,000 for traffic signal improvements are allocated. Funding for these projects comes from the Capital Improvement Fund, General Fund, Street Improvement Construction Fund, Motor Fuel Tax Fund and other grants.

Resurfacing/Curbs & Gutters/Sidewalks – Projects totaling \$5,974,960 have been planned for the Resurfacing/Street Maintenance program. Included in this program is the Village's major street resurfacing program. The 2022 budget provides \$4,862,000 for street resurfacing, \$200,000 for bike path improvements, \$224,400 for sidewalk improvements, and \$363,560 for streetlight improvements. There is also \$55,000 allocated for parking lot improvements and \$270,000 for new sidewalks. Funding for these projects comes from several funds, including the General Fund, Capital Improvement Fund, Street Improvement Construction Fund and the Motor Fuel Tax Fund.



Construction & Improvements to Public Buildings – This program supports the construction, maintenance and repair of various Village-owned buildings. Projects totaling \$7,555,000 are budgeted for 2022. \$5,000,000 is allocated from the American Rescue Plan. The plan is expected to be finalized in early 2022. \$5,000,000 is a provisional amount for projects to be funded from the American Rescue Plan. The remaining budget provides for \$1,600,000 in HVAC upgrades for the Village Hall, \$250,000 for window replacements and \$250,000 for several Public Works Facility projects. The remaining \$455,000 is for other projects including parking deck maintenance, emergency generator, Fire Station 12 improvements and other miscellaneous projects. The funding for these projects is from the Capital Improvement Fund and the Village Parking System Fund.

Computer Hardware/Software - This program includes hardware and software used to support the Village's computer network or related devices. The total budget for this program in 2022 is \$276,500, which provides for additions and replacement for computer equipment and software. Funding is provided for new computers and servers in the amount of \$194,000. The Tyler NewWorld software for the Village is currently hosted on site. The 2022 plan includes moving the ERP system into the cloud environment. The total estimated cost for the ERP project is \$60,000. Besides that, a few miscellaneous software upgrades totaling \$22,500 are planned for the budget year 2022. The projects are funded by the Computer Replacement Fund, the General Fund and the Capital Improvement Fund.

Vehicles and Automotive Equipment – This program includes additions and replacements made to the Village motor vehicle fleet and equipment. The \$3,223,000 included in the budget for 2022 allocates \$1,788,000 for public works vehicles, \$1,036,000 for fire vehicles and \$399,000 for police vehicles. This program is funded by the Vehicle Replacement Fund.

Non-Automotive Equipment - This program includes various capital equipment items used to support departmental operations. The total budgeted for non-automotive equipment for 2022 is \$283,000. Included in the total are, \$100,000 in the Village Hall furniture upgrades funded from the incentive provided by the Intergovernmental Personnel Benefit Cooperative (IPBC), \$55,000 for Fire Station 12 air compressor, \$40,000 for the Fire Department fitness equipment upgrades, \$35,000 for live remote board meeting production equipment, and \$53,000 in other miscellaneous equipment identified in the Community Investment Plan. The non-automotive equipment is funded by the General Fund, Capital Improvement Fund and grant funding.

Miscellaneous - This program includes various expenditures not accounted for in any other program. A total of \$749,221 has been budgeted in 2022 for items such as tree replacement, tree removal and restoration, landscaping installation, retail incentives, façade and interior buildout programs, foam mitigation and traffic improvements. Funding for these projects comes from several funds, including the General Fund, the Street Improvement Construction Fund, the Capital Improvement Fund and the Prospect Main TIF Fund.



MAJOR EXPENDITURES

Highlighted below are major capital projects included in the CIP budget. These projects have budgeted expenditures for 2022 exceeding \$1,000,000.

Northwest Water Commission Interconnect

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

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



- **2022 Expenditures** – Consist of design, construction engineering and construction cost of \$5,500 000.
- **2022 Funding Source** – Water and Sewer Fund
- **Useful Life** – 50 years
- **Impact on Operating Budget** – Beginning in 2023, the interconnect would require annual maintenance and electrical service of \$ 1,000.

Elevated Tank

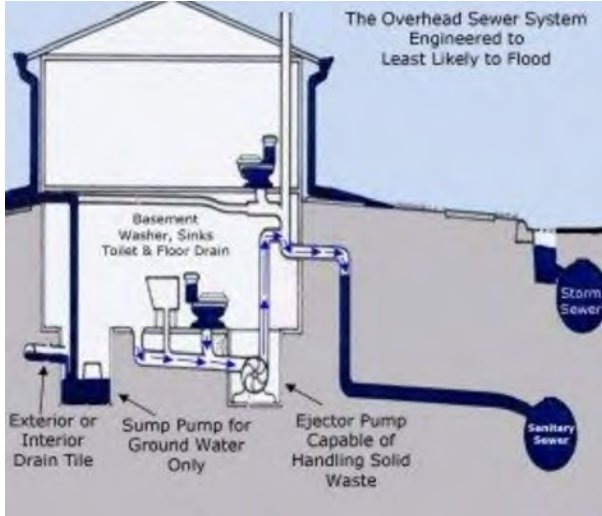


Description – Construction of a second elevated tank located on the south side of the Village.

Justification – The construction of a second elevated water tank will address low water pressure and fire flow issues experienced on the south side of the Village, as per the recommendation of the 2008 Hydraulic water study.

- **2022 Expenditures** – Construction Cost of \$2,500,000
- **2022 Funding Source** –Water and Sewer Fund
- **Useful Life** – 15 years for rehabilitation and painting.
- **Impact on Operating Budget** – \$1,000 annual maintenance associated with the elevated tank once installed.

Fairview Gardens Footing Tile Disconnection



Description – The Fairview Gardens subdivision sewer system is serviced by the Fairview Sanitary Lift Station. Fairview Lift station is due for rehabilitation, but MWRD is requiring the Village to reduce the capacity of the lift station. Reducing the capacity of the lift station will result in basement backups. The ability to successfully reduce the capacity of the station is predicated on removing clear water from the sanitary system. The Village has lined all sewer mains and manholes in the subdivision, eliminating all infiltration into the public system. However, there are 74 homes in the subdivision that have footing tiles directly tied to the sanitary sewer via their home's sewer lateral. The proposed program would disconnect the homes' footing tiles from the sanitary sewer and install sump pumps and overhead sewer.

Justification – The alternative to private side improvements is public infrastructure improvement that would include the installation of relief sewers. The private side improvements provide the same level of benefit for 1/4 of the costs, \$1.85 million compared to \$7 million.

- **2022 Expenditures** – Construction engineering of \$1,850,000.
- **2022 Funding Source** – Water and Sewer Fund
- **Useful Life** – N/A
- **Impact on Operating Budget** – No budget impact, as improvements are done to private property.

Rand-Central-MP Road Intersection Improvements

Description – The purpose of the project is to improve traffic flow through the intersections. Following completion of Phase II Design Engineering and Land Acquisition in 2021, targeting January 2022 bid letting. IDOT will award the Phase III construction contract. The Village is responsible for the local share.

Justification – Operational improvements to intersections specified in the 2015 Strategic Plan:

1. Phase I – 2017 – 2020
2. Phase II – 2020 – 2021
3. ROW Acquisition – 2021 Phase III – 2022 Construction (\$6,240,000) and Construction Engineering (\$624,000). The total cost of Phase III is \$6,864,000 / Village share is \$1,300,000.

The project has received \$460,000 Invest in Cook Grant and \$5,104,000 CMAQ Grant. A portion of these funds has been expended on Phase II engineering.

- **2022 Expenditures** – Consist of construction engineering and construction cost of \$6,864,000
- **2022 Funding Source** – Street Improvement Construction Fund and Federal Grants.
- **Useful Life** – 50 years
- **Impact on Operating Budget** – None



Community Investment Program Line Item Detail

Expenditures by Function

Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures						
Community Investment Program						
Vehicles and Automotive Equipment						
Capital Outlay						
Police Vehicles	045.60.90.00.0.708.660.003	\$0	\$45,000	\$0	\$0	\$0
Human Serv Vehicles	061.50.90.00.1.708.660.017	\$0	\$0	\$0	\$0	\$28,000
Police Vehicles	061.60.90.00.1.708.660.003	\$450	\$234,893	\$145,000	\$399,000	\$320,000
Fire Vehicles	061.70.90.00.1.708.660.005	\$233	\$1,005,000	\$1,005,000	\$1,036,000	\$0
PW Vehicles	061.80.90.00.1.708.660.006	\$8,410	\$834,119	\$834,119	\$1,788,000	\$1,060,000
Total Capital Outlay:		\$9,094	\$2,119,012	\$1,984,119	\$3,223,000	\$1,408,000
Other Expenditures						
Depreciation	061.30.01.00.1.000.638.001	\$1,047,238	\$0	\$0	\$0	\$0
Total Other Expenditures:		\$1,047,238	\$0	\$0	\$0	\$0
Total Vehicles and Automotive Equipment:		\$1,056,331	\$2,119,012	\$1,984,119	\$3,223,000	\$1,408,000
Water System						
Capital Outlay						
Pump Station Facility Improv	050.80.90.00.1.700.651.012	\$11,607	\$385,000	\$385,000	\$5,500,000	\$0
Booster Pump/Panel Repl	050.80.90.00.1.700.665.054	\$0	\$65,000	\$40,000	\$65,000	\$65,000
SCADA Wireless Telemetry	050.80.90.00.1.700.665.079	\$38,971	\$0	\$0	\$0	\$0
Tank Repair/Ren	050.80.90.00.1.700.671.001	\$21,500	\$0	\$0	\$0	\$0
Water Main Repl	050.80.90.00.1.700.671.003	\$717,212	\$3,329,478	\$3,329,478	\$3,300,000	\$4,500,000
Deep Well Rehab	050.80.90.00.1.700.671.005	\$34,833	\$1,060,000	\$500,000	\$1,070,000	\$0
Elevated Tank	050.80.90.00.1.700.671.008	\$0	\$300,000	\$300,000	\$2,500,000	\$0
Total Capital Outlay:		\$824,122	\$5,139,478	\$4,554,478	\$12,435,000	\$4,565,000
Total Water System:		\$824,122	\$5,139,478	\$4,554,478	\$12,435,000	\$4,565,000
Sanitary System						
Capital Outlay						
Lift Station Rehab	050.80.90.00.1.701.672.002	\$27,648	\$1,037,682	\$1,037,682	\$620,000	\$1,505,000
Sewer Main Repair/Replacement	050.80.90.00.1.701.672.005	\$820,727	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Total Capital Outlay:		\$848,375	\$2,037,682	\$2,037,682	\$1,620,000	\$2,505,000
Total Sanitary System:		\$848,375	\$2,037,682	\$2,037,682	\$1,620,000	\$2,505,000



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Flood Control Projects						
Capital Outlay						
Creek Bank Stabilization	024.80.90.00.0.702.677.001	\$0	\$150,000	\$150,000	\$1,450,000	\$0
Levee 37	024.80.90.00.0.702.677.003	\$0	\$0	\$0	\$0	\$50,000
Priv Prop Drainage	024.80.90.00.0.702.677.004	\$163,127	\$121,500	\$121,500	\$120,000	\$120,000
Emergency Generator Levee 37	024.80.90.00.1.702.666.003	\$22,207	\$257,792	\$240,081	\$0	\$0
Levee 37	024.80.90.00.1.702.677.003	\$5,293,935	\$9,300,000	\$7,200,000	\$0	\$0
Basin 14 Foot Tile/OH Sewer Prog	050.80.90.00.1.702.672.001	\$0	\$300,000	\$300,000	\$1,950,000	\$100,000
Total Capital Outlay:		\$5,479,269	\$10,129,292	\$8,011,581	\$3,520,000	\$270,000
Total Flood Control Projects:		\$5,479,269	\$10,129,292	\$8,011,581	\$3,520,000	\$270,000
Storm Sewer						
Capital Outlay						
Detention Pond Improv	020.80.90.00.1.703.677.005	\$0	\$0	\$0	\$100,000	\$0
Storm Sewer Insp Prog	024.80.90.00.0.703.672.006	\$14,920	\$0	\$0	\$0	\$0
Storm Sewer Imp	024.80.90.00.1.703.677.019	\$0	\$0	\$0	\$0	\$400,000
Combined Swr Imp	050.80.90.00.1.703.672.003	\$769,206	\$800,000	\$800,000	\$800,000	\$800,000
Total Capital Outlay:		\$784,126	\$800,000	\$800,000	\$900,000	\$1,200,000
Total Storm Sewer:		\$784,126	\$800,000	\$800,000	\$900,000	\$1,200,000
Street Construction & Reconstruc						
Capital Outlay						
Intersection Studies	001.80.90.00.0.704.674.001	\$398,239	\$1,510,905	\$1,510,905	\$1,600,000	\$0
Train Station Platform Extension	020.80.90.00.1.704.678.022	\$0	\$900,000	\$900,000	\$0	\$0
Intersection Improvements	020.80.90.00.1.704.679.028	\$122,480	\$21,156	\$21,156	\$0	\$0
Busse Road Imp	023.80.90.00.0.704.678.021	\$0	\$0	\$0	\$0	\$500,000
Street Reconstruction	023.80.90.00.1.704.678.009	\$0	\$971,000	\$971,000	\$6,864,000	\$0
Traffic Signal Repl	041.80.90.00.0.704.676.003	\$0	\$50,000	\$50,000	\$50,000	\$50,000
D/T Streetscape Prog	049.40.90.00.0.704.679.001	\$0	\$100,000	\$0	\$0	\$0
Busse Ave/Main Rd Imp	049.80.90.00.1.704.678.020	\$10,596	\$0	\$0	\$0	\$0
Intersection Improvements	049.80.90.00.1.704.679.028	\$0	\$175,990	\$0	\$0	\$0
Total Capital Outlay:		\$531,316	\$3,729,051	\$3,453,061	\$8,514,000	\$550,000
Other Expenditures						
Central Road Ped Crossing	020.80.90.00.1.704.636.033	\$206,968	\$571,061	\$440,000	\$510,000	\$450,000
Total Other Expenditures:		\$206,968	\$571,061	\$440,000	\$510,000	\$450,000



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Total Street Construction & Reconstruc:		\$738,284	\$4,300,112	\$3,893,061	\$9,024,000	\$1,000,000
Resurfacing/Curbs & Gutters/Side						
Capital Outlay						
Sidewalk Share-Cost Program	001.80.90.00.0.705.675.003	\$89,779	\$97,500	\$97,500	\$99,400	\$101,400
Sidewalk Imp Program (CIP)	001.80.90.00.1.705.675.009	\$24,375	\$0	\$0	\$270,000	\$290,000
Parking Lot Imp	020.80.90.00.0.705.679.003	\$0	\$70,000	\$70,000	\$55,000	\$40,000
Brick Sidewalks	020.80.90.00.1.705.675.007	\$35,287	\$125,000	\$125,000	\$125,000	\$125,000
Streetlight Improv	020.80.90.00.1.705.676.001	\$51,780	\$134,340	\$134,340	\$138,560	\$220,331
Corridor Streetlight Improvement	020.80.90.00.1.705.676.007	\$0	\$293,893	\$293,893	\$0	\$0
Res Streetlight Improv	020.80.90.00.1.705.676.008	\$0	\$225,000	\$225,000	\$225,000	\$225,000
Bridge Rehab	020.80.90.00.1.705.678.008	\$0	\$50,000	\$50,000	\$0	\$140,000
Ped Bridge - Melas/Mead	020.80.90.00.1.705.679.002	\$41,523	\$408,478	\$408,478	\$0	\$0
Bike Path Improvements	020.80.90.00.1.705.679.027	\$89,270	\$200,000	\$200,000	\$200,000	\$0
Resurfacing-SC Fund	023.80.90.00.0.705.678.003	\$3,614,842	\$2,628,158	\$2,628,158	\$1,872,000	\$3,202,000
NWHWY-MP Rd Bike Path & Ped Sgnl	023.80.90.00.0.705.679.026	\$0	\$143,000	\$143,000	\$0	\$0
Resurfacing - MFT Fund	041.80.90.00.0.705.678.002	\$1,150,000	\$2,049,000	\$2,049,000	\$2,990,000	\$1,450,000
Total Capital Outlay:		\$5,096,855	\$6,424,369	\$6,424,369	\$5,974,960	\$5,793,731
Total Resurfacing/Curbs & Gutters/Side:		\$5,096,855	\$6,424,369	\$6,424,369	\$5,974,960	\$5,793,731
Computer Hardware/Software						
Contractual Services						
Police Dept Software	020.60.90.00.0.707.561.010	\$47,523	\$0	\$0	\$0	\$150,000
Total Contractual Services:		\$47,523	\$0	\$0	\$0	\$150,000
Capital Outlay						
Computer Eqpt - New	020.60.90.00.0.707.655.002	\$1,162	\$0	\$0	\$0	\$0
Mobile Video Rec Sys	020.60.90.00.1.707.665.056	\$341,716	\$10,000	\$26,774	\$0	\$0
EOC Technology Upgrade	020.70.90.00.1.707.655.008	\$0	\$0	\$0	\$0	\$100,000
Connectivity	062.20.90.00.1.707.651.006	\$0	\$100,000	\$100,000	\$0	\$0
Computer Eqpt - IT	062.20.90.00.1.707.655.001	\$206,884	\$238,400	\$238,400	\$194,000	\$194,000
Other Public Facilities Connectivity	062.80.90.00.1.707.651.006		\$0	\$0	\$0	\$200,000
Total Capital Outlay:		\$549,762	\$348,400	\$365,174	\$194,000	\$494,000
Other Expenditures						



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Computer Software Financial Software	001.20.90.00.0.707.561.001		\$0	\$0	\$72,500	\$0
Financial Software	020.30.90.00.0.707.561.001	\$0	\$46,897	\$48,000	\$10,000	\$0
Equipment	062.20.00.00.0.000.638.665	\$13,709	\$0	\$0	\$0	\$0
Total Other Expenditures:		\$13,709	\$46,897	\$48,000	\$82,500	\$0
Total Computer Hardware/Software:		\$610,994	\$395,297	\$413,174	\$276,500	\$644,000
Improvements to Public Buildings						
Contractual Services						
Other Prof. Serv.	025.60.90.00.0.706.530.006	\$13,674	\$0	\$0	\$0	\$0
Architect Fees	025.60.90.00.0.706.530.025	\$108,525	\$0	\$0	\$0	\$0
Other Prof. Serv.	025.70.90.00.0.706.530.006	\$5,854	\$0	\$0	\$0	\$0
Architect Fees	025.70.90.00.0.706.530.025	\$21,211	\$0	\$0	\$0	\$0
Total Contractual Services:		\$149,264	\$0	\$0	\$0	\$0
Capital Outlay						
Generator - VH Community Room	020.70.90.00.0.706.666.004	\$23,849	\$0	\$0	\$0	\$0
Fire Station Imp	020.70.90.00.1.706.646.001	\$0	\$80,000	\$80,000	\$0	\$0
Facility Improvements	020.80.90.00.0.706.645.020	\$0	\$93,000	\$93,000	\$340,000	\$75,000
Facility Improvements	020.80.90.00.0.706.646.020	\$0	\$50,000	\$50,000	\$100,000	\$0
Parking Deck Maint	020.80.90.00.0.706.679.021	\$35,657	\$0	\$0	\$0	\$0
Facility Imp	020.80.90.00.1.706.649.020	\$92,780	\$375,000	\$375,000	\$5,250,000	\$0
Other Public Buildings	020.80.90.00.1.706.651.001	\$61,851	\$115,000	\$100,000	\$165,000	\$225,000
Repl HVAC-Pub Bldgs	020.80.90.00.1.706.651.010	\$0	\$140,000	\$140,000	\$1,650,000	\$650,000
Police Station	025.60.90.00.0.706.644.001	\$10,468,724	\$45,000	\$39,441	\$0	\$0
Fire Station	025.70.90.00.0.706.644.002	\$2,986,533	\$0	\$0	\$0	\$0
Parking Deck	049.80.90.00.1.706.651.013	\$6,568,902	\$0	\$0	\$0	\$0
Parking Deck Maint	051.80.90.00.0.706.679.021	\$29,901	\$50,000	\$50,000	\$50,000	\$75,000
Total Capital Outlay:		\$20,268,198	\$948,000	\$927,441	\$7,555,000	\$1,025,000
Total Improvements to Public Buildings:		\$20,417,462	\$948,000	\$927,441	\$7,555,000	\$1,025,000
Non-Automotive Equipment						
Capital Outlay						
Other Equipment Broadcast Camera Repl.	001.20.90.00.1.709.665.005		\$0	\$0	\$58,000	\$35,000
Field Cameras	020.20.90.00.1.709.665.094	\$0	\$40,000	\$0	\$0	\$0
Public Safety Drone	020.60.90.00.0.709.665.095	\$0	\$12,600	\$12,600	\$0	\$0
Medical Equipment	020.60.90.00.1.709.665.093	\$0	\$42,000	\$42,000	\$0	\$0
Fire Hose & Appliances	020.70.90.00.1.709.665.017	\$24,722	\$0	\$0	\$0	\$0



Name	Account ID	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Furniture & Equipment	020.70.90.00.1.709.665.021	\$0	\$0	\$0	\$95,000	\$0
Thermal Imaging Cameras	020.70.90.00.1.709.665.043	\$0	\$0	\$0	\$0	\$54,000
Village Warning Sirens	020.70.90.00.1.709.665.048	\$0	\$120,000	\$138,000	\$0	\$0
Radio Equip - Fire	020.70.90.00.1.709.668.001	\$0	\$0	\$0	\$0	\$750,000
Other Equipment	020.80.90.00.1.709.665.031	\$0	\$0	\$0	\$30,000	\$0
Other Equipment Furniture Replacement	063.20.90.00.0.709.665.022		\$0	\$0	\$100,000	\$0
Total Capital Outlay:		\$24,722	\$214,600	\$192,600	\$283,000	\$839,000
Total Non-Automotive Equipment:		\$24,722	\$214,600	\$192,600	\$283,000	\$839,000
Miscellaneous						
Contractual Services						
Professional Services Other Prof. Serv.	020.70.90.00.1.710.530.006		\$0	\$0	\$120,000	\$0
Total Contractual Services:		\$0	\$0	\$0	\$120,000	\$0
Capital Outlay						
D/T Streetscape Prog	001.80.90.00.0.710.679.001	\$0	\$0	\$0	\$0	\$75,000
Reforestation	001.80.90.00.0.710.679.005	\$29,021	\$57,353	\$57,353	\$59,337	\$60,524
Tree Repl - Village	001.80.90.00.0.710.679.006	\$37,752	\$71,713	\$71,713	\$72,789	\$74,245
Tree Repl - Cost Rec	001.80.90.00.0.710.679.007	\$43,914	\$43,414	\$43,414	\$84,665	\$86,358
Tree Repl - Pub Prop	001.80.90.00.0.710.679.008	\$3,364	\$12,246	\$12,246	\$12,430	\$12,678
Other Equipment	020.80.90.00.1.710.665.031	\$0	\$75,000	\$75,000	\$0	\$0
Traffic Imp	023.80.90.00.0.710.679.020	\$16,697	\$62,800	\$62,800	\$50,000	\$50,000
Downtown Park	049.80.90.00.1.710.641.004	\$191,592	\$0	\$0	\$0	\$0
Total Capital Outlay:		\$322,339	\$322,526	\$322,526	\$279,221	\$358,805
Other Expenditures						
Facade Program	020.40.90.00.0.710.636.007	\$0	\$100,000	\$100,000	\$100,000	\$100,000
Bike Route Sign Project	023.80.90.00.0.710.636.031	\$0	\$80,000	\$80,000	\$0	\$0
Property Acquisition	049.40.90.00.0.710.636.004	\$0	\$150,000	\$0	\$0	\$0
Facade Program	049.40.90.00.0.710.636.007	\$0	\$100,000	\$0	\$100,000	\$100,000
Developer Incentives	049.40.90.00.0.710.636.019	\$0	\$300,000	\$0	\$150,000	\$125,000
Total Other Expenditures:		\$0	\$730,000	\$180,000	\$350,000	\$325,000
Total Miscellaneous:		\$322,339	\$1,052,526	\$502,526	\$749,221	\$683,805
Total Community Investment Program:		\$36,202,880	\$33,560,368	\$29,741,031	\$45,560,681	\$19,933,536
Total Expenditures:		\$36,202,880	\$33,560,368	\$29,741,031	\$45,560,681	\$19,933,536



Debt Services

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

Expenditures by Function

Name	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast	FY2021 Amended Budget vs. FY2022 Budgeted (% Change)
Expenditures							
Debt Services Budget							
Series 2011B Refunding B&I	\$793,450	\$794,530	\$0	\$0	\$0	\$0	0%
Series 2012 Refunding B&I	\$54,095	\$54,095	\$914,096	\$914,096	\$912,436	\$0	-0.2%
Series 2013 B&I, Flood	\$370,384	\$925,384	\$923,803	\$923,806	\$921,706	\$924,156	-0.2%
Series 2014 B&I, Streets	\$700,678	\$883,878	\$1,066,150	\$1,066,150	\$1,197,200	\$1,303,450	12.3%
Series 2016 Refunding B&I	\$266,250	\$266,250	\$266,300	\$266,300	\$266,300	\$781,300	0%
Series 2017 B&I TIF and Water	\$313,135	\$279,898	\$600,500	\$600,400	\$613,800	\$631,200	2.2%
Series 2018A B&I TIF and Water	\$445,695	\$452,007	\$763,869	\$763,619	\$787,869	\$800,119	3.1%
Series 2018B B&I, PD/FD Bldgs	\$2,233,188	\$2,064,950	\$1,947,650	\$1,947,200	\$1,569,200	\$1,569,200	-19.4%
Series 2019A B&I Water	\$248,034	\$479,031	\$578,300	\$578,300	\$591,300	\$603,050	2.2%
Series 2016 B&I, Library	\$1,573,150	\$1,575,850	\$1,576,800	\$1,576,750	\$1,581,450	\$0	0.3%
Series 2019B B&I, TIF	\$118,950	\$270,223	\$265,850	\$265,850	\$265,850	\$475,850	0%
IEPA Flood Control Loans B&I	\$58,253	\$0	\$0	\$0	\$0	\$0	0%
2012 Installment Loan, Flood	\$595,369	\$0	\$0	\$0	\$0	\$0	0%
Total Debt Services Budget:	\$7,770,630	\$8,046,095	\$8,903,318	\$8,902,471	\$8,707,111	\$7,088,325	-2.2%
Total Expenditures:	\$7,770,630	\$8,046,095	\$8,903,318	\$8,902,471	\$8,707,111	\$7,088,325	-2.2%



Debt Services Line Item Detail

Expenditures by Function

Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Expenditures							
Debt Services Budget							
Series 2011B Refunding B&I							
Debt Services							
2011B GO Bond Principal	002.00.00.00.2.514.685.027	\$755,000	\$775,000	\$0	\$0	\$0	\$0
2011B GO Bond Interest	002.00.00.00.2.514.690.027	\$38,450	\$19,530	\$0	\$0	\$0	\$0
Total Debt Services:		\$793,450	\$794,530	\$0	\$0	\$0	\$0
Total Series 2011B Refunding B&I:		\$793,450	\$794,530	\$0	\$0	\$0	\$0
Series 2012 Refunding B&I							
Debt Services							
2012 GO Bond Principal	002.00.00.00.2.515.685.028	\$0	\$0	\$860,000	\$860,000	\$885,000	\$0
2012 GO Bond Interest	002.00.00.00.2.515.690.028	\$54,095	\$54,095	\$54,096	\$54,096	\$27,436	\$0
Total Debt Services:		\$54,095	\$54,095	\$914,096	\$914,096	\$912,436	\$0
Total Series 2012 Refunding B&I:		\$54,095	\$54,095	\$914,096	\$914,096	\$912,436	\$0
Series 2013 B&I, Flood							
Debt Services							
2013 GO Bond Principal	002.00.00.00.2.516.685.029	\$0	\$555,000	\$570,000	\$570,000	\$585,000	\$605,000
2013 GO Bond Interest	002.00.00.00.2.516.690.029	\$369,956	\$369,956	\$353,303	\$353,306	\$336,206	\$318,656
2013 GO Bank Fee	002.00.00.00.2.516.695.029	\$428	\$428	\$500	\$500	\$500	\$500
Total Debt Services:		\$370,384	\$925,384	\$923,803	\$923,806	\$921,706	\$924,156
Total Series 2013 B&I, Flood:		\$370,384	\$925,384	\$923,803	\$923,806	\$921,706	\$924,156
Series 2014 B&I, Streets							
Debt Services							



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
2014 GO Bond Principal	002.00.00.00.2.517.685.030	\$560,000	\$760,000	\$965,000	\$965,000	\$1,125,000	\$1,265,000
2014 G.O. Bond Interest	002.00.00.00.2.517.690.030	\$140,250	\$123,450	\$100,650	\$100,650	\$71,700	\$37,950
2014 GO Bank Fee	002.00.00.00.2.517.695.030	\$428	\$428	\$500	\$500	\$500	\$500
Total Debt Services:		\$700,678	\$883,878	\$1,066,150	\$1,066,150	\$1,197,200	\$1,303,450
Total Series 2014 B&I, Streets:		\$700,678	\$883,878	\$1,066,150	\$1,066,150	\$1,197,200	\$1,303,450
Series 2016 Refunding B&I							
Debt Services							
2016 GO Bond Principal	002.00.00.00.2.518.685.034	\$0	\$0	\$0	\$0	\$0	\$515,000
2016 GO Bond Interest	002.00.00.00.2.518.690.034	\$265,800	\$265,800	\$265,800	\$265,800	\$265,800	\$265,800
2016 GO Bank Fees	002.00.00.00.2.518.695.034	\$450	\$450	\$500	\$500	\$500	\$500
Total Debt Services:		\$266,250	\$266,250	\$266,300	\$266,300	\$266,300	\$781,300
Total Series 2016 Refunding B&I:		\$266,250	\$266,250	\$266,300	\$266,300	\$266,300	\$781,300
Series 2017 B&I TIF and Water							
Debt Services							
2017 GO Bond Principal	049.00.00.00.2.565.685.036	\$0	\$0	\$140,000	\$140,000	\$155,000	\$170,000
2017 GO Bond Interest	049.00.00.00.2.565.690.036	\$159,368	\$159,369	\$159,369	\$159,369	\$153,769	\$147,569
2017 GO Bank Fees	049.00.00.00.2.565.695.036	\$0	\$225	\$500	\$250	\$250	\$250
2017 GO Bond Principal	050.00.00.00.2.565.685.036	\$0	\$0	\$150,000	\$150,000	\$160,000	\$175,000
2017 GO Bond Interest	050.00.00.00.2.565.690.036	\$160,715	\$155,664	\$150,131	\$150,531	\$144,531	\$138,131
2017 GO Bank Fees	050.00.00.00.2.565.695.036	\$0	\$225	\$500	\$250	\$250	\$250
Debt Int/ Fiscal	050.00.00.00.2.565.730.009	-\$6,948	-\$35,585	\$0	\$0	\$0	\$0
Total Debt Services:		\$313,135	\$279,898	\$600,500	\$600,400	\$613,800	\$631,200
Total Series 2017 B&I TIF and Water:		\$313,135	\$279,898	\$600,500	\$600,400	\$613,800	\$631,200
Series 2018A B&I TIF and Water							
Debt Services							



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
2018A GO Bond Principal	049.00.00.00.2.566.685.037	\$0	\$0	\$180,000	\$180,000	\$205,000	\$225,000
2018A GO Bond Interest	049.00.00.00.2.566.690.037	\$273,369	\$273,369	\$273,369	\$273,369	\$264,369	\$254,119
2018A GO Bank Fees	049.00.00.00.2.566.695.037	\$225	\$225	\$250	\$250	\$250	\$250
2018A GO Bond Principal	050.00.00.00.2.566.685.037	\$0	\$0	\$135,000	\$135,000	\$150,000	\$160,000
2018A GO Bond Interest	050.00.00.00.2.566.690.037	\$181,662	\$178,188	\$174,750	\$174,750	\$168,000	\$160,500
2018A GO Bank Fees	050.00.00.00.2.566.695.037	\$225	\$225	\$500	\$250	\$250	\$250
Debt Int/ Fiscal	050.00.00.00.2.566.730.009	-\$9,785	\$0	\$0	\$0	\$0	\$0
Total Debt Services:		\$445,695	\$452,007	\$763,869	\$763,619	\$787,869	\$800,119
Total Series 2018A B&I TIF and Water:		\$445,695	\$452,007	\$763,869	\$763,619	\$787,869	\$800,119
Series 2018B B&I, PD/FD Bldgs							
Debt Services							
2018B GO Bond Prin - Refunding	002.00.00.00.2.519.685.039	\$400,000	\$455,000	\$360,000	\$360,000	\$0	\$0
2018B GO Bond Interest, P&FBuild	002.00.00.00.2.519.690.038	\$1,624,781	\$1,444,250	\$1,444,250	\$1,444,250	\$1,444,250	\$1,444,250
2018B GO Bond Int - Refunding	002.00.00.00.2.519.690.039	\$208,406	\$165,250	\$142,500	\$142,500	\$124,500	\$124,500
2018B GO Bond Bank Fees	002.00.00.00.2.519.695.038	\$0	\$450	\$900	\$450	\$450	\$450
Total Debt Services:		\$2,233,188	\$2,064,950	\$1,947,650	\$1,947,200	\$1,569,200	\$1,569,200
Total Series 2018B B&I, PD/FD Bldgs:		\$2,233,188	\$2,064,950	\$1,947,650	\$1,947,200	\$1,569,200	\$1,569,200
Series 2019A B&I Water							
Contractual Services							
Financing Costs	050.00.00.00.2.567.564.001	\$212,683	\$0	\$0	\$0	\$0	\$0
Total Contractual Services:		\$212,683	\$0	\$0	\$0	\$0	\$0
Debt Services							
2019A GO Bond Principal	050.00.00.00.2.567.685.040	\$0	\$0	\$240,000	\$240,000	\$265,000	\$290,000



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
2019A GO Bond Interest	050.00.00.00.2.567.690.040	\$56,186	\$478,581	\$337,800	\$337,800	\$325,800	\$312,550
2019A GO Bank Fees	050.00.00.00.2.567.695.040	\$0	\$450	\$500	\$500	\$500	\$500
Debt Int/ Fiscal	050.00.00.00.2.567.730.009	-\$20,836	\$0	\$0	\$0	\$0	\$0
Total Debt Services:		\$35,350	\$479,031	\$578,300	\$578,300	\$591,300	\$603,050
Total Series 2019A B&I Water:		\$248,034	\$479,031	\$578,300	\$578,300	\$591,300	\$603,050
Series 2016 B&I, Library							
Debt Services							
2016 GO Bond Principal, Library	002.00.00.00.2.577.685.033	\$1,425,000	\$1,470,000	\$1,515,000	\$1,515,000	\$1,550,000	\$0
2016 GO Bond Interest, Library	002.00.00.00.2.577.690.033	\$148,150	\$105,400	\$61,300	\$61,300	\$31,000	\$0
2016 GO Bank Fee, Library	002.00.00.00.2.577.695.033	\$0	\$450	\$500	\$450	\$450	\$0
Total Debt Services:		\$1,573,150	\$1,575,850	\$1,576,800	\$1,576,750	\$1,581,450	\$0
Total Series 2016 B&I, Library:		\$1,573,150	\$1,575,850	\$1,576,800	\$1,576,750	\$1,581,450	\$0
Series 2019B B&I, TIF							
Contractual Services							
Financing Costs	049.00.00.00.2.568.564.001	\$118,950	\$0	\$0	\$0	\$0	\$0
Total Contractual Services:		\$118,950	\$0	\$0	\$0	\$0	\$0
Debt Services							
2019B GO Bond Principal	049.00.00.00.2.568.685.041	\$0	\$0	\$0	\$0	\$0	\$210,000
2019B GO Bond Interest	049.00.00.00.2.568.690.041	\$0	\$269,773	\$265,350	\$265,350	\$265,350	\$265,350
2019B GO Bond Bank Fees	049.00.00.00.2.568.695.041	\$0	\$450	\$500	\$500	\$500	\$500
Total Debt Services:		\$0	\$270,223	\$265,850	\$265,850	\$265,850	\$475,850
Total Series 2019B B&I, TIF:		\$118,950	\$270,223	\$265,850	\$265,850	\$265,850	\$475,850
IEPA Flood Control Loans B&I							



Name	Account ID	FY2019 Actual	FY2020 Actual	FY2021 Amended Budget	FY2021 Estimated Amount	FY2022 Budget	FY2023 Forecast
Debt Services							
EPA Loan Principal #5	002.00.00.00.2.650.687.005	\$57,498	\$0	\$0	\$0	\$0	\$0
EPA Loan #5 Interest	002.00.00.00.2.650.692.005	\$755	\$0	\$0	\$0	\$0	\$0
Total Debt Services:		\$58,253	\$0	\$0	\$0	\$0	\$0
Total IEPA Flood Control Loans B&I:		\$58,253	\$0	\$0	\$0	\$0	\$0
2012 Installment Loan, Flood							
Debt Services							
Installment Note Principal	002.00.00.00.2.659.686.001	\$590,000	\$0	\$0	\$0	\$0	\$0
Installment Note Interest	002.00.00.00.2.659.691.001	\$5,369	\$0	\$0	\$0	\$0	\$0
Total Debt Services:		\$595,369	\$0	\$0	\$0	\$0	\$0
Total 2012 Installment Loan, Flood:		\$595,369	\$0	\$0	\$0	\$0	\$0
Total Debt Services Budget:		\$7,770,630	\$8,046,095	\$8,903,318	\$8,902,471	\$8,707,111	\$7,088,325
Total Expenditures:		\$7,770,630	\$8,046,095	\$8,903,318	\$8,902,471	\$8,707,111	\$7,088,325



CAPITAL IMPROVEMENTS



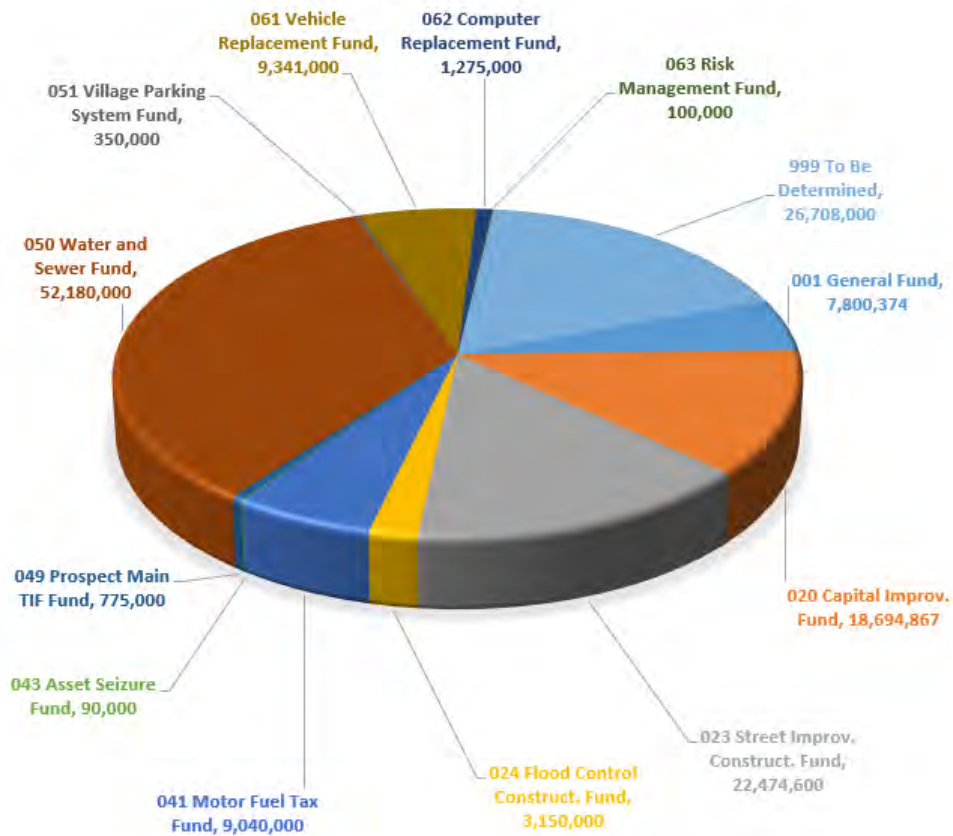
Sources of Funds

The 2022-2026 CIP includes a summary of "Projects by Funding Source." This summary provides an overview of the potential demands upon the Village's financial resources. A few comments are warranted with regard to the "Projects by Sources of Funds" summary.

The Village has in place a home rule sales tax to support certain capital programs and operations. Three-quarters of the 1% home rule tax is allocated to capital projects. The Street Improvement, Flood Control, and Capital Improvement Funds each receive annually a one-quarter share (approximately \$1.4 million). In addition to the home rule sales tax, there are other dedicated revenue sources supporting the capital program. As mentioned previously, projects are placed in the 5-year capital plan based on available revenues. When revenues fall short of projections, adjustments are made to existing budgets in these funds and capital spending elsewhere with future projects deferred until revenue becomes available. When the projects are important, but the revenue source to fund the project is not yet determined, those projects are listed with a funding source to be determined. Projects totaling \$26.8 million in years 2023 through 2026 need to have funding sources identified. A brief summary of the fund activity is provided below. Please refer to the Fund Summaries for more detailed information.

- **General Fund.** The General Fund is the Village's primary operating Fund. The only capital projects charged to the General Fund are those to be undertaken each year, although the level of funding from one year to the next may vary. Projects charged directly to the General Fund include Rand-Elmhurst-Kensington Intersection Improvement for \$1,600,000, new sidewalks for \$270,000, the sidewalk cost-share program for \$99,400, annual tree planting program for \$229,221, New World ERP upgrades for \$60,000, and a few other miscellaneous projects totaling \$70,500. The total five-year plan includes General Fund spending of \$7.8 million.
- **Capital Improvement Fund.** The Capital Improvement Fund is the Village's Fund for "Intermediate sized" capital expenditures. There are several recurring projects funded by the Capital Improvement Fund. A list of 2022 recurring projects includes brick sidewalk replacement \$125,000, corridor improvements/Façade \$100,000, HVAC upgrades \$50,000, and residential street lighting \$225,000. The total non-recurring projects include \$1,600,000 for Village Hall HVAC upgrades, \$510,000 for Central Road pedestrian improvements, \$250,000 for window replacements, \$120,000 for the Fire Department foam mitigation, \$165,000 for other public building improvements, \$90,000 for an emergency generator, and a few other non-recurring items totaling \$978,560. The 2022 CIP also includes \$5.0 million in the American Rescue Plan items. The total 2022 CIP to be funded from the Capital Improvement Fund is \$9,213,560. This amount includes the American Rescue Plan funding of \$5.0 million. The total proposed projects for 2022-2026 to be funded from the Capital Improvement Fund is \$18.7 million. The Capital Improvement Fund gets approximately \$1.4 million in Home-rule sales tax and a transfer of \$850,000 from the General Fund each year.
- **Street Improvements Construction Fund.** This fund is used to account for the resources to reconstruct the Village's streets and related projects. Financing is provided by various taxes, licenses, permits, fees, and investment income. Several projects relating to streets have either been postponed or marked as funding to be determined. The total anticipated spending of this fund over the five-year plan period is \$22.5 million. Of this amount, \$14.9 million is allocated to the annual street improvement program. Approximately \$4.6 million per year is needed to maintain the street program on a 20-year renewal cycle. Part of the resurfacing cost is funded from the Motor Fuel Tax Fund. In 2022, \$1.9 million will be funded from the Street Improvement Construction Fund for the resurfacing project. In addition, a major intersection improvement project at Rand-Central-MP Road will be funded in the amount of \$6.9 million. The Village's share for this project is \$1.3 million and the remaining amount will be funded by a federal grant.
- **Flood Control Construction Fund.** The activity in this fund addresses flood control projects throughout the Village. Storm sewer improvements, drainage improvements, and the storm sewer inspection program are funded. The total anticipated spending over the five-year plan is \$3.2 million. The 2022 CIP includes \$1.4 million for McDonald Creek Bank Stabilization, \$100,000 for Lake Briarwood Creek Improvements and \$120,000 in neighborhood drainage improvements. A new storm sewer fee is approved in the 2022 budget to establish a dedicated funding source beyond ¼ of home-rule sales tax.
- **Motor Fuel Tax Fund.** Motor fuel tax funds are earmarked for street maintenance and repairs. The street improvement and traffic signal replacement engineering programs are supported by this fund. Revenue to support \$9.0 million for the programs is planned for the five-year period. The 2022 CIP includes \$3.0 million in street improvement/resurfacing programs and \$50,000 in traffic signal improvements.
- **Prospect Main TIF Fund.** The Prospect Main Tax Increment Financing (TIF) special revenue fund was established in 2017 to record the revenue and expenses for the Prospect and Main TIF District. The TIF is a development tool local governments can utilize to make public improvements and attract new development to an area. The TIF helps local governments attract private development and new businesses using local resources that do not depend upon an increase in taxes or the reduction of other services. The 2022-2026 CIP includes \$775,000 in improvements within the TIF district area. Of this amount, \$500,000 is for the Downtown Façade and Interior Buildout Program.
- **Water and Sewer Fund.** Numerous projects that directly relate to providing water and sanitary sewer service to customers in the CIP are funded from the Water and Sewer Fund. The 2022-2026 CIP is showing projects valued at an average of \$10.4 million per year over the five years of the plan. The 2022 projects include combined sewer improvements \$800,000, water main replacements \$3,300,000 and sewer main rehabilitation \$1,000,000 million. The non-recurring projects include deep wells rehab \$1,070,000, \$2,500,000 for an elevated tank, \$5,500,000 for an emergency interconnect with Northwest Water Commission, \$1,850,000 for Fairview Gardens Footing Tile Disconnect, \$100,000 for the overhead sewer program \$620,000 for lift station rehabilitation and 65,000 for pump station rehabilitation. The total projects to be funded by the water/sewer fund over a 5-year period is \$52.8 million. \$5.5 million emergency interconnect project is expected to be funded by various grants from the State of Illinois and/or other state and federal agencies.
- **To Be Determined.** Funding for several projects included in the 2023-2026 CIP still needs to be determined. The 2023-2026 CIP is showing \$26.8 million in projects that are in need of funding. These projects have either been identified during the strategic planning process or have been deferred several years and need a funding source determined.





Structure of the CIP Section and the Project Request Form

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

- The Summaries section begins with category and fund summaries and a listing of projects by category and by fund. The project categories can be found in the Category Codes section.
- Detailed schedules of all vehicles and computers budgeted in the Vehicle Replacement and Computer Replacement Funds (internal service funds).
- A schedule summarizing the impact of the 2022 capital expenditures on operating earnings.

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

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

Category Codes

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

Equipment Replacement Guidelines

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

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

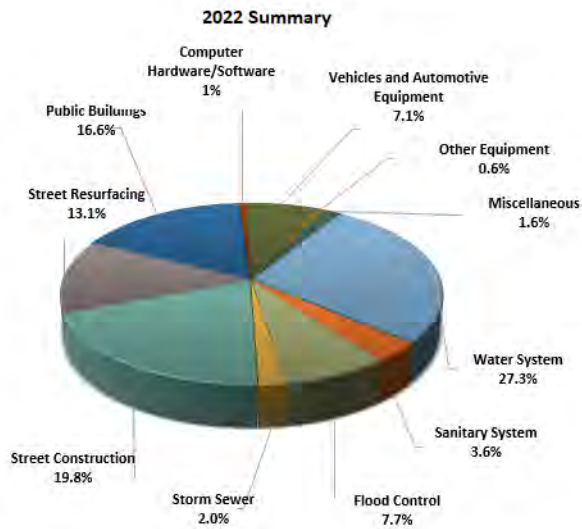
The equipment guidelines listed above simply provide general direction for when a piece of equipment should be considered for replacement. The Village Vehicle/Equipment Replacement Policy specifies the general policy, the equipment replacement evaluation and criteria, equipment replacement parameters,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



CATEGORY SUMMARY

Community Investment Program 2022 - 2026

Program	2022	2023	2024	2025	2026	Total
700 Water System	12,435,000	4,565,000	6,350,000	7,970,000	7,385,000	38,705,000
701 Sanitary System	1,620,000	2,505,000	1,000,000	1,000,000	1,000,000	7,125,000
702 Flood Control and Related Projects	3,520,000	270,000	470,000	220,000	220,000	4,700,000
703 Storm Sewer	900,000	2,948,000	1,505,000	1,180,000	800,000	7,333,000
704 Street Construction and Reconstruction	9,024,000	1,300,000	9,750,000	350,000	350,000	20,774,000
705 Resurfacing/Curbs & Gutters/Sidewalks	5,974,960	8,093,731	6,262,537	11,896,580	11,255,659	43,483,467
706 Improvement to Public Buildings	7,555,000	1,215,000	1,175,000	350,000	3,555,000	13,850,000
707 Computer Hardware/Software	276,500	644,000	409,000	224,000	229,000	1,782,500
708 Vehicles/Automotive Equipment	3,223,000	1,408,000	3,252,000	875,000	683,000	9,441,000
709 Non-Automotive Equipment	283,000	839,000	600,000	-	-	1,722,000
710 Miscellaneous	749,221	683,805	578,481	493,251	558,116	3,062,874
Grand Total	\$ 45,560,681	\$ 24,471,536	\$ 31,352,018	\$ 24,558,831	\$ 26,035,775	\$ 151,978,841



PROJECTS BY CATEGORY



Community Investment Program
2022 - 2026

Program	2022	2023	2024	2025	2026	Total
700 Water System						
Booster Pump Station Pump Rehabilitation	65,000	65,000	185,000	185,000	185,000	685,000
Deep Well Rehabilitation - Well #11	535,000	-	-	-	-	535,000
Deep Well Rehabilitation - Well #16	535,000	-	-	-	-	535,000
Deep Well Rehabilitation - Well #17	-	-	-	535,000	-	535,000
Elevated Tank	2,500,000	-	-	-	-	2,500,000
Lead Water Service Line Replacement	-	-	-	700,000	700,000	1,400,000
Northwest Water Commission Interconnect	5,500,000	-	-	-	-	5,500,000
VFD Replacement	-	-	-	50,000	-	50,000
Water Main Replacement	3,300,000	4,500,000	5,400,000	6,500,000	6,500,000	26,200,000
Water Reservoir Number 4 Rehabilitation	-	-	685,000	-	-	685,000
Wireless Telemetry System Upgrade - PLC Upgrades	-	-	80,000	-	-	80,000
700 Water System Total	12,435,000	4,565,000	6,350,000	7,970,000	7,385,000	38,705,000
701 Sanitary System						
Lift Station Rehabilitation - Fairview	-	875,000	-	-	-	875,000
Lift Station Rehabilitation - Lincoln-Wego	620,000	-	-	-	-	620,000
Lift Station Rehabilitation - Maple-Berkshire	-	630,000	-	-	-	630,000
Sewer Main Rehabilitation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
701 Sanitary System Total	1,620,000	2,505,000	1,000,000	1,000,000	1,000,000	7,125,000
702 Flood Control and Related Projects						
Fairview Gardens Footing Tile Disconnection	1,850,000	-	-	-	-	1,850,000
Lake Briarwood/Higgins Creek Flood Control Imprv.	100,000	-	-	-	-	100,000
Levee 37 Gate Actuators	-	50,000	-	-	-	50,000
McDonald Creek Bank Stabilization	1,350,000	-	-	-	-	1,350,000
Neighborhood Drainage Improvements	120,000	120,000	120,000	120,000	120,000	600,000
Overhead Sewer Program	100,000	100,000	100,000	100,000	100,000	500,000
Weller Creek Bank Stabilization	-	-	250,000	-	-	250,000
702 Flood Control and Related Projects Total	3,520,000	270,000	470,000	220,000	220,000	4,700,000
703 Storm Sewer						
Combined Sewer Improvements	800,000	800,000	800,000	800,000	800,000	4,000,000
Detention Pond Improvement - Pond 1	100,000	950,000	-	-	-	1,050,000
Detention Pond Improvement - Pond 2	-	798,000	-	-	-	798,000
Detention Pond Improvement - Pond 6	-	-	305,000	-	-	305,000
Detention Pond Improvement - Pond 6A	-	-	-	380,000	-	380,000
Non-Curb Street Drainage Improvements	-	400,000	400,000	-	-	800,000
703 Storm Sewer Total	900,000	2,948,000	1,505,000	1,180,000	800,000	7,333,000
704 Street Construction and Reconstruction						
Busse Road Reconstruction	-	500,000	-	-	-	500,000
Central Road Pedestrian Crossing Improvements	510,000	450,000	-	-	-	960,000
Corridor Improvements	-	300,000	300,000	300,000	300,000	1,200,000
Rand-Central-MP Road Intersection Improvements	6,864,000	-	-	-	-	6,864,000
Rand-Elmhurst-Kensington Road Intersection Improv.	1,600,000	-	9,400,000	-	-	11,000,000
Traffic Signal Replacement Engineering	50,000	50,000	50,000	50,000	50,000	250,000
704 Street Construction and Reconstruction Total	9,024,000	1,300,000	9,750,000	350,000	350,000	20,774,000
705 Resurfacing/Curbs & Gutters/Sidewalks						
Brick sidewalk maintenance removal/replacement	125,000	125,000	125,000	125,000	125,000	625,000
Bridge Improvements - Briarwood Drive West/South	-	70,000	-	-	-	70,000
Bridge Improvements - Business Center Drive	-	70,000	-	-	-	70,000
Corridor Street Lighting	-	-	45,000	565,000	920,000	1,530,000
Kensington Road Left Turn Police Station	-	300,000	-	-	-	300,000
Melas/Meadows Park Pedestrian Bridge	-	-	320,000	5,060,000	-	5,380,000
New Sidewalks	270,000	290,000	310,000	330,000	350,000	1,550,000
Parking Lot Improvements - Public Works	-	-	-	80,000	-	80,000



Parking Lot Improvements - Public Works Back Lot	-	-	-	-	240,000	240,000
Parking Lot Improvements - Train Station	-	40,000	-	-	-	40,000
Parking Lot Improvements - Wille St. Commuter Lot	55,000	-	-	-	-	55,000
Phase II Bike Plan Improvements	200,000	2,000,000	230,000	450,000	4,300,000	7,180,000
Residential Street Lighting	225,000	225,000	225,000	225,000	225,000	1,125,000
Sidewalk Cost Share Program	99,400	101,400	103,400	105,400	107,400	517,000
Street Improvement Program	4,862,000	4,652,000	4,682,000	4,712,200	4,742,400	23,650,600
Street Light Disconnect Cabinet Replacement	-	80,000	80,000	100,000	100,000	360,000
Streetlight Improvements	88,560	90,331	92,137	93,980	95,859	460,867
Streetlight Improvements LED Retrofits	50,000	50,000	50,000	50,000	50,000	250,000
705 Resurfacing/Curbs & Gutters/Sidewalks Total	5,974,960	8,093,731	6,262,537	11,896,580	11,255,659	43,483,467
706 Improvement to Public Buildings						
Decommission Pistol Range at Fire Station 12	-	-	60,000	-	-	60,000
Ergonomic and Welcoming Visitor Station	-	-	40,000	-	-	40,000
Fire Station 12 Bathroom Remodeling	-	-	125,000	-	-	125,000
Fire Station 12 Roof Replacement	-	-	300,000	-	-	300,000
Fire Station 12 Tuck Pointing and Joint Repair	100,000	-	-	-	-	100,000
Fire Station 14 Apparatus Area Painting	-	-	-	-	30,000	30,000
Fire Station 14 Butler Building Maintenance	-	-	25,000	-	-	25,000
Fire Station 14 Exterior Painting	-	-	40,000	-	-	40,000
Fire Station 14 Floor Re-Sealing	-	-	120,000	-	-	120,000
HVAC Replacement Program	50,000	75,000	60,000	60,000	60,000	305,000
Other Public Buildings	165,000	165,000	165,000	165,000	165,000	825,000
Parking Deck Maintenance	50,000	75,000	75,000	75,000	75,000	350,000
Parking Garage Elevator Sill Replacement	-	60,000	-	-	-	60,000
Police Station Roof Replacement	-	-	-	-	3,000,000	3,000,000
Public Works Facility Exterior	250,000	-	-	-	-	250,000
Public Works Overhead Door Replacement	-	-	-	-	40,000	40,000
PW Exterior Door Frame Replacement	-	-	-	50,000	-	50,000
PW Fence Replacement	-	190,000	-	-	-	190,000
PW HVAC Variable Air Volume Box Replacement	-	-	-	-	75,000	75,000
PW Vehicle Maintenance Shop Painting	-	-	40,000	-	-	40,000
Retrofit PW Vehicle Maintenance Lighting to LED	-	-	-	-	40,000	40,000
Village Hall Bathroom Flooring Replacement	-	-	75,000	-	-	75,000
Village Hall Emergency Generator Power Distribution	90,000	-	-	-	-	90,000
Village Hall Flat Roof Replacement	-	-	50,000	-	-	50,000
Village Hall Flooring Improvements	-	75,000	-	-	-	75,000
Village Hall HVAC Upgrade	1,600,000	575,000	-	-	-	2,175,000
Village Hall Interior Painting of Department Areas	-	-	-	-	40,000	40,000
Village Hall Lighting Upgrade	-	-	-	-	30,000	30,000
Village Hall Window Replacement	250,000	-	-	-	-	250,000
American Rescue Plan CIP Items	5,000,000	-	-	-	-	5,000,000
706 Improvement to Public Buildings Total	7,555,000	1,215,000	1,175,000	350,000	3,555,000	13,850,000
707 Computer Hardware/Software						
Body Worn Camera Replacement	-	-	175,000	-	-	175,000
Computer Replacement - End-user Devices	150,000	150,000	150,000	150,000	150,000	750,000
Computer Replacement - Infrastructure	44,000	44,000	84,000	74,000	79,000	325,000
EOC Technology Update	-	100,000	-	-	-	100,000
Escrow Management Software	10,000	-	-	-	-	10,000
Fixed License Plate Recognition System	-	150,000	-	-	-	150,000
Public Works Fiber Connection	-	200,000	-	-	-	200,000
Tyler New World Cloud Solutions	60,000	-	-	-	-	60,000
FOIA Software	12,500	-	-	-	-	12,500
707 Computer Hardware/Software Total	276,500	644,000	409,000	224,000	229,000	1,782,500
708 Vehicles/Automotive Equipment						
Fire Vehicle Replacement	1,036,000	-	1,500,000	-	96,000	2,632,000
Police Vehicle Replacement	399,000	320,000	247,000	276,000	-	1,242,000
Pool Vehicle Replacement	-	28,000	30,000	32,000	-	90,000



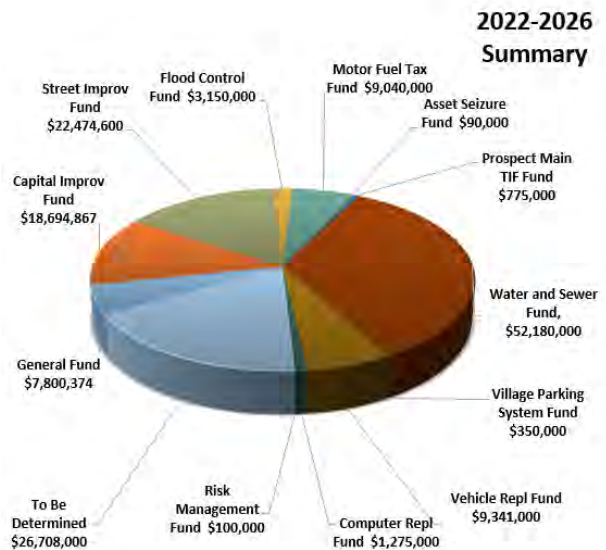
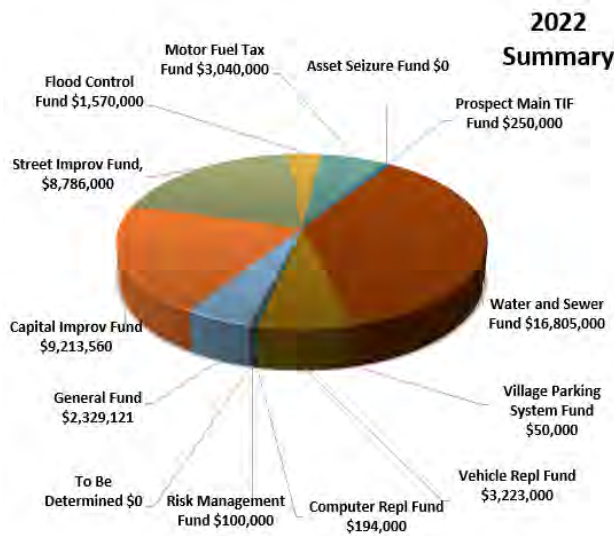
Public Works Vehicle Replacement	1,788,000	1,060,000	1,475,000	567,000	487,000	5,377,000
Village Fleet Electric Charging Stations	-	-	-	-	100,000	100,000
708 Vehicles/Automotive Equipment Total	3,223,000	1,408,000	3,252,000	875,000	683,000	9,441,000
709 Non-Automotive Equipment						
Broadcast Field Camera Replacement	-	35,000	-	-	-	35,000
Civic Event Sound Equipment	30,000	-	-	-	-	30,000
Hearing Induction Loop System-Village Board Room	23,000	-	-	-	-	23,000
Live Remote Board Meeting Production Studio	35,000	-	-	-	-	35,000
Physical Fitness Equipment Replacement	40,000	-	-	-	-	40,000
Portable Radio Replacement	-	-	600,000	-	-	600,000
Radio Replacement	-	750,000	-	-	-	750,000
Station 12 Air Compressor	55,000	-	-	-	-	55,000
Thermal Imaging Cameras (TIC)	-	54,000	-	-	-	54,000
Village Hall Office Furniture Upgrades	100,000	-	-	-	-	100,000
709 Non-Automotive Equipment Total	283,000	839,000	600,000	-	-	1,722,000
710 Miscellaneous						
Additional K-9 Unit	-	-	90,000	-	-	90,000
Downtown Facade and Interior Buildout Program	100,000	100,000	100,000	100,000	100,000	500,000
KBC Pedestrian Bridges	-	-	-	-	60,000	60,000
Klehm's Island Landscape	-	75,000	-	-	-	75,000
Traffic Calming	50,000	50,000	50,000	50,000	50,000	250,000
Tree Planting Program	229,221	233,805	238,481	243,251	248,116	1,192,874
Village Wide Facade and Interior Buildout Program	100,000	100,000	100,000	100,000	100,000	500,000
Developer Incentives	150,000	125,000	-	-	-	275,000
Foam Mitigation	120,000	-	-	-	-	120,000
710 Miscellaneous Total	749,221	683,805	578,481	493,251	558,116	3,062,874
Grand Total	\$ 45,560,681	\$ 24,471,536	\$ 31,352,018	\$ 24,558,831	\$ 26,035,775	\$ 151,978,841



FUNDING SOURCE SUMMARY

Village of Mount Prospect, Illinois Community Investment Program 2022 - 2026

Fund Source	2022	2023	2024	2025	2026	Total
001 General Fund	2,329,121	735,205	3,351,881	678,651	705,516	7,800,374
020 Capital Improv. Fund	9,213,560	3,304,331	3,172,137	1,428,980	1,575,859	18,694,867
023 Street Improv. Construct. Fund	8,786,000	3,752,000	3,282,000	3,312,200	3,342,400	22,474,600
024 Flood Control Construct. Fund	1,570,000	570,000	770,000	120,000	120,000	3,150,000
041 Motor Fuel Tax Fund	3,040,000	1,500,000	1,500,000	1,500,000	1,500,000	9,040,000
043 Asset Seizure Fund	-	-	90,000	-	-	90,000
049 Prospect Main TIF Fund	250,000	225,000	100,000	100,000	100,000	775,000
050 Water and Sewer Fund	16,805,000	7,970,000	8,250,000	9,870,000	9,285,000	52,180,000
051 Village Parking System Fund	50,000	75,000	75,000	75,000	75,000	350,000
061 Vehicle Replacement Fund	3,223,000	1,408,000	3,252,000	875,000	583,000	9,341,000
062 Computer Replacement Fund	194,000	394,000	234,000	224,000	229,000	1,275,000
063 Risk Management Fund	100,000	-	-	-	-	100,000
999 Funding To Be Determined	-	4,538,000	7,275,000	6,375,000	8,520,000	26,708,000
Grand Total	45,560,681	24,471,536	31,352,018	24,558,831	26,035,775	151,978,841



PROJECTS BY FUNDING SOURCE



Community Investment Program

2022 - 2026

Funding Source	2022	2023	2024	2025	2026	Total
001 General Fund						
Broadcast Field Camera Replacement	-	35,000	-	-	-	35,000
FOIA Software	12,500	-	-	-	-	12,500
Hearing Induction Loop System - Village Board Room	23,000	-	-	-	-	23,000
Klehm's Island Landscape	-	75,000	-	-	-	75,000
Live Remote Board Meeting Production Studio	35,000	-	-	-	-	35,000
New Sidewalks	270,000	290,000	310,000	330,000	350,000	1,550,000
Rand-Elmhurst-Kensington Road Intersection Improv.	1,600,000	-	2,700,000	-	-	4,300,000
Sidewalk Cost Share Program	99,400	101,400	103,400	105,400	107,400	517,000
Tree Planting Program	229,221	233,805	238,481	243,251	248,116	1,192,874
Tyler New World Cloud Solutions	60,000	-	-	-	-	60,000
001 General Fund Total	2,329,121	735,205	3,351,881	678,651	705,516	7,800,374
020 Capital Improv. Fund						
American Rescue Plan CIP Items	5,000,000	-	-	-	-	5,000,000
Body Worn Camera Replacement	-	-	175,000	-	-	175,000
Brick Sidewalk Maintenance Removal/Replacement	125,000	125,000	125,000	125,000	125,000	625,000
Bridge Improvements - Briarwood Drive West/South	-	70,000	-	-	-	70,000
Bridge Improvements - Business Center Drive	-	70,000	-	-	-	70,000
Central Road Pedestrian Crossing Improvements	510,000	450,000	-	-	-	960,000
Civic Event Sound Equipment	30,000	-	-	-	-	30,000
Decommission Pistol Range at Fire Station 12	-	-	60,000	-	-	60,000
Detention Pond Improvement - Pond 1	100,000	-	-	-	-	100,000
Detention Pond Improvement - Pond 2	-	-	-	-	-	-
Detention Pond Improvement - Pond 6	-	-	305,000	-	-	305,000
Detention Pond Improvement - Pond 6A	-	-	-	380,000	-	380,000
EOC Technology Update	-	100,000	-	-	-	100,000
Ergonomic and Welcoming Visitor Station	-	-	40,000	-	-	40,000
Escrow Management Software	10,000	-	-	-	-	10,000
Fire Station 12 Bathroom Remodeling	-	-	125,000	-	-	125,000
Fire Station 12 Roof Replacement	-	-	300,000	-	-	300,000
Fire Station 12 Tuck Pointing and Joint Repair	100,000	-	-	-	-	100,000
Fire Station 14 Apparatus Area Painting	-	-	-	-	30,000	30,000
Fire Station 14 Butler Building Maintenance	-	-	25,000	-	-	25,000
Fire Station 14 Exterior Painting	-	-	40,000	-	-	40,000
Fire Station 14 Floor Re-Sealing	-	-	120,000	-	-	120,000
Fixed License Plate Recognition System	-	150,000	-	-	-	150,000
Foam Mitigation	120,000	-	-	-	-	120,000
HVAC Replacement Program	50,000	75,000	60,000	60,000	60,000	305,000
KBC Pedestrian Bridges	-	-	-	-	60,000	60,000
Melas/Meadows Park Pedestrian Bridge	-	-	320,000	-	-	320,000
Other Public Buildings	165,000	165,000	165,000	165,000	165,000	825,000
Parking Garage Elevator Sill Replacement	-	60,000	-	-	-	60,000
Parking Lot Improvements - Public Works	-	-	-	80,000	-	80,000
Parking Lot Improvements - Public Works Back Lot	-	-	-	-	240,000	240,000
Parking Lot Improvements - Train Station	-	40,000	-	-	-	40,000
Parking Lot Improvements - Wille St. Commuter Lot	55,000	-	-	-	-	55,000
Phase II Bike Plan Improvements	200,000	-	-	-	-	200,000
Physical Fitness Equipment Replacement	40,000	-	-	-	-	40,000
Portable Radio Replacement	-	-	600,000	-	-	600,000
Public Works Facility Exterior	250,000	-	-	-	-	250,000
Public Works Overhead Door Replacement	-	-	-	-	40,000	40,000
PW Exterior Door Frame Replacement	-	-	-	50,000	-	50,000
PW HVAC Variable Air Volume Box Replacement	-	-	-	-	75,000	75,000



PW Vehicle Maintenance Shop Painting	-	-	40,000	-	-	40,000
Radio Replacement	-	750,000	-	-	-	750,000
Residential Street Lighting	225,000	225,000	225,000	225,000	225,000	1,125,000
Retrofit PW Vehicle Maintenance Lighting to LED	-	-	-	-	40,000	40,000
Station 12 Air Compressor	55,000	-	-	-	-	55,000
Street Light Disconnect Cabinet Replacement	-	80,000	80,000	100,000	100,000	360,000
Streetlight Improvements	88,560	90,331	92,137	93,980	95,859	460,867
Streetlight Improvements LED Retrofits	50,000	50,000	50,000	50,000	50,000	250,000
Thermal Imaging Cameras (TIC)	-	54,000	-	-	-	54,000
Village Fleet Electric Charging Stations	-	-	-	-	100,000	100,000
Village Hall Bathroom Flooring Replacement	-	-	75,000	-	-	75,000
Village Hall Emergency Generator Power Distribution	90,000	-	-	-	-	90,000
Village Hall Flat Roof Replacement	-	-	50,000	-	-	50,000
Village Hall Flooring Improvements	-	75,000	-	-	-	75,000
Village Hall HVAC Upgrade	1,600,000	575,000	-	-	-	2,175,000
Village Hall Interior Painting of Department Areas	-	-	-	-	40,000	40,000
Village Hall Lighting Upgrade	-	-	-	-	30,000	30,000
Village Hall Window Replacement	250,000	-	-	-	-	250,000
Village Warning Sirens	-	-	-	-	-	-
Village Wide Facade and Interior Buildout Program	100,000	100,000	100,000	100,000	100,000	500,000
020 Capital Improv. Fund Total	9,213,560	3,304,331	3,172,137	1,428,980	1,575,859	18,694,867
023 Street Improv. Construct. Fund						
Busse Road Reconstruction	-	500,000	-	-	-	500,000
Rand-Central-MP Road Intersection Improvements	6,864,000	-	-	-	-	6,864,000
Street Improvement Program	1,872,000	3,202,000	3,232,000	3,262,200	3,292,400	14,860,600
Traffic Calming	50,000	50,000	50,000	50,000	50,000	250,000
023 Street Improv. Construct. Fund Total	8,786,000	3,752,000	3,282,000	3,312,200	3,342,400	22,474,600
024 Flood Control Construct. Fund						
Lake Briarwood/Higgins Creek Flood Control Improv.	100,000	-	-	-	-	100,000
Levee 37 Gate Actuators	-	50,000	-	-	-	50,000
McDonald Creek Bank Stabilization	1,350,000	-	-	-	-	1,350,000
Neighborhood Drainage Improvements	120,000	120,000	120,000	120,000	120,000	600,000
Non-Curb Street Drainage Improvements	-	400,000	400,000	-	-	800,000
Weller Creek Bank Stabilization	-	-	250,000	-	-	250,000
024 Flood Control Construct. Fund Total	1,570,000	570,000	770,000	120,000	120,000	3,150,000
041 Motor Fuel Tax Fund						
Street Improvement Program	2,990,000	1,450,000	1,450,000	1,450,000	1,450,000	8,790,000
Traffic Signal Replacement Engineering	50,000	50,000	50,000	50,000	50,000	250,000
041 Motor Fuel Tax Fund Total	3,040,000	1,500,000	1,500,000	1,500,000	1,500,000	9,040,000
043 Asset Seizure Fund						
Additional K-9 Unit	-	-	90,000	-	-	90,000
043 Asset Seizure Fund Total	-	-	90,000	-	-	90,000
049 Prospect Main TIF Fund						
Developer Incentives	150,000	125,000	-	-	-	275,000
Downtown Facade and Interior Buildout Program	100,000	100,000	100,000	100,000	100,000	500,000
049 Prospect Main TIF Fund Total	250,000	225,000	100,000	100,000	100,000	775,000
050 Water and Sewer Fund						
Booster Pump Station Pump Rehabilitation	65,000	65,000	185,000	185,000	185,000	685,000
Combined Sewer Improvements	800,000	800,000	800,000	800,000	800,000	4,000,000
Deep Well Rehabilitation - Well #11	535,000	-	-	-	-	535,000
Deep Well Rehabilitation - Well #16	535,000	-	-	-	-	535,000
Deep Well Rehabilitation - Well #17	-	-	-	535,000	-	535,000
Elevated Tank	2,500,000	-	-	-	-	2,500,000
Fairview Gardens Footing Tile Disconnection	1,850,000	-	-	-	-	1,850,000
Lead Water Service Line Replacement.	-	-	-	700,000	700,000	1,400,000
Lift Station Rehabilitation - Fairview	-	875,000	-	-	-	875,000
Lift Station Rehabilitation - Lincoln-Wego	620,000	-	-	-	-	620,000
Lift Station Rehabilitation - Maple-Berkshire	-	630,000	-	-	-	630,000



Northwest Water Commission Interconnect	5,500,000	-	-	-	-	5,500,000
Overhead Sewer Program	100,000	100,000	100,000	100,000	100,000	500,000
Sewer Main Rehabilitation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
VFD Replacement	-	-	-	50,000	-	50,000
Water Main Replacement	3,300,000	4,500,000	5,400,000	6,500,000	6,500,000	26,200,000
Water Reservoir Number 4 Rehabilitation	-	-	685,000	-	-	685,000
Wireless Telemetry System Upgrade - PLC Upgrades	-	-	80,000	-	-	80,000
050 Water and Sewer Fund Total	16,805,000	7,970,000	8,250,000	9,870,000	9,285,000	52,180,000
051 Village Parking System Fund						
Parking Deck Maintenance	50,000	75,000	75,000	75,000	75,000	350,000
051 Village Parking System Fund Total	50,000	75,000	75,000	75,000	75,000	350,000
061 Vehicle Replacement Fund						
Fire Vehicle Replacement	1,036,000	-	1,500,000	-	96,000	2,632,000
Police Vehicle Replacement	399,000	320,000	247,000	276,000	-	1,242,000
Pool Vehicle Replacement	-	28,000	30,000	32,000	-	90,000
Public Works Vehicle Replacement	1,788,000	1,060,000	1,475,000	567,000	487,000	5,377,000
061 Vehicle Replacement Fund Total	3,223,000	1,408,000	3,252,000	875,000	583,000	9,341,000
062 Computer Replacement Fund						
Computer Replacement - End-user Devices	150,000	150,000	150,000	150,000	150,000	750,000
Computer Replacement - Infrastructure	44,000	44,000	84,000	74,000	79,000	325,000
Public Works Fiber Connection	-	200,000	-	-	-	200,000
062 Computer Replacement Fund Total	194,000	394,000	234,000	224,000	229,000	1,275,000
063 Risk Management Fund						
Village Hall Office Furniture Upgrades	100,000	-	-	-	-	100,000
063 Risk Management Fund Total	100,000	-	-	-	-	100,000
999 Funding To Be Determined						
Corridor Improvements		300,000	300,000	300,000	300,000	1,200,000
Corridor Street Lighting			45,000	565,000	920,000	1,530,000
Detention Pond Improvement - Pond 1		950,000				950,000
Detention Pond Improvement - Pond 2		798,000				798,000
Kensington Road Left Turn Police Station		300,000				300,000
Melas/Meadows Park Pedestrian Bridge				5,060,000		5,060,000
Phase II Bike Plan Improvements		2,000,000	230,000	450,000	4,300,000	6,980,000
Police Station Roof Replacement					3,000,000	3,000,000
PW Fence Replacement		190,000				190,000
Rand-Elmhurst-Kensington Road Intersection Improv.			6,700,000			6,700,000
999 Funding To Be Determined Total	-	4,538,000	7,275,000	6,375,000	8,520,000	26,708,000
Grand Total	\$ 45,560,681	\$ 24,471,536	\$ 31,352,018	\$ 24,558,831	\$ 26,035,775	\$ 151,978,841



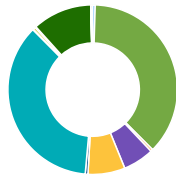
Capital Improvements: One-year Plan

Total Capital Requested

\$45,560,681

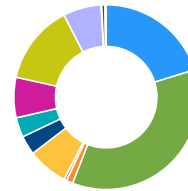
57 Capital Improvement Projects

Total Funding Requested by Department



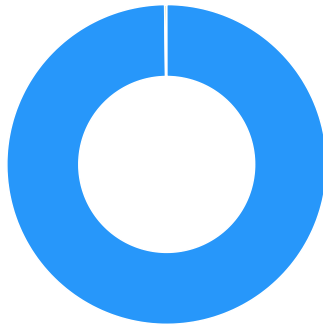
● Fire (0%)	\$215,000.00
● Water and Sewer (37%)	\$16,885,000.00
● Information Technology (0%)	\$194,000.00
● Streets & Buildings (6%)	\$2,680,000.00
● Vehicle Maintenance (7%)	\$3,223,000.00
● Forestry & Grounds (1%)	\$229,221.00
● Engineering (36%)	\$16,455,400.00
● Communications (0%)	\$58,000.00
● Econ Dev and Planning & Zoning (0%)	\$200,000.00
● Public Works (0%)	\$88,560.00
● Finance (0%)	\$10,000.00
● Village Administration (11%)	\$5,160,000.00
● Village Clerk's Office (0%)	\$12,500.00
● Community Development (0%)	\$150,000.00
TOTAL	\$45,560,681.00

Total Funding Requested by Source



● 020 Capital Improvement Fund (20%)	\$9,213,560.00
● 050 Water and Sewer Fund (36%)	\$16,270,000.00
● 092 State Grants (1%)	\$535,000.00
● 062 Computer Replacement Fund (0%)	\$194,000.00
● 061 Vehicle Replacement Fund (7%)	\$3,223,000.00
● 001 General Fund (3%)	\$1,529,121.00
● 024 Flood Control Construction Fund (3%)	\$1,570,000.00
● 023 Street Improvement Construction Fund (7%)	\$3,222,000.00
● 091 Federal Grants (14%)	\$6,364,000.00
● 041 Motor Fuel Tax Fund (7%)	\$3,040,000.00
● 051 Village Parking System Fund (0%)	\$50,000.00
● 049 Prospect Main TIF Fund (1%)	\$250,000.00
● 093 Other Grants (0%)	\$100,000.00
TOTAL	\$45,560,681.00

Capital Costs Breakdown



● Capital Costs (100%)	\$45,560,681.00
● Operational Costs (0%)	\$88,260.00
TOTAL	\$45,648,941.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Village Administration Requests

Itemized Requests for 2022

American Rescue Plan CIP Items **\$5,000,000**

This blanket item is created for projects to be funded with American Rescue Plan items. The spending plan is not finalized yet. These dollar amounts can be spent subject to the Interim Final Rule provided by the U.S. Treasury. The amount refers to...

Tyler New World Cloud Solutions **\$60,000**

Currently, the NewWorld software is hosted by the Village. The staff is recommending moving the NewWorld server to the cloud. The cloud is hosted by Tyler Technologies.

Village Hall Office Furniture Upgrades **\$100,000**

The Village Hall chairs are almost 10 years old. This item is submitted for the replacement of chairs in the Village Hall. All the chairs will be funded from the IPBC (Intergovernmental Personnel Benefit Cooperative) employee incentives...

Total: \$5,160,000

Finance Requests

Itemized Requests for 2022

Escrow Management Software **\$10,000**

The escrow management software needs updating and is a program we have been using since the 90's. We have been told by the IT department that they can no longer support the software and Microsoft stopped supporting the code language back in...

Total: \$10,000



Fire Requests

Itemized Requests for 2022

Foam Mitigation	\$120,000
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We currently have 3,000 gallons of old firefighting foam that needs to be replaced with environmentally safe, fluorine-free foam. Since the foam we have is considered hazardous to the environment, it needs to be professionally disposed...

Station 12 Air Compressor	\$55,000
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Purchase an air compressor for Station 12. Introduced to the Community Investment Program in 2020 for consideration in 2021. The project was deferred to 2022.

Physical Fitness Equipment Replacement	\$40,000
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Replace treadmills and other physical fitness equipment at Stations 12, 13, and 14. The project was introduced in 2018 for consideration in 2021 and deferred to 2022.

Total: \$215,000

Public Works Requests

Itemized Requests for 2022

Streetlight Improvements	\$88,560
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Replacement of existing streetlights as condition and age necessitates.

Total: \$88,560

Village Clerk's Office Requests

Itemized Requests for 2022

FOIA Software	\$12,500
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The current method of submitting FOIA requests is through CRM via SeeClickFix. This platform is designed to work with Public Works and Community Development departments to handle service requests. The Freedom of Information is a component of...

Total: \$12,500



Information Technology Requests

Itemized Requests for 2022

Computer Replacement - End-user Devices **\$150,000**

The scheduled end-user device replacements include-29 PCs, 23 Laptops, 8 Ruggedized Laptops, 10 iPads, 10 Printers, and 25 Desk Phones. Although this has been an ongoing annual purchase, it was introduced into the Community Investment Program...

Computer Replacement - Infrastructure **\$44,000**

The scheduled infrastructure replacements include: 2 servers, 1 NAS, and 5 network switches. Although this has been an ongoing annual purchase, it was introduced into the Community Investment Program starting in 2018.

Total: \$194,000

Econ Dev and Planning & Zoning Requests

Itemized Requests for 2022

Downtown Facade and Interior Buildout Program **\$100,000**

Matching grant program to encourage private investment in existing properties in the Central Business District. This project is an annual community investment program.

Village Wide Facade and Interior Buildout Program **\$100,000**

This project is a matching grant program to encourage private investment in existing Villagewide properties. The funds would support a facade upgrade program for commercial properties outside of the TIF area.

Total: \$200,000



Streets & Buildings Requests

Itemized Requests for 2022

Brick sidewalk maintenance removal/replacement **\$125,000**

Remove and replace the brick sidewalks in and around the Downtown area.

Fire Station 12 Tuck Pointing and Joint Repair **\$100,000**

Tuck point and perform joint repair on the brick exterior walls of Fire Station #12.

HVAC Replacement Program **\$50,000**

Replacement of HV/AC units, as needed.

Other Public Buildings **\$165,000**

Improvements to Village-owned buildings.

Parking Deck Maintenance **\$50,000**

A 2010 engineering firm report (revised in 2012) recommended a maintenance program for the 10-year-old parking deck attached to the Village Hall. Based on the inspection report, the maintenance needs over the next five years will be \$250,000. The...

Public Works Facility Exterior **\$250,000**

A complete replacement of the originally installed windows that will be 33 years old at the time of replacement in 2022.

Village Hall Emergency Generator Power Distribution **\$90,000**

Expand the emergency power distribution at the Village Hall.

Village Hall HVAC Upgrade **\$1,600,000**

The upgrade of Village Hall HVAC and control system to eliminate overheating problems and to address the control system becoming obsolete, making securing parts nearly impossible. Phase 1 - 3 roof top replacement in roof well - RTU1,2,3 Phase...

Village Hall Window Replacement **\$250,000**

Replace all exterior windows at Village Hall.

Total: \$2,680,000

Forestry & Grounds Requests

Itemized Requests for 2022

Tree Planting Program **\$229,221**

Planting trees on public rights-of-way and village-owned properties. The Village currently owns approximately 25,000 parkway trees.

Total: \$229,221



Engineering Requests

Itemized Requests for 2022

Central Road Pedestrian Crossing Improvements	\$510,000
Implementation of Central Road Corridor Pedestrian Crossing Study Recommendations: 2022 - Crossing at We Go - Design - \$60,000 2022 - Crossing at Cathy - Construction - \$450,000 2023 - Crossings at We Go - Construction...	
Detention Pond Improvement - Pond 1	\$100,000
The project is designed to improve the capacity and operation of the detention pond system.	
McDonald Creek Bank Stabilization	\$1,350,000
Stabilize creek banks to prevent erosion on the banks and remove/trim trees on the creek banks and remove silt and debris.	
Parking Lot Improvements - Wille St. Commuter Lot	\$55,000
Repair the curb and resurface the Wille Street Commuter Parking Lot.	
Phase II Bike Plan Improvements	\$200,000
Construction of multiuse bike paths, lighting and associated wayfinding signs along major village corridors: 2020 – Algonquin Road – Phase I Engineering 2021 – Algonquin Road – Phase II Engineering 2022...	
Lake Briarwood/Higgins Creek Flood Control Improvement	\$100,000
Perform an engineering study of the Higgins Creek from Lake Briarwood east to the Village limits, including culverts, creek channel and recommended storage areas.	
Rand-Elmhurst-Kensington Road Intersection Improvements	\$1,600,000
Improve traffic flow through the triangle intersection. Following completion of Phase I in 2021: Phase II Engineering and ROW Acquisition: 2022-2023 Phase III Construction and Construction Engineering:...	
New Sidewalks	\$270,000
Install new sidewalks at locations where none currently exist. The following locations are the highest priority to construct over the next five years: Camp McDonald Road between western Village limits and Schoenbeck Road (south...	
Neighborhood Drainage Improvements	\$120,000
Construction of drainage improvements to alleviate neighborhood flooding problems.	
Street Improvement Program	\$4,862,000
Resurfacing of the Village streets to maintain a 20-year life.	
Sidewalk Cost Share Program	\$99,400
Remove and replace public sidewalks at residents' request. Residents pay for 50 percent of the cost.	
Residential Street Lighting	\$225,000
Installation of LED streetlights in selected residential neighborhoods. Potential future projects include: Schoenbeck Road Between Rand and Camp McDonald Roads Burning Bush Lane Between Euclid and Camp McDonald Road Seminole Lane Between...	
Rand-Central-MP Road Intersection Improvements	\$6,864,000
Improve traffic flow through the intersections. Following completion of Phase II Design Engineering and Land Acquisition in 2021, targeting January 2022 bid letting. IDOT will award the Phase III construction contract. The Village...	
Traffic Calming	\$50,000
Implementation of Traffic Improvement Programs, including the Traffic Calming Program at locations included in the Street Resurfacing Program and as requested by residents.	



Traffic Signal Replacement Engineering

\$50,000

Engineering studies to review existing traffic signal equipment and pedestrian signals and recommend modifications in response to requests from residents.

Total: \$16,455,400



Water & Sewer Requests

Itemized Requests for 2022

Lift Station Rehabilitation - Lincoln-Wego	\$620,000
Replacement of existing Lincoln-Wego Relief Station.	
Fairview Gardens Footing Tile Disconnection	\$1,850,000
Fairview Gardens subdivision sewer system is serviced by the Fairview Sanitary Lift Station. Fairview Lift station is due for rehabilitation, but MWRD is requiring the Village to reduce the capacity of the lift station. Reducing the capacity of...	
Northwest Water Commission Interconnect	\$5,500,000
Construction of a water system interconnect between the Village and the Northwest Water Commission. The interconnect would be bilateral, allowing the Village to receive water from Northwest Water Commission or provide water to Northwest Water...	
Booster Pump Station Pump Rehabilitation	\$65,000
Maintenance and rehabilitation of the Village's existing high service pumps.	
Civic Event Sound Equipment	\$30,000
Purchase of new sound equipment and a stage for civic events.	
Combined Sewer Improvements	\$800,000
To repair and/or replace main line sewers and associated structures in combined sewer service areas.	
Overhead Sewer Program	\$100,000
An overhead sanitary sewer system is designed to prevent sanitary waste (sewage) from flowing back into the house, which can occur for different reasons - one of them being heavy rain events where the Village's combined sewer mains get filled...	
Sewer Main Rehabilitation	\$1,000,000
Sewer main lining, spot repairs and manhole repairs.	
Streetlight Improvements LED Retrofits	\$50,000
Retrofit of existing streetlights to LED technology. As of 2021: 413 Streetlights have been converted to LED 53 Pedestrian streetlights have been converted to LED 774 Streetlights remain to be converted to LED 197 Pedestrian streetlights...	
Elevated Tank	\$2,500,000
Construction of a second elevated tank located on the south side of the Village to address low pressure and fire flow deficiencies. The construction of the elevated tank was a recommendation of the 2008 Hydraulic Water Model/Study.	
Water Main Replacement	\$3,300,000
Annual water main replacement.	
Deep Well Rehabilitation - Well #11	\$535,000
Maintenance and rehabilitation of the deep well, located at Booster Station 11.	
Deep Well Rehabilitation - Well #16	\$535,000
Maintenance and rehabilitation of the deep well, located at Booster Station 16.	
Total: \$16,885,000	



Vehicle Requests

Itemized Requests for 2022

Fire Vehicle Replacement	\$1,036,000
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Replacement of Fire Department vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease payments are...

Police Vehicle Replacement	\$399,000
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Replacement of Police Department vehicles and equipment. The annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest, supervision fees received and the vehicle account balance. The...

Public Works Vehicle Replacement	\$1,788,000
---	--------------------

Replacement of Public Works Department vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease...

Total: \$3,223,000

Communications and TV Service Requests

Itemized Requests for 2022

Live Remote Board Meeting Production Studio	\$35,000
--	-----------------

Proposed is a complete suitcase studio system for remotely videotaping meetings outside of Village Hall. This would allow two people to set up and videotape a remote meeting without the need for additional staff and camera persons. The...

Hearing Induction Loop System for the Village Board Room	\$23,000
---	-----------------

A hearing loop creates a magnetic field that is picked up by the T-coil in a hearing aid and is converted to audible sound sent from the amplifier. When the T-coil is activated in the hearing aid, feedback and...

Total: \$58,000

Community Development Requests

Itemized Requests for 2022

Developer Incentives	\$150,000
-----------------------------	------------------

An incentive program is provided by the Village to encourage new business development.

Total: \$150,000



Capital Improvements: Multi-year Plan

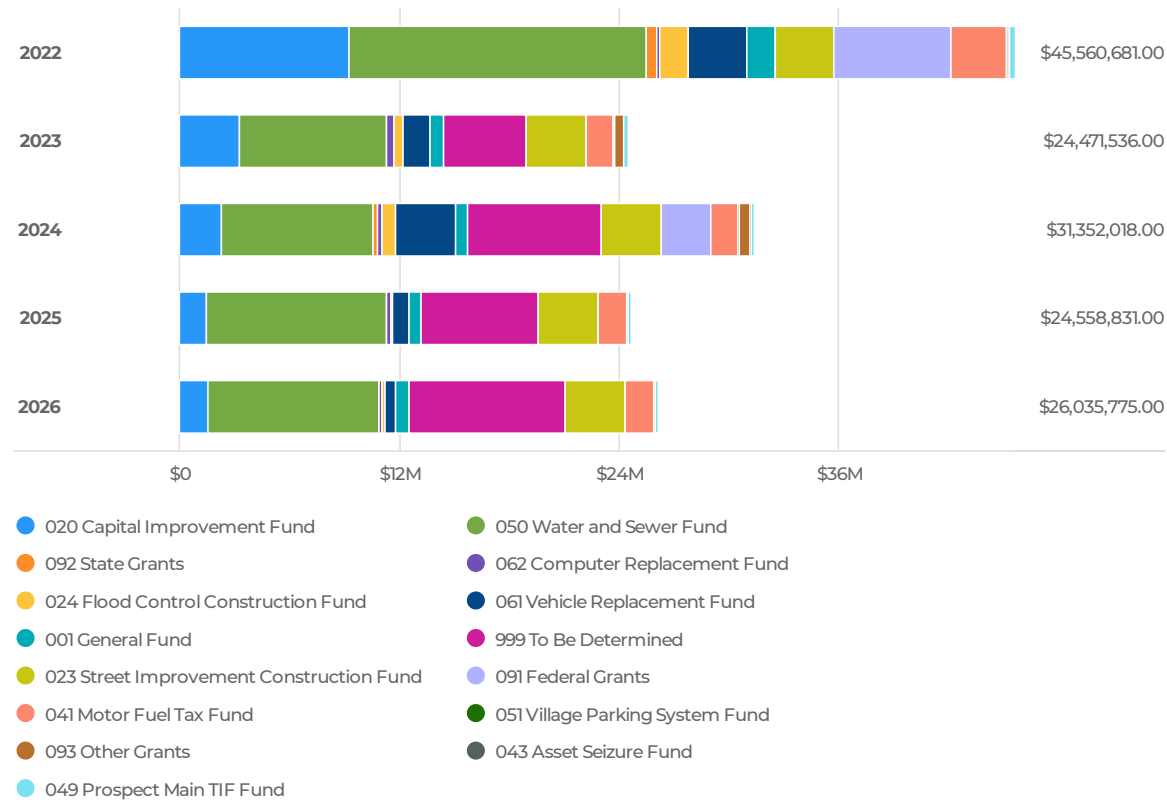
Total Capital Requested \$151,978,841

115 Capital Improvement Projects

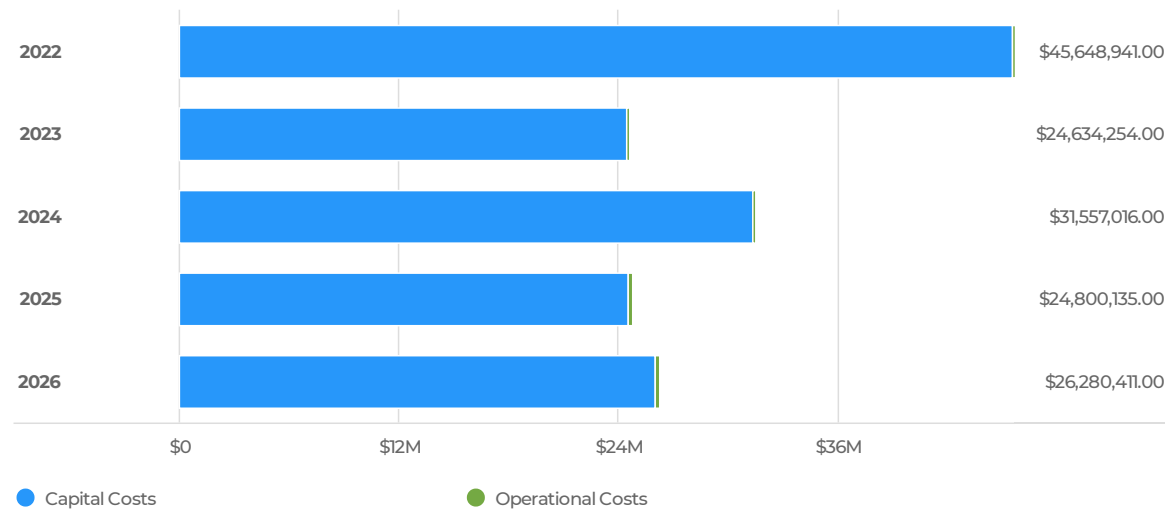
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues

There's no data for building chart



Village Administration Requests

Itemized Requests for 2022-2026

American Rescue Plan CIP Items **\$5,000,000**

This blanket item is created for projects to be funded with American Rescue Plan items. The spending plan is not finalized yet. These dollar amounts can be spent subject to the Interim Final Rule provided by the U.S. Treasury. The amount refers to...

Tyler New World Cloud Solutions **\$60,000**

Currently, the NewWorld software is hosted by the Village. The staff is recommending moving the NewWorld server to the cloud. The cloud is hosted by Tyler Technologies.

Village Hall Office Furniture Upgrades **\$100,000**

The Village Hall chairs are almost 10 years old. This item is submitted for the replacement of chairs in the Village Hall. All the chairs will be funded from the IPBC (Intergovernmental Personnel Benefit Cooperative) employee incentives...

Total: \$5,160,000

Finance Requests

Itemized Requests for 2022-2026

Escrow Management Software **\$10,000**

The escrow management software needs updating and is a program we have been using since the 90's. We have been told by the IT department that they can no longer support the software and Microsoft stopped supporting the code language back in...

Total: \$10,000

Police Requests

Itemized Requests for 2022-2026

Additional K-9 Unit **\$90,000**

The Police Department implemented its first K-9 Unit in 2018. Providing a second K-9 Unit would enhance the amount of hours the Department has a K-9 Unit on patrol and available for immediate response. Police K-9 Units are...

Body Worn Camera Replacement **\$175,000**

The average service life for a Body Worn Camera is three to five years. In 2024, the Police Department's current fleet of Body Worn Cameras will be approaching the end of service life. As such, the Department anticipates the need...

Fixed License Plate Recognition System **\$150,000**

Fixed License Plate Readers will be mounted on traffic signals or other roadway poles along the roadway to capture the license plates of passing vehicles. The system will alert officers on patrol should a vehicle pass through the area that is on a...

Portable Radio Replacement **\$600,000**

The Police Department maintains a fleet of 100 portable radios used by sworn personnel, non-sworn personnel, and support personnel and are critical to the dispatching of service and emergency calls and essential communications. By...

Total: \$1,015,000



Fire Requests

Itemized Requests for 2022-2026

EOC Technology Update **\$100,000**

Introduced in 2019 for consideration in 2021. Deferred to 2023. This project updates the technology located in the EOC and would include a new command room operating system for a projection system, audio visual devices and weather...

Foam Mitigation **\$120,000**

We currently have 3,000 gallons of old firefighting foam that needs to be replaced with environmentally safe, fluorine-free foam. Since the foam we have is considered hazardous to the environment, it needs to be professionally disposed...

Radio Replacement **\$750,000**

Replacement of the entire inventory of Fire Department radios. Replacement recommended every ten years.

Station 12 Air Compressor **\$55,000**

Purchase an air compressor for Station 12. Introduced to the Community Investment Program in 2020 for consideration in 2021. The project was deferred to 2022.

Physical Fitness Equipment Replacement **\$40,000**

Replace treadmills and other physical fitness equipment at Stations 12, 13, and 14. The project was introduced in 2018 for consideration in 2021 and deferred to 2022.

Thermal Imaging Cameras (TIC) **\$54,000**

The project was introduced to the Community Investment Program in 2018 to replace 4 Thermal Imaging Cameras (TIC) in 2019 and 2023.

Total: \$1,119,000

Public Works Requests

Itemized Requests for 2022-2026

Streetlight Improvements **\$460,867**

Replacement of existing streetlights as condition and age necessitates.

Lead Water Service Line Replacement. **\$1,400,000**

Replacement of lead water service lines.

Village Fleet Electric Charging Stations **\$100,000**

Installation of charging stations at Village facilities for the charging of electric vehicles in the Village fleet.

Total: \$1,960,867



Village Clerk's Office Requests

Itemized Requests for 2022-2026

FOIA Software	\$12,500
----------------------	-----------------

The current method of submitting FOIA requests is through CRM via SeeClickFix. This platform is designed to work with Public Works and Community Development departments to handle service requests. The Freedom of Information is a component of...

Total: \$12,500

Information Technology Requests

Itemized Requests for 2022-2026

Computer Replacement - End-user Devices	\$750,000
--	------------------

The scheduled end-user device replacements include- 29 PCs, 23 Laptops, 8 Ruggedized Laptops, 10 iPads, 10 Printers, and 25 Desk Phones. Although this has been an ongoing annual purchase, it was introduced into the Community Investment Program...

Computer Replacement - Infrastructure	\$325,000
--	------------------

The scheduled infrastructure replacements include: 2 servers, 1 NAS, and 5 network switches. Although this has been an ongoing annual purchase, it was introduced into the Community Investment Program starting in 2018.

Total: \$1,075,000

Customer Service Requests

Itemized Requests for 2022-2026

Ergonomic and Welcoming Visitor Station	\$40,000
--	-----------------

Redesign the front counter work stations to include: Change from three workstations to two workstations with a smaller walk-up station between them Create a raised platform on which the workstations will be built Install...

Total: \$40,000



Econ Dev and Planning & Zoning Requests

Itemized Requests for 2022-2026

Downtown Facade and Interior Buildout Program	\$500,000
--	------------------

Matching grant program to encourage private investment in existing properties in the Central Business District. This project is an annual community investment program.

Corridor Improvements	\$1,200,000
------------------------------	--------------------

The request includes funding for parkway improvements, including entrance monuments, wayfinding signs, trees, sod, sidewalks, banners, etc., along the major commercial corridors in the Village as discussed in the corridor plans and the 2020...

Village Wide Facade and Interior Buildout Program	\$500,000
--	------------------

This project is a matching grant program to encourage private investment in existing Villagewide properties. The funds would support a facade upgrade program for commercial properties outside of the TIF area.

Total: \$2,200,000



Streets & Buildings Requests

Itemized Requests for 2022-2026	
Brick sidewalk maintenance removal/replacement	\$625,000
Remove and replace the brick sidewalks in and around the Downtown area.	
Fire Station 12 Bathroom Remodeling	\$125,000
Remodeling of three existing bathrooms.	
Fire Station 12 Roof Replacement	\$300,000
Remove and replace the flat roof of Fire Station #12. Introduced in the community investment program in 2020 for consideration in 2024.	
Fire Station 12 Tuck Pointing and Joint Repair	\$100,000
Tuck point and perform joint repair on the brick exterior walls of Fire Station #12.	
Fire Station 14 Apparatus Area Painting	\$30,000
Fire Station 14 apparatus floor wall painting.	
Fire Station 14 Floor Re-Sealing	\$120,000
Re-seal the apparatus floor of Station 14 and the interior concrete floor with an epoxy type material. As per manufacture specifications, the interior floors require re-sealing to maintain good condition.	
Fire Station 14 Exterior Painting	\$40,000
Paint all exterior surfaces of Fire Station 14 that are not brick.	
Fire Station 14 Butler Building Maintenance	\$25,000
Performing various maintenance tasks, such as painting of the building and miscellaneous exterior repairs.	
PW Vehicle Maintenance Shop Painting	\$40,000
Painting the interior of the vehicle maintenance shop.	
Retrofit PW Vehicle Maintenance Lighting to LED	\$40,000
Retrofit existing energy inefficient lighting in PW vehicle maintenance garage lighting to LED.	
Decommission Pistol Range at Fire Station 12	\$60,000
Decommission pistol range at Fire Station 12.	
HVAC Replacement Program	\$305,000
Replacement of HV/AC units, as needed.	
KBC Pedestrian Bridges	\$60,000
Inspect, replace decking and perform steel structure repairs of the pedestrian bridges in Kensington Business Center (KBC).	
Levee 37 gate Actuators	\$50,000
Upgrade the sluice gates at Levee structures 5 & 7 and Pump Station 1 with electric valve actuators.	
Other Public Buildings	\$825,000
Improvements to Village-owned buildings.	



Parking Deck Maintenance	\$350,000
A 2010 engineering firm report (revised in 2012) recommended a maintenance program for the 10-year-old parking deck attached to the Village Hall. Based on the inspection report, the maintenance needs over the next five years will be \$250,000. The...	
Police Station Roof Replacement	\$3,000,000
Police Station roof replacement.	
Parking Garage Elevator Sill Replacement	\$60,000
The door track sill at each side of the garage floors is cracking, making the elevator door operate incorrectly. As such, the sills on each floor of the parking garage adjacent to the elevator tracks need to be replaced, allowing for proper...	
Village Hall Interior Painting of Department Areas	\$40,000
Painting of Village Hall department areas.	
Public Works Facility Exterior	\$250,000
A complete replacement of the originally installed windows that will be 33 years old at the time of replacement in 2022.	
Public Works Overhead Door Replacement	\$40,000
Replace the PW facility overhead doors located in the main garage and the vehicle maintenance garage.	
PW Fence Replacement	\$190,000
The replacement of the original installation of wood fence surrounding the Public Works facility.	
PW HVAC Variable Air Volume Box Replacement	\$75,000
Replace HVAC variable air volume (VAV) boxes located at Public Works Facility.	
Village Hall Emergency Generator Power Distribution	\$90,000
Expand the emergency power distribution at the Village Hall.	
PW Exterior Door Frame Replacement	\$50,000
Replace the exterior doors and frames at the PW facility.	
Village Hall Flat Roof Replacement	\$50,000
Remove and replace the flat roof areas of the Village Hall building.	
Village Hall Bathroom Flooring Replacement	\$75,000
Remove and replace bathroom flooring at the Village Hall facility.	
Village Hall HVAC Upgrade	\$2,175,000
The upgrade of Village Hall HVAC and control system to eliminate overheating problems and to address the control system becoming obsolete, making securing parts nearly impossible. Phase 1 - 3 roof top replacement in roof well - RTU1,2,3 Phase...	
Village Hall Lighting Upgrade	\$30,000
Retrofit existing interior lighting over to LED.	
Village Hall Flooring Improvements	\$75,000
Replace original installation Community Room flooring. The existing flooring will be replaced with vinyl tile.	
Village Hall Window Replacement	\$250,000
Replace all exterior windows at Village Hall.	
Total: \$9,545,000	



Forestry & Grounds Requests

Itemized Requests for 2022-2026

Klehm's Island Landscape**\$75,000**

The re-design and landscape installation of the center island, known as Klehm's Island, along the "S-curve" of Highway 83. This would include a new landscape design for the center island including perennial planting beds,...

Tree Planting Program**\$1,192,874**

Planting trees on public rights-of-way and village-owned properties. The Village currently owns approximately 25,000 parkway trees.

Total: \$1,267,874

Engineering Requests

Itemized Requests for 2022-2026

Bridge Improvements - Business Center Drive	\$70,000
Bridge repairs to maintain the useful life of Business Center Drive bridge.	
Bridge Improvements - Briarwood Drive West - South	\$70,000
Bridge repairs to maintain the useful life of the Briarwood Drive West - South Bridge.	
Central Road Pedestrian Crossing Improvements	\$960,000
Implementation of Central Road Corridor Pedestrian Crossing Study Recommendations: 2022 - Crossing at We Go - Design - \$60,000 2022 - Crossing at Cathy - Construction - \$450,000 2023 - Crossings at We Go - Construction...	
Detention Pond Improvement - Pond 1	\$1,050,000
The project is designed to improve the capacity and operation of the detention pond system.	
Detention Pond Improvement - Pond 2	\$798,000
The project is designed to improve the capacity and operation of the detention pond system.	
Detention Pond Improvement - Pond 6	\$305,000
This project is designed to improve the capacity and operation of the detention pond system.	
Detention Pond Improvement - Pond 6A	\$380,000
This project is designed to improve the capacity and operation of the detention pond system.	
Corridor Street lighting	\$1,530,000
Installation of LED streetlights along major village corridors: 2024 – Rand Road (RT 12) Streetlights (Wedgewood to Camp McDonald) design – \$45,000 2025 – Rand Road (RT 12) streetlights (Wedgewood to Camp McDonald)...	
McDonald Creek Bank Stabilization	\$1,350,000
Stabilize creek banks to prevent erosion on the banks and remove/trim trees on the creek banks and remove silt and debris.	
Non-Curb Street Drainage Improvements	\$800,000
Construction of drainage improvements including installation of storm sewer, replacement of driveway culverts and regrading of swales to improve the drainage on streets without curbs: 2023 – Prospect Meadows Phase 2 (West side) 2024...	
Parking Lot Improvements - Wille St. Commuter Lot	\$55,000
Repair the curb and resurface the Wille Street Commuter Parking Lot.	
Parking Lot Improvements - Public Works Back Lot	\$240,000
Repair the curb and resurface the Public Works Back Lot.	
Parking Lot Improvements - Train Station	\$40,000
Repair the curb and resurface the train parking lot.	
Parking Lot Improvements - Public Works	\$80,000
Repair the curb and resurface the Public Works Parking Lot.	
Phase II Bike Plan Improvements	\$7,180,000
Construction of multiuse bike paths, lighting and associated wayfinding signs along major village corridors: 2020 – Algonquin Road – Phase I Engineering 2021 – Algonquin Road – Phase II Engineering 2022...	



Lake Briarwood/Higgins Creek Flood Control Improvement	\$100,000
Perform an engineering study of the Higgins Creek from Lake Briarwood east to the Village limits, including culverts, creek channel and recommended storage areas.	
Kensington Road Left Turn Police Station	\$300,000
Construction of a left turn lane on Kensington road for vehicle access to Police Headquarters.	
Rand-Elmhurst-Kensington Road Intersection Improvements	\$11,000,000
Improve traffic flow through the triangle intersection. Following completion of Phase I in 2021: Phase II Engineering and ROW Acquisition: 2022-2023 Phase III Construction and Construction Engineering:...	
Melas/Meadows Park Pedestrian Bridge	\$5,380,000
Construction of a Pedestrian/Bike Bridge over Northwest Highway and the Union Pacific Railroad tracks: 2021 / Phase 1 Engineering 2024 / Phase 2 Engineering 2025 / Construction - Construction Engineering	
New Sidewalks	\$1,550,000
Install new sidewalks at locations where none currently exist. The following locations are the highest priority to construct over the next five years: Camp McDonald Road between western Village limits and Schoenbeck Road (south...	
Neighborhood Drainage Improvements	\$600,000
Construction of drainage improvements to alleviate neighborhood flooding problems.	
Street Improvement Program	\$23,650,600
Resurfacing of the Village streets to maintain a 20-year life.	
Sidewalk Cost Share Program	\$517,000
Remove and replace public sidewalks at residents' request. Residents pay for 50 percent of the cost.	
Public Works Fiber Connection	\$200,000
Currently, Public Works is connected to the Village network through a leased fiber connection with a head end at the current Police and Fire Headquarters Building (112 E. Northwest Highway) and terminating at the Public Works facility at 1700 W...	
Residential Street Lighting	\$1,125,000
Installation of LED streetlights in selected residential neighborhoods. Potential future projects include: Schoenbeck Road Between Rand and Camp McDonald Roads Burning Bush Lane Between Euclid and Camp McDonald Road Seminole Lane Between...	
Rand-Central-MP Road Intersection Improvements	\$6,864,000
Improve traffic flow through the intersections. Following completion of Phase II Design Engineering and Land Acquisition in 2021, targeting January 2022 bid letting. IDOT will award the Phase III construction contract. The Village...	
Traffic Calming	\$250,000
Implementation of Traffic Improvement Programs, including the Traffic Calming Program at locations included in the Street Resurfacing Program and as requested by residents.	
Traffic Signal Replacement Engineering	\$250,000
Engineering studies to review existing traffic signal equipment and pedestrian signals and recommend modifications in response to requests from residents.	
Weller Creek Bank Stabilization	\$250,000
Secure a geotechnical engineer's assessment of Weller Creek from Emerson St. to the east corporate boundary of the Village.	



Busse Road Reconstruction

\$500,000

Local cost share of the Cook County Highway Department's reconstruction of Busse Road. The cost for the project will be funded by a Cook County Grant.

Total: \$67,444,600



Water & Sewer Requests

Itemized Requests for 2022-2026	
Lift Station Rehabilitation - Lincoln-Wego	\$620,000
Replacement of existing Lincoln-Wego Relief Station.	
Lift Station Rehabilitation - Maple-Berkshire	\$630,000
Replacement of existing Maple-Berkshire Relief Station.	
Lift Station Rehabilitation - Fairview	\$875,000
Rehabilitation of the existing Fairview sanitary lift station.	
Street Light Disconnect Cabinet Replacement	\$360,000
Replacement of existing street lighting disconnect cabinets due to age, equipment updates, meeting new code regulations and warping of panel doors.	
Fairview Gardens Footing Tile Disconnection	\$1,850,000
Fairview Gardens subdivision sewer system is serviced by the Fairview Sanitary Lift Station. Fairview Lift station is due for rehabilitation, but MWRD is requiring the Village to reduce the capacity of the lift station. Reducing the capacity of...	
Northwest Water Commission Interconnect	\$5,500,000
Construction of a water system interconnect between the Village and the Northwest Water Commission. The interconnect would be bilateral, allowing the Village to receive water from Northwest Water Commission or provide water to Northwest Water...	
Booster Pump Station Pump Rehabilitation	\$685,000
Maintenance and rehabilitation of the Village's existing high service pumps.	
Civic Event Sound Equipment	\$30,000
Purchase of new sound equipment and a stage for civic events.	
Combined Sewer Improvements	\$4,000,000
To repair and/or replace main line sewers and associated structures in combined sewer service areas.	
Overhead Sewer Program	\$500,000
An overhead sanitary sewer system is designed to prevent sanitary waste (sewage) from flowing back into the house, which can occur for different reasons - one of them being heavy rain events where the Village's combined sewer mains get filled...	
Water Reservoir Number 4 Rehabilitation	\$685,000
Inspection, repair and coating of interior and exterior surfaces of water storage tank 4, located at Booster Station 4.	
Sewer Main Rehabilitation	\$5,000,000
Sewer main lining, spot repairs and manhole repairs.	
Streetlight Improvements LED Retrofits	\$250,000
Retrofit of existing streetlights to LED technology. As of 2021: 413 Streetlights have been converted to LED 53 Pedestrian streetlights have been converted to LED 774 Streetlights remain to be converted to LED 197 Pedestrian streetlights...	
Elevated Tank	\$2,500,000
Construction of a second elevated tank located on the south side of the Village to address low pressure and fire flow deficiencies. The construction of the elevated tank was a recommendation of the 2008 Hydraulic Water Model/Study.	



VFD Replacement	\$50,000
To replace the variable frequency drives (VFD) at booster stations. VFDs are replaced on a seven year cycle. In 2025, the VFDs at booster stations 11, 16 and 17 are due for replacement.	
Wireless Telemetry System Upgrade - PLC Upgrades	\$80,000
Upgrade SCADA telemetry to improve water quality and system operation. PLCs have an estimated life of 12 years. In 2024, eight PLCs installed in 2012 will be due for replacement. In 2024, replacement of PLCs is planned at: Booster Stations...	
Water Main Replacement	\$26,200,000
Annual water main replacement.	
Deep Well Rehabilitation - Well #11	\$535,000
Maintenance and rehabilitation of the deep well, located at Booster Station 11.	
Deep Well Rehabilitation - Well #16	\$535,000
Maintenance and rehabilitation of the deep well, located at Booster Station 16.	
Deep Well Rehabilitation - Well #17	\$535,000
Maintenance and rehabilitation of the deep well, located at Booster Station 17.	
Total: \$51,420,000	

Vehicle Requests

Itemized Requests for 2022-2026

Fire Vehicle Replacement	\$2,632,000
Replacement of Fire Department vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease payments are...	
Police Vehicle Replacement	\$1,242,000
Replacement of Police Department vehicles and equipment. The annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest, supervision fees received and the vehicle account balance. The...	
Public Works Vehicle Replacement	\$5,377,000
Replacement of Public Works Department vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease...	
Pool Vehicle Replacement	\$90,000
Replacement of pool vehicles and equipment. Annual vehicle lease payments are calculated for each vehicle based on the life of the vehicle, calculated interest and the vehicle account balance. The vehicle lease payments are recalculated annually...	
Total: \$9,341,000	



Communications and TV Service Requests

Itemized Requests for 2022-2026

Broadcast Field Camera Replacement	\$35,000
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Replacement for 3 Sony broadcast field cameras.

Live Remote Board Meeting Production Studio	\$35,000
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Proposed is a complete suitcase studio system for remotely videotaping meetings outside of Village Hall. This would allow two people to set up and videotape a remote meeting without the need for additional staff and camera persons. The...

Hearing Induction Loop System for the Village Board Room	\$23,000
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A hearing loop creates a magnetic field that is picked up by the T-coil in a hearing aid and is converted to audible sound sent from the amplifier. When the T-coil is activated in the hearing aid, feedback and...

Total: \$93,000

Community Development Requests

Itemized Requests for 2022-2026

Developer Incentives	\$275,000
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An incentive program is provided by the Village to encourage new business development.

Total: \$275,000

COMPUTER REPLACEMENT FUND COMMUNITY INVESTMENT PROGRAM 2022 - 2026

Computer Equipment	2022		2023		2024		2025		2026	
	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount	Qty	Amount
End User Devices - (Replacements)										
PCs	29	43,500	29	43,500	29	43,500	29	43,500	29	43,500
Laptops	23	57,500	23	57,500	23	57,500	23	57,500	23	57,500
Rug. Laptops	8	29,400	8	29,400	8	29,400	8	29,400	8	29,400
iPads	10	5,000	10	5,000	10	5,000	10	5,000	10	5,000
Printers	10	4,000	10	4,000	10	4,000	10	4,000	10	4,000
Scanners	4	3,571	4	3,571	4	3,571	4	3,571	4	3,571
Desk Phones	25	7,500	25	7,500	25	7,500	25	7,500	25	7,500
Infrastructure - (Replacements)										
Servers	2	13,714	2	13,714	2	13,714	2	13,714	2	13,714
NASes	1	3,000	1	3,000	1	3,000	1	3,000	1	3,000
Switches	5	26,815	5	26,815	5	26,815	5	26,815	5	26,815
Infrastructure - (New)										
Firewall	-	-	-	-	-	-	1	30,000	-	-
Core Infrastructure	-	-	-	-	1	40,000	-	-	-	-
Network - Aps	-	-	-	-	-	-	-	-	1	35,000
Public Works Fiber Connection				200,000						
Total End-User Devices		150,471		150,471		150,471		150,471		150,471
Total Infrastructure		43,529		243,529		83,529		73,529		78,529
TOTAL COMPUTER EQUIPMENT		194,000		394,000		234,000		224,000		229,000



Other Capital Fund Expenditure - Motor Equipment Requests 2022 - 2026

Motor Equipment	2022	2023	2024	2025	2026
Pool Vehicles					
Village Administration					
Van 305 (TV Services)			30,000		
Total Village Administration	-	-	30,000	-	-
Human Services					
311 Mini-Van		28,000			
Total Human Services	-	28,000	-	-	-
Community Development/Building Services					
303 Ford Escape S				32,000	
Total Community Development/Building Services	-	-	-	32,000	-
Total Pool Vehicles	-	28,000	30,000	32,000	-
Police Department					
	2022	2023	2024	2025	2026
P-1 Tahoe-Police		49,000			
P-2 Tahoe-Police		49,000			
P-5 Tahoe-Police				54,000	
P-8 Ford Utility	51,000				
P-9 Ford Utility Hybrid	51,000			51,000	
P-10 Ford Utility	51,000				
P-13 Ford Escape				38,000	
P-15 Ford Utility			51,000		
P-17 Dodge Charger		43,000			
P-18 Ford Utility	51,000				
P-20 Dodge Charger		43,000			
P-21 Ford Explorer		47,000			
P-33 Ford Utility	51,000				
P-34 Ford Utility	51,000				
P-36 Ford Utility		51,000			
P-37 Ford Utility	51,000				
P-39 Ford Utility				51,000	
I-22 Dodge Durango				41,000	
I-23 Dodge Durango			41,000		
I-24 Dodge Charger			38,000		
I-28 Dodge Charger			38,000		
I-29 Ford Taurus			38,000		
I-30 Ford Taurus Interceptor		38,000			
S-25 Dodge Durango			41,000		
S-26 Dodge Ram				41,000	
S-27 Ford Utility	42,000				
Total Police Department	399,000	320,000	247,000	276,000	-
Fire Department					
	2022	2023	2024	2025	2026
500 Ford Explorer XLT					48,000
501 Ford Explorer XLT					48,000
502 Explorer XLT	58,000				
504 Explorer XLT	58,000				
508 E-150	40,000				
530 Pierce Tower			1,500,000		
544 Squad Truck	350,000				
546 Foam Truck	200,000				
New Ambulance Elk Grove Rural	330,000				
Total Fire Department	1,036,000	-	1,500,000	-	96,000



Public Works Department	2022	2023	2024	2025	2026
2708 Ford Explorer XLT		44,000			
2709 Ford F-250 4x4					44,000
2712 Tow Truck			110,000		
2716 1-Ton Dump F-450	80,000				
2717 Backhoe	170,000				
2718 1-Ton Dump F-350		85,000			
2720 Air Compressor	30,000				
2722 F-250 Utility Body	45,000				
2724 International Flatbed Truck Lift Gate		150,000			
2731 F-250 Pickup			48,000		
2732 F-250 Pickup			48,000		
2737 TV Sewer Van	140,000				
2738 Flusher			275,000		
2740 International Dump Truck Chipper Top		190,000			
2741 DCA 125 Generator/Trailer				110,000	
2742 F-450 Dump	80,000				
2744 Chevy Pickup2500		46,000			
2746 Ingersoll Rand Compressor Trailer	30,000				
2749 F-350 Dump		85,000			
2753 Tandom International Dump	220,000				
2759 F-250 Pickup			48,000		
2761 Cat Forklift		65,000			
2762 Trailer	12,000				
2764 Trailer Generator		140,000			
4502 Elgin Sweeper Pelican	245,000				
4515 Chipper	90,000				
4520 Wausau Snow Go Snow Blower					175,000
4521 Morbark Chipper					83,000
4524 John Deere Sprayer				13,000	
4527 International Dump			200,000		
4528 International Tandom V-spreader			240,000		
4530 Leaf Loader		70,000			
4532 Leaf Loader		70,000			
4533 Tarco Leaf Vacuum				64,000	
4534 F-250 Pickup			48,000		
4535 3 Ton Roller	60,000				
4537 International 8-Ton Dump	175,000				
4538 Klauer Snow Blower			185,000		
4539 F-250 Pickup			48,000		
4543 Towmaster Trailer				15,000	
4544 US Cargo Trailer	14,000				
4545 Stump Grinder	40,000				
4546 Leaf Loader			75,000		
4547 Leaf Loader			75,000		
4548 Trackless				165,000	
4549 Bobcat Skid Steer	65,000				
4550 International Dump Truck					185,000
4551 Trailer	15,000				
4552 Haulette Trailer	13,000				
4553 Escalate Trailer				15,000	
4554 Ford Flatbed Lift Gate		90,000			
4557 International Dump	185,000				
4558 International Prentice Loader				185,000	
4560 Leaf Loader			75,000		
4571 Sky Jack Man Lift		25,000			
4574 Carlton Stump Grinder	34,000				
314 Ford F-150 Pickup	45,000				
Total Public Works Department	1,788,000	1,060,000	1,475,000	567,000	487,000
TOTAL MOTOR EQUIPMENT	3,223,000	1,408,000	3,252,000	875,000	583,000



Impact of Capital Expenditures on the Operating Budget

Project By Program	2022 Budget	Impact
700 - Water System		
<i>Water and Sewer Fund</i>		
Building Improvements		
Other Public Facilities Pump Station Improvement	5,500,000	An estimated \$1,000 annual maintenance and electricity cost, effective i
Distribution Systems		
Water Distribution Deep Well Rehab	1,070,000	No budget impact.
Water Distribution Elevated Tank	2,500,000	\$1,000 annual maintenance cost
Water Distribution Water Main Replacement	3,300,000	None
Other Equipment		
Other Equipment Booster Pump/Panel Replacement	65,000	No budget impact.
701 - Sanitary System		
<i>Water and Sewer Fund</i>		
Distribution Systems		
Sewer System Lift Station Rehab	620,000	No budget impact.
Sewer System Sewer Main Repair/Replacement	1,000,000	The project does not impact the operational budget.
702 - Flood Control Projects		
<i>Flood Control Construction Fund</i>		
Infrastructure		
Flood Control Creek Bank Stabilization	1,450,000	None
Flood Control Private Property Drainage	120,000	None
<i>Water and Sewer Fund</i>		
Distribution Systems		
Sewer System Basin 14 Foot Tile/OH Sewer Program	1,950,000	There is no budget impact.
703 - Storm Sewer		
<i>Capital Improvement Fund</i>		
Infrastructure		
Flood Control Detention Pond Improvement	100,000	None
<i>Water and Sewer Fund</i>		
Distribution Systems		
Sewer System Combined Sewer Improvement	800,000	No budget impact.
704 - Street Construction & Reconstruction		
<i>General Fund</i>		
Infrastructure		
Needs Study Intersection Studies	1,600,000	None
<i>Capital Improvement Fund</i>		
Other Expenditures		
Other Expenditures Central Road Pedestrian Crossing	510,000	None
<i>Street Improvement Construction Fund</i>		
Infrastructure		
Streets Street Reconstruction	6,864,000	There is no budget impact.
<i>Motor Fuel Tax Fund</i>		
Infrastructure		
Streetlights & Traffic Signals Traffic Signal Replacement	50,000	None

705 - Resurfacing/Curbs & Gutters/Side**General Fund****Infrastructure**

Sidewalks Sidewalk Imp Program (CIP)	270,000	None
Sidewalks Sidewalk Share-Cost Program	99,400	None

Capital Improvement Fund**Infrastructure**

Other Infrastructure Bike Path Improvements	200,000	Estimated \$2,000 annual maintenance cost for paths, lighting and signage
Other Infrastructure Parking Lot Improvements	55,000	None
Brick Sidewalks	125,000	Anticipated cost savings as converting from concrete brick to clay fired brick expected to be twice as long due to its resistance to chlorides.
Streetlights & Traffic Signals Res Streetlight Improvement	225,000	\$5,000 annual cost for energy and maintenance.
Streetlights & Traffic Signals Streetlight Improvement	138,560	Possible reduction in electricity costs.

Street Improvement Construction Fund**Infrastructure**

Streets Resurfacing-SC Fund	1,872,000	Annual crack sealing cost projection of \$30,122.
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Motor Fuel Tax Fund**Infrastructure**

Streets Resurfacing - MFT Fund	2,990,000	An annual estimated crack sealing cost of \$30,123.
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706 - Improvements to Public Buildings**Capital Improvement Fund****Building Improvements**

Fire Station #12 Facility Improvements	100,000	None
Other Public Facilities	165,000	The project does not impact the operational budget.
Other Public Facilities Replacement HVAC-Public Buildings	1,650,000	None
Public Works Facility Improvements	5,250,000	None at this time.
Village Hall Facility Improvements	340,000	None

Village Parking System Fund**Infrastructure**

Other Infrastructure Parking Deck Maintenance	50,000	None at this time.
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707 - Computer Hardware/Software**General Fund****Other Expenditures**

Computer Software Financial Software	72,500	Annual cloud storage and maintenance fees of \$62,000 starting in 2023.
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Capital Improvement Fund**Other Expenditures**

Computer Software Financial Software	10,000	Annual maintenance cost or subscription of \$5,000 effective in 2023.
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Computer Replacement Fund**Office Equipment**

Computer Equipment - IT	194,000	Annual cost of \$13,000.
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708 - Vehicles and Automotive Equip**Vehicle Replacement Fund****Motor Equipment**

Motor Equipment Fire Vehicles	1,036,000	None
Motor Equipment Police Vehicles	399,000	None at this time.
Motor Equipment PW Vehicles	1,788,000	None

709 - Non-Automotive Equipment**General Fund****Other Equipment**

Other Equipment Broadcast Camera Replacement	58,000	Anticipating minimal operating costs during the life of the cameras.
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Capital Improvement Fund**Other Equipment**

Other Furniture & Equipment	95,000	Estimated \$4,200 annual cost to upkeep the equipment.
Other Equipment	30,000	No budget impact.

Risk Management Fund**Other Equipment**

Other Equipment Furniture Replacement	100,000	None
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710 - Miscellaneous**General Fund**

Infrastructure

Other Infrastructure Reforestation	59,337	None
Other Infrastructure Tree Replacement - Cost Rec	84,665	None at this time.
Other Infrastructure Tree Replacement-Public Property	12,430	None at this time.
Other Infrastructure Tree Replacement- Village	72,789	None

Capital Improvement Fund

Contractual Services

Professional Services Other	120,000	Anticipated cost savings due to the reduction in clean-up cost.
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Other Expenditures

Other Expenditures Facade Program	100,000	None
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Street Improvement Construction Fund

Infrastructure

Other Infrastructure Traffic Improvement	50,000	Annual maintenance expenditure in the amount of \$2,815.
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Prospect and Main TIF District

Other Expenditures

Other Expenditures Developer Incentives	150,000	The project will not have any impact on the operational budget.
Other Expenditures Facade Program	100,000	None

Community Investment Program Total	\$45,560,681	
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DEBT SUMMARY



Government-wide Debt Overview

The Village's debt obligations have included General Obligation Bonds, Installment Contracts and Installment Notes. Current debt obligations are limited to General Obligation Bonds. General Obligation Bonds refer to debt obligations that are backed by the full faith and credit of the Village.

- As of December 31, 2021, there are nine general obligation bond issues of the Village supported by ad valorem property taxes. There is one additional issue of the Mount Prospect Library whose annual principal and interest payment is supported by ad valorem property taxes. Each year Cook County levies an ad valorem tax according to the amortization schedule listed in the original bond ordinance.
- At December 31, 2021, the Village's debt position, including debt issued on behalf of the Library, is at \$1,704 per capita and debt to be paid from property taxes at \$895 per capita.
- Standard & Poor's has rated Village debt at AA+. In the latest credit report dated November 2019, they stated that the Village's rating assignment reflects the village's strong economy, very strong management with very strong budgetary flexibility and liquidity, and strong budgetary performance and institutional framework.
- As a home rule municipality, the Village does not have any legal debt margin.

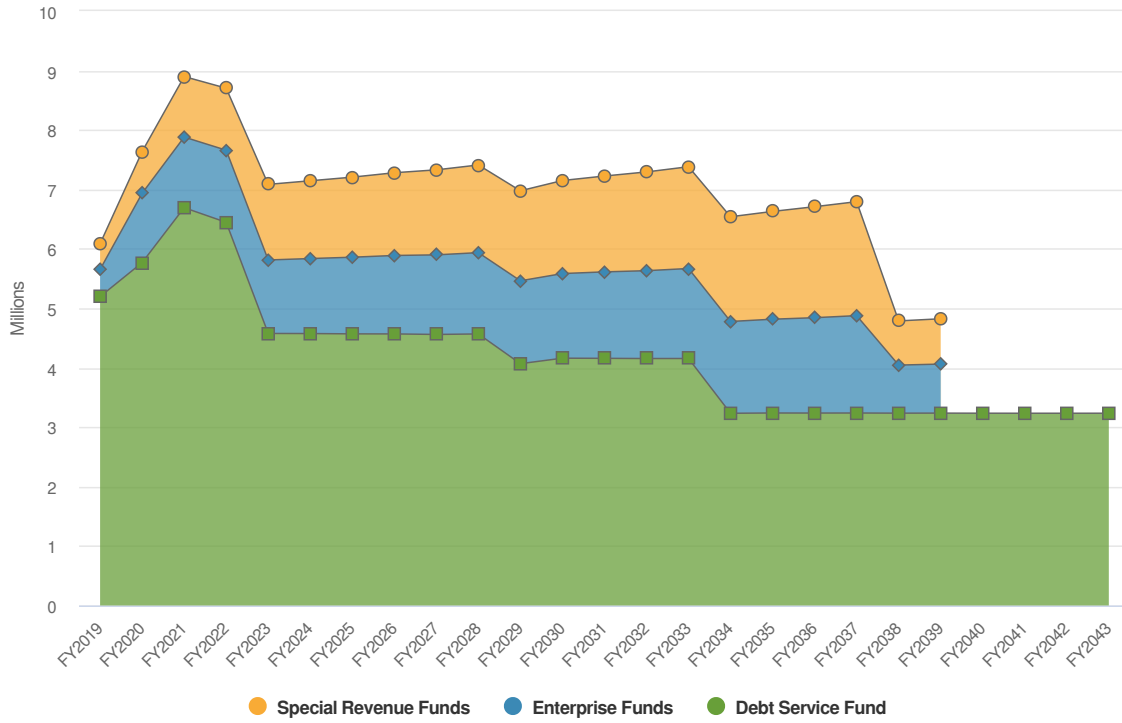


\$8,702,711

-\$195,360 (-2.2% vs. 2021 year)

Total 2022 Debt Service expenditures of \$8,702,711 includes \$5,080,000 for principal payments and \$3,622,711 for interest payments on GO Debt. In addition, there are \$4,400 of expenses for paying agent fees. Abatements and capitalized interest totaling \$4,293,025 reduces the combined Village and Library levy for debt service to \$4,409,686. Of this amount, the Village portion is \$2,828,686. This section only includes current outstanding bond issues. As such, it does not include a \$10 million tentative Water & Sewer bond issue anticipated to be issued in 2022.

Debt by Fund



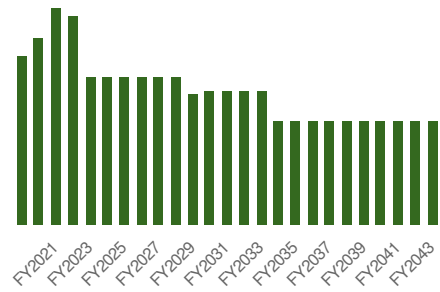
	FY2021	FY2022	% Change
All Funds	Actual	Actual	
Debt Service Fund	\$6,691,902	\$6,445,892	-3.7%
Special Revenue Funds	\$1,018,088	\$1,043,488	2.5%
Enterprise Funds	\$1,188,081	\$1,213,331	2.1%
Total All Funds:	\$8,898,071	\$8,702,711	-2.2%

Debt Service Fund

The following bond issuances are funded by the Debt Service Fund:

- Series 2012 - Village Refunding Bonds
- Series 2013 - Flood Control Bonds
- Series 2014 - Street Bonds
- Series 2016 - Library Refunding Bonds
- Series 2016A - Village Refunding Bonds
- Series 2018B - Village Refunding Bonds and Police & Fire HQ Bonds

The levy for the Series 2013 bond issue will be abated in its entirety using proceeds of the first one-quarter cent home rule sales tax.



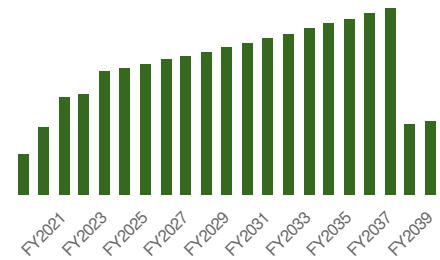
	FY2021	FY2022	% Change
Debt Service Fund	Actual	Actual	
Debt Service Fund	\$6,691,902	\$6,445,892	-3.7%
Total Debt Service Fund:	\$6,691,902	\$6,445,892	-3.7%

Special Revenue Funds

The following bond issuances are funded by the Prospect & Main TIF Fund:

- Series 2017 - TIF Bonds
- Series 2018A - TIF Bonds
- Series 2019B - TIF Bonds

The levy for the TIF Bonds will be abated in their entirety using TIF incremental taxes.



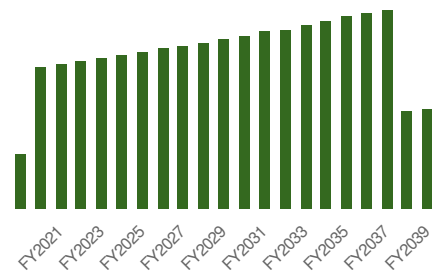
	FY2021	FY2022	% Change
Special Revenue Funds	Actual	Actual	
Prospect and Main TIF District	\$1,018,088	\$1,043,488	2.5%
Total Special Revenue Funds:	\$1,018,088	\$1,043,488	2.5%

Enterprise Funds

The following bond issuances are funded by the Water & Sewer Fund:

- Series 2017 - Water & Sewer Bonds
- Series 2018A - Water & Sewer Bonds
- Series 2019A - Water & Sewer Bonds

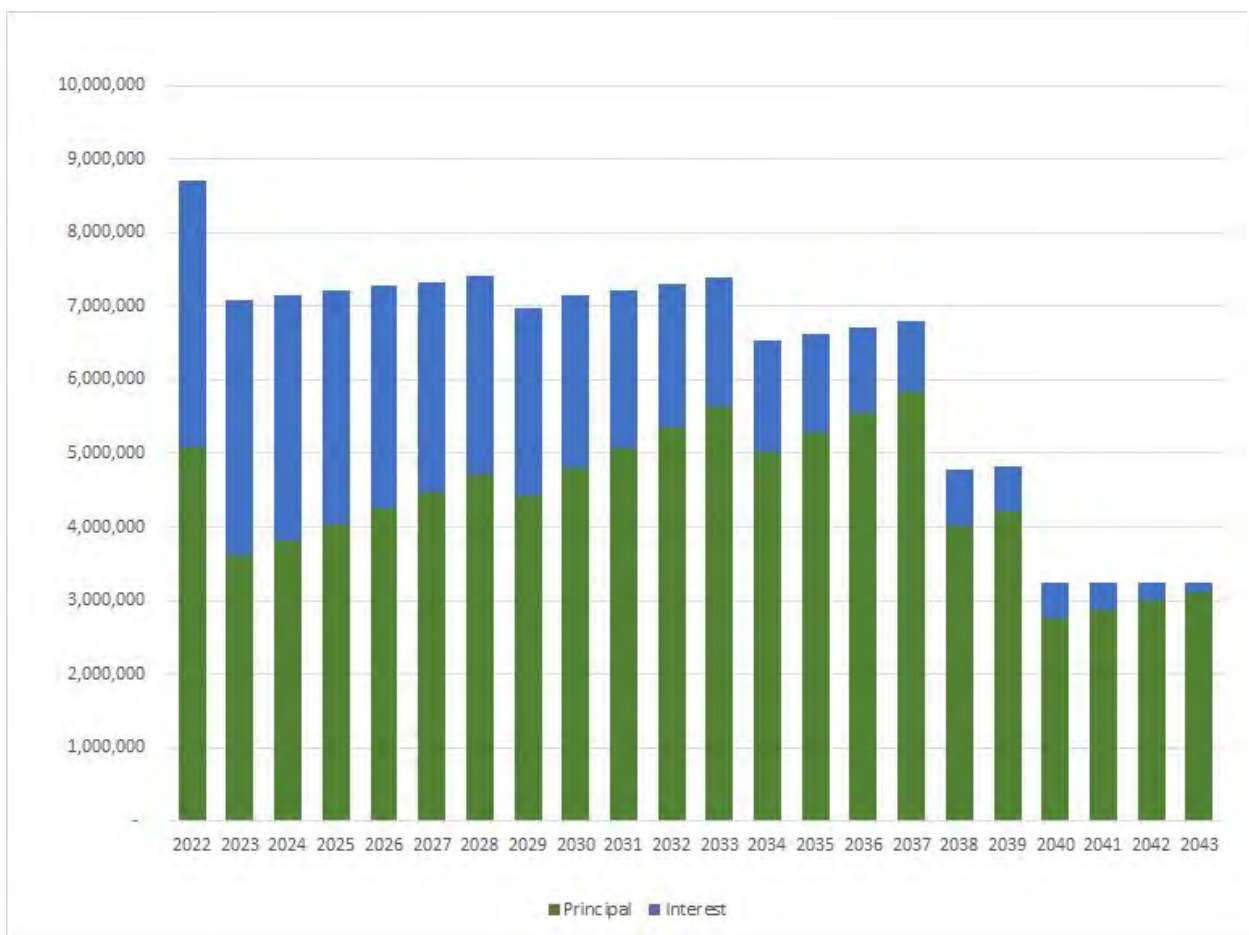
The levy for the Water & Sewer Bonds will be abated in their entirety using Water & Sewer revenues.



	FY2021	FY2022	% Change
Enterprise Funds	Actual	Actual	
Water and Sewer Fund	\$1,188,081	\$1,213,331	2.1%
Total Enterprise Funds:	\$1,188,081	\$1,213,331	2.1%

Total Debt Service Payments

The graphic below includes all debt service payments for 2022 until 2043. The blue area shows the interest payment and the green area shows the principal payment for each year.



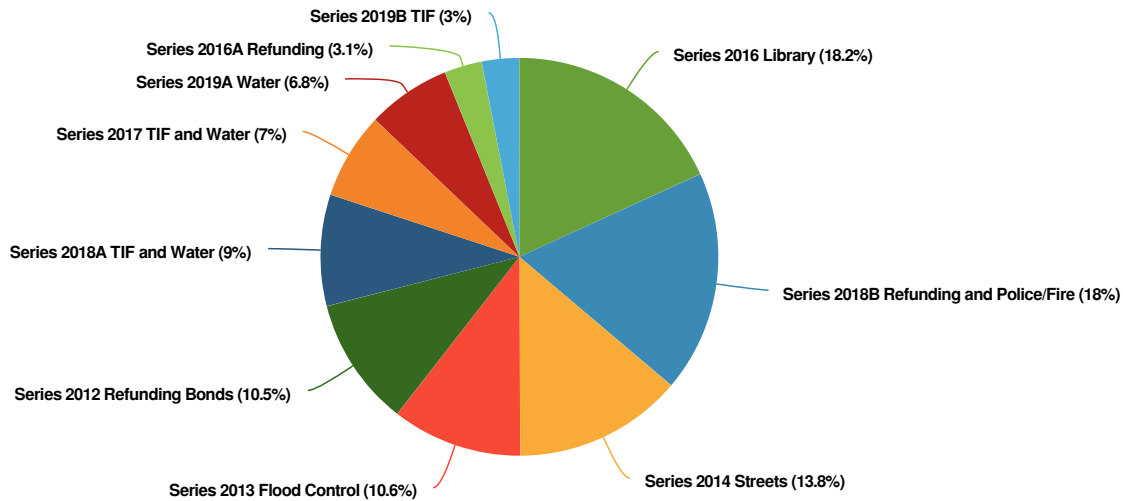
Debt Snapshot



\$8,702,711

-\$195,360 (-2.2% vs. 2021 year)

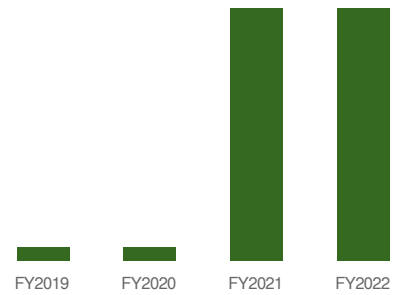
Debt by Type



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026
Debt	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Series 2012 Refunding Bonds	\$54,096	\$914,096	\$912,436	\$0	\$0	\$0	\$0
Series 2013 Flood Control	\$924,956	\$923,306	\$921,206	\$923,656	\$925,506	\$925,506	\$924,506
Series 2014 Streets	\$883,450	\$1,065,650	\$1,196,700	\$1,302,950	\$0	\$0	\$0
Series 2016 Library	\$1,575,400	\$1,576,300	\$1,581,000	\$0	\$0	\$0	\$0
Series 2016A Refunding	\$265,800	\$265,800	\$265,800	\$780,800	\$1,310,350	\$1,958,550	\$1,961,350
Series 2017 TIF and Water	\$455,500	\$599,900	\$613,300	\$630,700	\$646,900	\$661,900	\$680,700
Series 2018A TIF and Water	\$576,869	\$763,119	\$787,369	\$799,619	\$820,369	\$844,119	\$870,619
Series 2018B Refunding and Police/Fire	\$2,064,500	\$1,946,750	\$1,568,750	\$1,568,750	\$2,338,750	\$1,685,250	\$1,682,500
Series 2019A Water	\$566,617	\$577,800	\$590,800	\$602,550	\$613,050	\$627,300	\$640,050
Series 2019B TIF	\$269,774	\$265,350	\$265,350	\$475,350	\$489,850	\$503,100	\$520,100
Total Debt:	\$7,636,962	\$8,898,071	\$8,702,711	\$7,084,375	\$7,144,775	\$7,205,725	\$7,279,825

Series 2012 Refunding Bonds

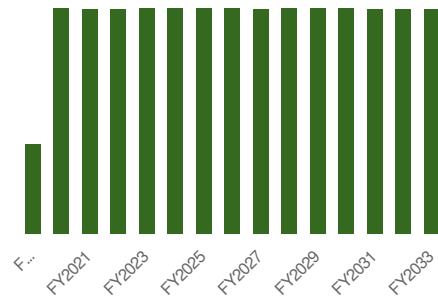
- These bonds were issued to refund the balance of the Village's outstanding General Obligation Bonds, Series 2003, and to pay for certain costs associated with the issuance of the 2012 bonds.
- Financing is provided by an annual property tax levy.
- The bonds received Board approval on July 14, 2011 and were issued January 3, 2012. Maturity of the Series 2012 bonds will be December 1, 2022.



	FY2019	FY2020	FY2021	FY2022	% Change
Series 2012 Refunding Bonds	Actual	Actual	Actual	Actual	
Principal	\$0	\$0	\$860,000	\$885,000	2.9%
Interest	\$54,095	\$54,096	\$54,096	\$27,436	-49.3%
Total Series 2012 Refunding Bonds:	\$54,095	\$54,096	\$914,096	\$912,436	-0.2%

Series 2013 Flood Control

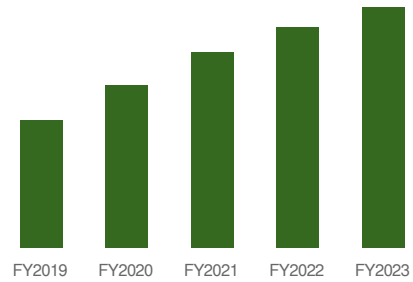
- These general obligation bonds were issued to fund various flood control improvements throughout the Village.
- Financing is being provided by a portion of home rule sales tax.
- The bonds were issued September 10, 2013 and will mature December 1, 2033.



	FY2021	FY2022	% Change
Series 2013 Flood Control	Actual	Actual	
Principal	\$570,000	\$585,000	2.6%
Interest	\$353,306	\$336,206	-4.8%
Total Series 2013 Flood Control:	\$923,306	\$921,206	-0.2%

Series 2014 Streets

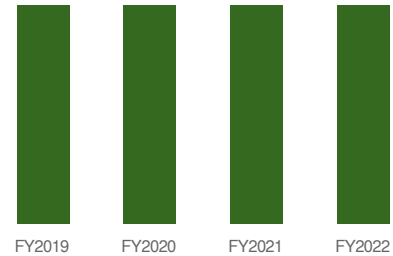
- These general obligation bonds were issued to fund street improvements throughout the Village.
- Financing is being provided by an annual property tax levy.
- The bonds were issued February 4, 2014 and will mature December 1, 2023.



	FY2021	FY2022	% Change
Series 2014 Streets	Actual	Actual	
Principal	\$965,000	\$1,125,000	16.6%
Interest	\$100,650	\$71,700	-28.8%
Total Series 2014 Streets:	\$1,065,650	\$1,196,700	12.3%

Series 2016 Library

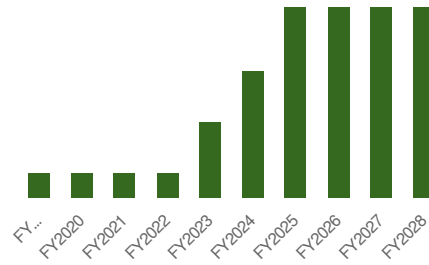
- These refunding bonds were issued to refund the Library's outstanding General Obligation Bonds, Series 2006, and to pay for certain costs associated with the issuance of the 2016 bonds.
- Financing is being provided by an annual property tax levy.
- The bonds were issued September 8, 2016 and will mature December 1, 2022.



	FY2021	FY2022	% Change
Series 2016 Library	Actual	Actual	
Principal	\$1,515,000	\$1,550,000	2.3%
Interest	\$61,300	\$31,000	-49.4%
Total Series 2016 Library:	\$1,576,300	\$1,581,000	0.3%

Series 2016A Refunding

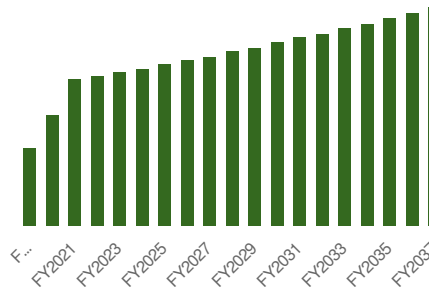
- These refunding bonds were issued to partially refund the Village's outstanding General Obligation Bonds, Series 2009, and to pay for certain costs associated with the issuance of the 2016A bonds.
- Financing is provided by an annual property tax levy.
- The bonds were issued December 1, 2016 and will mature December 1, 2028.



	FY2021	FY2022	% Change
Series 2016A Refunding	Actual	Actual	
Principal	\$0	\$0	0%
Interest	\$265,800	\$265,800	0%
Total Series 2016A Refunding:	\$265,800	\$265,800	0%

Series 2017 TIF and Water

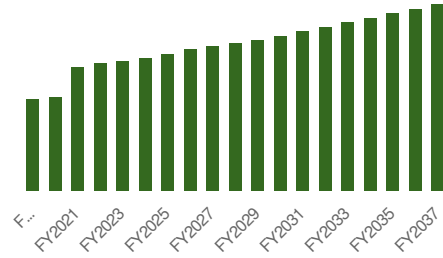
- These general obligation bonds were issued to fund various redevelopment projects within the Prospect and Main TIF District and to fund various water/sewer utility projects throughout the Village.
- Financing is expected to be provided by TIF incremental taxes and by Water and Sewer revenues.
- The bonds were issued December 20, 2017 and will mature December 1, 2037.



	FY2021	FY2022	% Change
Series 2017 TIF and Water	Actual	Actual	
Principal	\$290,000	\$315,000	8.6%
Interest	\$309,900	\$298,300	-3.7%
Total Series 2017 TIF and Water:	\$599,900	\$613,300	2.2%

Series 2018A TIF and Water

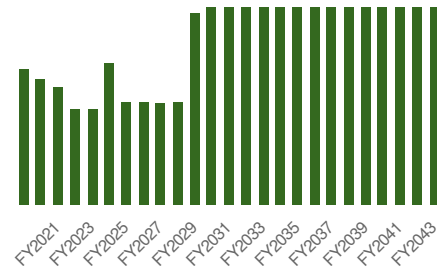
- These general obligation bonds were issued to fund various redevelopment projects within the Prospect and Main TIF District and to fund various water/sewer utility projects throughout the Village.
- Financing is expected to be provided by TIF incremental taxes and by Water and Sewer revenues.
- The bonds were issued May 1, 2018 and will mature December 1, 2037.



	FY2021	FY2022	% Change
Series 2018A TIF and Water	Actual	Actual	
Principal	\$315,000	\$355,000	12.7%
Interest	\$448,119	\$432,369	-3.5%
Total Series 2018A TIF and Water:	\$763,119	\$787,369	3.2%

Series 2018B Refunding and Police/Fire

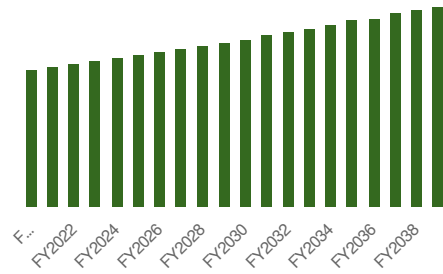
- These general obligation bonds were issued to fund costs associated with construction of a replacement Police Headquarters and a replacement Fire Headquarters, and to refund the Village's outstanding General Obligation Bonds, Series 2009, Series 2009B and Series 2009C, and to pay for certain costs associated with the issuance of the 2018B bonds.
- Financing is provided by an annual property tax levy.
- The bonds were issued October 16, 2018. The refunding bonds will mature December 1, 2029, while the bonds issued for construction projects will mature December 1, 2043.



	FY2021	FY2022	% Change
Series 2018B Refunding and Police/Fire	Actual	Actual	
Principal	\$360,000	\$0	-100%
Interest	\$1,586,750	\$1,568,750	-1.1%
Total Series 2018B Refunding and Police/Fire:	\$1,946,750	\$1,568,750	-19.4%

Series 2019A Water

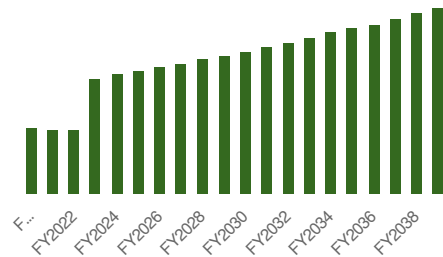
- These general obligation bonds were issued to fund various water/sewer utility projects throughout the Village.
- Financing is expected to be provided by Water and Sewer revenues.
- The bonds were issued June 1, 2019 and will mature December 1, 2039.



	FY2021	FY2022	% Change
Series 2019A Water	Actual	Actual	
Principal	\$240,000	\$265,000	10.4%
Interest	\$337,800	\$325,800	-3.6%
Total Series 2019A Water:	\$577,800	\$590,800	2.2%

Series 2019B TIF

- These general obligation bonds were issued to fund various redevelopment projects within the Prospect and Main TIF District.
- Financing is expected to be provided by TIF incremental taxes.
- The bonds were issued on November 25, 2019 and will mature December 1, 2039.



	FY2021	FY2022	% Change
Series 2019B TIF	Actual	Actual	
Principal	\$0	\$0	0%
Interest	\$265,350	\$265,350	0%
Total Series 2019B TIF:	\$265,350	\$265,350	0%

OTHER FINANCIAL INFORMATION



FIVE-YEAR FINANCIAL FORECAST - 2022-2026

The Other Financial Information section includes five-year financial forecasts from 2022 through 2026. The below narrative describes the purpose, assumptions used in the five-year forecasts for revenues and expenditures and noteworthy items for the General Fund, Debt Service Fund and Water/Sewer Fund.

PURPOSE

The purpose of this multi-year financial forecast is to provide insight into the condition and financial direction of the Village beyond the two-year period provided with the annual budget. The forecast is one of the tools used by Village leaders to assist in the strategic and capital planning process. The schedules that follow show revenues and other sources of financing, budgeted expenditures, and available fund balances for the period 2022 through 2026. The information included in the schedules is actual amounts for 2020, budget and estimated amounts for 2021, budget amounts for 2022, and forecast amounts for 2023 through 2026.

ASSUMPTIONS

The basic revenue and expenditure assumptions used in developing the multi-year financial forecast are provided below. These assumptions are applied consistently across all Village Funds with few exceptions. Projections for capital items, debt service payments, and other financing sources and uses are pulled from the various supporting schedules. Sources for preparing other assumptions include historical trend data, professional association estimates, impacts from changes in the economy, and development efforts within the Village.

Revenues:

Property Taxes – projected growth of 2.25 percent annually

- Pension allocation is projected to increase 3 percent annually.
- TIF incremental revenues projected based on the planned developments in the TIF area.
- Road and Bridge Tax is projected to increase 2.25 percent annually.
- Changes to Debt Service are per ordinance.

Other Taxes – projected growth ranging from 0-3 percent annually

- Food and Beverage tax is projected to increase 2.95 percent annually.
- Cable franchise fee (Comcast) and real estate transfer tax are projected to increase 2.95 percent annually.
- Home rule sales taxes are projected to increase 3 percent and other utility franchise fees are projected to increase 2.95 percent annually.

License, Permits, and Fees – projected growth of 2.0 percent annually

Intergovernmental Revenues – projected growth of 3 percent annually

- Sales taxes are projected to increase by 3.0 percent annually.
- State Motor Fuel tax is projected to increase by 3.0 percent annually.
- Use taxes are projected to increase 3.0 percent annually.
- Other intergovernmental revenues are projected to increase 0-3 percent.

Charges for Service – projected growth of 1-2 percent annually

- Water and sewer charges are projected to increase 6 percent annually.

Fines and Forfeits – projected growth of 3.0 percent annually

Investment Income – projected growth of 2.0 percent annually

Reimbursements and Other Revenue – projected growth of 0-2 percent annually

Expenditures:

- Personal Services and Pensions – projected growth of 3.5 percent
- Employee Benefits – projected growth from 2 percent to 3.5 percent annually
- All other expenditures except the capital and debt - projected growth from 2 percent to 3 percent annually
- Capital and Debt – per supporting schedules (CIP/bond ordinance)

NOTEWORTHY ITEMS

General Fund

The General Fund is expected to have a deficit of \$3.4 million in 2022 due to timing issues involved with the American Rescue Plan items. The fund is expected to have a modest surplus for the years 2023, 2024 and 2025. The year 2026 is expected to have a modest deficit of \$57,815. The General Fund reserves are expected to be above 30 percent for all years from 2022 to 2026. The financial forecast projects the fund balance around \$21.5 million at the end of 2026, which equates to 31 percent of the estimated annual budget for the year 2027 at 69.8 million.

Debt Service Fund

The Debt Service Fund is expected to have a deficit of \$1,040,606 for 2022. The fund will utilize its final balance of capitalized interest from the existing fund balance for 2018B series bonds. The fund is expected to have a modest surplus of \$75,914, \$76,935, \$79,320 and \$84,526 for 2023, 2024, 2025 and 2026, respectively. The fund is expected to have sufficient revenue sources for all years to meet its debt service payment obligations.

Water and Sewer Fund



The five-year span covered in this financial forecast includes a series of larger than normal water and sewer rate increases intended to support the long-term operation and maintenance of this utility system on a pay-as-you-go basis. The average annual water and sewer rate increase during this period is 8.0 percent. Due to a planned bond issuance of \$10.0 million during 2022, the year is projected to have a surplus of \$3.7 million. Years 2023 and 2025 are expected to have a deficit of \$2,011,306 and \$256,590, respectively. The years 2024 and 2026 are expected to have a surplus of \$228,516 and \$665,015. The fund is expected to have an ending fund balance of \$3.0 million at the end of 2026.



FIVE-YEAR FINANCIAL FORECAST 2022 - 2026

Revenues, Expenditures, and Projected Fund Balance

FUND TYPE: GENERAL FUND

(MAJOR FUND)

	2020	2021	2021	2022	2023	2024	2025	2026
	Actual	Budget	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
001 - General Fund								
Revenues								
Property Taxes	16,501,816	16,527,087	16,130,605	16,394,573	16,726,156	17,102,494	17,487,300	17,880,763
Other Taxes	6,782,891	7,624,000	7,195,500	7,579,500	7,731,090	7,902,310	8,078,351	8,259,347
Licenses, Permits & Fees	1,632,714	1,562,000	1,522,750	1,553,000	1,584,060	1,615,741	1,648,055	1,681,018
Intergovernmental Revenue	30,925,241	30,458,790	35,785,965	37,490,435	33,888,930	37,506,232	35,830,362	36,885,215
Charges For Services	2,060,969	1,629,000	1,968,000	1,982,000	2,021,640	2,062,123	2,103,418	2,145,539
Fines & Forfeits	248,744	299,500	331,400	358,000	365,160	376,115	387,400	399,021
Investment Income	99,329	181,600	6,620	12,350	12,597	12,849	13,106	13,368
Reimbursements	256,191	345,000	181,521	216,000	220,320	224,726	229,220	233,806
Other Revenue	233,406	232,800	194,851	193,350	197,217	201,160	205,185	209,289
Revenues Total	58,741,301	58,859,777	63,317,212	65,779,208	62,747,170	67,003,750	65,982,397	67,707,366
Expenditures								
Personal Services, Salaries & Wages	28,276,464	29,666,638	29,179,860	31,158,533	31,776,955	32,889,165	34,040,296	35,231,724
Employee Benefits	15,382,180	15,679,416	15,846,764	15,752,963	15,912,920	16,404,980	16,912,596	17,436,267
Other Employee Costs	278,862	561,844	485,364	568,621	575,010	592,262	610,036	628,343
Pension Benefits	6,173	6,478	6,478	6,549	6,680	6,914	7,156	7,407
Contractual Services	8,084,638	8,816,970	8,919,127	9,134,674	9,508,992	9,746,731	9,990,403	10,240,174
Utilities	290,884	216,480	219,074	192,106	195,628	198,849	202,142	205,507
Insurance	625,525	624,402	627,574	829,423	846,008	862,928	880,186	897,789
Commodities & Supplies	692,403	908,783	865,187	885,120	892,613	919,406	946,999	975,418
Other Expenditures	91,979	234,234	234,234	306,822	235,912	240,630	245,443	250,352
Building Improvements	5,867	5,500	5,500	3,500	3,570	3,641	3,714	3,788
Office Equipment	54,077	46,617	31,488	45,172	45,334	46,694	48,096	49,540
Other Equipment	231,581	206,370	214,222	354,735	302,011	272,351	277,798	283,356
Infrastructure	626,444	1,793,131	1,793,131	2,198,621	700,205	3,351,881	678,651	705,516
Interfund Transfers	4,598,000	3,000,000	4,000,000	7,775,000	1,425,000	1,425,000	850,000	850,000
Expenditures Total	59,245,077	61,766,863	62,428,003	69,211,839	62,426,838	66,961,432	65,693,516	67,765,181
Excess (Deficiency) of Revenues & Other Sources Over Expenditures								
	(503,776)	(2,907,086)	889,209	(3,432,631)	320,332	42,318	288,881	(57,815)
Fund Balance, Beginning of Year								
	23,996,245	23,492,469	23,492,469	24,381,678	20,949,047	21,269,379	21,311,697	21,600,578
Fund Balance, End of Year								
	23,492,469	20,585,383	24,381,678	20,949,047	21,269,379	21,311,697	21,600,578	21,542,763
Recommended Fund Balance								
From	12,353,373	13,842,368	13,842,368	12,485,368	13,392,286	13,138,703	13,553,036	13,959,627
To	18,530,059	20,763,552	20,763,552	18,728,051	20,088,430	19,708,055	20,329,554	20,939,441
Fund Balance % of Subsequent Year								
Expenditures	38%	30%	35%	34%	32%	32%	32%	31%
Revenues % Change from Prior Year		0.20%	7.79%	11.76%	-4.61%	6.78%	-1.52%	2.61%
Expenses % Change from Prior Year		4.26%	5.37%	12.05%	-9.80%	7.26%	-1.89%	3.15%



FIVE-YEAR FINANCIAL FORECAST 2022 - 2026

FUND TYPE: DEBT SERVICE

Revenues, Expenditures, and Projected Fund Balance

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
002 - Debt Service Fund								
Revenues								
Property Taxes	2,548,250	2,690,171	2,690,171	2,828,686	3,652,500	3,649,100	3,643,800	3,646,600
Other Taxes	925,000	925,000	925,000	922,000	924,000	925,506	925,506	924,506
Intergovernmental Revenue	1,646,611	1,620,900	1,646,061	1,656,000	76,500	78,795	81,159	83,594
Investment Income	11,582	15,000	869	1,000	1,020	1,040	1,061	1,082
Other Financing Sources	1,105,000	600,000	-	-	-	-	-	-
Revenues Total	6,236,443	5,851,071	5,262,101	5,407,686	4,654,020	4,654,441	4,651,526	4,655,782
Expenditures								
Bond Principal	4,015,000	4,270,000	4,270,000	4,145,000	2,385,000	2,455,000	2,545,000	2,630,000
Interest Expense	2,547,731	2,421,899	2,421,902	2,300,892	2,191,156	2,119,606	2,024,306	1,938,356
Bank & Fiscal Fees	2,206	2,900	2,400	2,400	1,950	2,900	2,900	2,900
Expenditures Total	6,564,937	6,694,799	6,694,302	6,448,292	4,578,106	4,577,506	4,572,206	4,571,256
Excess (Deficiency) of Revenues & Other Sources Over Expenditures								
	(328,494)	(843,728)	(1,432,201)	(1,040,606)	75,914	76,935	79,320	84,526
Fund Balance, Beginning of Year	3,454,009	3,125,515	3,125,515	1,693,314	652,708	728,622	805,557	884,877
Fund Balance, End of Year	3,125,515	2,281,787	1,693,314	652,708	728,622	805,557	884,877	969,403
<i>Recommended Fund Balance</i>	1,495,951	1,442,946	1,442,946	1,398,078	1,372,303	1,337,153	1,306,678	1,274,753
<i>Revenues % Change from Prior Year</i>		-6.18%	-15.62%	-7.58%	-13.94%	0.01%	-0.06%	0.09%
<i>Expenses % Change from Prior Year</i>		1.98%	1.97%	-3.68%	-29.00%	-0.01%	-0.12%	-0.02%



FIVE-YEAR FINANCIAL FORECAST 2022 - 2026

Revenues, Expenditures, and Projected Net Assets

FUND TYPE: ENTERPRISE FUND

(MAJOR FUND)

	2020	2021	2021	2022	2023	2024	2025	2026
	Actual	Budget	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
050 - Water and Sewer Fund								
Revenues								
Property Taxes	(24,959)	-	(21,000)	-	-	-	-	-
Licenses, Permits & Fees	1,110	5,000	5,000	5,000	5,100	5,202	5,306	5,412
Intergovernmental Revenue	-	-	-	6,035,000	1,250,000	2,300,000	2,350,000	1,500,000
Charges For Services	16,610,625	17,015,645	17,172,730	18,518,900	19,139,378	20,529,428	22,055,514	23,701,359
Fines & Forfeits	122,263	100,000	110,000	125,000	127,500	131,325	135,265	139,323
Investment Income	158,800	101,100	15,674	21,125	22,450	22,899	23,357	23,825
Reimbursements	-	5,000	-	-	-	-	-	-
Other Revenue	31,863	35,000	35,000	27,500	28,050	28,611	29,183	29,767
Other Financing Sources	-	10,000,000	-	10,000,000	-	-	-	-
Revenues Total	16,899,702	27,261,745	17,317,404	34,732,525	20,572,478	23,017,465	24,598,625	25,399,686
Expenditures								
Personal Services, Salaries & Wages	2,126,795	2,400,591	2,350,150	2,456,238	2,504,947	2,592,625	2,683,370	2,777,288
Employee Benefits	1,905,004	969,081	984,038	967,752	987,106	1,017,384	1,048,639	1,080,899
Other Employee Costs	28,373	45,347	46,524	46,248	47,172	48,587	50,044	51,546
Contractual Services	9,362,879	9,417,386	7,901,390	8,856,617	9,106,014	8,867,569	9,144,261	9,432,271
Utilities	109,100	121,951	121,356	126,716	129,227	132,876	136,631	140,497
Insurance	134,892	178,102	178,102	170,631	174,043	177,524	181,075	184,697
Commodities & Supplies	299,916	310,163	308,663	299,438	305,407	314,571	324,008	333,731
Other Expenditures	686,789	-	-	-	-	-	-	-
Building Improvements	11,607	385,000	385,000	5,500,000	-	-	-	-
Office Equipment	-	1,103	955	1,125	1,147	1,181	1,216	1,253
Other Equipment	130,552	132,800	107,800	134,156	135,540	336,951	308,390	259,858
Distribution Systems	2,427,045	7,885,160	7,332,160	11,290,000	7,956,000	8,036,000	9,686,000	9,151,000
Infrastructure	7,500	-	-	-	-	-	-	-
Bond Principal	-	525,000	525,000	575,000	625,000	680,000	740,000	805,000
Interest Expense	812,433	662,681	663,081	638,331	611,181	581,681	549,581	514,631
Bank & Fiscal Fees	900	1,500	1,000	1,000	1,000	2,000	2,000	2,000
Long Term Debt	(35,585)	-	-	-	-	-	-	-
Expenditures Total	18,008,200	23,035,865	20,905,219	31,063,252	22,583,784	22,788,949	24,855,215	24,734,671
Excess (Deficiency) of Revenues & Other Sources Over Expenditures	(1,108,498)	4,225,880	(3,587,815)	3,669,273	(2,011,306)	228,516	(256,590)	665,015
Unrestricted Net Assets, Beginning of Year	5,374,604	16,916,054	4,266,106	678,291	4,347,564	2,336,258	2,564,774	2,308,184
Unrestricted Net Assets, End of Year	4,266,106	21,141,934	678,291	4,347,564	2,336,258	2,564,774	2,308,184	2,973,199
<i>Recommended Balance</i>	<i>2,972,556</i>	<i>3,230,910</i>	<i>3,230,910</i>	<i>3,327,837</i>	<i>3,427,672</i>	<i>3,530,503</i>	<i>3,636,418</i>	<i>3,745,510</i>
<i>Revenues % Change from Prior Year</i>		<i>61.31%</i>	<i>2.47%</i>	<i>27.40%</i>	<i>-40.77%</i>	<i>11.88%</i>	<i>6.87%</i>	<i>3.26%</i>
<i>Expenses % Change from Prior Year</i>		<i>27.92%</i>	<i>16.09%</i>	<i>34.85%</i>	<i>-27.30%</i>	<i>0.91%</i>	<i>9.07%</i>	<i>-0.48%</i>



FIVE-YEAR FINANCIAL FORECAST 2022 - 2026

FUND TYPE: CAPITAL PROJECTS FUNDS

Revenues, Expenditures, and Projected Fund Balance

CAPITAL PROJECTS FUNDS	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues								
Other Taxes	3,826,989	3,741,000	3,691,000	3,878,000	3,972,000	4,048,078	4,195,065	4,348,358
Licenses, Permits & Fees	1,414,357	1,500,000	1,435,000	1,450,000	1,479,000	1,508,580	1,538,752	1,569,527
Intergovernmental Revenue	1,578,250	7,752,000	5,110,000	5,564,000	1,250,000	-	-	-
Charges For Services	9,833	28,000	8,000	1,010,000	1,010,200	1,030,404	1,051,012	1,072,032
Investment Income	83,780	33,000	1,611	2,600	2,652	2,704	2,759	2,814
Reimbursements	54,121	50,000	27,000	26,000	26,520	27,050	27,591	28,143
Other Revenue	12,836	25,000	15,034	15,000	15,300	15,606	15,918	16,236
Other Financing Sources	3,493,000	3,540,000	4,540,000	7,700,000	1,425,000	1,425,000	850,000	850,000
Revenues Total	10,473,166	16,669,000	14,827,645	19,645,600	9,180,672	8,057,422	7,681,097	7,887,110
Expenditures								
Contractual Services	367,876	162,400	162,400	284,848	317,344	171,528	175,817	180,213
Utilities	38	3,570	3,570	3,641	3,714	3,825	3,940	4,058
Commodities & Supplies	4,162	5,100	5,100	5,202	5,306	5,465	5,629	5,798
Other Expenditures	206,968	802,958	673,000	625,000	555,000	105,100	1,105,202	1,105,306
Building Improvements	13,609,888	898,000	877,441	7,505,000	950,000	1,100,000	275,000	480,000
Office Equipment	1,162	-	-	-	100,000	-	-	-
Other Equipment	412,494	557,392	534,455	125,000	804,000	775,000	-	-
Distribution Systems	14,920	-	-	-	-	-	-	-
Infrastructure	9,503,570	15,855,325	13,755,325	11,249,560	5,122,331	5,774,137	5,911,180	5,383,259
Interfund Transfers	590,000	1,140,000	544,819	-	-	-	-	-
Expenditures Total	24,711,078	19,424,745	16,556,110	19,798,251	7,857,695	7,935,055	7,476,768	7,158,634
Excess (Deficiency) of Revenues & Other Sources Over Expenditures								
	(14,237,912)	(2,755,745)	(1,728,465)	(152,651)	1,322,977	122,367	204,329	728,476
Fund Balance, Beginning of Year	19,784,457	5,546,545	5,546,545	3,818,080	3,665,429	4,988,406	5,110,773	5,315,102
Fund Balance, End of Year	5,546,545	2,790,800	3,818,080	3,665,429	4,988,406	5,110,773	5,315,102	6,043,578



FIVE-YEAR FINANCIAL FORECAST 2022 - 2026

FUND TYPE: SPECIAL REVENUE FUNDS

Revenues, Expenditures, and Projected Fund Balance

	2020	2021	2021	2022	2023	2024	2025	2026
SPECIAL REVENUE FUNDS	Actual	Budget	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Revenues								
Property Taxes	944,024	1,348,000	1,267,726	1,650,000	1,683,000	2,299,855	2,677,205	2,703,977
Other Taxes	724,920	1,010,000	801,000	925,000	943,500	967,852	992,889	1,018,629
Intergovernmental Revenue	3,749,449	3,924,653	3,930,689	3,967,710	2,823,170	2,906,142	2,991,558	3,079,490
Charges For Services	4,283,149	4,600,000	4,575,000	4,761,000	4,856,220	5,026,188	5,202,105	5,384,178
Fines & Forfeits	43,502	59,000	46,838	57,000	58,140	59,865	61,641	63,470
Investment Income	40,093	24,148	1,716	2,690	2,760	2,815	2,870	2,926
Reimbursements	63,026	15,000	14,071	15,000	15,300	15,606	15,918	16,236
Other Revenue	366,057	219,632	221,580	226,000	230,520	235,131	239,834	244,631
Other Financing Sources	590,000	2,800,000	302,790	2,800,000	-	-	-	-
Revenues Total	10,804,220	14,000,433	11,161,410	14,404,400	10,612,610	11,513,454	12,184,020	12,513,537
Expenditures								
Personal Services, Salaries & Wages	283,914	316,889	316,889	327,033	333,525	345,199	357,281	369,784
Employee Benefits	133,289	129,532	133,277	130,431	133,038	137,109	141,311	145,648
Other Employee Costs	836	13,077	12,569	6,105	6,133	6,317	6,506	6,702
Contractual Services	5,031,533	5,219,634	5,225,722	5,376,448	5,474,768	5,611,640	5,751,934	5,895,737
Utilities	127,790	254,000	254,000	254,000	254,000	256,540	259,105	261,696
Insurance	7,950	13,232	12,732	16,884	17,211	17,555	17,906	18,264
Commodities & Supplies	323,018	454,060	462,060	482,471	491,075	595,809	520,985	536,616
Other Expenditures	2,496,670	704,000	161,200	904,000	970,000	1,160,200	1,260,404	1,360,612
Land Improvements	191,592	-	-	-	-	-	-	-
Building Improvements	6,568,902	6,000	-	-	-	-	-	-
Other Equipment	98,866	14,750	10,000	3,000	3,000	3,060	3,121	3,183
Motor Equipment	-	45,000	-	-	-	-	-	-
Infrastructure	1,160,596	2,374,990	2,099,000	3,040,000	1,500,000	1,500,000	1,500,000	1,500,000
Bond Principal	-	320,000	320,000	360,000	605,000	670,000	740,000	820,000
Interest Expense	1,738,801	2,088,088	1,816,299	1,968,988	1,978,263	1,985,138	1,989,931	1,992,421
Bank & Fiscal Fees	900	1,250	1,000	1,000	1,000	1,250	1,250	1,250
Expenditures Total	18,164,657	11,954,502	10,824,748	12,870,360	11,767,013	12,289,817	12,549,734	12,911,913
Excess (Deficiency) of Revenues & Other Sources Over Expenditures								
	(7,360,437)	2,045,931	336,662	1,534,040	(1,154,403)	(776,363)	(365,714)	(398,376)
Fund Balance, Beginning of Year								
	12,844,858	5,484,421	5,484,421	5,821,083	7,355,123	6,200,720	5,424,357	5,058,643
Fund Balance, End of Year								
	5,484,421	7,530,352	5,821,083	7,355,123	6,200,720	5,424,357	5,058,643	4,660,267



FIVE-YEAR FINANCIAL FORECAST 2022 - 2026

Revenues, Expenditures, and Projected Net Assets

**FUND TYPE: ENTERPRISE FUNDS
(NON-MAJOR)**

	2020	2021	2021	2022	2023	2024	2025	2026
ENTERPRISE FUNDS (NON-MAJOR)	Actual	Budget	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Revenues								
Charges For Services	102,996	326,100	39,340	193,000	206,860	349,087	349,421	354,765
Investment Income	1,842	5,338	115	250	255	260	265	270
Other Revenue	2,255	3,488	639	4,560	4,651	4,744	4,839	4,936
Other Financing Sources	-	-	-	75,000	-	-	-	-
Revenues Total	107,093	334,926	40,094	272,810	211,766	354,091	354,525	359,971
Expenditures								
Personal Services, Salaries & Wages	27,418	37,103	37,103	37,731	38,476	39,823	41,216	42,660
Employee Benefits	(6,696)	14,969	14,969	21,964	22,364	23,073	23,805	24,564
Contractual Services	162,931	182,334	143,567	164,959	170,873	175,146	179,525	184,016
Utilities	3,461	21,998	19,973	20,173	20,576	21,186	21,815	22,463
Insurance	661	661	661	2,201	2,238	2,283	2,329	2,376
Commodities & Supplies	7,735	11,585	11,585	11,816	12,053	12,416	12,789	13,173
Infrastructure	29,901	50,000	50,000	50,000	75,000	75,000	75,000	75,000
Expenditures Total	225,411	318,650	277,858	308,844	341,580	348,927	356,479	364,252
Excess (Deficiency) of Revenues & Other Sources Over Expenditures								
	(118,318)	16,276	(237,764)	(36,034)	(129,814)	5,164	(1,954)	(4,281)
Unrestricted Net Assets, Beginning of Year								
	549,155	430,837	430,837	193,073	157,039	27,225	32,389	30,435
Unrestricted Net Assets, End of Year								
	430,837	447,113	193,073	157,039	27,225	32,389	30,435	26,154



FIVE-YEAR FINANCIAL FORECAST 2022 - 2026

FUND TYPE: INTERNAL SERVICE FUNDS

Revenues, Expenditures, and Projected Net Assets

INTERNAL SERVICE FUNDS	2020 Actual	2021 Budget	2021 Estimate	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Revenues								
Charges For Services	12,141,178	12,326,723	12,386,041	11,868,358	12,399,927	12,804,496	13,098,837	13,400,978
Fines & Forfeits	700	-	240	1,000	1,020	1,051	1,083	1,116
Investment Income	51,843	90,315	34,316	78,055	79,618	81,211	82,836	84,493
Reimbursements	119,790	30,000	67,488	140,000	40,800	41,616	42,448	43,297
Other Revenue	2,229,328	1,754,000	1,713,458	1,795,450	1,831,349	1,867,976	1,905,335	1,943,443
Other Financing Sources	(12,499)	-	13,961	5,000	5,100	5,202	5,306	5,412
Revenues Total	14,530,340	14,201,038	14,215,504	13,887,863	14,357,814	14,801,552	15,135,845	15,478,739
Expenditures								
Personal Services, Salaries & Wages	929,077	1,119,708	993,908	1,070,726	1,091,968	1,130,187	1,169,743	1,210,684
Employee Benefits	672,986	428,207	427,978	453,466	462,309	476,386	490,914	505,907
Other Employee Costs	1,815	7,250	7,250	7,395	7,542	7,769	8,003	8,243
Contractual Services	99,265	178,228	151,609	207,681	170,789	175,060	179,436	183,923
Utilities	3,750	4,500	4,500	4,590	4,682	4,729	4,776	4,824
Insurance	9,677,660	9,535,502	9,497,245	9,538,393	9,729,160	10,694,565	11,110,955	11,545,798
Commodities & Supplies	475,901	644,210	651,261	693,774	707,194	728,411	750,263	772,772
Other Expenditures	1,060,947	-	-	-	-	-	-	-
Building Improvements	-	100,000	100,000	-	200,000	-	-	-
Office Equipment	206,884	239,026	239,026	194,639	194,652	234,672	224,692	229,713
Other Equipment	884	1,384	2,384	102,431	2,480	2,529	2,580	2,632
Motor Equipment	9,093	2,074,012	1,984,119	3,223,000	1,408,000	3,252,000	875,000	683,000
Expenditures Total	13,138,262	14,332,027	14,059,280	15,496,095	13,978,776	16,706,308	14,816,362	15,147,496
Excess (Deficiency) of Revenues & Other Sources Over Expenditures	1,392,078	(130,989)	156,224	(1,608,232)	379,038	(1,904,756)	319,483	331,243
Unrestricted Net Assets, Beginning of Year	14,989,323	16,381,401	16,381,401	16,537,625	14,929,393	15,308,431	13,403,675	13,723,158
Unrestricted Net Assets, End of Year	16,381,401	16,250,412	16,537,625	14,929,393	15,308,431	13,403,675	13,723,158	14,054,401
<i>Revenues % Change from Prior Year</i>		-21.32%	-23.14%	2.36%	2.00%	2.00%	2.00%	2.00%
<i>Expenses % Change from Prior Year</i>		9.09%	7.01%	8.12%	-9.79%	19.51%	-11.31%	2.23%



Debt Service Policy

Purpose and General Policies

This policy establishes guidelines for the use of debt financing that will allow the Village to minimize financing costs and retain or improve its current bond rating as determined by a nationally recognized credit rating agency.

The Village may consider the use of debt financing when all of the following conditions apply:

- For one-time capital improvement projects or other capital purchases.
- When the project's useful life, or the projected service life of the equipment, will exceed the term of financing.
- When the Village has identified revenues sufficient to service the debt, either from existing revenues or increased taxes or fees.

The Village will not use debt for any recurring purpose, such as current operating and infrastructure maintenance expenditures, nor will the Village use short-term debt unless under extraordinary circumstances.

The Village will use the following criteria to evaluate pay-as-you-go financing versus debt financing in funding capital improvements:

Factors that favor pay-as-you-go financing:

- Current revenues and/or adequate fund balances are available to finance the project.
- Project phasing could allow the Village to finance the project over time without debt.
- Additional debt would adversely affect the Village's credit rating.
- Market conditions are unstable or the project presents marketing difficulties.

Factors that favor debt financing:

- Revenues available for debt service are sufficient and reliable.
- Issuance of debt will not jeopardize the Village's current credit rating.
- Market conditions present favorable interest rates and good demand for municipal financing.
- A project is mandated by state or federal requirements and current revenues and fund balances are insufficient to pay project costs.
- A project is immediately required to meet or relieve infrastructure needs, and current revenues and fund balances are not sufficient to finance the project.
- The life of the project or asset financed is ten years or longer.

Debt Issuance Guidelines

When the Village has the option of using G.O. or revenue bonds, the Village will consider the benefits of reduced debt expense and flexibility achievable through G.O. debt versus reserving the Village's G.O. debt capacity by issuing revenue debt. The Village may use General Obligation bonds in lieu of revenue bonds if debt expense can be significantly reduced (as compared to financing with revenue debt) and if special or enterprise fund revenue is sufficient and reliable to fund debt service costs. In such cases, the Village Board will adopt ordinances abating the debt tax levies and direct staff to pay debt service costs with alternative revenues.

The Village will seek credit enhancements such as letters of credit or insurance when necessary to make the financing more cost-effective.

Debt Structure Guidelines:

- In general, the Village will maintain a debt structure under which 50% of the outstanding principal will be repaid within ten years.
- The term of financing (final bond maturity) will not exceed the expected useful life of the project or equipment financed with the debt.
- If the Village plans to pay debt service expenses from a specific revenue source, the Village will use conservative assumptions in its revenue projections.

To provide assistance in debt issuance, the Village will select a financial advisor and/or investment banker and bond counsel on a competitive basis; these advisors will be retained for several years to provide continuity and allow them to develop an understanding of the Village's needs.

The Village will generally conduct financing on a competitive basis; however, negotiated financing may be used where market volatility or the use of an unusual or complex financing or security structure causes a concern with regard to marketability.

The Village may use inter-fund loans (in lieu of borrowing from private parties) to minimize the expense and administrative effort associated with external borrowing. Inter-fund loans are typically made for relatively short periods of time (under five years) and relatively low amounts (under one million dollars). Inter-fund loans will be considered to finance high priority needs on a case-by-case basis, only when other planned expenditures in the fund making the loan would not be affected. Inter-fund loans are generally made by the Village's pooled cash account and shall be limited to 10% of the total cash balances in Village operating funds.

Maintenance of specific credit ratings:

- The Village will seek to maintain or improve its current bond rating and will specifically discuss with the Village Board any proposal which might cause that rating to be lowered.
- An analysis will be prepared by Village staff for each proposed financing; such analysis will assess the impact of debt issuance on current and future operating and capital budgets and address the reliability of revenues to support debt service payments.

Current and Advance Refunding of Debt:



- The Village will consider the refunding of current debt obligations (existing debt is redeemed and replaced by a new debt) when conditions are economically favorable to do so.
- The Village will consider the advance refunding of debt obligations (new debt is issued to replace or redeem old debt before the maturity or call date of the old debt) when conditions are economically favorable to do so.

Under these circumstances, the proceeds of the new debt must be placed in escrow and used to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

Debt Capacity Guidelines for General Obligation Debt

To maintain its sound fiscal condition and current debt rating, the Village will limit the amount of debt it will issue and its annual debt service expenses in accordance with the guidelines stated below. The guidelines are ranges for measures of debt capacity. Debt within the lower limits of the measures would be considered a low debt level given Mount Prospect's fiscal, demographic and economic characteristics, while debt in the higher limits of the measures would be considered a moderate debt level. Generally, the Village will maintain its debt below the 75% percentile of the ranges. However, the Village may issue debt at the higher levels of the ranges under certain circumstances such as the following:

- The outstanding debt is general obligation debt, but the Village is not using property taxes to pay debt service costs.
- The Village's debt is at the lower end of the limits for two of the measures but above the 75% level for the third.
- The Village anticipates that while the amount of debt and/or debt service expenditures might be above the 75% level for a few years, debt will fall below that level after that.
- Current and anticipated overlapping debt levels are relatively low.

Guidelines for Direct Debt:

- Outstanding Debt as a Percent of the Equalized Assessed Value of Taxable Property
 - Guideline: 1 to 3.0%
 - 75% of Guideline: 2.5%
- Outstanding Debt per Capita
 - Guideline: \$500 to \$1000
 - 75% of Guideline: \$875
- Debt Service Expenditures as a Percent of General Fund Expenditures (including net transfers) and Debt Service Payments
 - Guideline: 5 to 10%
 - 75% of Guideline: 8.75%

The Village will monitor levels of overlapping debt and communicate debt plans with public entities that may issue overlapping debt. The Village will take into account overlapping debt in considering both the amount of debt that the Village will issue, and the timing of Village bond issues.

Debt Administration

The Village will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement), voluntarily following disclosure guidelines provided by the Government Finance Officers Association unless the cost of compliance with the higher standard is unreasonable.

Ongoing Monitoring of Outstanding Debt:

- The Village will monitor all forms of debt annually and include an analysis in the Village's annual budget; concerns and recommended remedies will be reported to the Village Board as necessary.
- The Village will monitor bond covenants and federal regulations concerning debt, and adhere to those covenants and regulations at all times.
- Investment of Bond Proceeds. The Village will invest bond proceeds in accordance with the Village's adopted investment policy and federal arbitrage regulations.
- Annual review of applicable records and reporting of findings to the Village President and Board of Trustees in accordance with the Village's Bond Record-Keeping Policy.

The Village will adhere to all requirements related to primary and secondary market disclosure, including annual certifications as required. This would include arbitrage rebate monitoring, federal and state law compliance and market and investor relations.



Fund Balance/Net Asset Policy

Purpose

A Fund Balance/Net Assets Policy establishes a minimum level at which the projected end-of-year fund balance/net assets must observe, as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the Village of Mount Prospect will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Village's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance/net assets to mitigate current and future risks and to maintain a stable tax rate. Fund balance/net asset levels are also crucial in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Government's continued creditworthiness.

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

Nonspendable Fund Balance – portion of a Governmental Fund's fund balance that is not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted Fund Balance – portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

Unrestricted Fund Balance – is made up of three components:

Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.

Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.

Unassigned Fund Balance – available expendable financial resources in a governmental fund that are not the object of tentative management plans.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Government assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

Proprietary Funds

Proprietary funds include enterprise and internal service funds. The net assets will be composed of three primary categories:

Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.

Restricted Net Assets – portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

Unrestricted Net Assets – portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

Authority

Governmental Funds

Committed Fund Balance – A self-imposed constraint on spending the fund balance that must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Government's intent to use the fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

Minimum Unrestricted Fund Balance Levels

Governmental Funds

General Fund



Purpose – The General Fund is a major fund and the general operating fund of the Government. It is used to account for all activities that are not accounted for in another fund.

Fund Balance – Unrestricted fund balance shall be maintained at a level between 20% and 30% of the subsequent fiscal year's expenditures. Should the unrestricted fund balance drop below the 20% level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned drawdown of fund balance below the 20% level will be permitted for operational purposes to cover extraordinary expenditures or bridge a revenue shortfall. Reductions in fund balance are meant to be short term only and must be resolved through the implementation of a new permanent revenue source or reduction in expenditure levels. Surplus fund balance above the 30% level may be transferred to another operating or capital fund to cover expenditures. Any fund balance not transferred for the purpose of funding an operational shortfall or one-time expense must be transferred to the Capital Improvement Fund to support future capital projects. Fund balance for the General fund will be capped at 50% of the subsequent fiscal year's expenditures. If at any time this fund balance exceeds the cap, the Village Board will be mandated to transfer excess funds in an amount sufficient to bring fund balance below the cap.

Special Revenue Funds (excluding CDBG, Asset Seizure, Federal Equitable Share Funds, DUI Fine and Business District Funds)

Purpose – Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance – Derived from property taxes (or other restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at level of between 10% and 25% of the subsequent year's annual budgeted expenditures, not including capital, debt service and transfers. This will be adjusted annually with the adoption of the annual budget.

The CDBG Fund is a separate reporting fund where financing is provided through direct grants from the U.S. Department of Housing and Urban Development (HUD). Reporting guidelines for HUD do not permit any balance at year end. As such, there will be no target fund balance level.

The Asset Seizure Fund, Federal Equitable Share Funds Fund and DUI Fine Fund do not have a reserve requirement. The recommended fund balance will be equal to the subsequent year's total operating expense.

The Business District Fund is used strictly as a pass-through for payments made in conjunction with maintenance of the business district. As such, there will be no target fund balance level.

Debt Service Fund

Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance – Fund balance derived from property taxes is legally restricted. Fund balance for debt service supported by property taxes shall be maintained at a level equal to the next interest payment. Any fund balance accumulation should not exceed the amount of the next principal and interest payment due. Fund balance for debt service supported by alternative revenues shall be maintained at a level equal to 50% of the next year's principal and interest payment.

Should fund balance drop below the minimum level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned draw down of fund balance for debt service funds is permitted only to account for fluctuations in the bond repayment schedule. Surplus fund balance above the minimum level can be used to reduce the Debt Service portion of the property tax levy or the amount of alternative revenues needed to meet the current year's budgeted expenditures.

Capital Projects Fund

Purpose – Established to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlay including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

Financing – Debt financing, grants, or interfund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds. Fund balance shall be maintained at between 25% and 50% of the five-year average for capital expenditures supported by this fund to a maximum of \$1 million. Should the fund balance drop below the minimum level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned drawdown of fund balance below the minimum level will be permitted to cover extraordinary expenditures or high cost projects that occur infrequently. Surplus fund balance above the minimum level can be used to support ongoing capital projects, transferred to support projects in other capital funds or transferred to other funds as designated by the Village Board. Fund balance may be permitted to grow beyond the maximum level to cover anticipated high-cost projects in future years.

Minimum Unrestricted Net Assets Levels



Proprietary Funds

Enterprise Fund

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Financing - User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets - Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets). Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than three months of the subsequent year's operating expenses (excluding debt service and capitalized asset expenses).

Planned drawdown of the unrestricted net asset balance below the three-month level will be permitted for operational purposes to cover extraordinary expenditures or bridge a revenue shortfall. Reductions in the balance are meant to be short term only and must be resolved through a fee adjustment dictated by a water and sewer rate study, implementation of a new permanent revenue source or reduction in expenditure levels. Surplus balances in unrestricted net assets above the three-month level can be used to support ongoing water and sewer capital projects or to defer or decrease future rate increases.

Internal Service Fund

Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Government on a cost-reimbursement basis.

Financing - User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.

Net Assets - Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets). Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Board and management (excluding debt service and capitalized asset expenses).

Unrestricted net assets for the Risk Management Fund shall be maintained at a level equal to unpaid claims liability (as prepared by enrolled actuary), plus 33% of the self-insured retention level for general liability claims, plus 33% of the subsequent fiscal year's expenditures for workers' compensation claims. Should the balance drop below the minimum level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level within a reasonable period of time. Planned drawdown of the unrestricted balance below the minimum level will be permitted for operational purposes to cover extraordinary expenditures or to reduce the impact of increasing premiums or claims experience from health, workers' compensation or liability coverages. Reductions in the balance are meant to be short term only and must be resolved through rate adjustments, implementation of a new permanent revenue source or reduction in expenditure levels. A surplus balance above the minimum level may be used to defer or reduce payments needed to support risk management operations.

Unrestricted net assets for the Vehicle Maintenance Fund shall be targeted at level of between 10% and 25% of the subsequent year's annual budgeted expenditures, not including capital, debt service and transfers. This will be adjusted annually with the adoption of the annual budget.

Unrestricted net assets for the Vehicle Replacement and Computer Replacement Funds shall be maintained at a level sufficient for the ongoing maintenance of computer and motor vehicle machinery and equipment. Sufficiency shall be deemed the amount required to support the replacement of machinery and equipment according to its designated replacement schedule. Should the unrestricted net assets drop below the minimum level, notification will be given to the Village Board and lease payments by the departments will be adjusted to return balances to the minimum level within a reasonable period of time. Unrestricted net asset balances above the minimum level can be used to reduce future lease payments.

Other Considerations

In establishing the above policies for unrestricted fund balance/net asset levels, the Government considered the following factors:

- The predictability of the Government's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The Government's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)



- Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose)

If any of the above factors change, the Government should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.



Long-Term Financial Policies

In its budgeting activities, the Village seeks to adhere to defined long-term financial policies. These policies are designed to provide a general framework for which to make budgetary and programmatic decisions while maintaining the Village's solid financial condition. These policies have been formally adopted by the Village Board and cover three (3) specific categories:

Revenues
Expenditures
Financial Planning

The policies were developed in accordance with the Government Finance Officers Association's (GFOA) *Recommended Practices* for Budgeting and Fiscal Policy.

The Village maintains the following long-term financial policies for revenues:

Maintain a diversified revenue structure. It is the desire of the Village to create and maintain a well diversified revenue structure to reduce the impact to operations resulting from a shortfall in a single revenue source. Any surplus in general Village revenue not allocated to the annual operating budget is subsequently committed to support expenditures for capital items such as infrastructure and equipment.

Five-year projections for revenues of major operating and capital funds. The Village will perform five-year revenue projections for several major operating and capital funds. This includes the General, Motor Fuel Tax, Capital Improvement, Downtown Redevelopment, Street Improvement, Flood Control, and Water & Sewer. The projections are updated annually as part of the *Five-Year Community Investment Program* document.

Limited reliance on property tax revenue. Even though the Village is a home rule community and not restricted in its annual levy of taxes, the governing Board has set as an objective to limit the annual increase to 1) changes in the amount needed to support annual principal and interest payments on General Obligation debt, and 2) changes in the annual tax levy requirement (as prepared by licensed actuary) for funding public safety pensions. The Village Board has discontinued the practice of following a set range for the annual increase. Previously, that range was 3.5% - 5.0%. This new approach will work to reduce the Village's dependence on a single source of revenue and prevent an overburdening property owners.

Setting of fees and user charges. The Village will set user fees for each enterprise fund (e.g., Water & Sewer) and funds supported by a dedicated funding source sufficient to support ongoing operations. This includes annual operating expenses and capital expenditures funded by debt service or on a pay as you go basis.

Use of one-time revenues. The Village will not allocate one-time revenues towards the funding of continuing operating expenses. Any one-time revenue (e.g., sale of village property) will be used to fund a one-time capital expenditure.

The Village maintains the following long-term financial policies for expenditures:

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

Maintain the General Fund fund balance at 20% - 30% of subsequent year budgeted expenditures. An adequate level of fund balance is essential to reduce potential current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates.

Maintain the fund balance of each debt service fund supported by property taxes at an amount equal to the next year's interest payment. Due to the timing of the receipt of property taxes, it will be necessary to maintain sufficient funds on hand to ensure the timely payment of debt service.

Maintain the fund balance of each debt service fund supported by alternative revenues (property tax increment and home-rule sales tax) at 50% of the next year's principal and interest requirements. Alternate revenue streams for debt service are not as reliable as revenue streams supported by property taxes. As such, it is prudent for the Village to maintain a higher level of fund balance for these debt service funds than those supported by property taxes.

Expenditure categories. The Village will maintain expenditure categories according to GAAP and state statute and other applicable regulations.

Five-year projections for expenses of major operating and capital funds. The Village will perform five-year expenditure projections for several major operating and capital funds. This includes the General, Motor Fuel Tax, Capital Improvement, Downtown Redevelopment, Street Improvement, Flood Control, and Water & Sewer. The projections are updated annually as part of the *Five-Year Community Investment Program* document.

Capital programming. The annual budget along with the five-year community investment program shall provide sufficient support for the Village-wide capital program.

The Village maintains the following long-term financial policies for financial planning:



Maintain a balanced General Fund budget except for planned draw-downs of the fund balance when the fund balance exceeds the 30% target. In an effort to maintain fund balance at the policy benchmark, a commitment to a balanced budget under normal business conditions is necessary. The balanced budget shows prudent use of the Village's resources and helps instill a confidence in the public eye of the governing Board and management staff. A *balanced budget* is defined as a budget where estimated revenues equal estimated expenses during a single fiscal period.

Continue to include a forecast budget in the annual operating budget. (The forecast budget is a projection of the operating budget for the year after the budget year.) The forecast expenditure plan proves helpful in planning for and bidding out capital projects, determining with greater accuracy property tax levy requirements and, in general, making the Budget document more useful as a planning tool.

Set annual contribution for Police Pension and Fire Pension at 100% of actuarially determined annual levy requirement. The Public Act 096-1495 tax levy requirement is determined as the annual contribution necessary to fund the normal cost, plus the amount to amortize the excess (if any) of ninety percent (90%) of the accrued liability over the actuarial value of assets as a level percentage of payroll over a thirty (30) year period which commenced in 2011, plus an adjustment for interest. In order to comply with this state statute, the Village Board has committed to funding the pension funds at 100% of the annual tax levy requirement. Funding is derived, primarily, from the property tax levy which has specific components of the levy dedicated for this purpose. Funding can exceed the annual levy requirement from this and other sources when available.

Update the five-year Community Investment Program on an annual basis. The development of the community investment program is a prelude to the work on the annual budget. It addresses the need for replacement, upgrade, and expansion of infrastructure and other long-lived assets. Since capital projects are often large dollar amounts and will impact the operating budget, it is imperative to be able to have a long-term plan for funding requirements.

Update the five-year operating financial forecast on an annual basis. The long-term perspective helps the Village foresee both future capital and operating needs and the demand for funds which they create. Revenue shortfalls are identified and spawn the development of separate long-term funding plans.

Debt administration. The Village will limit long-term borrowing to capital projects that cannot be supported by current revenues. When possible, capital projects will be funded on a "pay as you go" basis. Every effort will be made to improve the Village's bond rating by maintaining a solid financial history and following recommendations for improvement from financial advisors and bond rating agencies. The Village maintains a Debt Service Policy implemented in 2009 that guides the decision-making process of its elected officials.

Annual review and utilization of fund balance. The Village will conduct a review of all fund balances during the annual budget process. Should unassigned balances fall below the recommended level, notification will be given to the Village Board and a plan developed to return the balance to the minimum level. Excess surplus fund balance will be utilized according to the Village's fund balance policy. A copy of the fund balance/net assets policy is included next in the introduction section of this document.

The Village will continue to evaluate its long-term financial policies and make additions and modifications as necessary. The Village's existing fund balance policy incorporate elements of GASB Statement No. 54. In addition to establishing minimum fund balance levels for all funds, the policy includes direction as to the disposition of the surplus fund balance as well as remedies for returning fund balance to the minimum level if deficient. A copy of this policy is included immediately following this section. Following the Fund Balance/Net Assets Policy in the Introduction Section of this document is the Village's comprehensive Debt Service Policy.



APPENDIX



Glossary

The Budget contains specialized and technical terminology that is unique to governmental finance and budgeting. To assist the reader of the Budget document in understanding these terms, the following budget glossaries have been prepared. A glossary of terms is followed by a glossary of acronyms.

Abatement

A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies.

Accrual Basis

The recording of the financial transactions that have cash consequences for the government in the periods in which those transactions occur, rather than in the periods in which cash is received or paid by the government.

Ad Valorem Tax

A tax levied on the assessed value of real property (also known as "property taxes").

Advance from Other Funds

A liability account used to record noncurrent portions of a long-term debt owed by one fund to another fund within the same reporting entity. See **Due To Other Funds** and **Interfund Receivable/Payable**.

Advance Refunding Bonds

Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U. S. Treasury Bonds or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Advance to Other Funds

An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See **Due From Other Funds**.

Amortization

- (1) The portion of the cost of an intangible asset charged as an expense during a particular period.
- (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Annexation

The legal merging of one territory into another. A municipality might annex unincorporated areas.

Appropriation

A legal authorization made by the Village Board which permits the Village to incur obligations and to make expenditures of resources for a specific purpose.

Assessed Valuation

A value established for real property for use as a basis for levying property taxes.

Assets

Property owned by government.

Assigned Fund Balance

The portion of a Governmental Fund's fund balance that denotes an intended use of resources but with no formal Board action.

Audit

A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

Available Fund Balance

That portion of fund balance collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Balance Sheet

That portion of the Village's financial statement that discloses the assets, liabilities, and the fund balance of a specific governmental fund as of a specific date.



Balanced Budget

A budget where estimated revenues in combination with current fund balance equals or exceeds estimated expenditures during a single fiscal period

Basis of Accounting

A term used to denote when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash, modified accrual or accrual method.

Basis Point

Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

Bond

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation (G.O.) and revenue bonds. Bonds are most frequently used to finance construction of large capital projects, such as buildings, streets and major equipment.

Bond Discount

The difference between the present value and the face amount of bonds when the former is less than the latter.

Bond Ordinance or Resolution

An ordinance or resolution authorizing a bond issue.

Bond Premium

The difference between the present value and the face amount of bonds when the former is greater than the latter.

Bond Rating

The measure of the quality and safety of a bond. It indicates the likelihood that a debt issuer will be able to meet scheduled repayments and dictates the interest rate paid.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budget Calendar

The schedule of key dates which the Village follows in the preparation, adoption, and administration of the budget.

Budget Message

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message and recommendations regarding the financial plan for the coming period.

Budgetary Control

The control or management of a governmental unit in accordance with an approved budget. The purpose of budgetary control is to keep expenditures within the limitations of available appropriations and available revenues.

Capital Expenditures

Expenditures resulting in the acquisition of or addition to fixed assets such as land, buildings, machinery, and equipment.

Capital Outlays

See **Capital Expenditures**

Capital Program

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs.

Capital Projects Fund

Used to account for financial resources to be used for the acquisition of construction of major capital facilities (other than those financed by proprietary funds).

Carryover (C/O)

An expenditure that was budgeted in a previous year but was not actually made and has been budgeted again in the current budget year. Carryovers are usually capital items or high-cost contractual services. Because a carryover item was recognized as a valid requirement during a previous year's budget process, it is not subject to the same high degree of scrutiny as a new request and, to the extent possible, does not compete with new requests for funding. With regard to budgeted capital purchases, the ability to designate an expenditure as a carryover removes the disincentive to defer those purchases when the useful lives of items on hand can be extended.

Cash Basis

The recording of financial transactions in the periods in which cash is received or paid by the government.

Cash Management

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Charges for Service

User charges for services provided by the Village to those specifically benefiting from those services.

Collateral

Assets pledged to secure deposits, investments or loans.

Community Investment Program

A multi-year, prioritized plan for capital expenditures. The Village's Community Investment Program addresses capital expenditures of \$25,000 or more and all proposed additions to the motor vehicle fleet. The replacement of vehicles existing in the fleet are not included in the Community Investment Program Plan but are programmed for replacement through the Vehicle Replacement Fund.

Committed Fund Balance

The portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.

Compensated Absences

The expense incurred and the offsetting liability for accrued vacation time, personal time, and the portion of sick leave that becomes vested and will be paid at termination.

Contingency

The appropriation of funds for future allocation in the event specific budget allotments have been depleted and additional funds are needed.

Cost

The amount of money or other consideration exchanged for goods or services.

Debt

A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

Debt Ratios

A measurement that assesses debt load and ability to repay debt which is a component in the determination of credit ratings. Ratios are also used to evaluate the Village's debt position over time and against its own standards and policies.

Debt Service

The payment of principal and interest on borrowed funds.

Debt Service Fund

A fund or funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Requirements

The amount of revenue which must be provided so that all principal and interest payments can be made in full on schedule.

Deferred Charges



Expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet, pending amortization or other disposition (e.g., bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation. See **Prepaid Items**.

Deferred Compensation Plans

Plans that offer employees the opportunity to defer a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.

Deferred Revenue

Amounts for which asset recognition criteria (e.g., a valid receivable) have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, receivables that are measurable but not available are one example of deferred revenue.

Deficit

The excess of expenditures or expenses over revenues or income during a single accounting period.

Department

A major administrative division of the Village which indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation

(1) Expiration in the useful life of fixed assets attributable to wear and tear, deterioration, and obsolescence.

(2) The portion of the cost of a fixed asset charged as an expense during a particular period.

Distinguished Budget Presentation Awards Program

An awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division

A segment of a department which is assigned a specific operation.

Due from Other Funds

An asset account used to indicate amounts owed to a particular fund by another fund for goods sold or services rendered. See **Advance To Other Funds** and **Interfund Receivable/Payable**.

Due to Other Funds

A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. See **Advance From Other Funds** and **Interfund Receivable/Payable**.

Efficiency Measures

Performance measures which measure the cost of an activity (either in terms of dollars or work hours) per unit of output or outcome or otherwise gauge the productivity of an activity. Generally, efficiency measures in the latter category compare work successfully completed with the potential amount of work which could have been accomplished.

Enterprise Fund

A set of self-balancing accounts used to account for activities similar to those found in the private sector, where the determination of net income is necessary useful to sound financial administration. The Water and Sewer Fund and the Parking Funds are enterprise funds.

Entity

The basic unit upon which accounting and/or financial reporting activities focus. The basic governmental legal and accounting entity is the individual fund and account group.

Equalization Factor

A factor determined by the State which when applied to the counties' assessed value will cause all property to equal one-third of its market value.

Equalized Assessed Valuation

The assessed valuation of a property increased by a multiplier established by the Illinois Department of Revenue which is intended to increase the total assessed valuation of all property in the County to a level that is equal to 33-1/3% of market value.

Expenditure



This term refers to the amount of funds paid or to be paid for obtaining an asset, goods, and services. For budget purposes, the term expenditure applies to all costs or expected commitments.

Expense

The term expense is used in full accrual accounting to report decreases in net total assets.

Fiduciary Fund

A set of self-balancing accounts used to account for the assets that the governmental unit holds as a trustee and that cannot be used for the benefit of the governmental unit.

Fiscal Policies

The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY)

The time period designated by the Village signifying the beginning and ending period for recording financial transactions. Beginning January 1, 1996 the Village of Mount Prospect specified January 1 to December 31 as its fiscal year

Fixed Assets

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Forfeiture

The automatic loss of cash or other property as a penalty for not complying with legal provisions and as compensation for the resulting damages or losses.

Franchise Fee

A fee paid by public service businesses for use of Village streets, alleys and property in providing their services to citizens of a community. Services requiring franchises include cable television.

Full Faith and Credit

A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full-faith-and-credit bonds.

Full-Time Equivalent (FTE)

A standardized unit of measure used to determine the equivalent number of full-time employees. It is calculated by dividing the total hours actually worked or planned for a job class (regular and overtime) by a standard number of hours a full-time employee would work for the job class.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund

An accounting entity with a set of self-balancing accounts that is used to account for financial transactions for specific activities or government functions. Seven commonly used funds in governmental accounting are: the general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, and trust and agency funds.

Fund Balance

Fund balance is the excess of assets over liabilities. The fund balance is composed of three categories: non-spendable, restricted and unrestricted.

Fund Type

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

General Fixed Assets

Capital assets that are not assets of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the resources of governmental funds.

General Fund

The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include sales taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, finance, inspection services, community development, public works and general administration.

General Obligation Bonds

Bonds that finance a variety of public projects such as streets, buildings, and improvements, and which are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

Generally Accepted Auditing Standards (GAAS)

Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of field work and standards of reporting.

Goal

An attainable target for an organization – its vision for the future.

Government Accounting Standards Board (GASB)

An accounting standards board formed to develop accounting standards for state and local government entities.

Governmental Fund Types

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except those accounted for in proprietary funds and fiduciary funds. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. The measurement focus in these fund types is on the determination of financial position and changes in financial position, rather than on net income determination. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grant

Contributions or gifts of cash or other assets from another government or entity to be used for a specified purpose, activity, or facility. Grants may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

Gross Bonded Debt

The total amount of direct debt of a government, represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Income

A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Infrastructure Assets

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

Interfund Receivable/Payable

Short-term loans made by one fund to another, or the current portion of an advance to or from another fund.

Interfund Transfer

Payment from one fund to another fund primarily for work or services provided.

Intergovernmental Revenues

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis; for example, the Risk Management Fund.

Investments



Securities held for the production of revenues in the form of interest or dividends. The term does not include fixed assets used in government operations.

Joint Venture

A legal entity or other contractual arrangement in which a government participates in a separate activity for the benefit of the public and in which the government retains an ongoing financial interest.

Level of Budgetary Control

The Village Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that increase the total expenditures of any fund must be approved by the governing body. Expenditures may not legally exceed budgeted appropriations at the fund level.

Levy

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

Liability

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Line-Item Budget

A budget that lists each expenditure category (salaries, office supplies, telephone service, copy machine costs, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance

Major Fund

For budget purposes, if a fund's revenue or expenditures, excluding other financing sources and uses, exceeds 10% of the revenues or expenditures of the appropriated budget, it is classified as a major fund. This classification differs from that used for GAAP external reporting purposes.

Measurement Focus

The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Millage

The tax rate on real property based on \$1.00 per \$1,000 of assessed property value.

Modified Accrual Accounting

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred.

Municipality

An urban district having corporate status and powers of self-government.

Net Income

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Operating Expenditures

The costs of government services which are not directly attributable to a specific Village program or operation. Examples include debt service obligations and pension fund expenses.

Non-Operating Revenues

The incomes received by the government which are not directly attributable to providing a service. An example would be interest on investments.

Nonspendable Fund Balance

A portion of a Governmental Fund's fund balance that is not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).



Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. See **Budget**.

Ordinance

A formal legislative enactment by the governing body of a municipality. It has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. See **Resolution**.

Organizational Unit

A responsibility center within a government.

Other Financing Sources

Governmental fund debt proceeds, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

Other Financing Uses

Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

Other Post-Employment Benefits (OPEB)

In addition to salary, an employee may earn benefits over their years of service that will not be received until after their employment ends. Post-employment benefits other than pensions generally take the form of medical and dental insurance benefits provided to eligible retirees. As a group, these are referred to as Other Post-employment Benefits, or OPEB

Overlapping Debt

The proportionate share that property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. The amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction.

Pay-As-You-Go Financing

A financial policy by which the capital program is financed from current revenue rather than through borrowing.

Per Capita

Applies to a unit of population or a person and reflects how much each would have if a commodity/expense was divided equally.

Performance Budget

A budget that focuses on activities rather than line items. Work load and unit cost data are collected in order to assess the efficiency of services.

Performance Measures

Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Services

Includes the compensation paid to all employees as well as the Village's share of pension, health insurance, FICA and Medicare costs, other employee compensation, allowances and incentives.

Premium

The excess of the price of a security over its face value, excluding any amount of accrued interest bought or sold.

Prepaid Items

Payment in advance of the receipt of goods and services in an exchange transaction. Prepaid items (e.g., prepaid rent and unexpired insurance premiums) differ from deferred charges (e.g., unamortized issuance costs) in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations.

Program

A segment of a department or division which fulfills a specific activity or service.



Program Budget

A budget which structures budget choices and information in terms of "programs and their related" work activities (i.e., repairing roads, paid-on-call firefighters, etc.). A program budget provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

Property Tax

A tax levied on the assessed value of real property (also known as "ad valorem taxes").

Proprietary Fund Type

The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting principles used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the Governmental Accounting Standards Board has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Resolution

An order of a legislative body requiring less legal formality than an ordinance or statute. See **Ordinance**.

Restricted Fund Balance

A portion of a Governmental Fund's fund balance that is subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

Restricted Net Assets

The portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

Revenue

Monies that the government receives as income. It includes such items as tax payments, fees from services, receipts from other governments, fines, reimbursements, grants, shared revenues and interest income

Revenue Bonds

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Retained Earnings

An equity account reflecting the accumulated earnings of the Village's proprietary funds.

Salary Adjustments

An amount to be approved by the Village Board for employee salary increases either negotiated through contracts or otherwise authorized by the Board.

Self-Insured

A term used to describe the retention of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring this risk to an independent third-party through the purchase of an insurance policy.

Sick Leave Incentive

An incentive payment to employees who have accumulated a set number of unused sick days based on criteria set forth in the Village's Personnel Handbook.

Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Special Service Area

A financing technique used to finance special services and special improvements desired by a specific area of the Village. A tax is levied only on the particular area that will receive the special service or improvement.

Statement of Revenues, Expenditures and Changes in Fund Balance

The financial statement that is the governmental fund and expendable trust fund GAAP operating statement. It presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in an entity's fund balance.

Statement of Revenues, Expenses and Changes in Net Assets

The financial statement that is the proprietary fund, nonexpendable trust fund and pension trust fund GAAP operating statement. It presents increases (revenues, gains and operating transfers in) and decreases (expenses, losses and operating transfers out) in an entity's net total assets.

Tax Levy

The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate

The amount of tax levied for each \$100 of assessed valuation.

Taxes

Compulsory charges levied by a government to finance services performed for the common benefit.

Transfers In/Out

Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unassigned Fund Balance

The available expendable financial resources in a governmental fund that is not the object of tentative management plans.

Unrestricted Fund Balance

A portion of a Governmental Fund's fund balance comprised of the following components: committed, assigned and unassigned.

Unrestricted Net Assets

The portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

Value

As used in governmental accounting (1) the act of describing anything in terms of money or (2) to measure in terms of money.

ACRONYMS/ABBREVIATIONS

B&I - Building and Improvements

CAFR - Comprehensive Annual Financial Report

CCC - Community Connections Center

CDBG - Community Development Block Grant

CIP - Community Investment Program

C/O - Carry Over

CPI - Consumer Price Index

DEA - Drug Enforcement Agency

DUI - Driving Under the Influence

EAB - Emerald Ash Borer

EAV - Equalized Assessed Value

EGFPD - Elk Grove Fire Protection District

EMS - Emergency Medical Services

EOC - Emergency Operations Center

FTE - Full-Time Equivalent



FY - Fiscal Year

GAAP - Generally Accepted Accounting Principles

GAAS - Generally Accepted Auditing Standards

GASB - Government Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

GO - General Obligation (Bonds)

HQs - Headquarters

HUD - U.S. Department of Housing and Urban Development

IEPA - Illinois Environmental Protection Agency

IMRF - Illinois Municipal Retirement Fund

IPBC - Intergovernmental Personnel Benefit Cooperative

IRMA - Intergovernmental Risk Management Agency

JAWA - Joint Action Water Agency

KBC - Kensington Business Center

M&R - Maintenance and Repair

MFT - Motor Fuel Tax

MPPL - Mount Prospect Public Library

MWRD - Metropolitan Water Reclamation District

NWCD - Northwest Central Dispatch

OPEB - Other post-employment benefits

PIMS - Police Informant Management System

PW - Public Works

R&B - Road and Bridge

SSA - Special Service Area

SWANCC - Solid Waste Agency of Northern Cook County

TIF - Tax Increment Financing

VM - Vehicle Maintenance

VMO - Village Manager's Office

