

# **VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**

## **OPERATING BUDGET 2024**

Beginning January 1, 2024

# **PROPOSED**



**VILLAGE OF ARLINGTON HEIGHTS, ILLINOIS**  
**33 S. Arlington Heights Road**  
**Arlington Heights, Illinois 60005-1499**

# **VILLAGE OF ARLINGTON HEIGHTS**

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# **PROPOSED**

### **VILLAGE BOARD**

Thomas W. Hayes, Village President

Richard Baldino, Trustee  
James J. Bertucci, Trustee  
Wendy Dunnington, Trustee  
Nicolle Grasse, Trustee

Robin La Bedz, Trustee  
Thomas F. Schwingbeck Jr., Trustee  
Scott Shirley, Trustee  
Jim Tinaglia, Trustee

### **VILLAGE MANAGER**

Randall R. Recklaus

### **FINANCE DIRECTOR/TREASURER**

Thomas F. Kuehne

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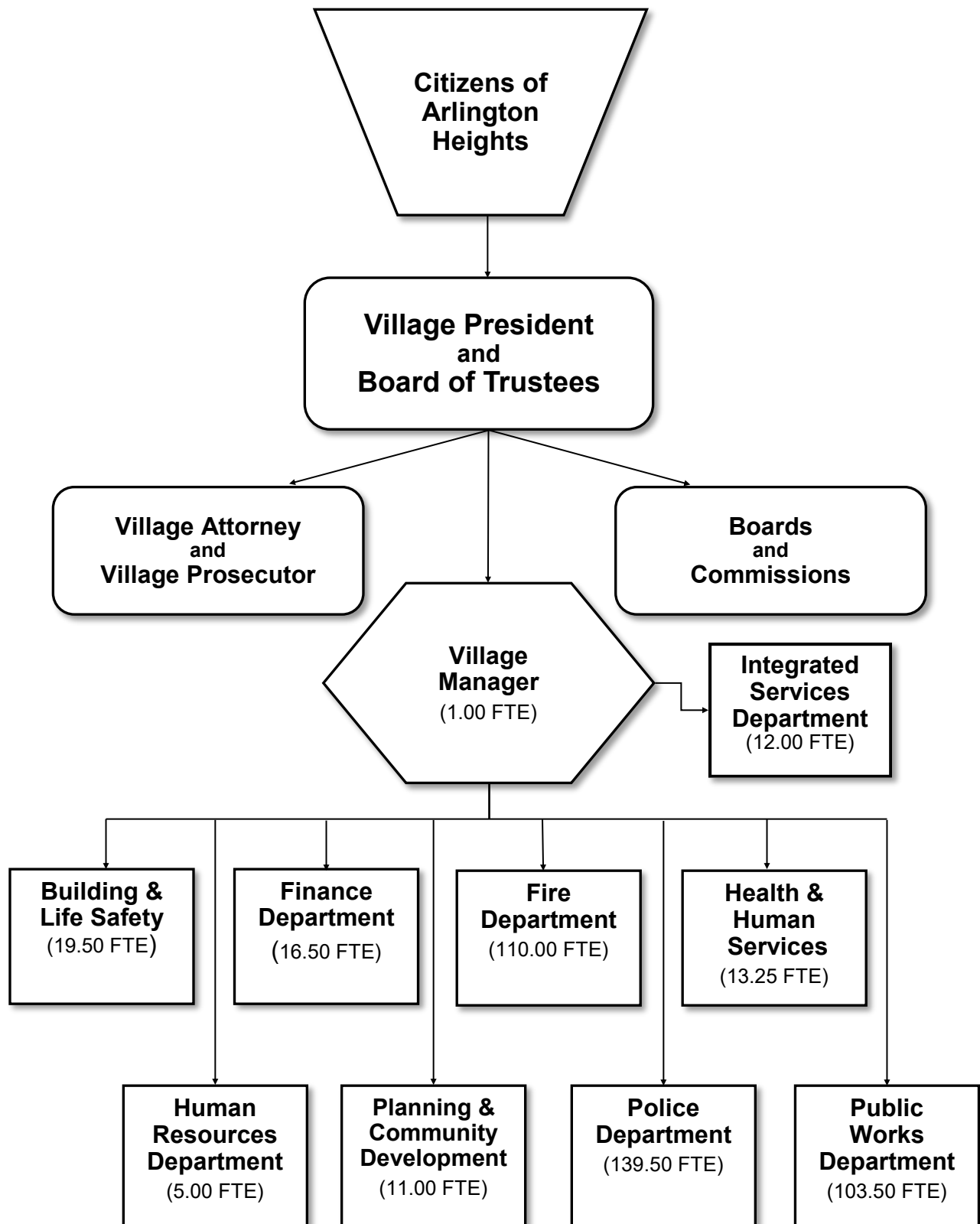
## VILLAGE ADMINISTRATION

Village Manager	Randall R. Recklaus
Assistant Village Manager	Diana Mikula
Prosecuting Attorney	Ernest R. Blomquist
Village Attorney	Hart M. Passman
Village Clerk	Becky Hume
Finance Director/Treasurer	Thomas F. Kuehne
Director of Human Resources	Kelly Livingston
Chief of Police	Nicholas Pecora
Fire Chief	Lance Harris
Director of Planning & Community Development	Charles Witherington-Perkins
Director of Building Services	Jorge Torres
Director of Health and Human Services	James McCalister
Public Works Director	Cris Papierniak
Assistant Finance Director	Mary Juarez
Accountant/Budget Coordinator	Kevin Baumgartner

# **VILLAGE OF ARLINGTON HEIGHTS**

**(431.25 FTE)**

## **ORGANIZATION STRUCTURE**



## **2024-2025 Strategic Priorities**

These priorities and sub-priorities reflect the views of the Village Board identified at the July 31, 2023 Village Board goal setting session:

1. Work with the Chicago Bears Football Club, our residents and business, and all other local, regional, and state-wide partners to develop a responsible, mutually beneficial, and one-of-a-kind redevelopment plan for the former Arlington Racetrack site that benefits our community's interests and is worthy of the property's legacy.
2. Continue to maintain good fiscal stewardship of Village resources ensuring ethical and efficient financial decision making on behalf of taxpayers (tied with #3).
3. Pursue environmentally sustainable programs and business practices within the Village, including the encouragement and facilitation of alternative transportation options such as pedestrian and bicycle access (tied with #2).
4. Continue efforts to maintain high quality core municipal services (tied with #5).
5. Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights (tied with #4).
6. Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government.
7. Maintain focus on the long-term design, construction, and maintenance of the Village's infrastructure program.
8. Seek economic development initiatives to strengthen the local economy, reduce vacancies, and enhance key gateways (tied with #9).
9. Seek, maintain, and expand attainable housing within the community (tied with #8).



## Village of Arlington Heights

33 S. Arlington Heights Road  
Arlington Heights, IL 60005-1499  
(847-368-5000)  
Website: [www.vah.com](http://www.vah.com)

October 30, 2023

Dear President Hayes and Trustees:

I am hereby transmitting the Proposed Budget for calendar year 2024.

Over the last few years, the Village has weathered volatile financial times that included a sharp decrease in revenues during the pandemic, followed by a significant increase in post-pandemic revenues, and high inflation. It is hoped that we are starting to get back to more normal times, characterized by moderate economic swings. The Federal Reserve has maintained its tightening posture by raising the federal funds rate to help bring down inflation, but strong consumer spending and low unemployment has kept prices and wage increases higher for longer than expected. As of the date of this budget letter, economists are still not sure if 2024 will result in a soft-landing or a moderate recession.

From the Village's perspective, one of the results of the current economy has been higher vehicle prices and much longer delivery times for specialty Police and Fire vehicles. To offset these vehicle issues, the Village has transferred a portion of recent General Fund surplus funds to the Fleet Fund. In addition, internal vehicle service charges to the departments have increased as new vehicles are purchased. Another change directly attributable to the pandemic has been the work-from-home movement, and its downward effect on the sale of monthly commuter parking passes. Metra, the regional commuter rail provider, does not expect ridership to reach 75% of pre-pandemic levels until 2025. To address this revenue decrease in the Municipal Parking Fund, the Village has eliminated the annual internal service charge for this fund, and has spread out planned capital improvements to the parking garages over more years.

As the Village has addressed these types of immediate fiscal concerns, we have continued to prepare fiscally conservative plans for 2024 and beyond. Through these efforts, the Village has been able to hold the line on taxes, while pursuing our aggressive capital replacement program and ongoing operational needs. During 2023, Staff continued to work on the Village's 2022-2023 Business Plan, while also working with the Village Board on the development of their 2024-2025 Strategic Priorities. In January 2023, the Village began implementing the first phase of the new Enterprise Resource Planning (ERP) software, which will touch all Village departments. Following a year of training and testing, this included going-live with the accounting, accounts payable, accounts receivable, cashiering, and purchasing applications. This has resulted in staff implementing many new procedures, some of which were developed as the new software was being implemented. The ERP is a suite of integrated applications that are used to capture, track, report, interpret, and share data across the organization. In partnership with the ERP consultant, Plante Moran, Tyler Technologies was chosen as the Village's new software provider. The next applications scheduled to go-live are Human Capital Management in October 2023, EnerGov Building and Community Development software in December 2023, and Payroll and Utility Billing in January 2024. Actual go-live dates will require that all needed output and reporting can be consistently matched through parallel processing with our current software. It is anticipated that this change, once fully implemented and actualized, will lead to greater efficiencies and service levels.

## Overview of 2024 Budget Plan

The Proposed 2024 Budget maintains our existing day-to-day operations, which provide for a full range of general government services. The 2024 Budget also maintains the Village's multi-year infrastructure plan for street improvements and water main replacement program. The storm water control program includes the continuation of a number of projects that will help maintain a consistent level of storm water protection throughout the Village. By continuing these types of capital programs at high levels, the Village has been able to maintain its ongoing, robust infrastructure improvement program.

In July 2023, the Village Board completed its biennial goal setting session, culminating in the development of the Board's 2024-2025 Strategic Priorities as shown on page iii of this budget. Staff is finalizing a two-year Business Plan based on the Board's priorities. The Village's Business Plan includes the ongoing work on the racetrack redevelopment project, and continuing to maintain good fiscal stewardship of Village resources. A number of other projects will also be tackled during 2024, including exploring new sustainability opportunities, completing the Affordable Housing Trust Fund prioritization and implementation plan, and the continuation of the Village's Diversity, Equity, and Inclusion (DEI) efforts throughout the Village. This includes the Village's ongoing hiring and purchasing outreach to a wider group of potential employees and vendors.

The Village will continue to work with the Chicago Bears Football Club (CBFC) on its proposed development of the former Arlington Park Racetrack property, as the purchase of the property by the CBFC was finalized in February 2023. The proposed development would include an enclosed stadium, as well as commercial and residential development. Over the next few years, there will likely be numerous starts and stops for this large development project, due to a myriad of property tax, legislative, and other development issues that will need to be addressed. However, with the demolition of the old Racetrack Facility, the property is now cleared for new opportunities and future memories to be made. By working with the owners of the property and our local, regional, and State-level partners, the Village hopes to help create a new development that adds to the fabric of the community, and one that provides a net fiscal benefit for years to come.

In June 2023 the Village Board reviewed and approved changes to year-two of the detailed five-year Capital Improvement Plan (CIP). This plan is completed on a biennial basis with special emphasis on the first two years of the plan. The second year of the CIP as revised has been incorporated into the 2024 Budget. The Village continues to prudently plan for the future by investing in our infrastructure in order to maintain safe, reliable roads, water mains and sewer lines. Key multi-year infrastructure projects that are part of the proposed 2024 Budget include the following:

- A street resurfacing and street rehabilitation program totaling over \$9.5 million. From 2020 through 2022, the Village's Motor Fuel Tax (MFT) Fund recognized three grant payments of \$1.65 million each year through the State's capital grant program. These payments have allowed the Village to increase its street rehabilitation program through 2026.
- The continuation of a multi-year plan to provide additional storm water control throughout the Village. In 2018 the Village sold a \$10 million bond issue to fund these projects. In addition, in 2019 the Metropolitan Water Reclamation District (MWRD) approved a \$1.8 million grant for the Downtown area's Campbell/Sigwalt sewer project, and in 2021 the Illinois Department of Commerce & Economic Opportunity (DCEO) approved a \$1 million grant for the Area C – Burr Oak/Burning Tree/Berkley/Hintz Road project. In 2023, the Illinois Department of Commerce and Economic Opportunity (DCEO) awarded two grants totaling \$845,000 for the Evergreen-Maude Storm Sewer Improvement project. The 2024 Budget

includes a \$600,000 grant for Race/Chicago storm water improvements. Two additional DCEO grants totaling \$1.3 million are expected to be awarded in late 2023 or early 2024 for the Forest Avenue Stormwater Improvement project. However, this latter grant will not be included in the budget projections until it is formally approved.

- The Village uses a planned debt schedule, which replaces retiring debt every five-years with a new bond opportunity. In 2024, a bond issue that will generate approximately \$18 million in proceeds is scheduled to cover the cost of the Village's street and sidewalk programs in the Capital Projects Fund over the next three years. Due to other available resources in this fund, \$18 million is budgeted to be transferred-out. \$5 million is allocated to the Water & Sewer Fund, as part of the Village's plan to maintain a water main replacement program of at least \$4 million, or the industry standard of 1% of our water main system on an annual basis. \$11 million of the transfer-out is planned to be allocated to the Lead Service Line Replacement Fund, and the remaining \$2 million balance is allocated to the Municipal Parking Fund.

The Village develops its operating and capital budget based on a conservative forecast of revenues, and does not consider new revenues from growth unless the development is completed and has provided a historical basis for a new projection. A normal operating expense cycle is anticipated and includes expenditure increase assumptions. The Village also has access to its reserves, which help provide a source of funds for unanticipated but necessary expenses, such as costs related to storms or other emergencies, to cover extraordinary self-insurance losses, and to provide a buffer during economic downturns. The presence of the reserves also helps ensure our excellent bond rating, and lower interest charges associated with that rating. The Village's minimum fund balance policy is to maintain a year-end balance of at least 25% of General Fund expenditures, up to a maximum of 40% of unrestricted and unassigned reserves. Being above the minimum level is even more important for Arlington Heights due to our reliance on sales and income tax receipts which are subject to economic cycles. The 2024 Budget will allow the Village to maintain a fund balance in excess of 25% of a typical year's General Fund expenditures.

The Village of Arlington Heights' mission is to provide high quality services to the community in a fiscally responsible manner. These services are provided to enhance the safety, health and general welfare of the citizens and businesses within the community. The Village's service oriented philosophy continues to balance various community needs with municipal resources through a planned approach to the governance process. As a result of conservative budgeting practices, the Village is fortunate to remain in a strong financial position.

### **2023 Property Tax Levy Payable in 2024**

One of the Village's key goals has been to keep any property tax increase as low as possible. A second key Village goal is to ensure that sufficient funds are available to provide a consistent, high-level of Village services each and every year. For the fifth consecutive year, the proposed total 2023 property tax levy collected in 2024 reflects a 0% increase over the prior year levy. The first step in developing the Village's property tax levy is entering the known debt service payment requirements and the annual required contributions (ARC) for the Police and Fire Pension levies. This year's actuary reports reflected 2022 investment losses of about 14% for the Police and Fire Pension Funds, which put upward pressure on the ARC. For the proposed 2023 levy, the Police and Fire Pension levies reflect an increase that matches the ARC. The 2023 levy increases were tempered somewhat through the Village's decision to transfer \$2 million each to the Police and Fire Pension Funds through the use of the prior year's General Fund surplus. This infusion of funds had the effect of paying down a portion of the public safety pension funds' unfunded liability.

The IMRF pension levy also reflects a higher levy amount due to negative returns in 2022. However, for budgeting and property tax levy purposes, the Village has continued to project a higher IMRF pension contribution rate per employee than is required by the IMRF. This will serve us well when IMRF rates start to increase over the next couple of years, as the market loss is recognized through IMRF's actuary reports. In the meantime, the Village will be able to continue to pay down a portion of the unfunded IMRF pension liability.

The Capital Improvement levy is based primarily on the street program needs identified through the five-year capital improvement plan. The FICA and IMRF levies are derived from the detailed wage sheets prepared for 2024. Once all revenue projections for the General Fund are completed, the remaining gap between the General Fund's projected revenues and expenditures is divided equally between the Fire and Police Protection levies. Due to the increase in operating revenues compared to the prior year, the Village is able to show a decrease in these levies.

The total 2023 property tax levy including the Library's levy increases by 0% and is summarized as follows:

	2022 Levy For 2023	2023 Levy For 2024	Dollar Change	% Change
Village				
Debt Service	\$ 6,498,000	\$ 6,498,000	\$ 0	0%
Police Pension	\$ 3,911,000	\$ 4,190,000	\$ 279,000	7.13%
Fire Pension	\$ 5,256,000	\$ 5,881,000	\$ 625,000	11.89%
Capital Improvement	\$ 5,500,000	\$ 5,700,000	\$ 200,000	3.64%
FICA	\$ 1,600,000	\$ 1,644,600	\$ 44,600	2.79%
IMRF	\$ 1,778,000	\$ 1,827,200	\$ 49,200	2.77%
Police Protection	\$ 6,750,000	\$ 6,151,100	\$ -598,900	-8.87%
Fire Protection	\$ 6,750,000	\$ 6,151,100	\$ -598,900	-8.87%
Total Estimated Village Levy	\$38,043,000	\$38,043,000	\$ 0	0%
Library	\$14,828,000	\$14,828,000	\$ 0	0%
Grand Total Tax Levy	\$52,871,000	\$52,871,000	\$ 0	0%

The chart shown above compares last year's 2022 levy versus the proposed 2023 levy. However, the Truth-in-Taxation calculation is more complex than normal this year. This calculation requires that taxing districts compare the prior year's actual extended levy versus the current proposed levy. The prior year 2022 levy included a subsequent tax abatement ordinance, which abated or decreased the 2022 levy by \$1.6 million due to last year's General Fund surplus results. The extended levy also includes a provision for a loss and cost amount that is applied by the County for unpaid property taxes that occur each year due primarily to property tax objections. As a result of these changes, for Truth-in-Taxation purposes, the 2023 levy is 1.1% higher than the actual extended 2022 levy. If the \$1.6 million tax abatement hadn't been approved last year, the 2023 levy would have been 2% lower than the 2022 extended levy.

### Budget Summary – All Funds

The budget is comprised of operating, capital, internal service and other miscellaneous funds. The Village's operating funds account for the day-to-day expenditures for a variety of services. Among these are police and fire protection, water and sewer services, public parking, building, code review,

planning, health, general services, public infrastructure maintenance and many other services. These basic Village services are funded through user fees, taxes, licenses, permits and other charges. The total amount budgeted for the Village's capital needs can vary from year to year depending on the timing and implementation of replacement and construction schedules. Capital expenditures are funded through bond issues, user fees, designated taxes and the budgeted use of accumulated savings.

The total budgeted expenditures for all operating, capital and other funds for 2024, not including the Arlington Heights Memorial Library, comes to \$231,891,500, an increase of 4.8% or about \$10.6 million compared to the 2023 Budget. This increase is primarily attributable to the following budget and interfund transfer-out changes from 2023 to 2024:

- The largest budgetary increase is due to the planned \$18 million 2024 bond issue outlined earlier in the transmittal letter. This bond issue will replace retiring debt so that the total debt payment for bonds will remain the same. The Capital Projects Fund will account for the proceeds from the bond issue, and other available Capital Projects funds will be used for an \$18 million transfer-out expenditure to the Water & Sewer Fund (\$5 million), Lead Service Replacement Line Fund (\$11 million), and Municipal Parking Fund (\$2 million). Without this bond issue, the total 2024 Budget would show a decrease of 3.48% compared to the 2023 Budget.
- The Water & Sewer Fund shows a \$2.7 million decrease in 2024 from the 2023 Budget. This was due to a large \$3.4 million water tank repainting project completed in 2023. This was offset in part by the new South Arlington Heights Road Development Sanitary Sewer project that will extend from 2024 through 2025.
- Other key differences include a \$1.8 million decrease in the lead service line replacement program, due to the Village not qualifying for State's zero interest loan program at this time. The Technology Fund also reflects a decrease of about \$2.6 million due a larger portion of ERP software replacement costs being expended in 2023.

## **Personnel Changes**

As a service organization, Village employees are our most important assets. The 2024 total payroll cost is projected to increase 3.33% over the prior year's wage base, including all scheduled wage adjustments in all departments. The Village expects a continued challenge to find and hire top level talent, as 26% of our current employees will be eligible to retire in 2024 and 29% in 2025. Thirty-eight full-time positions (including promotions) have been filled in the organization in 2023 to date, underscoring the transition period that is now underway. Whenever vacancies occur, Staff reviews whether the position is still necessary, should be modified, or whether another department has greater current needs for that slot. Such adjustments occur throughout the year as opportunities present themselves.

The 2024 Budget includes an increase in staffing levels of 1.25 full-time equivalents (FTE). This small increase includes a number of changes. The Human Resources Department shows a .5 FTE increase in 2024 over the prior year due to the transition of the HR Generalist position from part-time to full-time. To accommodate this change, the Human Resources Department will no longer hire a periodic Intern. This will eliminate the need for ongoing Intern training, and will provide a consistent, full-time HR Generalist who is familiar with the Department. The Legal Department was folded into the Integrated Services Department, and two part-time positions or 1.25 FTEs were eliminated upon

the retirement of the position incumbents during 2023. The Village decided that it was more cost effective to continue utilizing outside legal counsel than retaining legal personnel. All legal related expenditures can now be found under the Integrated Services (general legal counsel), Human Resources (labor legal counsel), or the Police (Village Prosecutor) Department budgets.

The Police Department shows a .5 FTE increase in 2024 due to a temporary increase in the number of full-time Records Clerk positions. Heavy workloads during 2023 necessitated the filling of a part-time vacancy with a full-time position. This position will continue to be full-time until the next Records Clerk vacancy, at which time the Police Department will reevaluate its needs. The Building & Life Safety Department is seeking to hire a new part-time Administrative Assistant position in 2024, an increase of .5 FTE. Similar to Human Resources, this is being accomplished by eliminating the seasonal Intern position. This is expected to create greater efficiencies, as the need to train new personnel each season is eliminated. This position is expected to back-up several other positions, so the Department no longer needs to utilize Inspectors' time for administrative tasks.

The Fire Department's 2024 overtime budget shows an increase of \$110,000 beyond the normal annual increase. During 2023, the Department sent a memo to the Village Board outlining its plan to put a fifth ambulance in service, during the peak hours for emergency service requests Monday through Friday. This allows the Fire Department to meet the increasing call volume, and an ability to reduce the number of mutual aid/auto aid for ambulance-only responses from our neighboring community's Fire Departments. In 2022, the Fire Department responded to 11,108 service calls, which was the highest number of emergency responses in the Department's history. Of this total, 77% of the responses were for EMS calls. The long-term plan at some point in the future, is to expand the fifth ambulance service to a full-time program at 24 hours, 365 days per year. The cost of such a long-term plan would be over \$1.1 million to provide for an increased vehicle service charge for a new ambulance, and the addition of six Firefighter/Paramedic positions to handle all three shifts, but this change will not be needed immediately. Staff is evaluating various ways to fund this new level of service in coming years, while minimizing the impact on the taxpayer.

Lastly, the Public Works Department has proposed an increase of 1 FTE for an additional Engineering Inspector position. The cost for this position will be offset by a decrease in professional consulting services, which the Department has relied on due to increasing workloads. Additionally, a net zero change in Public Works personnel is due to eliminating a Welder position in the Fleet Fund and adding a Maintenance Worker I position to the General Fund.

Employee benefit coverage is an essential part of both attaining and retaining great employees. To be conservative, the Village's long-term projections typically assume an increase in health insurance costs of 8% per year. However, this past year PPO claims have spiked due to post-pandemic increases in planned surgeries and other health care needs. Through negotiations between the Village and its Broker with Blue Cross Blue Shield, the blended increase for the Village and Library PPO and HMO medical plans will be 9.7% in 2024. The projected increase for the PPO plan is 14.7% and the HMO plan is -0.5%. The PPO increase maintains a 2% margin that was built-in to the base to help offset potential adverse claims experience. It should be noted that employee contributions towards medical rates for both plans were increased in 2022 from 12% to 14%. This contribution increase was written into the existing bargaining agreements with our unions.

Pension benefits for Village employees are separate from the underfunded State of Illinois pension plans. Village pension plans are covered through the Police Pension Fund, the Firefighters' Pension Fund, and the Illinois Municipal Retirement Fund (IMRF). Per new State law, during 2022 all downstate public safety pension plan investments, including the Arlington Heights Police and

Firefighter Pension Fund investments, will be combined into two separate state-wide (except Chicago) Police and Firefighter investment plans. The intent is to provide more investment diversity and higher investment earning potential for these funds. However, at this time the Police Pension Fund has joined a lawsuit to fight the consolidation legislation, and their assets are still controlled and invested by the Arlington Heights Police Pension Fund Board. Through the years, the Village has continued to pay the actuarially required contribution for each of these funds. It should be noted that in 2011 the State Legislature mandated a two-tier pension system for IMRF and all municipal Police and Fire pension plans. The intent of the new two-tier pension system is to reduce the long-term pension liability for employers who have employees covered under these plans. The percent of Village staff enrolled in the Tier 2 system increased from 25% in 2016 to 49% in 2023. Given the high number of retirements the Village is experiencing, the percentage of Tier 2 employees will continue to increase in coming years.

The balance of this budget message identifies the process that has been followed to prepare this financial plan for 2024, a detailed review of the General Fund, as well as budget narrative on other Village funds. Additional charts and graphs on the budget as a whole and on selected funds can be found in the Financial Summaries section of the budget.

### **Explanation of the Budget Process**

The Village of Arlington Heights operates under the Budget Officer Act as outlined in the Illinois Compiled Statutes. Under this law the Village Board is required to adopt the budget prior to the beginning of the fiscal year to which it applies. The law also provides that the budget shall serve as the Village's annual appropriation ordinance. After the local election process that occurs every two years, each Department Director presents an outline of their Department's services, workload indicators, key accomplishments, and new initiatives to the "new" Village Board. This is followed by the Village Board's biennial goal setting process during June of that year. After the Board's goals and objectives are established, Staff develops a two-year business plan that reflects the Board's stated goals. In even-numbered years, a detailed five-year Capital Improvement Program (CIP) is developed with special emphasis on the first two years of the plan. This reflects the multi-year nature of many of the capital projects that are included in the CIP. During the years when there isn't a detailed CIP being presented to the Board, Staff provides the Board with a summary update showing any changes in estimated costs from the prior year. By June of each year, three-year financial projections are provided to the Board for the General and Water & Sewer Funds, which are the Village's largest operating funds. These projections include an estimated property tax levy amount. Based on these projections, the Board sets budget ceilings for the upcoming year, which each department uses as an upper limit when developing its proposed spending plans. The three-year financial projections for the General and Water & Sewer Funds can be found on pages 420 and 421 of the Appendix section of this budget document. As the proposed budget is developed, the estimated property tax levy may be increased or decreased depending on budget proposals for the Village Board's review.

During September and October, the budget team consisting of the Village Manager, Assistant Village Manager, Finance Director, Assistant Finance Director, and Accountant/Budget Coordinator, meets with representatives of each Department to review their operating and capital spending proposals, and to review how these proposals meet the Village Board's strategic priorities. As a result of these meetings and based on available resources, a proposed budget is prepared for review by the Village Board. During November, the Village holds public budget meetings at the Committee-of-the-Whole level. The Village Board subsequently holds a Public Hearing prior to adopting the annual budget in

December of each year. A detailed calendar of the budget process immediately follows this transmittal letter.

Under the Budget Officer Act and the Village's purchasing guidelines, the budget may be amended by the Village Manager in the form of transfers between line items up to \$25,000. Budget transfers above this amount require the approval of the Village Board. This allows the Village the flexibility it needs to operate efficiently due to the scope of its operations. This also serves to increase the accountability of Department Directors by encouraging them to budget realistically and to keep a close watch on each expenditure line item during the year.

The budget ceilings approved by the Village Board for the General and Water & Sewer Funds at the beginning of the current budget process for these funds are shown here compared to the proposed expenditures for those funds:

	<u>General Fund</u>	<u>Water &amp; Sewer Fund</u>
2024 Budget Ceiling	\$88,541,400	\$26,760,200
2024 Proposed Budget	\$88,411,300	\$27,340,700
Over (Under) Ceiling	(\$130,100)	\$580,500

During the Department reviews, the budget team and Department Directors worked to prepare a budget at or below the budget ceilings. The proposed 2024 General Fund Budget is under the ceiling amount due to the Napleton auto sales tax abatement being fulfilled in 2023, and a decrease in the Personal Property Replacement Tax (PPRT) expenditure allocation to the Library, due to lower PPRT revenues projected to be received by the Village.

The 2024 Water & Sewer Fund budget is higher than the budget ceiling amount, due to adding the first-year cost of the South Arlington Heights Development Sewer project. This \$4 million project is being paid for through the Water & Sewer Fund and South Arlington Heights Road TIF Fund. To pay for the \$2 million cost covered by the Water & Sewer Fund, an additional \$1 million of the proposed 2024 bond issue was allocated to the fund. In addition, two years of the annual Sewer Rehab/Replacement Program will be allocated to the project.

## **General Fund**

The General Fund is the all-purpose governmental fund, which handles the operations of the Village not accounted for in a separate fund. Most of the expenditures for Village services are budgeted and accounted for in this fund, except for water and sewer expenses. There are three key revenue sources, which account for 70% of the total General Fund revenues:

- Property Tax	29% of revenues
- Sales Tax (including Home Rule)	27%
- Income Tax	14%

The revenues listed above represent the General Fund's primary growth revenues, which generally pay for annual cost increases. Due to our partial reliance on sales and income tax receipts, the Village has worked to maintain solid reserves that can be used to help us weather extraordinary events. Sales and Income tax receipts increased significantly over the prior two years, as inflation and low unemployment levels lifted these revenues. Sales tax receipts also increased during this time period due to the new state and federal laws requiring the payment of sales taxes on internet sales as of January 2021. In 2022, total internet sales from Amazon, E-Bay, Google, Etsy, Door

Dash and others came to about \$2 million in new sales tax revenue, which is now part of our revenue base. However, we now expect a more normal growth rate for sales and income taxes. To bring these revenues in line with our long-term projections, the 2024 Budget reflects slight decreases in Sales and Income tax receipts. The Personal Property Replacement Tax (PPRT) received from the State, is also projected to decrease substantially from the prior year, retreating back to more historic levels. Two other notable General Fund revenue decreases are due to the elimination of the vehicle sticker (\$1.4 million) and dog tag (\$65,000) requirements in 2024. The Intergovernmental Service Charge to the Municipal Parking Fund (\$287,000) was also eliminated, as part of a plan to help bolster that fund as it recovers from pandemic-related parking permit fee decreases. Offsetting some of these decreases, is a budgeted increase in Ambulance Service fee receipts from the Village's participation in the Ground Emergency Medical Transportation (GEMT) program. Since 2022, this program has provided additional payments that cover a portion of the gap between actual ambulance costs billed and Medicaid reimbursements.

Telecommunications tax receipts have declined by \$64,000 from 2021 to the 2024 Budget, as more residents "cut the cord" to their land lines. Cable Franchise Fees have also declined by \$40,000 during this time period, as more residents choose internet streaming services over regular cable or premium channels. Cable Franchise fees are not applied to streaming services like Netflix, Amazon and Hulu. In the future the Village may want to consider instituting a new streaming service amusement fee. Streaming services still require the use of public rights-of-way for cable lines or repeater stations to deliver entertainment to Village businesses and residents. A new streaming tax fee was not needed to balance the Proposed 2024 Budget, but it is something that Staff will continue to review as the Village works to address revenue base issues that can arise due to changes in technology.

On the expenditure side, as a service organization, 80% of this Fund's expenditures are for Personal Services including benefits. On an operational basis, most of the Village's general expenditures are directed toward public safety, with the Police and Fire Departments comprising 65% of the total General Fund budget.

The 2024 General Fund budget for expenditures increases by 3.3% compared to the prior year, while revenues reflect a decrease of 1%. Even with these changes, the General Fund is projected to have a \$1.1 million surplus as of the end of 2024. Wage and fringe costs increased by 4.9%, which are inclusive of the new proposed positions, and the Police and Fire Pension cost increases discussed earlier. Due to inflationary pressures, larger increases are included in the 2024 Proposed Budget for vehicle costs, fuel, equipment, and supplies. The budgeted General Fund contingency expenditure also remained at \$400,000 as a hedge against additional, unforeseen cost increases during the year.

### **Future General Fund Issues**

*State of Illinois* – over the last couple of years, the State has benefitted financially from Federal pandemic grants. However, the State's long-term fiscal issues and questions about a sustainable revenue base remain in place.

*Possible Recession/Stock Market Losses* – Many economists are still questioning if there will be a recession, or a "soft" economic landing. A recession could result in further reductions in Sales and Income tax receipts for the Village. The Stock Market has performed reasonably well during 2023, but there are headwinds as consumer spending and company profits are starting to be squeezed. The 2023 and 2024 year-end stock market results, will have a significant effect on the annual required contribution calculations for the Village's property tax supported pension funds.

## **Water & Sewer Fund**

During the summer of 2024, Staff will develop the next five-year water and sewer rate adjustment plan. The Village's water and sanitary sewer infrastructure is aging, and the average number of water main breaks are higher than that of comparable communities. The Village's residential and commercial water meters are also older, and the five-year capital plan includes the replacement of these meters. In 2015, the Village was spending about \$500,000 per year on water main replacement. Due to the prior five-year rate plan, the \$9 million in 2020 bond proceeds, the \$2.5 million allocation of ARPA Federal grant funds, and the planned use of \$5 million in 2024 bond proceeds the Village continues to be on a path to be able to sustain its goal of replacing over \$4 million, or 1% of our water mains on an annual basis.

Water main breaks are used as an indicator of system condition. According to the American Water Works Association, water utilities should strive for no more than 25 to 30 water main breaks per 100 miles of water main per year. In 2018, the six-year average for Village main breaks was 88 breaks per 100 miles of water main, but as of 2022 that average decreased to 80 breaks per 100 miles of water main. Beyond the water main replacement program, the Village has also developed several programs over the years which should help decrease water main breaks. These include an aggressive leak detection program and a surge suppressor program. The Village has also installed variable frequency drives at our booster stations to reduce strain caused by pumps turning on within the system. Although these programs have been successful, they are preventative measures only and aid in extending the life of our water mains. As such, these efforts are not a substitute for needed water main replacement.

The Proposed 2024 Budget also includes the second year of a three-year plan to replace the Automated Meter Reading (AMR) system, and the residential water meters. The current system is over 16 years old, and as meters age they slow down and start to under-read actual usage. Over the next few years, more accurate meter reads and less water loss due to main breaks should start to improve the Water & Sewer Fund's revenue receipts. As noted earlier, in 2024 and 2025 the Village will undertake a significant sanitary sewer project as part of the South Arlington Heights Road TIF development. This project will cost \$4 million to complete, with half of the project cost being funded by the Water & Sewer Fund and the balance coming from TIF funds.

## **Future Water & Sewer Fund Issues**

*Working Cash Balance* – The Village plans on sustaining aggressive water main replacement, water tank painting, and meter replacement programs over the next five years and beyond. In order to continue to maintain an adequate working cash balance in the Water & Sewer Fund, future rate adjustments will need to be considered. Fortunately, the Village's average water and sewer rates still compare fairly to our neighboring communities.

## **Capital Improvement Program (CIP)**

The Village of Arlington Heights has historically been diligent in maintaining its roads, providing a drainage system that mitigates flooding in the community, and maintaining its buildings, emergency apparatus, and facilities required to perform essential services. In prior years, Federal and State financial assistance had dwindled thereby expanding local responsibilities in the program area of public infrastructure. More recently, the State's capital program and Federal pandemic assistance has helped bolster available capital resources. Over the years, capital spending requirements have increased due to new regulations governing the health and environmental standards that regulate

design and operations. Balancing our competing capital needs versus limited resources, is an ongoing charge as we strive to maintain a healthy, safe, viable, and physically attractive community.

The Capital Improvement Program includes a process whereby citizens are asked for input on a biennial basis. By communicating through the Village website, citizens are afforded the opportunity to complete a short form describing the type of capital projects they would like the Village to consider in the next five years. The top two capital infrastructure issues identified through the community response process has consistently been for street and storm water control projects. Village staff analyzed the cost and eligibility of all the proposed projects, and the Board subsequently examined the requests along with staff recommendations. Certain capital projects are considered only if the persons and property owners are agreeable to special assessment or special service area financing. In other cases, projects are included in the CIP since they would benefit the community as a whole. In June 2023, the Village Board reviewed and approved adjustments to the second year of the five-year Capital Improvement Plan for 2023 – 2027. The next biennial CIP process will be undertaken in 2024.

The capital projects outlined in the CIP are budgeted in a variety of Village funds, depending on the source of revenue. The second year of the 2023 – 2027 capital plan with approved adjustments, has been incorporated into the 2024 Budget. The “CIP/Debt Service” section of the budget shows a summary of the entire five-year capital spending and funding plan. The key 2024 capital projects, outside of the water and sewer projects that were identified earlier, include the following:

**Tax Increment Financing (TIF) Fund Projects** – The Village currently has four active TIF Districts. TIF projects are typically financed through a pay as you go mechanism or through issuing debt based on future property tax increment revenue streams. The difference in property tax revenues received in the base year of a TIF District versus the increased property taxes received in subsequent years after improvements are made, result in a property tax increment. In the 2024 Budget, TIF IV (Arlington Heights/Golf Roads) shows budgets of \$3.3 million for redevelopment and \$150,000 for green corridor beautification crosswalks. In TIF V (Arlington Heights/Rand Roads) \$1 million is budgeted for redevelopment at Southpoint Shopping Center, and \$280,900 is budgeted for the multi-year Rand Road corridor identification project. The Hickory/Kensington TIF includes \$2.5 million for the construction of public infrastructure associated with the development of a new apartment building. The South Arlington Heights Road TIF was established in 2020 and includes \$1.1 million toward development costs. There are no other large capital projects currently scheduled for the TIF Districts during the 2024 Budget period. However, if a developer brings forth a viable project during the fiscal year, the Village would amend the budget accordingly.

**Capital Projects Fund** – This fund accounts for a variety of capital improvement projects including road improvements, sidewalk repair/replacement, equipment, traffic signals, and other miscellaneous projects. Financing for this fund is provided primarily by property taxes, a ¼% home-rule sales tax, an annual transfer-in of \$300,000, and grant revenues.

Based on the Village Board’s capital spending priorities, the spending plan continues the Village’s efforts for street resurfacing and reconstruction. The 2024 street program includes the following expenditures:

*Street Program (\$5,700,000 – Capital Projects Fund)* – This is an ongoing program to resurface or rehabilitate existing deteriorated street pavement and curbs.

*Street Rehabilitation Program (\$3,800,000 – MFT Fund)* – This is an ongoing street rehabilitation program consisting of the reconstruction of significantly deteriorated street pavement, curbs, and concrete panels.

Some of the other major projects included in the 2024 Capital Projects Fund budget are:

*Sidewalk & Curb Replacement (\$550,000) and Paver Brick Maintenance (\$100,000)* – These programs cover the Village's ongoing efforts to repair possible trip hazards, and to reduce the Village's liability exposure to trips and falls.

*Downtown ADA Compliance (\$600,000)* – This project supplements the Paver Brick Maintenance program. The program is scheduled to continue every other year for ten years, and funds ADA compliance issues when sidewalks are repaired or replaced. The scope of this type of project cannot be completed with a smaller budget, but by making it every other year, a viable project can be assembled.

*Rand Road Corridor Identification Enhancement (\$445,000)* – This is a multi-year plan to create a separate unifying identity for this shopping district. The first phase entailed initial preliminary design, and funds have been re-budgeted pending receiving approval from the Illinois Department of Transportation.

*Surface Treatment - Streets (\$320,000)* – Since 2016 the Village has used an application of asphalt emulsions to extend the life of Village streets.

*Roof Maintenance Program (\$3,240,000)* – this was the most significant adjustment to the second year of the 2023-2027 CIP. The Public Works Department is exploring the installation of solar panels on the roof of the Public Works Facility. In order to facilitate this potential installation, what was previously projected to be a two-year project would need to be performed in one year.

**Storm Water Control Fund** – Since the Storm Water Control Fund's creation in fiscal year 2013 through the 2024 Proposed Budget, nearly \$35 million will have been spent. This includes \$3.3 million on Backyard Drainage Improvements, \$1.1 million on the Overhead Sewer program, \$455,000 on flood studies, \$4.1 million on the Storm Water Rehab/Replacement program, \$5 million on debt service costs, and \$21 million on storm water projects identified in the flood studies. During this time period the Village has received over \$4.4 million in grants for these projects, which represents over 20% of their cost. The Village continues to actively seek out grant funding opportunities, which has allowed the inclusion of additional storm water control projects in the five-year CIP. The 2024 Budget includes the following significant flood control projects:

*Backyard Drainage Improvements (\$300,000)* – This program budget provides funds for public drainage improvements allowing new or improved access for residents to Village storm sewers. The program only covers work on public right-of-way, or within public utility and drainage easements. Any connections or work on private property not within public easements, is the responsibility of the property owner. Locations are currently being evaluated for inclusion in the 2024 Backyard Drainage Improvement project.

*Storm Water Rehabilitation/Replacement Program (\$500,000)* – After completing a multi-year program to lightly clean, televise, and analyze the condition of the Village's system, the budget for this program is now devoted to maintaining the system and detention ponds, and to correct the noted deficiencies identified by televising the system.

*Enhanced Overhead Sewer Program (\$150,000)* - The overhead sewer program (OHS) is designed to offer a rebate to single-family homeowners of the direct costs of converting an existing gravity sewer system to an overhead system. The average cost to install a sewer back-up system can range from \$10,000 to \$15,000. The standard program offers a rebate paid to the owner by the Village for up to 50%, not to exceed \$7,500 of these costs. The Village authorized an enhanced program as of October 1, 2017, which allows the first 400 applicants to receive a rebate of 75%, not to exceed \$11,250 of the direct costs of converting the system. Permit fees associated with these direct costs will also be waived. Installing a sewer back-up system increases an owner's property value, but the significant out-of-pocket expense has prohibited some residents from participating in the program. From the inception of the program in FY2007 through October 2023, there have been 269 rebates paid (including 73 from the enhanced program) to single-family homeowners for a total cost to date of \$1.7 million. This total cost includes \$600,000 that was incurred in the Water & Sewer Fund prior to the overhead sewer program being permanently transferred to the Storm Water Control Fund in 2017.

*Street Ponding Area – Race Ave & Chicago Avenue (\$725,000)* – This project is currently under design and will provide water storage and additional storm sewers to this area. Through the efforts of Congresswoman Jan Schakowsky, the Village has been awarded a \$600,000 grant from the Federal and State Emergency Management Agencies to fund a portion of the project.

*Area F – Forrest Ave Storm Water Improvements (\$1,650,000)* – This project is currently under design to provide storm water detention plus associated roadside ditches and storm sewer improvements to the Forrest Avenue/Hawthorne Street neighborhood. The Village is nearing award of two Illinois Department of Commerce and Economic Opportunity (DCEO) grants for this project totaling \$1.3 million.

*Scarsdale Estates Drainage Improvements (\$880,000 - budgeted, current estimate \$4 Million)* – This project would improve drainage along these unimproved streets, mitigate against flooding of private residences, and provide homeowners the opportunity to alleviate backyard drainage issues through permitted connections of private drainage systems to the roadside ditches or public storm sewers. However, the current estimate for the project has increased to a point that it cannot be pursued without substantial grant funds.

**Lead Service Line Replacement Fund** – This new fund was initiated in 2021, with seed money provided through the transfers-in of General Fund surplus monies of \$4 million in 2021 and \$3 million in 2022. There is a planned 2024 transfer-in of \$11 million, as part of the 2024 bond issue. In some sections of the Village's water system, lead services are fairly common due to the age of construction. The Village continues to be in full compliance with all regulations due to our treatment program that effectively coats the inside of all water lines, both private and public. Every year, the Village completes, tests and passes the required lead testing program through the IEPA. However, the Federal and State Governments recently passed legislation that will require all lead lines to be phased out of service by the year 2044. The law also states that the Village will need to show continuous improvement with a minimum of 6% of existing lead services replaced per year by 2027.

The public portion of the water service line is the pipe between the water main and the water valve or b-box. The private portion is the pipe from the b-box to the water meter inside a home or business. Maintenance of the private portion of the water service line has historically been the responsibility of the business or homeowner. The cost to replace the public portion of the lead water service lines is currently estimated at \$27.3 million, and the cost for the private portion is about \$20.2 million. The Village is currently exploring future options for the private side lead water

service line replacement, including non-replacement waivers signed by the owners, or a potential assistance program similar to the overhead sewer program.

In 2023, the Village sought partial funding for this program through the Federal Infrastructure Plan, which had made \$15 billion available for lead water service line replacement. The Federal government is utilizing the IEPA SRF program to distribute the money, and the loans have a 49% forgivable grant portion, until the funding runs out. The Village did not qualify for the first round of this grant funding which was based on economic need; however, we will continue to apply for these and other potential grant funding sources.

### **Acknowledgements**

The 2024 Budget continues the Village's commitment to its ongoing capital improvement program and the provision of quality municipal services. I would like to thank the entire staff and especially the budget team consisting of Tom Kuehne, Mary Ellen Juarez, Kevin Baumgartner, and Diana Mikula for their efforts. Thanks as well to the Village Board for its ongoing support during the budget cycle and throughout the year.

Sincerely,

A handwritten signature in black ink, reading "Randall R. Recklaus". The signature is written in a cursive style with a large, stylized "R" at the beginning.

Randall R. Recklaus  
Village Manager

# BUDGET CALENDAR

## For Preparation of 2024 Budget

(January 1, 2024 – December 31, 2024)

DATE	DAY	ACTIVITY
March - June, 2023	–	2024-2028 Capital Improvement Project Recap prepared.
June 20, 2023	Tuesday	Operating fund overview, recommended budget ceilings and proposed 2023 tax levy released to Village Board for discussion at June 26 <sup>th</sup> Committee-of-the-Whole meeting. 2024-2028 CIP Recap memo released to Village Board for discussion at June 26 <sup>th</sup> Committee-of-the-Whole.
<b>June 26, 2023</b>	<b>Monday</b>	Committee-of-the-Whole reviews audit, 2024-2028 Capital Improvement Program Recap memo, and discusses the Operating Fund Overview, Recommended 2024 Budget Ceilings, and proposed 2024 tax levy.
July 7, 2023	Friday	Budget worksheets are forwarded to departments. Departments prepare detailed budgets.
July 17, 2023	Monday	Board considers any motions stemming from June 26 <sup>th</sup> Committee-of-the-Whole meeting regarding the recommended 2024 Budget Ceilings.
August 7, 2023	Monday	Department budget requests and projections due.
Aug 7 – Sep 1, 2023	–	Finance Department compiles departmental budget submissions.
September 1, 2023	Friday	First draft of 2024 Budget forwarded to Village Manager, Budget Team and all departments for review.
Sep 11 – Sep 15, 2023	–	Departments meet with Village Manager and Budget Team.
Sep 15 – Nov 3, 2023	–	Final draft of 2024 budget prepared.
November 3, 2023	Friday	Release final draft of 2024 Budget to Village Board.
<b>November 13, 2023</b>	<b>Monday</b>	<b>1st Budget Meeting</b> – AH Memorial Library, Budgets for Metropolis Theater, Budget Overview, Budgets for Board of Trustees, Integrated Services, Legal, Health & Human Services, HR, Finance, Building Services, and Police
<b>November 15, 2023</b>	<b>Wednesday</b>	<b>2nd Budget Meeting</b> – Boards & Commissions, Planning & Community Development, Engineering, Public Works, Water & Sewer, Parking Operations, Fleet Services, and Fire
<b>November 16, 2023</b>	<b>Thursday</b>	<b>3<sup>rd</sup> Budget Meeting</b> – If needed
November 22, 2023	Wednesday	Notice of Public Hearing on 2024 Budget published in newspaper.
<b>December 4, 2023</b>	<b>Monday</b>	Board approves 2023 Tax Levy and Abatement Ordinances. Public Hearing on 2024 Budget. Approval of 2024 Budget at formal meeting.

**SURVEY OF COMPARABLE MUNICIPALITIES  
ESTIMATED ANNUAL REVENUES RECEIVED FROM AN AVERAGE HOME  
UPDATED AUGUST 2023**

ANNUAL ESTIMATED PAYMENTS:															
Municipality	2024 Passenger Veh. Stickers	Garbage Bill*	Yard Waste Bill	Combined** Residential Water & Sewer Bill	Storm Water Fee	Home*** Rule Sales Tax	Food & Beverage		Municipal Motor Fuel	Entertain. Tax	Electric Utility Tax	Gas Utility Tax	Telecom Tax	2021**** Municipal Property Tax	Total Estimated Annual Homeowner Costs
							Sales Tax	Tax							
Assumptions for Average Family	2 Cars	12 /Yr	48 Bags/Yr	144,000 Gallons/Yr	Estimated	\$6,000 /Year	\$3,000 /Year	650 Gallons/Yr		\$2,400 /Year	\$1,400 /Year	\$1,650 /Year	\$1,200 /Year	\$92,100 EAV	
1. Rolling Meadows	0.00	\$359.40	\$0.00	2,337.12	57.12	60.00	60.00	26.00		0.00	75.03	85.00	72.00	1607.15	\$4,738.82
2. Hoffman Estates	0.00	\$146.52	\$148.80	2,020.44	24.00	60.00	60.00	16.25		144.00	69.00	85.00	60.00	1498.47	\$4,332.48
3. Mount Prospect	0.00	\$271.87	\$0.00	2,478.72	0.00	60.00	30.00	26.00		0.00	43.17	24.99	72.00	971.66	\$3,978.41
4. Wheeling	0.00	\$289.68	\$0.00	1,297.80	45.00	60.00	30.00	0.00		96.00	75.03	85.00	72.00	1534.39	\$3,584.90
5. Elk Grove Village	0.00	253.20	\$144.00	1,728.00	60.00	60.00	30.00	0.00		0.00	75.03	85.00	72.00	898.90	\$3,406.13
6. Arlington Heights	0.00	\$212.40	\$126.24	1,485.60	75.00	60.00	37.50	0.00		0.00	75.03	85.00	72.00	1122.70	\$3,351.47
7. Buffalo Grove	0.00	\$284.40	\$0.00	1,352.04	60.96	60.00	30.00	0.00		0.00	75.03	85.00	72.00	1172.43	\$3,191.86
8. Des Plaines	0.00	\$212.40	\$0.00	1,534.88	0.00	60.00	30.00	45.50		0.00	70.23	42.50	72.00	1060.99	\$3,128.51
9. Schaumburg	0.00	\$0.00	\$0.00	2,127.84	0.00	60.00	60.00	19.50		120.00	0.00	0.00	72.00	496.42	\$2,955.76
10. Palatine	0.00	\$286.20	\$0.00	1,033.20	45.00	60.00	30.00	0.00		0.00	75.03	0.00	72.00	1130.07	\$2,731.50
11. Park Ridge	0.00	\$0.00	\$0.00	1,544.04	0.00	60.00	30.00	26.00		0.00	68.63	34.00	72.00	804.03	\$2,638.71
*Rates include carts and/or SWANCC fees where applicable.															
** Rate/100 cubic ft. x 1.3367197 = rate/1000 gals.															
***Home/Rules Sales Taxes are on general merchandise only, not applied against vehicles or qualifying food, drugs, or medical appliances.															
****Municipal tax only, does not include libraries, schools, special districts, or other taxing authorities. 2022 Municipal Tax Rate data not available at the time of this publication.															
Sources: Surveys: Arlington Heights (08/23) / Cook County Clerk website / Municipal websites / Codes															

\*Rates include carts and/or SWANCC fees where applicable.

\*\* Rate/100 cubic ft. x 1.3367197 = rate/1000 gals.

\*\*\*Home/Rules Sales Taxes are on general merchandise only, not applied against vehicles or qualifying food, drugs, or medical appliances.

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Sources: Surveys: Arlington Heights (08/23), / Cook County Clerk website / Municipal websites / Codes



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Arlington Heights  
Illinois**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

**Executive Director**

# **FINANCIAL PERFORMANCE GOALS**

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The Financial Performance Goals represent an initial effort to establish written policies for guiding the Village's financial management practices. While some of the performance goals are specific and will limit certain types of financial activity, the goal statements are not intended to restrict the Village President and Board of Trustees' ability and responsibility to respond to emergency or service delivery needs above or beyond the limitations established by the Financial Performance Goals.

## **REVENUE PERFORMANCE GOALS**

The Village will maintain a diversified and stable revenue system as protection from short-run fluctuations.

The Village will estimate annual revenues on an objective and reasonable basis. The Village will develop a method of projecting revenues on a multi-year basis.

The Village will use one-time or special source revenue for capital expenditures or for expenditures incurred in generating the revenue, not to subsidize recurring personnel, operation and maintenance costs.

The Village will establish, and annually re-evaluate, all user charges and fees at a level related to the cost of providing the services.

The Village will endeavor to reduce reliance on the property tax by seeking and developing additional revenue sources.

The Village will designate a specific revenue source to be used for ongoing funding of capital projects.

The Village will attempt to limit property tax increases, when such increases are needed, to no more than 105% of the previous year's extension as calculated for Truth in Taxation purposes.

## **OPERATION EXPENDITURES PERFORMANCE GOALS**

The Village Manager and Finance Director will propose and the Village Board will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonably estimated revenues and other available funds at the same time maintaining recommended fund balance reserves.

The Village will pay for all current operation and maintenance expenses from current revenue.

The operating budget will provide for the adequate maintenance of capital assets and equipment.

The budget will provide for adequate funding of all employee benefit programs and retirement systems.

The Village will maintain an encumbrance accounting system which will allow it to closely monitor the adopted budget as it may be amended from time to time pursuant to Village code.

The Village will prepare and maintain a system of regular monthly reports comparing actual revenues and expenditures to budgeted amounts.

# **FINANCIAL PERFORMANCE GOALS**

(Continued)

The Village will maintain an effective risk management program to minimize losses and reduce costs. The Village Board will ensure that adequate insurance or self-insured programs are in place.

The Village will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency and effectiveness can be expected as well as develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a proportion of the total budget, to more productively and creatively use available resources and to avoid duplication of effort and use of resources.

## **RESERVE PERFORMANCE GOALS**

The Village will maintain a minimum unassigned General Fund balance of 25% of annual operating expenditures before transfers-out in order to:

- A. Provide adequate cash flow and to prevent the demand for short term borrowing;
- B. Provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
- C. Provide for orderly budgetary adjustments when revenues are lost through the actions of other governmental bodies;
- D. Provide the local match for public or private grants;
- E. Provide for unexpected, small increases in service delivery costs;
- F. Provide for unanticipated revenue shortfalls.

Any unassigned General Fund balance exceeding 40% of annual operating expenditures is available to be transferred to the Capital Projects Fund, the Fleet Operations Fund, or other funds depending on need.

The Village will maintain a permanent self-insurance reserve in an amount necessary to fund the estimated future claims for general liability, workers' compensation and employee health insurance to prevent the need for short and long term borrowing to fund these claims. As of July 2017, the Village participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of Illinois municipalities and special districts in Northeastern Illinois which have formed an association under the Illinois Intergovernmental Cooperation Statue to pool its risk management needs. The Village is self-insured for the first \$100,000 for property claims, \$160,000 per employee for medical claims, \$100,000 for errors and omissions, and \$100,000 for workers' compensation claims.

## **INVESTMENT PERFORMANCE GOALS**

The Village will develop a cash flow analysis of all funds on a regular basis. Collections, deposits and disbursements of all funds will be scheduled to ensure maximum cash availability.

# **FINANCIAL PERFORMANCE GOALS**

(Continued)

The Village will identify and invest cash not immediately needed to achieve the highest return subject to safeguarding principal, maintenance of necessary liquidity, maintenance of public confidence and compliance with all Village, State and Federal regulations.

The Village will follow the Investment and Depository Policy approved by the Village Board on April 6, 2020. Any changes to that policy must be approved by the Village Board of Trustees.

The Village will maintain a system of internal controls and procedures which shall be documented. The controls shall be designed to prevent losses of Village assets arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

The Finance Department will provide monthly information to the Village President and Board of Trustees concerning investment performance.

## **CAPITAL IMPROVEMENT PERFORMANCE GOALS**

Capital improvements will be based on long range projected needs rather than on immediate needs in order to minimize future maintenance, replacement and capital costs.

The Village shall maintain a five year capital improvement program and all capital improvements will be made in accordance with that plan. The capital improvement program shall be updated annually.

The development of the capital improvement program will be coordinated with the operating budget in order to maintain a reasonably stable total tax levy.

The Village will identify the estimated cost and potential funding sources for each capital project proposed before submission to reviewing bodies and to the Village President and Board of Trustees. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.

Federal, State and other intergovernmental and private funding sources of a special revenue nature shall be sought out and used as available to assist in financing capital improvements.

## **DEBT PERFORMANCE GOALS**

The Village will limit long-term debt to those capital improvements that cannot be financed from current revenues.

The maturity date for any debt will not exceed the reasonable expected useful life of the project to be funded or negatively impact the marketability of the bonds.

The Village will avoid the issuance of Budget, Tax and Revenue Anticipation Notes.

The Village will use special assessments, revenue bonds, and/or any other available self-liquidating debt measures instead of general obligation bonds where and when possible, applicable and practicable.

# FINANCIAL PERFORMANCE GOALS

(Continued)

The Village shall develop and maintain good relations with financial and bond rating agencies, and will follow a policy of full and open disclosure on every financial report and bond prospectus.

When issuing new debt, the Village will endeavor to maintain medium credit industry benchmarks as published annually by Moody's Investors Service.

The Village will develop a Debt Management Policy to help ensure the Village's credit worthiness and to provide a functional tool for debt management and capital planning.

## FINANCIAL REPORTING PERFORMANCE GOALS

The Village will adhere to a policy of full and open public disclosure of all financial operations. The proposed budget will be prepared in a manner maximizing its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties. Opportunities will be provided for full citizen participation prior to final adoption of the budget.

The Village's accounting system will maintain records on a basis consistent with generally accepted accounting principles.

The Finance Director will prepare regular quarterly and annual financial reports presenting a summary of financial activity by major types of funds and programs.

The Village will prepare an **Annual Comprehensive Financial Report** in conformity with generally accepted accounting principles and financial reporting practices.

The Village will employ an independent public accounting firm to perform an annual audit of all funds, authorities, agencies and grant programs, and will make the annual audited report available to the general public, bond and financial consultants and other interested citizens and organizations. The audit shall be completed and submitted to the Village President and Board of Trustees **within 180 days** of the close of the Village's fiscal year.

# **BUDGET DOCUMENT PURPOSE & CONTENT**

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## **PURPOSE**

This budget represents the Village's plan for allocating resources. These resources include time, manpower and money and are allocated to accomplish the planned objectives set forth in the strategic plan. The budget document is a planning, control and measurement tool of the Village. It is a comprehensive financial plan adopted annually by the Village Board, with a fiscal year starting January 1<sup>st</sup> and ending December 31<sup>st</sup>.

The budget calendar identifies the timing, responsibility and duration of the budget process. Generally, the budget process begins in July and the budget is adopted in December. Once adopted, the control and measurement process of budget administration continues until fiscal year end, at which time, the external independent annual audit provides a review of the Village's budget performance. Therefore, the true budget process does not end when the budget is adopted, but is a year-round concern of the Village Board and staff.

## **CONTENT**

This budget document utilizes a pyramid approach to provide its readers with varied levels of detail. This budget document is more than a financial plan. It is intended to fulfill four major functions through its role as:

- ▶ a policy document
- ▶ an operations guide
- ▶ a communication medium
- ▶ a financial plan

The presentation of the budget document can be summarized as follows:

**INTRODUCTION & FINANCIAL SUMMARIES** – This section provides for a transmittal letter which highlights the significant elements of the budget. Within this section is a "BUDGET AT A GLANCE" presentation which has various tables and charts to provide the reader an overview of the budget at the highest level of reporting. These schedules combine all funds and cross reference each individual fund and operation. Each type of user requires differing levels of detail depending on the level and type of decision making. Also, various tables are incorporated into the budget document to present general, financial, socio-economic, and other pertinent data to give the reader historical and factual data that enhances their understanding of the direction the Village is heading. Generally speaking, these few pages provide the general public (and the press) a sufficient understanding of the budget document and serves most purposes.

**INDIVIDUAL FUND BY FUND PRESENTATION** – At the next lower level of reporting, each fund presentation begins with "Fund at a Glance" introduction which highlights the major revenues (sources) and the major expenditures (uses) in a basic format. A "Fund Summary" follows which illustrates two previous years' actuals, the projected actual as compared to budget for the current fiscal year, and the new budget year's effect on the financial position of the fund. This allows the reader an overview of the fund without necessarily reviewing the next lower level of reporting.

# BUDGET DOCUMENT PURPOSE & CONTENT

(Continued)

**OPERATIONS** – Since the General Fund is comprised of many operations or programs, a separate tab has been provided for each department for quick reference. Behind this tab is an organizational chart by function (or operation) which illustrates the operations within that department. This is also described in narrative form on the following few pages. Since the budget process formally adopts goals and objectives, the department director communicates the progress made on last year's goals and establishes new goals for the budget year with concurrence and approval of the Village Manager. This becomes an excellent form of communication which enunciates what will be accomplished as a result of utilizing these financial resources. Often there is a legal or policy need to budget operations across funds; therefore, to obtain a true picture of the total costs an "Operation Summary" is included and it performs the cross-reference in a simple and easily understandable manner. The line-item budget becomes the next lower level of reporting. It discloses the prior year's actuals, projections, and budgeted amounts for each account. "Personal Services" schedules detail authorized positions in full time equivalents.

**APPENDIX** – This section contains a community profile for the Village of Arlington Heights, a glossary of terms and a list of acronyms used throughout this document.

**MISCELLANEOUS SCHEDULES, TABLES, & GRAPHICS** – To provide greater clarity and to enhance the appeal of the budget document, certain miscellaneous illustrations have been included in their logical sequence. For example, debt service schedules for future debt retirement which contain extensive information in a concise spreadsheet have been included in the "Debt Service" presentation.

**ARLINGTON HEIGHTS MEMORIAL LIBRARY** – The Library section of this budget document includes a fund narrative, fund summary, and a line item budget. The Library budget is determined by a Library Board of Trustees which is elected independent from the Village Board of Trustees. As a result of State legal requirements, the Library budget is then included with the Village budget for adoption by the Village Board of Trustees.

**BASIS OF BUDGETING** – The Village of Arlington Heights accounts for all funds and adopts a budget based on generally accepted accounting principles (GAAP). The Village uses fund accounting designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into the following categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types."

**Governmental funds** are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund. Governmental funds are budgeted using a modified accrual basis, except for loans, loan payments, and debt service payments, which are budgeted on a cash basis.

# BUDGET DOCUMENT PURPOSE & CONTENT

(Continued)

**Proprietary funds** are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). Proprietary funds are budgeted using an accrual basis, except for loans, loan payments, capital expenditures, depreciation, and debt service payments which are budgeted on a cash basis.

**Fiduciary funds** are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund, or an expendable trust fund is used. The terms “nonexpendable” and “expendable” refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. Expendable trust and agency funds are budgeted on a modified accrual basis, and the nonexpendable trust and pension funds are budgeted on an accrual basis.

**DEPARTMENT/FUND RELATIONSHIP**

DEPARTMENT	MAJOR FUNDS			NON MAJOR FUNDS												INTERNAL SERVICES		
	General Fund	Capital Projects Fund	Water & Sewer Fund	MFT Fund	Afford. Housing Fund	Zero Int. Loan Fund	CDBG Fund	Foreign Fire Ins. Fund	Criminal Inv. Fund	Municipal Parking Fund	TIF Funds	Storm Water Ctrl Fund	LSLR Fund	Solid Waste Fund	A&E Fund	Self Insurance Funds	Fleet Fund	Technology Fund
Board of Trustees	√																	
Integrated Services	√	√													√			√
Human Resources	√															√		
Finance	√	√	√													√		
IT / GIS		√																√
Boards & Commissions	√														√			
Police/Police Grant	√	√							√	√					√			
Fire	√	√						√							√			
Planning	√	√			√	√	√			√	√				√			
Building Services	√	√																
Health Services	√																	
Senior Services	√																	
Public Works	√	√		√						√		√		√	√			
Water Utility			√										√					
Municipal Fleet Services		√															√	

VILLAGE OF ARLINGTON HEIGHTS

# ALL FUNDS SUMMARY

FUND	REVENUES	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
101	GENERAL	84,945,379	92,392,994	89,248,300	90,471,700	<b>89,534,700</b>	(937,000)	(1.0%)
211	MOTOR FUEL TAX	4,592,977	4,735,653	3,100,000	3,004,000	<b>3,100,000</b>	96,000	3.2%
215	CDBG	684,314	428,167	473,400	529,900	<b>498,900</b>	(31,000)	(5.9%)
217	AFFORDABLE HOUSING FUND	377,751	96,021	129,000	100,000	<b>129,000</b>	29,000	29.0%
225	ZERO INTEREST LOAN FUND	371,807	126,772	339,000	359,300	<b>402,000</b>	42,700	11.9%
227	FOREIGN FIRE INSURANCE TAX	158,094	187,328	147,500	132,500	<b>147,500</b>	15,000	11.3%
231	CRIMINAL INVESTIGATIONS	64,210	372,730	376,000	103,700	<b>131,000</b>	27,300	26.3%
235	MUNICIPAL PARKING	1,767,309	1,381,981	1,129,800	1,331,000	<b>3,130,600</b>	1,799,600	135.2%
263	TIF IV	456,713	577,977	618,000	591,300	<b>691,800</b>	100,500	17.0%
264	TIF V	805,182	1,235,647	1,358,000	746,200	<b>1,158,000</b>	411,800	55.2%
266	HICKORY/KENSINGTON TIF	764,326	870,847	867,400	660,000	<b>939,400</b>	279,400	42.3%
267	S AH RD TIF	591,505	815,809	687,000	350,000	<b>407,000</b>	57,000	16.3%
301	DEBT SERVICE	7,319,235	7,488,278	7,341,900	7,206,900	<b>7,338,200</b>	131,300	1.8%
401	CAPITAL PROJECTS	12,162,207	10,208,377	10,036,300	9,074,000	<b>27,510,000</b>	18,436,000	203.2%
426	STORM WATER CONTROL	1,695,543	2,469,979	2,626,600	2,506,400	<b>2,360,400</b>	(146,000)	(5.8%)
431	PUBLIC BUILDING	115,104	0	0	0	<b>0</b>	0	N/A
505	WATER & SEWER	24,713,925	23,887,121	24,365,000	23,491,100	<b>29,917,000</b>	6,425,900	27.4%
506	LEAD SERVICE LINE REPLACEMENT	4,000,000	3,055,489	891,000	1,911,000	<b>11,880,000</b>	9,969,000	521.7%
511	SOLID WASTE DISPOSAL	1,974,053	2,014,455	2,060,200	1,945,000	<b>2,057,000</b>	112,000	5.8%
515	ARTS, ENTERTAINMENT & EVENTS	1,465,532	1,159,533	1,409,300	1,179,700	<b>1,233,900</b>	54,200	4.6%
605	HEALTH INSURANCE	13,707,664	15,043,027	14,828,100	14,733,000	<b>16,148,700</b>	1,415,700	9.6%
611	GENERAL LIABILITY INSURANCE	875,368	669,541	806,300	633,300	<b>810,000</b>	176,700	27.9%
615	WORKERS' COMPENSATION	2,407,108	2,792,637	2,814,900	2,588,900	<b>2,802,400</b>	213,500	8.2%
621	FLEET OPERATIONS	5,200,647	8,678,718	4,729,400	4,285,900	<b>4,724,000</b>	438,100	10.2%
625	TECHNOLOGY	3,894,133	2,407,895	2,603,700	2,424,700	<b>2,555,500</b>	130,800	5.4%
705	POLICE PENSION	32,710,204	(15,107,736)	28,684,400	9,611,000	<b>9,926,000</b>	315,000	3.3%
711	FIRE PENSION	21,396,945	(13,177,562)	18,371,200	9,831,000	<b>10,491,000</b>	660,000	6.7%
<b>TOTAL REVENUES</b>		<b>229,217,234</b>	<b>154,811,681</b>	<b>220,041,700</b>	<b>189,801,500</b>	<b>230,024,000</b>	<b>40,222,500</b>	<b>21.2%</b>

FUND	EXPENDITURES	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
101	GENERAL	84,874,085	90,557,446	84,559,400	85,557,392	<b>88,411,300</b>	2,853,908	3.3%
211	MOTOR FUEL TAX	3,911,870	2,689,659	5,754,000	5,754,028	<b>3,921,400</b>	(1,832,628)	(31.8%)
215	CDBG	684,314	428,167	473,400	529,900	<b>498,900</b>	(31,000)	(5.9%)
217	AFFORDABLE HOUSING FUND	0	0	25,000	25,000	<b>25,000</b>	0	0.0%
225	ZERO INTEREST LOAN FUND	20,000	0	173,000	173,000	<b>322,200</b>	149,200	86.2%
227	FOREIGN FIRE INSURANCE TAX	108,159	164,801	275,000	275,000	<b>250,000</b>	(25,000)	(9.1%)
231	CRIMINAL INVESTIGATIONS	207,357	177,243	406,200	406,191	<b>274,900</b>	(131,291)	(32.3%)
235	MUNICIPAL PARKING	1,303,079	1,197,138	3,314,000	3,113,846	<b>1,390,200</b>	(1,723,646)	(55.4%)
263	TIF IV	646,690	95,541	55,000	3,532,008	<b>3,500,000</b>	(32,008)	(0.9%)
264	TIF V	400	1,371,836	1,765,000	1,953,958	<b>2,425,900</b>	471,942	24.2%
266	HICKORY/KENSINGTON TIF	15,000	15,000	1,590,000	2,555,000	<b>2,640,000</b>	85,000	3.3%
267	S AH RD TIF	54,536	107,199	165,000	216,701	<b>1,215,000</b>	998,299	460.7%
301	DEBT SERVICE	7,480,333	7,481,782	7,195,600	7,195,600	<b>7,190,800</b>	(4,800)	(0.1%)
401	CAPITAL PROJECTS	9,175,638	10,800,354	16,293,600	16,420,609	<b>33,023,100</b>	16,602,491	101.1%
426	STORM WATER CONTROL	5,710,419	3,947,624	3,502,100	3,490,709	<b>4,895,200</b>	1,404,491	40.2%
431	PUBLIC BUILDING	3,408,461	0	0	0	<b>0</b>	0	N/A
505	WATER & SEWER	19,751,411	20,586,651	27,610,000	30,092,972	<b>27,340,700</b>	(2,752,272)	(9.1%)
506	LEAD SERVICE LINE REPLACEMENT	0	0	2,100,000	4,000,000	<b>1,800,000</b>	(2,200,000)	(55.0%)
511	SOLID WASTE DISPOSAL	2,115,341	2,159,483	2,237,100	2,237,100	<b>2,805,300</b>	568,200	25.4%
515	ARTS, ENTERTAINMENT & EVENTS	714,093	886,957	1,457,800	1,442,347	<b>1,227,800</b>	(214,547)	(14.9%)
605	HEALTH INSURANCE	13,576,532	14,959,478	14,252,100	14,596,900	<b>16,039,100</b>	1,442,200	9.9%
611	GENERAL LIABILITY INSURANCE	622,611	564,247	468,500	621,000	<b>682,000</b>	61,000	9.8%
615	WORKERS' COMPENSATION	1,837,572	2,485,209	2,775,300	2,964,800	<b>3,232,800</b>	268,000	9.0%
621	FLEET OPERATIONS	3,443,329	3,120,351	6,656,800	8,640,450	<b>5,692,800</b>	(2,947,650)	(34.1%)
625	TECHNOLOGY	1,789,934	2,600,355	5,165,800	5,179,781	<b>2,558,000</b>	(2,621,781)	(50.6%)
705	POLICE PENSION	10,095,946	10,706,296	10,895,800	11,239,200	<b>11,298,500</b>	59,300	0.5%
711	FIRE PENSION	8,234,295	8,705,182	8,966,900	9,055,800	<b>9,230,600</b>	174,800	1.9%
<b>TOTAL EXPENDITURES</b>		<b>179,781,402</b>	<b>185,807,999</b>	<b>208,132,400</b>	<b>221,269,292</b>	<b>231,891,500</b>	<b>10,622,208</b>	<b>4.8%</b>

VILLAGE OF ARLINGTON HEIGHTS

# FUND BALANCE SUMMARY 2024

Fund	Fund Name	1/01/24 Projected Beginning Fund Balance (Deficit)	2024 Revenues & Transfers In	2024 Expenditures & Transfers Out	2024 Revenues Over (Under) Expenditures	12/31/24 Estimated Ending Fund Balance (Deficit)
101	General	\$ 37,207,793	\$89,534,700	\$ 88,411,300	\$1,123,400	\$38,331,193
211	Motor Fuel Tax	4,999,206	3,100,000	3,921,400	(821,400)	4,177,806
215	CDBG	0	498,900	498,900	0	0
217	Affordable Housing	1,024,616	129,000	25,000	104,000	1,128,616
225	Zero Interest Loan	1,158,289	402,000	322,200	79,800	1,238,089
227	Foreign Fire Insurance Tax	431,760	147,500	250,000	(102,500)	329,260
231	Criminal Investigations	1,456,219	131,000	274,900	(143,900)	1,312,319
235	Municipal Parking	4,077,841	3,130,600	1,390,200	1,740,400	5,818,241
263	TIF IV	4,381,354	691,800	3,500,000	(2,808,200)	1,573,154
264	TIF V	3,422,749	1,158,000	2,425,900	(1,267,900)	2,154,849
266	Hickory/Kensington TIF	3,363,172	939,400	2,640,000	(1,700,600)	1,662,572
267	S AH Rd TIF	1,767,579	407,000	1,215,000	(808,000)	959,579
301	Debt Service	1,966,539	7,338,200	7,190,800	147,400	2,113,939
401	Capital Projects	12,575,024	27,510,000	33,023,100	(5,513,100)	7,061,924
426	Storm Water Control	3,558,568	2,360,400	4,895,200	(2,534,800)	1,023,768
505	Water & Sewer	11,447,666	29,917,000	27,340,700	2,576,300	14,023,966
506	Lead Service Line Replacement	5,846,489	11,880,000	1,800,000	10,080,000	15,926,489
511	Solid Waste Disposal	3,348,452	2,057,000	2,805,300	(748,300)	2,600,152
515	Arts, Entertainment & Events	501,445	1,233,900	1,227,800	6,100	507,545
605	Health Insurance	5,264,774	16,148,700	16,039,100	109,600	5,374,374
611	General Liability Insurance	4,841,589	810,000	682,000	128,000	4,969,589
615	Workers' Compensation Insurance	5,516,010	2,802,400	3,232,800	(430,400)	5,085,610
621	Fleet Operations	13,852,156	4,724,000	5,692,800	(968,800)	12,883,356
625	Technology	2,159,405	2,555,500	2,558,000	(2,500)	2,156,905
705	Police Pension	177,748,504	9,926,000	11,298,500	(1,372,500)	176,376,004
711	Fire Pension	136,883,016	10,491,000	9,230,600	1,260,400	138,143,416
<b>TOTAL ALL VILLAGE FUNDS</b>		<b>\$448,800,215</b>	<b>\$230,024,000</b>	<b>\$231,891,500</b>	<b>(\$1,867,500)</b>	<b>\$446,932,715</b>

1. The General Fund shows a 2024 budget surplus due to strong sales and income tax receipts. The current financial condition of the fund is healthy as it continues to maintain a fund balance over 25% of annual expenditures.
2. The Motor Fuel Tax Fund shows an operating deficit to complete various road improvements throughout the Village.
3. Affordable Housing Fund accounts for cash payments received in lieu of constructing affordable housing. These funds will be used to create and preserve permanent attainable housing.
4. Zero Interest Loan Fund is designed to provide financial assistance to prospective and existing businesses within the Village of Arlington Heights. The program is intended to assist companies' growth within the Village.
5. Foreign Fire Insurance Tax Fund - Insurance companies that do not maintain offices within the State but market fire insurance policies within the State pay an additional tax of 2% to the municipality where the policy is written. These funds are used for the betterment of the fire services and are controlled by a separate Board of Directors including the Fire Chief and firefighters per State Statute. Prior year revenues are being expensed this year, creating the operating deficit.
6. Criminal Investigations Fund - Assets seized under State and Federal statutes are accounted for in this fund and used for the advancement of law enforcement. These funds are not budgeted for day-to-day Police Department operations but are generally one time capital expenditures of current and prior year revenues.
7. Municipal Parking Fund - Primarily, commuter parking for train travel to and from Chicago is provided for in this fund. With Downtown redevelopment, resident parking for large apartment complexes and off-street shopper parking was included. Substantial fund balance is maintained for future parking garage maintenance and repairs, which will provide a service life of 40 to 50 years for the four parking structures. The 2024 budget surplus is due to an interfund transfer-in to fund future infrastructure improvements.

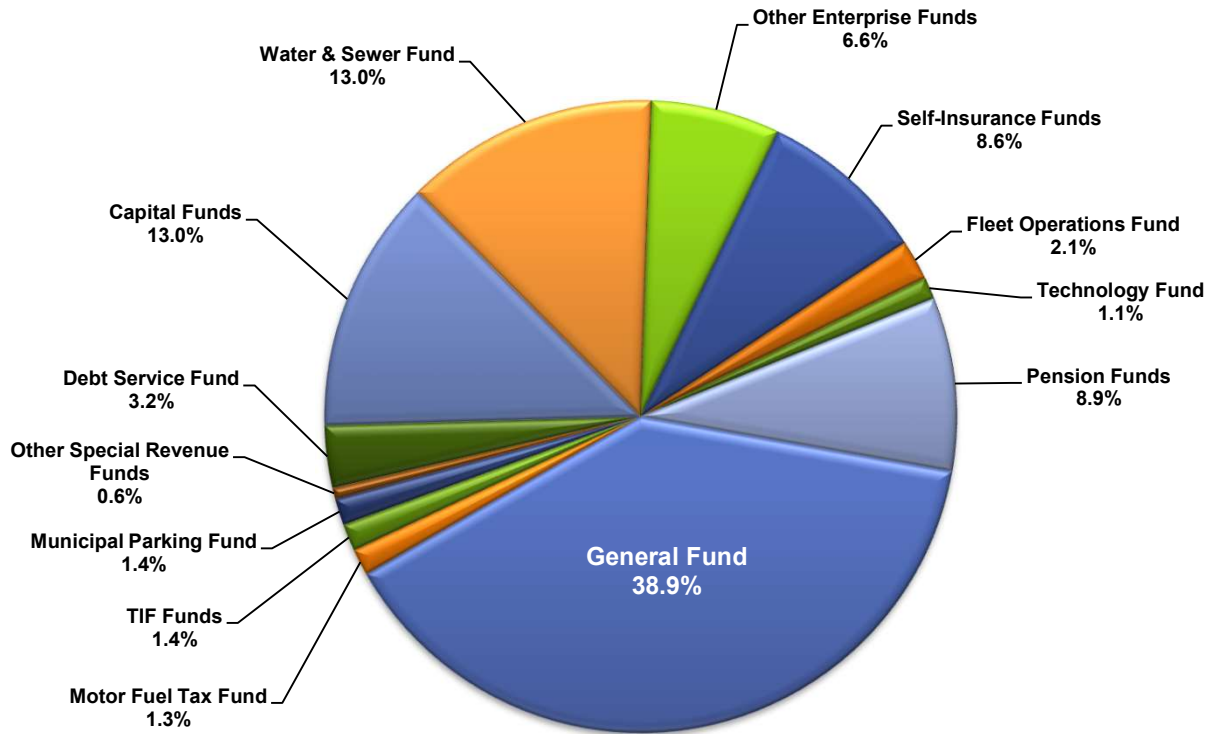
## FUND BALANCE SUMMARY 2024

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8. TIF IV shows a deficit as planned improvement projects are expected to outpace current year revenue.
9. TIF V shows a deficit as planned improvement projects are expected to outpace current year revenue.
10. Hickory/Kensington TIF shows a deficit as planned improvement projects are expected to outpace current year revenue.
11. S Arlington Heights Rd TIF shows a deficit as planned improvement projects are expected to outpace current year revenue.
12. The Debt Service Fund accounts for all debt service payments from general obligation bond issuances. Bonds issued for Storm Water Control are funded through an interfund transfer.
13. The Capital Projects Fund shows a deficit in operations primarily as a result of current year costs outpacing current year revenues dedicated to this fund.
14. The Storm Water Control Fund has a planned deficit as scheduled programs improving the Village's storm water infrastructure drawdown funds from a general obligation bond issued in 2018.
15. The Water & Sewer Fund shows a planned operating surplus due to an interfund transfer-in to fund future infrastructure improvements. The planned service rate increase for 2024 is 5%.
16. The Lead Service Line Replacement Fund shows a surplus primarily as a result of an interfund transfer to fund future projects.
17. Solid Waste Disposal Fund - The operations of the Government Joint Venture Solid Waste Agency of Northern Cook County are provided for in this fund. Efforts to reduce solid waste removal costs and maximize disposal facility useful lives are primary objectives.
18. The Arts, Entertainment & Events Fund is designed for funding special events and the operation of the Metropolis Performing Arts Theater. The primary funding source is 25% of the Village's 1.25% Food & Beverage Tax on prepared food.
19. The Health Insurance Fund shows a slight surplus. Actual year end results generally come in better than budgeted. This fund is operated on a pay as you go basis with a reserve for large claims.
20. The General Liability Insurance Fund covers the first \$100,000 per claim before IRMA coverage takes effect. Charges to operating departments are used to fund this insurance coverage. Past claims have been varied and actual experience is generally more favorable than budgeted.
21. The Workers' Compensation Insurance Fund claims are handled the same as General Liability claims noted above.
22. The Fleet Operations Fund provides for major capital replacements. Service charges over the useful life of the equipment will replenish reserves. A healthy fund balance is maintained for vehicle and equipment replacement.
23. The Technology Fund provides for the operation of the Village's computer network infrastructure and equipment replacement. Service charges to departments are used to fund these operations.
24. The Police Pension Fund shows a deficit as planned pension payments are expected to outpace current year revenue. Funding for future liabilities of the Police Pension Fund is currently at 87.76%. Per current State Statute, 90% funding must be reached by 2040.
25. The Fire Pension Fund is budgeting positive results for operations this year. Funding for future liabilities of the Fire Pension Fund is currently 78.53%. Per current State Statute, 90% funding must be reached by 2040.

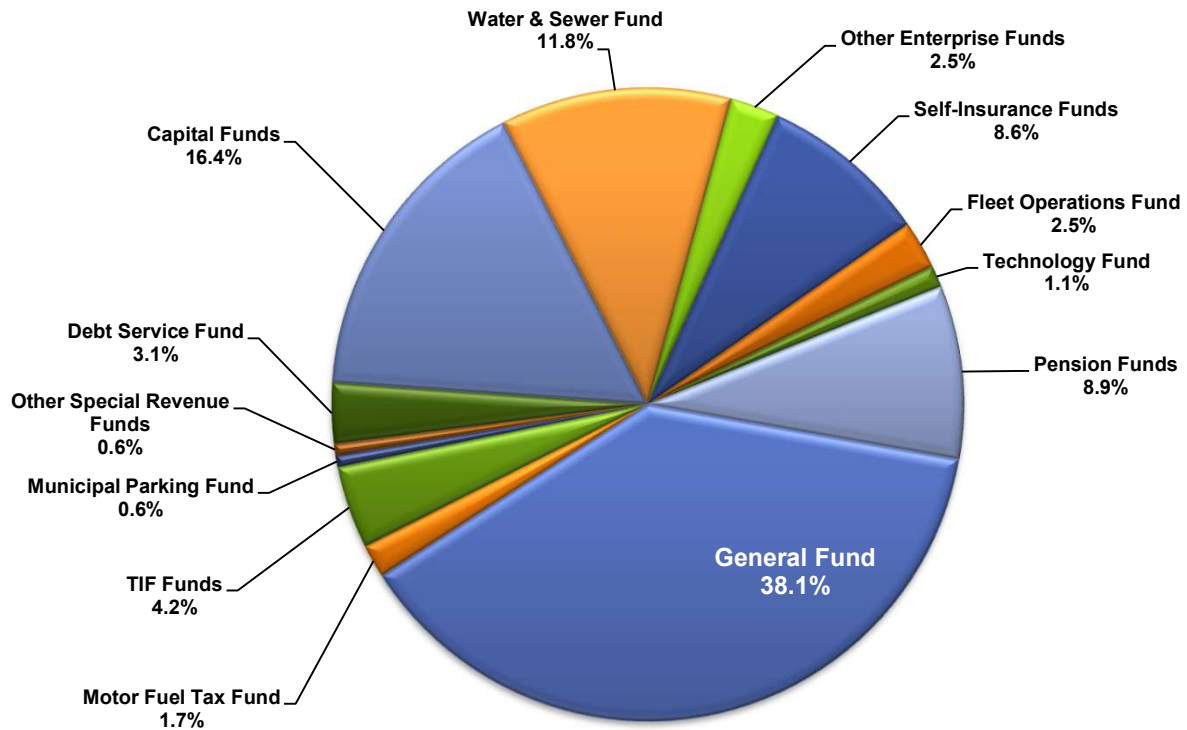
# ALL FUNDS REVENUES

## 2024 Budget



# ALL FUNDS EXPENDITURES

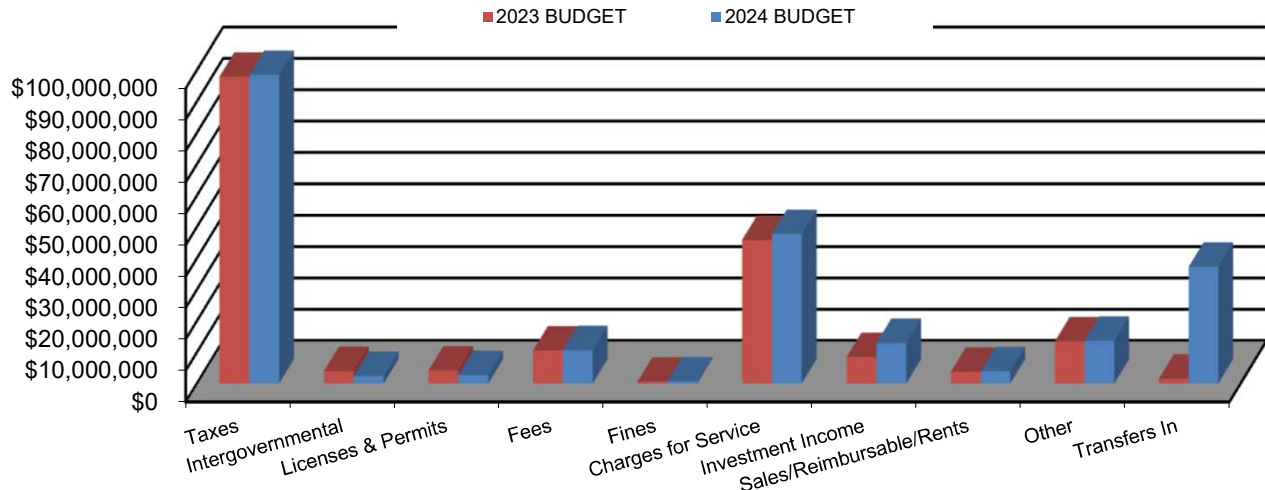
## 2024 Budget



# WHERE THE MONEY COMES FROM

## ALL FUNDS REVENUES

2023 Budget vs. 2024 Budget



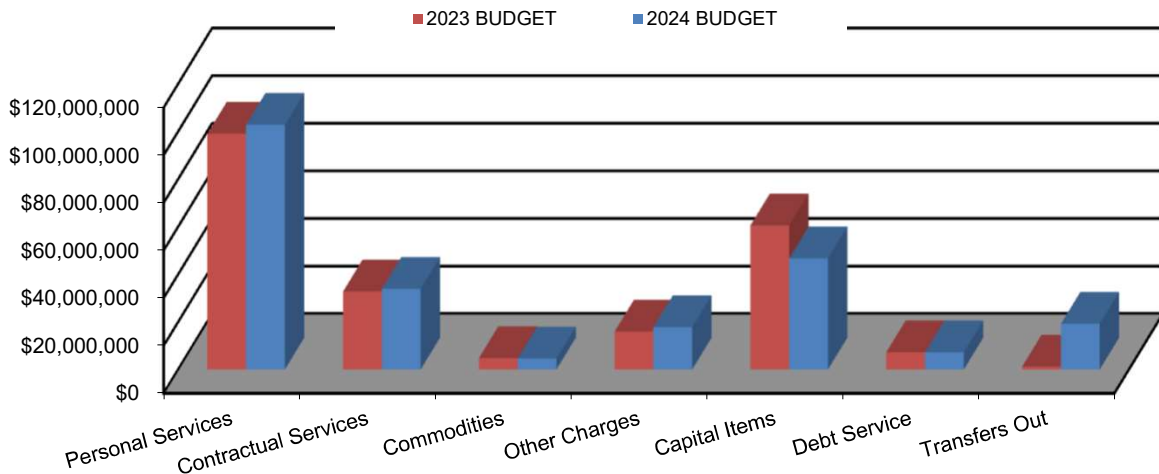
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	% CHANGE
<b>Taxes</b>	90,083,682	98,199,391	97,814,900	<b>98,383,400</b>	0.6%
<b>Intergovernmental</b>	5,838,370	4,983,808	3,948,700	<b>2,376,900</b>	(39.8%)
<b>Licenses &amp; Permits</b>	4,076,369	4,252,704	4,105,600	<b>2,679,400</b>	(34.7%)
<b>Fees</b>	10,203,944	11,017,879	10,510,800	<b>10,666,800</b>	1.5%
<b>Fines</b>	791,221	755,610	590,400	<b>666,600</b>	12.9%
<b>Charges for Service</b>	42,899,685	43,680,998	45,720,000	<b>47,641,700</b>	4.2%
<b>Investment Income</b>	42,312,150	(42,575,092)	8,444,300	<b>12,891,900</b>	52.7%
<b>Sales/Reimbursable/Rents</b>	3,893,001	4,683,788	3,701,500	<b>3,874,800</b>	4.7%
<b>Other</b>	13,723,442	14,100,694	13,442,800	<b>13,652,300</b>	1.6%
	213,821,863	139,099,780	188,279,000	<b>192,833,800</b>	2.4%
<b>Transfers In</b>	15,280,267	15,711,902	1,522,500	<b>37,190,200</b>	2342.7%
<b>Total Revenues</b>	229,102,130	154,811,681	189,801,500	<b>230,024,000</b>	21.2%

NOTE: **Intergovernmental** decreased mainly due to a reduction in anticipated grants in the Lead Service Line Replacement Fund. **Licenses & Permits** decreased due to the removal of Village Stickers and Dog Tags. **Fines** increased due to efficiencies in the Village's parking enforcement program. **Investment Income** has been increased to match actual earnings in the Village's investments. **Transfers In** increased due to a distribution of funds from the Capital Projects Fund to Municipal Parking, Water & Sewer, and Lead Service Line Replacement Funds.

# WHERE THE MONEY GOES

## ALL FUNDS EXPENDITURES

2023 Budget vs. 2024 Budget



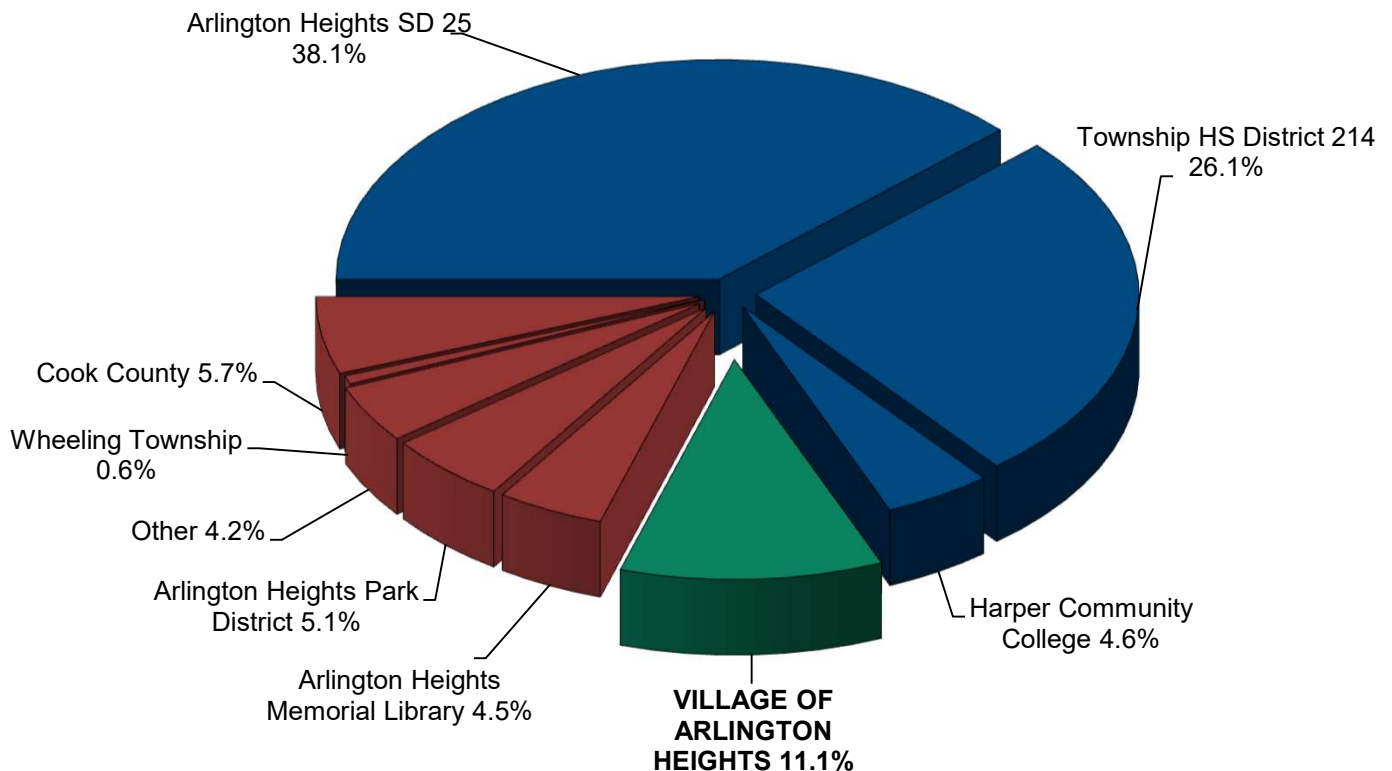
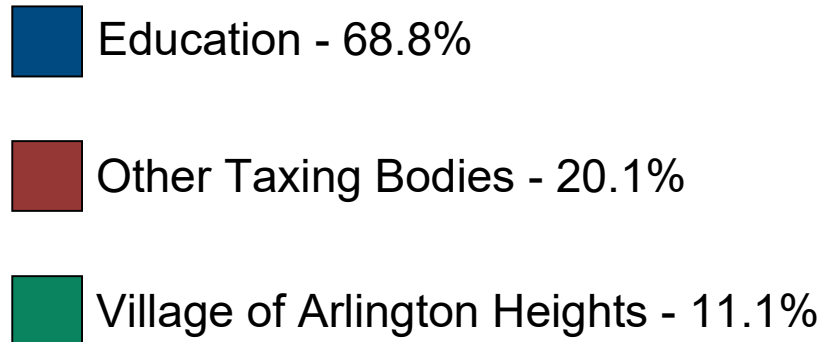
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	% CHANGE
<b>Personal Services</b>	89,938,988	93,104,802	98,976,700	<b>102,738,100</b>	3.8%
<b>Contractual Services</b>	28,646,956	29,786,651	32,740,911	<b>33,826,900</b>	3.3%
<b>Commodities</b>	3,449,371	4,322,209	4,748,247	<b>4,574,900</b>	(3.7%)
<b>Other Charges</b>	12,867,781	14,064,986	15,937,199	<b>17,740,300</b>	11.3%
<b>Capital Items</b>	22,747,412	22,054,269	60,476,735	<b>46,630,300</b>	(22.9%)
<b>Debt Service</b>	7,480,333	7,481,782	7,195,600	<b>7,190,800</b>	(0.1%)
	165,130,841	170,814,699	220,075,392	<b>212,701,300</b>	(3.4%)
<b>Transfers Out</b>	11,242,100	14,993,300	1,193,900	<b>19,190,200</b>	1507.4%
<b>Total Expenditures</b>	176,372,941	185,807,999	221,269,292	<b>231,891,500</b>	4.8%

NOTE: **Other Charges** increased due to a planned TIF surplus distribution and a budgeted increase for the insurance claims medical loss. **Capital Items** decreased primarily as a result of significant prior year encumbrances inclusion in the 2023 Budget. **Transfers Out** increased due to an anticipated bond issue and funding being spread to various funds.

# Arlington Heights

## 2022 PROPERTY TAX BILL PAYABLE IN 2023

(Depicts the "most" common tax bill, assuming School District 25.  
Depends on School District and Township boundaries.)

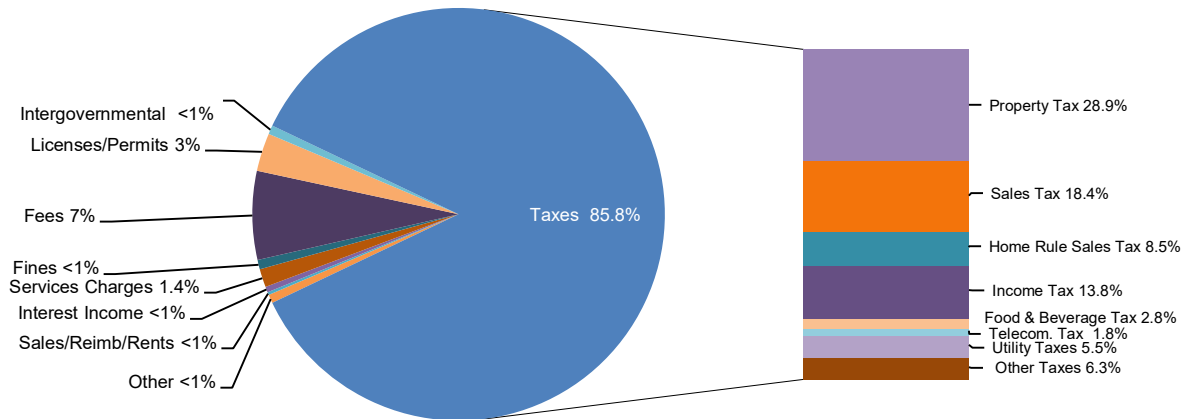


AS THE ABOVE PIE CHART ILLUSTRATES, THE VILLAGE OF ARLINGTON HEIGHTS  
CONSISTS OF 11.1% OF THE ENTIRE PROPERTY TAX BILL.

# WHERE THE MONEY COMES FROM

## GENERAL FUND REVENUES

### 2024



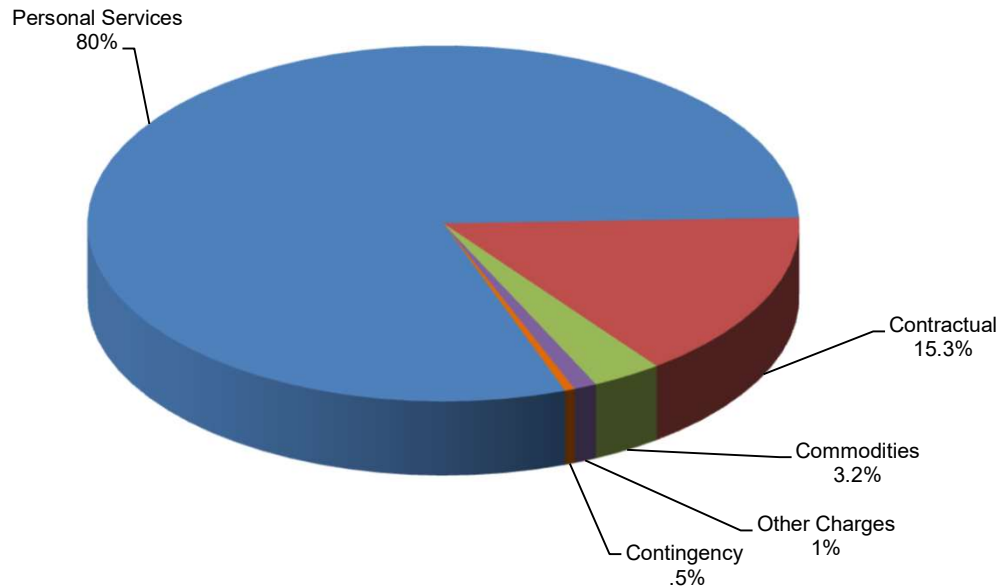
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	% CHANGE
<b>Taxes</b>	70,849,288	76,536,731	77,037,000	<b>76,856,000</b>	(0.2%)
<b>Intergovernmental</b>	675,234	729,356	712,800	<b>628,000</b>	(11.9%)
<b>Licenses &amp; Permits</b>	4,076,369	4,252,704	4,105,600	<b>2,679,400</b>	(34.7%)
<b>Fees</b>	5,658,650	6,519,354	5,601,000	<b>6,225,000</b>	11.1%
<b>Fines</b>	788,237	754,950	520,100	<b>666,600</b>	28.2%
<b>Charges for Services</b>	2,175,369	2,276,341	1,563,200	<b>1,275,900</b>	(18.4%)
<b>Investment Income</b>	23,140	425,423	160,000	<b>385,000</b>	140.6%
<b>Sales/Reimb/Rents</b>	123,242	101,435	210,000	<b>209,000</b>	(0.5%)
<b>Other</b>	375,849	596,700	362,000	<b>409,800</b>	13.2%
<b>Other Financing</b>	200,000	200,000	200,000	<b>200,000</b>	0.0%
<b>Total Revenue</b>	<b>84,945,379</b>	<b>92,392,994</b>	<b>90,471,700</b>	<b>89,534,700</b>	(1.0%)

NOTE: **Licenses & Permits** decreased as a result of the discontinuation of vehicle stickers and dog tags. **Fees** increased to match actual experience for ambulance fees. **Fines** increased to match actual experience in parking ticket revenue. **Service Charges** decreased due to the discontinuation of a service charge to the Municipal Parking Fund. **Investment Income** increased to match actual experience. **Other** increased to match actual experience.

# WHERE THE MONEY GOES

## GENERAL FUND EXPENDITURES

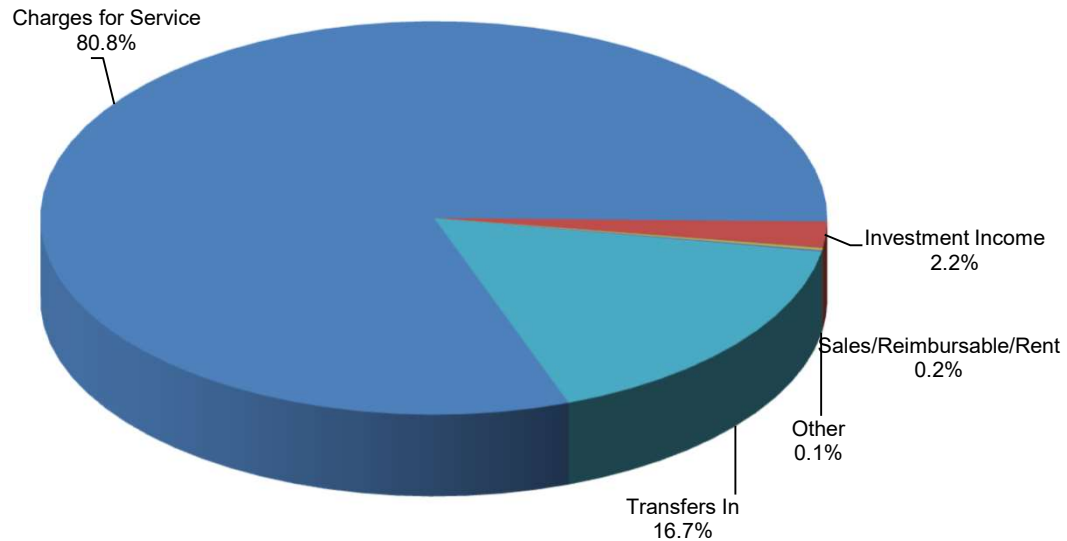
### 2024



	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	% CHANGE
<b>Personal Services</b>	62,372,110	63,991,259	67,436,100	<b>70,768,300</b>	4.9%
<b>Contractual Services</b>	11,676,748	12,254,447	13,402,280	<b>13,523,400</b>	0.9%
<b>Commodities</b>	2,122,077	2,500,721	2,952,604	<b>2,801,700</b>	(5.1%)
<b>Other Charges</b>	1,153,149	1,011,019	1,391,208	<b>917,900</b>	(34.0%)
<b>Contingency</b>	0	0	375,200	<b>400,000</b>	6.6%
<b>Transfers Out</b>	7,550,000	10,800,000	0	<b>0</b>	0.0%
<b>Total Expenditures</b>	<b>84,874,085</b>	<b>90,557,446</b>	<b>85,557,392</b>	<b>88,411,300</b>	3.3%

NOTE: **Commodities** decreased as a result of prior year encumbrances inclusion in the 2023 Budget. **Other Charges** decreased mainly due to a decrease in Personal Property Replacement Tax revenue and the corresponding equitable share to the Library. **Contingency** is budgeted each year but if used is classified as an expenditure type. If not used it becomes part of available reserves. As of the date of this writing, the year ending December 31, 2023 budget shows that there is \$375,200 remaining of the \$400,000 contingency budget.

# WHERE THE MONEY COMES FROM WATER & SEWER FUND REVENUES 2024



	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	% CHANGE
<b>Charges for Service</b>	21,458,316	21,161,257	23,049,500	<b>24,184,000</b>	4.9%
<b>Investment Income</b>	11,359	213,937	30,000	<b>645,000</b>	2050.0%
<b>Sales/Reimbursable/Rent</b>	51,661	60,575	63,000	<b>58,000</b>	(7.9%)
<b>Other</b>	55,883	32,750	20,000	<b>30,000</b>	50.0%
<b>Transfers In</b>	3,136,706	2,418,602	328,600	<b>5,000,000</b>	1421.6%
<b>Total Revenues</b>	<b>24,713,925</b>	<b>23,887,121</b>	<b>23,491,100</b>	<b>29,917,000</b>	<b>27.4%</b>

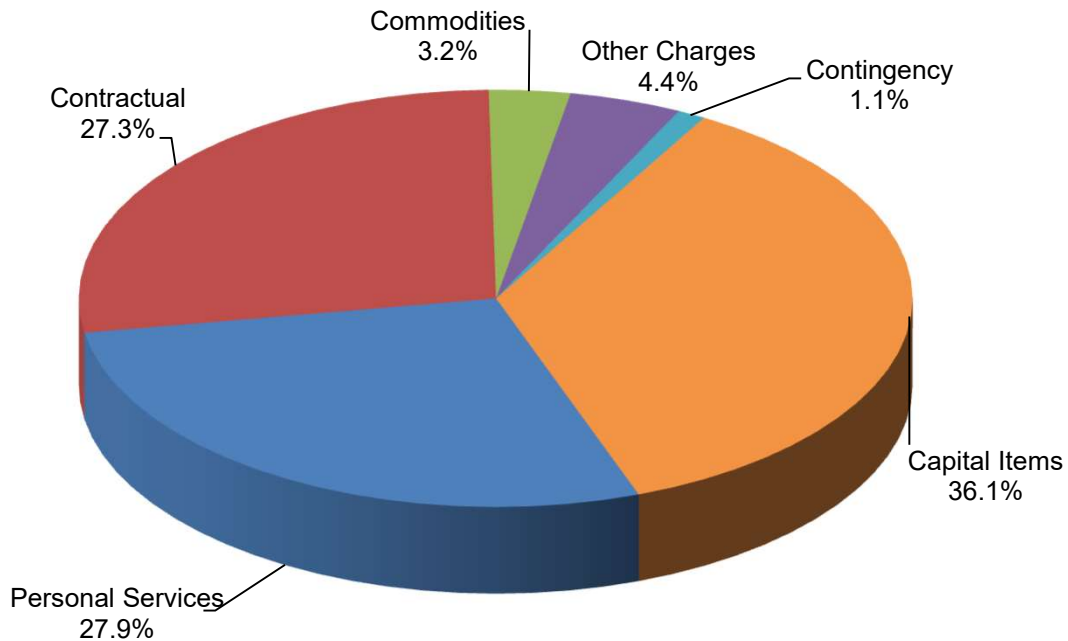
NOTE: **Investment Income** has been increased to match expected actual earnings.

**Sales/Reimbursable/Rent** decreased due to a reduction in the anticipated sales of water meters based on historical performance. **Other** increased to match historical performance. **Transfers In** increased as a result of the planned transfer of bond funding for water main replacements.

# WHERE THE MONEY GOES

## WATER & SEWER FUND EXPENDITURES

### 2024



	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	% CHANGE
<b>Personal Services</b>	6,606,948	6,838,613	7,382,900	<b>7,634,500</b>	3.4%
<b>Contractual</b>	6,734,739	7,003,218	7,278,924	<b>7,477,100</b>	2.7%
<b>Commodities</b>	642,115	977,017	862,843	<b>862,300</b>	(0.1%)
<b>Other Charges</b>	899,708	662,231	1,193,900	<b>1,194,400</b>	0.0%
<b>Contingency</b>	0	0	259,400	<b>300,000</b>	15.7%
<b>Capital Items</b>	4,867,901	5,105,572	13,115,005	<b>9,872,400</b>	(24.7%)
<b>Total Expenditures</b>	<b>19,751,411</b>	<b>20,586,651</b>	<b>30,092,972</b>	<b>27,340,700</b>	(9.1%)

NOTE: **Contingency** is budgeted each year but if used, is classified as an expenditure type. If not used it becomes part of available reserves. As of the date of this writing, the year ending December 31, 2023 budget shows that there is \$259,400 remaining of the \$300,000 contingency budget. **Capital Items** decreased primarily due to no planned water tank painting project in 2024.

# VILLAGE OF ARLINGTON HEIGHTS

## EMPLOYEE CENSUS

Ten Year Analysis

		8 Mon. Per.									
		Ending									
DEPARTMENT		Dec. 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Integrated Services	Full-Time	11.00	11.00	11.00	10.00	10.00	11.00	11.00	12.00	13.00	13.00
	Part-Time	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Human Resources	Full-Time	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00
	Part-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00
Legal	Full-Time	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
	Part-Time	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	0.00
Finance	Full-Time	18.00	18.00	17.00	17.00	16.00	16.00	15.00	15.00	15.00	15.00
	Part-Time	0.00	0.00	1.00	1.00	2.00	2.00	3.00	3.00	3.00	3.00
Police	Full-Time	137.00	137.00	137.00	137.00	137.00	137.00	137.00	137.00	137.00	138.00
	Part-Time	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Police Grant	Full-Time	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire	Full-Time	109.00	109.00	109.00	109.00	109.00	109.00	109.00	109.00	109.00	109.00
	Part-Time	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Planning & Comm Devlp	Full-Time	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	11.00	11.00
Building & Life Safety	Full-Time	16.50	16.50	17.00	17.00	17.00	18.00	18.00	19.00	19.00	19.00
	Part-Time	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	1.00
Health Services	Full-Time	9.50	9.50	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
	Part-Time	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Services	Full-Time	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
	Part-Time	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
Engineering	Full-Time	10.00	10.00	10.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Works	Full-Time	42.00	42.00	42.00	41.00	51.00	51.00	51.00	51.00	51.00	53.00
	Part-Time	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Water Utility Operations	Full-Time	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
	Part-Time	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Services	Full-Time	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00
	Part-Time	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL</b>	<b>Full-Time</b>	<b>420.00</b>	<b>420.00</b>	<b>420.00</b>	<b>418.00</b>	<b>417.00</b>	<b>419.00</b>	<b>418.00</b>	<b>420.00</b>	<b>422.00</b>	<b>425.00</b>
	<b>Part-Time</b>	<b>14.00</b>	<b>14.00</b>	<b>16.00</b>	<b>17.00</b>	<b>18.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>16.00</b>	<b>14.00</b>
<b>TOTAL EMPLOYEES</b>		<b>434.00</b>	<b>434.00</b>	<b>436.00</b>	<b>435.00</b>	<b>435.00</b>	<b>436.00</b>	<b>435.00</b>	<b>437.00</b>	<b>438.00</b>	<b>439.00</b>
<b>INCREASE (DECREASE)</b>		<b>(1.00)</b>	<b>0.00</b>	<b>2.00</b>	<b>(1.00)</b>	<b>0.00</b>	<b>1.00</b>	<b>(1.00)</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>
<b>FULL-TIME EQUIVALENTS (FTE)</b>		<b>427.25</b>	<b>427.25</b>	<b>428.25</b>	<b>426.75</b>	<b>426.25</b>	<b>427.75</b>	<b>426.50</b>	<b>428.50</b>	<b>430.00</b>	<b>431.25</b>
<b>INCREASE (DECREASE)</b>		<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>(1.50)</b>	<b>(0.50)</b>	<b>1.50</b>	<b>(1.25)</b>	<b>2.00</b>	<b>1.50</b>	<b>1.25</b>

VILLAGE OF ARLINGTON HEIGHTS  
**EXPENDITURES AND STAFFING**  
**SUMMARY BY OPERATION 2024**

OPERATION	STAFFING			EXPENDITURES			
	2023 Budget	2024 Budget	Inc (Dec)	2023 Budget	2024 Budget	\$ Inc (Dec)	% Inc (Dec)
Board of Trustees	0.00	0.00		\$179,000	\$172,600	(\$6,400)	(3.6%)
Integrated Services	13.00	13.00		6,796,756	4,575,800	(2,220,956)	(32.7%)
Human Resources	4.50	5.00	0.50	18,069,600	19,900,600	1,831,000	10.1%
Legal	1.25	0.00	(1.25)	636,700	0	(636,700)	(100.0%)
Finance	16.50	16.50		3,750,200	3,914,600	164,400	4.4%
Boards & Commissions	0.00	0.00		230,000	237,300	7,300	3.2%
Metropolis Theater	0.00	0.00		686,047	387,000	(299,047)	(43.6%)
Police/Police Grant	139.00	139.50	0.50	30,229,431	31,629,200	1,399,769	4.6%
Fire	110.00	110.00		26,599,991	27,515,500	915,509	3.4%
Planning & Community Development	11.00	11.00		11,094,690	13,098,600	2,003,910	18.1%
Building & Life Safety	19.00	19.50	0.50	3,090,300	3,174,100	83,800	2.7%
Health & Human Services	13.25	13.25		2,600,200	2,613,300	13,100	0.5%
Public Works	51.25	53.25	2.00	41,608,076	39,024,000	(2,584,076)	(6.2%)
Criminal Investigations	0.00	0.00		406,191	274,900	(131,291)	(32.3%)
Foreign Fire Insurance Tax	0.00	0.00		275,000	250,000	(25,000)	(9.1%)
Comm Development Block Grant Program	0.00	0.00		529,900	498,900	(31,000)	(5.9%)
Water Utility Operations	40.75	40.75		16,448,051	16,748,100	300,049	1.8%
Water Utility Capital	0.00	0.00		16,212,521	10,863,400	(5,349,121)	(33.0%)
Parking Operations	0.00	0.00		683,806	405,600	(278,206)	(40.7%)
Solid Waste Disposal	0.00	0.00		1,737,100	2,305,300	568,200	32.7%
Municipal Fleet Services	10.50	9.50		8,655,632	5,753,800	(2,901,832)	(33.5%)
Pensions	0.00	0.00	(1.00)	20,295,000	20,529,100	234,100	1.2%
Debt Service	0.00	0.00		7,195,600	7,190,800	(4,800)	(0.1%)
Sub-Total	430.00	431.25	1.25	\$218,009,792	\$211,062,500	(\$6,947,292)	(3.2%)
Non-Operating & Transfers Out	N/A	N/A	N/A	3,259,500	20,829,000	17,569,500	539.0%
<b>TOTAL</b>	<b>430.00</b>	<b>431.25</b>	<b>1.25</b>	<b>\$221,269,292</b>	<b>\$231,891,500</b>	<b>\$10,622,208</b>	<b>4.8%</b>

VILLAGE OF ARLINGTON HEIGHTS

**INTERFUND TRANSFERS 2024**

FUND	IN	OUT	PURPOSE
101 General (Corporate) Fund	200,000		SWANCC (from Fund 511)
	<u>\$ 200,000</u>	<u>\$ -</u>	
235 Parking Fund	2,000,000		Capital Projects Fund (from Fund 401)
	<u>\$ 2,000,000</u>	<u>\$ -</u>	
301 Debt Service Fund	690,200		Storm Water Control (from 426)
	<u>\$ 690,200</u>	<u>\$ -</u>	
401 Capital Projects Fund	300,000		SWANCC (from Fund 511)
		5,000,000	Water & Sewer Fund (to Fund 505)
		11,000,000	Lead Service Line Repl. Fund (to Fund 506)
		2,000,000	Municipal Parking Fund (to Fund 235)
	<u>\$ 300,000</u>	<u>\$ 18,000,000</u>	
426 Storm Water Control Fund		690,200	Debt Service for GO Bond (to Fund 301)
	<u>\$ -</u>	<u>\$ 690,200</u>	
505 Water & Sewer Fund	5,000,000	0	Capital Projects Fund (from Fund 401)
	<u>\$ 5,000,000</u>	<u>\$ -</u>	
506 Lead Service Line Repl. Fund	11,000,000	0	Capital Projects Fund (from Fund 401)
	<u>\$ 11,000,000</u>	<u>\$ -</u>	
511 SWANCC Fund		200,000	General Fund (to Fund 101)
		300,000	Capital Projects (to Fund 401)
	<u>\$ -</u>	<u>\$ 500,000</u>	
<b>TOTAL</b>	<u><b>\$ 19,190,200</b></u>	<u><b>\$ 19,190,200</b></u>	

## VILLAGE OF ARLINGTON HEIGHTS

### CAPITAL IMPROVEMENT PROGRAM SUMMARY

The Village of Arlington Heights prepares annually a Capital Improvement Program (CIP) for the five-year period beginning with the next fiscal year. The CIP is a planning document which is reviewed by the Village Board and is prepared by the Village Manager and Finance Director with the assistance of all Department Heads. Included are capital expenditures projected to cost in excess of \$10,000 and have an expected lifetime of one or more years. The CIP is subject to further review and approval by the Village Board during the final budget process, based on available resources and expenditure requirements of the operations budget. What follows is a summary of all CIP expenditures and projects included in the 2024 budget.

### CAPITAL SPENDING

Building & Land	\$ 10,954,000
Equipment	3,096,100
Signals	585,600
Storm Water Control	4,205,000
Streets	13,067,300
Sewer	2,050,000
Vehicles	3,061,000
Water	<u>9,713,400</u>
<b>TOTAL</b>	<b><u><u>\$ 46,732,400</u></u></b>

### CAPITAL FUNDING

Capital Projects Fund	\$ 14,673,200
Motor Fuel Tax Fund	9,872,400
Storm Water Control Fund	3,921,400
Water & Sewer Fund	177,000
Lead Service Line Replacement Fund	345,000
Municipal Parking Operations Fund	8,330,900
TIF Funds	4,205,000
Arts, Entertainment & Events Fund	1,800,000
Fleet Operations Fund	107,000
Technology Fund	3,061,000
Criminal Investigation Fund	214,500
Foreign Fire Insurance Tax Fund	<u>25,000</u>
<b>TOTAL</b>	<b><u><u>\$ 46,732,400</u></u></b>

# CAPITAL IMPROVEMENT PROGRAM (CIP) FIVE YEAR SPENDING AND FUNDING SUMMARY

			2023	2023	2024	2025	2026	2027	2028
CAPITAL SPENDING	FUND	PROJ #	EST ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
<b>Building &amp; Land</b>									
Overhead Door Replacement/Repair	Cap Proj	BL9004	30,000	30,000	35,000	35,000	35,000	40,000	200,000
Overhead Door Replacement/Repair	Water	BL9004	10,000	10,000	20,000	20,000	20,000	25,000	25,000
Public Works Annex Improvements	Cap Proj	BL9302	16,800	16,800	10,000	10,000	10,000	10,000	160,000
Public Works Annex Improvements	Water	BL9302	33,100	33,100	19,000	19,000	19,000	19,000	169,000
Building Equipment Replacement	Cap Proj	BL9504	121,400	121,400	50,000	30,000	30,000	42,000	120,000
Municipal Buildings Refurbishing	Cap Proj	BL9505	288,600	288,600	90,000	120,000	220,000	220,000	150,000
Roof Maintenance Program	Cap Proj	BL9506	515,000	515,000	3,240,000	0	119,500	155,000	160,000
Heating Plant/Air Conditioner Replacement	Cap Proj	BL9601	236,500	236,500	145,000	180,000	170,000	500,000	50,000
Ongoing Maintenance to Brick Exteriors	Cap Proj	BL9603	165,900	165,900	30,000	40,000	40,000	50,000	50,000
Ongoing Maintenance to Brick Exteriors	Parking	BL9603	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Historical Society Museum - Building Repairs	Cap Proj	BL9604	52,500	52,500	70,000	125,000	50,000	25,000	115,000
Parking Structure Maintenance/Repairs	Parking	BL0006	1,617,500	1,517,500	330,000	330,000	30,000	30,000	1,295,000
Police Station - Architect	Cap Proj	BL1601	124,000	124,000	0	0	0	0	0
TIF IV Redevelopment	TIF IV	BL1605	0	3,350,000	3,300,000	1,100,000	1,200,000	1,100,000	740,000
Hickory Kensington TIF District Redevelopment	TIF HK	BL1801	1,500,000	2,465,000	2,500,000	500,000	500,000	500,000	500,000
LED Parking Garage Lighting Conversions	Parking	BL1903	48,000	48,000	0	0	0	0	0
Senior Center Study	Cap Proj	BL2002	3,100	3,100	0	0	0	0	0
Seized Vehicle & Long-Term Bulk Evidence Storage Structure	Crim Inv	BL2101	0	0	0	362,300	0	0	0
Municipal Parking Lot Improvements	Parking	BL2102	300,000	200,000	0	50,000	0	0	50,000
Municipal Parking Lot Improvements	Cap Proj	BL2102	0	0	80,000	30,000	90,000	200,000	175,000
TIF V Redevelopment	TIF V	BL2103	1,500,000	1,470,000	1,000,000	350,000	500,000	500,000	500,000
Electric Vehicle Charging	Cap Proj	BL2201	38,000	76,200	0	38,000	0	0	0
Metropolis Theater Infrastructure	A&E	BL8001	17,000	17,000	30,000	30,000	30,000	30,000	30,000
<b>Sub-Total Building &amp; Land</b>			<b>6,622,400</b>	<b>10,745,600</b>	<b>10,954,000</b>	<b>3,374,300</b>	<b>3,068,500</b>	<b>3,451,000</b>	<b>4,494,000</b>
<b>Equipment</b>									
Operational Equipment - Public Works	Cap Proj	EQ9401	50,000	64,000	379,600	68,000	61,500	166,000	57,800
Operational Equipment - Public Works	Water	EQ9401	137,000	137,000	135,000	154,000	254,500	135,000	103,000
Operational Equipment - Police Department	Cap Proj	EQ9501	97,300	97,300	64,000	65,000	52,000	52,000	52,000
Operational Equipment - Police Department	Crim Inv	EQ9501	100,000	100,000	160,000	100,000	100,000	100,000	100,000
Operational Equipment - Fire Department	Cap Proj	EQ9502	752,600	951,400	465,400	1,062,300	74,000	25,800	0
Operational Equipment - Fire Department	FFIT	EQ9502	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Office Equipment	Cap Proj	EQ9503	67,400	67,400	72,000	30,000	30,000	5,000	0
Office Equipment	Water	EQ9503	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Operational Equipment - Municipal Fleet Services	Cap Proj	EQ9701	3,500	15,200	61,000	91,000	56,000	52,000	51,000
IT Equipment Replacement	IT	EQ9708	241,800	241,800	214,500	214,500	214,500	214,500	214,500
Emergency Generator Upgrades and Replacement	Water	EQ9902	537,500	537,500	500,000	900,000	0	0	0
Operational Equipment - Information Technology	Cap Proj	EQ0103	195,800	195,800	150,000	150,000	150,000	150,000	150,000
Metropolis Theater Capital Equipment	A&E	EQ0603	41,000	41,000	42,000	43,000	44,000	45,000	46,000
Patrol Vehicle Equipment Replacement Program	Cap Proj	EQ0803	60,800	60,800	86,000	100,000	115,000	119,000	133,000
Patrol Vehicle Equipment Replacement Program	Crim Inv	EQ0803	13,000	13,000	17,000	19,000	22,000	0	29,000
Operational Equipment - Municipal Parking Fund	Parking	EQ0901	10,000	10,000	10,000	10,000	10,000	10,000	10,000
SCADA Enhancements	Water	EQ1525	65,200	65,200	30,000	75,000	61,500	40,000	50,000
Pumps & Motor Controls Rehab and Replacement	Water	EQ1530	104,700	104,700	90,000	100,000	60,000	200,000	350,000
Metropolis Theater Clearcom Equipment	A&E	EQ1703	400	300	0	0	0	0	0
Lighting Fixtures in Theater	A&E	EQ1803	53,000	53,000	0	0	0	0	0
Wireless Microphones	A&E	EQ1805	14,400	14,400	0	0	0	0	0
Village ERP Software Replacement	IT	EQ1904	2,500,600	2,500,600	0	0	0	0	0
Phone System Upgrade	Cap Proj	EQ2101	205,000	120,200	0	0	0	0	0
A/V System Upgrades	Cap Proj	EQ2102	412,500	412,500	0	0	0	0	0
Body Worn Cams/Dash Cams/TASER/Digital Evidence Storage	Cap Proj	EQ2201	265,000	265,000	265,000	265,000	265,000	300,000	300,000
Metropolis Theater Building Infrastructure Updates	A&E	EQ2202	20,000	20,000	0	0	0	0	0
Electric Vehicle Fleet Upgrades	Cap Proj	EQ2203	34,100	34,100	8,500	40,000	25,000	0	23,400
Metropolist Theater AC Replacement (Village Portion)	A&E	EQ2204	65,300	65,300	0	0	0	0	0
Flock Safety LPR	Cap Proj	EQ2301	68,500	68,500	60,000	60,000	60,000	60,000	60,000
Plan Review Software	IT	EQ2302	50,000	50,000	0	0	0	0	0
Lead Service Line Replacement: Capital Equipment/Supplies	LSLR	EQ2303	100,000	100,000	100,000	300,000	100,000	100,000	100,000
Fire Turnout Gear Replacement Program	Cap Proj	EQ2401	0	0	111,100	113,900	116,900	119,900	124,100
Metropolis Theater Lighting	A&E	EQ8001	0	0	35,000	35,000	35,000	35,000	35,000
<b>Sub-Total Equipment</b>			<b>6,306,400</b>	<b>6,446,000</b>	<b>3,096,100</b>	<b>4,035,700</b>	<b>1,946,900</b>	<b>1,969,200</b>	<b>2,028,800</b>
<b>Signals</b>									
Traffic Signal Maintenance	MFT	SG0302	119,100	119,100	121,400	123,700	126,200	128,700	130,000
Traffic Signal Pedestrian Upgrade - Central Road at Arthur Avenue	Cap Proj	SG1410	52,300	52,300	0	0	0	0	0
Algonquin Rd. and New Wilke Rd intersection Improvement	Cap Proj	SG1701	128,500	128,500	414,200	0	0	0	0
Pedestrian/Bicycle crossing Lake-Cook Rd./Wilke Rd.	Cap Proj	SG1801	25,100	25,100	0	0	0	0	0
Kensington Road at Waterman Avenue Traffic Signal	Cap Proj	SG2301	0	0	50,000	20,000	600,000	0	0
<b>Sub-Total Signals</b>			<b>325,000</b>	<b>325,000</b>	<b>585,600</b>	<b>143,700</b>	<b>726,200</b>	<b>128,700</b>	<b>130,000</b>
<b>Streets</b>									
Street Program	Cap Proj	ST9008	6,565,200	6,565,200	4,942,000	2,256,000	5,345,000	5,405,000	6,100,000
Street Rehabilitation Program	MFT	ST9009	5,634,900	5,634,900	3,800,000	3,800,000	3,800,000	2,804,800	2,800,000
Sidewalk & Curb Replacement	Cap Proj	ST9011	500,000	500,000	550,000	600,000	650,000	700,000	750,000
Pavement Crack Sealing Program	Cap Proj	ST9201	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Green Corridor Beautification	TIF IV	ST9903	0	127,000	150,000	0	0	0	0
Street Light Cable Replacement	Cap Proj	ST0001	10,000	10,000	20,000	20,000	10,000	10,000	10,000

# CAPITAL IMPROVEMENT PROGRAM (CIP) FIVE YEAR SPENDING AND FUNDING SUMMARY

			2023	2023	2024	2025	2026	2027	2028
CAPITAL SPENDING	FUND	PROJ #	EST ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Streets (continued)									
Paver Brick Maintenance	Cap Proj	ST0501	141,100	141,100	100,000	100,000	100,000	100,000	100,000
Downtown Street Furniture	Cap Proj	ST1401	10,000	10,000	10,000	20,000	40,000	40,000	67,500
Downtown Streetscape Improvements	Cap Proj	ST1535	15,000	115,300	115,000	125,000	0	0	0
Northwest Highway (Rt. 14) Corridor Landscaping Improvements	Cap Proj	ST1620	103,700	103,700	0	25,000	30,000	15,000	210,000
Davis Street/Sigwalt Street Fencing/Landscape Upgrade	Cap Proj	ST1702	4,500	4,500	0	0	0	0	0
Rand Road Corridor Identification Enhancement	Cap Proj	ST1720	273,700	273,700	445,000	43,000	155,000	0	0
Rand Road Corridor Identification Enhancement	TIF V	ST1720	120,000	339,000	280,900	101,000	315,000	0	0
Downtown Outdoor Living Room	Cap Proj	ST1725	20,000	20,000	20,000	20,000	20,000	20,000	25,000
Kensington Road & Multi-Use Path Improvements	Cap Proj	ST1801	139,200	139,200	0	0	0	0	0
Surface Treatment - Streets	Cap Proj	ST1802	310,000	310,000	320,000	330,000	340,000	350,000	360,000
LED Street Lighting Conversions	Cap Proj	ST1901	64,000	64,000	64,000	64,000	64,000	0	0
South Arlington Heights Road Corridor	TIF S AH Rd	ST1903	50,000	101,700	100,000	100,000	200,000	200,000	300,000
South Arlington Heights Road Corridor	Cap Proj	ST1903	10,000	10,300	0	0	0	0	0
Bike Plan/Bike Route Pavement Marking	Cap Proj	ST1904	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Vail Ave Permeable Paver / Pedestrian Mall Preliminary Engineering	Cap Proj	ST2001	0	0	200,000	0	0	0	0
Windsor Drive Road Diet Engineering	Cap Proj	ST2101	3,100	3,100	0	0	0	0	0
Weber Dr/Old Wilke Rd Street Reconstruction	Cap Proj	ST2102	17,500	17,500	174,400	0	0	0	0
Wilke Road Resurfacing & Multi-Use Path Extension	Cap Proj	ST2103	2,913,000	2,761,500	0	0	0	0	0
Sustainable Bike Plan Improvements	Cap Proj	ST2201	0	0	120,000	0	0	0	0
Downtown ADA Compliance	Cap Proj	ST2301	300,000	300,000	600,000	0	600,000	0	600,000
Arthur Avenue Reconstruction	Cap Proj	ST2302	0	0	0	150,000	187,000	0	0
Dryden Avenue Reconstruction	Cap Proj	ST2303	0	0	60,000	67,000	0	0	0
Euclid Avenue Resurfacing	Cap Proj	ST2304	250,000	250,000	340,000	2,630,000	0	0	0
Hintz Road Reconstruction	Cap Proj	ST2305	0	0	0	175,000	213,000	0	0
Hintz Road Reconstruction	MFT	ST2305	0	0	0	0	0	995,200	0
Kennicott Avenue Reconstruction	Cap Proj	ST2306	0	0	250,000	372,000	0	0	0
Thomas Street Resurfacing	Cap Proj	ST2307	0	0	0	150,000	155,000	0	0
Windsor Drive Resurfacing	Cap Proj	ST2308	0	0	108,000	0	0	595,000	0
Wilke-Kirchhoff HSIP-Funded Barrier Safety Project	Cap Proj	ST2309	88,400	88,400	0	0	0	0	0
Downtown Entry Features	Cap Proj	ST2401	0	0	78,000	0	0	0	0
Sub-Total Streets			17,763,300	18,110,100	13,067,300	11,368,000	12,444,000	11,455,000	11,542,500
Sewers									
Sewer Rehab/Replacement Program	Water	SW9001	475,000	475,000	0	0	475,000	500,000	500,000
Backyard Drainage Improvements	Storm Water	SW1102	301,500	301,500	300,000	300,000	300,000	300,000	300,000
Storm Sewer Rehab/Replacement Program	Storm Water	SW1520	684,700	684,700	500,000	500,000	500,000	500,000	500,000
Enhanced Overhead Sewer Program	Storm Water	SW1801	135,000	135,000	150,000	150,000	150,000	150,000	150,000
Area C/NW Burr Oak Burning Tree & C/SE Berkley/Hintz	Storm Water	SW2001	389,000	377,600	0	0	0	0	0
Area C/SE - Hintz Rd W of AH Rd	Storm Water	SW2002	23,000	23,000	0	0	0	0	0
St. Ponding Area - Race Ave & Chicago Ave	Storm Water	SW2003	75,000	75,000	725,000	0	0	0	0
Manhole Rehabilitation	Water	SW2004	25,000	25,000	50,000	50,000	50,000	75,000	75,000
Area F - Forrest Ave Stormwater Improvements	Storm Water	SW2101	150,000	150,000	1,650,000	0	0	0	0
Evergreen-Maude Storm Sewer Improvements	Storm Water	SW2301	850,000	850,000	0	0	0	0	0
Scarsdale Estates Drainage Improvements	Storm Water	SW2302	200,000	200,000	880,000	0	0	0	0
South Arlington Heights Road Sewer	TIF S AH Rd	SW2401	0	0	1,000,000	1,000,000	0	0	0
South Arlington Heights Road Sewer	Water	SW2401	0	0	1,000,000	1,000,000	0	0	0
Sub-Total Sewers			3,308,200	3,296,800	6,255,000	3,000,000	1,475,000	1,525,000	1,525,000
Vehicles									
Vehicle and Special Equipment Replacement - Public Works	Fleet	VH9501	1,334,700	2,226,500	962,500	2,200,000	1,500,000	760,000	740,000
Vehicle and Special Equipment Replacement - Water & Sewer	Fleet	VH9502	31,000	190,100	645,200	1,469,000	137,000	609,000	26,800
Vehicle Replacement - Police Department	Fleet	VH9503	283,100	780,800	581,500	459,000	552,500	460,000	531,500
Vehicle Replacement - Fire Department	Fleet	VH9504	2,199,200	2,587,800	772,600	1,328,800	36,600	1,206,700	0
Vehicle Replacement - Municipal Fleet Services	Fleet	VH9506	0	46,500	62,600	0	0	0	0
Vehicle Replacement - Municipal Parking Operations	Fleet	VH9508	0	0	0	72,500	0	0	22,700
Vehicle Replacement - Building & Health Services Department	Fleet	VH9510	122,100	122,100	0	113,100	116,500	199,900	82,400
Vehicle Replacement - Planning	Fleet	VH9512	0	0	36,600	0	0	0	0
Surveillance Van - Police Department	Crim Inv	VH2201	195,300	195,300	0	0	0	0	0
Sub-Total Vehicles			4,165,400	6,149,100	3,061,000	5,642,400	2,342,600	3,235,600	1,403,400
Water									
Watermain Replacement Program	Water	WA9001	4,100,000	4,216,700	4,200,000	4,300,000	4,400,000	4,500,000	4,500,000
Residential Meter & AMR System Replacement	Water	WA0302	1,116,000	3,120,600	3,279,400	2,612,900	0	0	0
Water Tank Repainting	Water	WA1101	3,438,200	3,438,200	0	2,196,400	1,468,800	2,400,000	0
Deep Well Rehabilitation	Water	WA1102	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Commercial Meter Replacements	Water	WA2001	300,000	585,800	300,000	300,000	400,000	400,000	400,000
Risk & Resiliency Plan	Water	WA2101	336,200	336,200	219,000	250,000	185,000	0	0
Lead Service Line Replacement: Professional Services	LSLR	WA2301	2,000,000	3,900,000	1,500,000	3,700,000	3,900,000	3,900,000	1,500,000
Lead Service Cost Sharing Program	LSLR	WA2302	0	0	200,000	200,000	200,000	200,000	200,000
Sub-Total Water			11,305,400	15,612,500	9,713,400	13,574,300	10,568,800	11,415,000	6,615,000
			49,796,100	60,685,100	46,732,400	41,138,400	32,572,000	33,179,500	27,738,700

## CAPITAL IMPROVEMENT PROGRAM (CIP) FIVE YEAR SPENDING AND FUNDING SUMMARY

CAPITAL FUNDING BY FUND	2023 EST ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
Capital Projects Fund	15,968,600	16,095,600	<b>14,673,200</b>	10,040,200	10,498,900	9,746,700	10,573,800
Water & Sewer Fund	10,707,900	13,115,000	<b>9,872,400</b>	12,007,300	7,423,800	8,324,000	6,202,000
Motor Fuel Tax Fund	5,754,000	5,754,000	<b>3,921,400</b>	3,923,700	3,926,200	3,928,700	2,930,000
Criminal Investigation Fund	308,300	308,300	<b>177,000</b>	481,300	122,000	100,000	129,000
Municipal Parking Operations Fund	1,980,500	1,780,500	<b>345,000</b>	395,000	45,000	45,000	1,360,000
TIF Funds	3,170,000	7,852,700	<b>8,330,900</b>	3,151,000	2,715,000	2,300,000	2,040,000
Storm Water Control Fund	2,808,200	2,796,800	<b>4,205,000</b>	950,000	950,000	950,000	950,000
Lead Service Line Replacement Fund	2,100,000	4,000,000	<b>1,800,000</b>	4,200,000	4,200,000	4,200,000	1,800,000
Arts, Entertainment & Events Fund	211,100	211,000	<b>107,000</b>	108,000	109,000	110,000	111,000
Fleet Operations Fund	3,970,100	5,953,800	<b>3,061,000</b>	5,642,400	2,342,600	3,235,600	1,403,400
Technology Fund	2,792,400	2,792,400	<b>214,500</b>	214,500	214,500	214,500	214,500
Foreign Fire Insurance Tax Fund	25,000	25,000	<b>25,000</b>	25,000	25,000	25,000	25,000
<b>Total Capital Funding</b>	<b>49,796,100</b>	<b>60,685,100</b>	<b>46,732,400</b>	<b>41,138,400</b>	<b>32,572,000</b>	<b>33,179,500</b>	<b>27,738,700</b>

CAPITAL FUNDING BY REVENUE SOURCE	2023 EST ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
Charges to Operations	6,520,600	6,520,600	<b>6,457,500</b>	6,699,200	6,951,400	7,214,900	7,490,500
Motor Fuel Tax Allotment	3,000,000	3,000,000	<b>3,000,000</b>	3,000,000	3,000,000	3,000,000	3,000,000
Taxes							
Food & Beverage Tax	211,100	211,000	<b>107,000</b>	108,000	109,000	110,000	111,000
Property Tax	5,500,000	5,500,000	<b>5,700,000</b>	5,800,000	5,900,000	6,000,000	6,100,000
Property Tax Increment	3,030,000	2,309,900	<b>2,696,800</b>	2,821,800	3,001,800	3,121,800	3,121,800
Home Rule Sales Tax	2,350,000	2,375,000	<b>2,450,000</b>	2,520,000	2,590,000	2,670,000	2,750,100
Water Sales	10,707,900	13,115,000	<b>9,872,400</b>	12,007,300	7,423,800	8,324,000	6,202,000
Bond Proceeds	0	0	<b>18,000,000</b>	0	0	0	0
Other (including parking fees & interest income)	6,721,600	3,995,100	<b>4,082,000</b>	3,726,400	3,826,400	3,826,400	2,846,400
Grants/State/Federal/County/Private	1,601,000	2,756,000	<b>1,300,000</b>	33,500	650,000	335,200	0
Operating Transfer In	300,000	300,000	<b>300,000</b>	300,000	300,000	300,000	300,000
Cash on Hand/Reserves	9,853,900	20,602,500	<b>(7,233,300)</b>	4,122,200	(1,180,400)	(1,722,800)	(4,183,100)
<b>Total Capital Funding</b>	<b>49,796,100</b>	<b>60,685,100</b>	<b>46,732,400</b>	<b>41,138,400</b>	<b>32,572,000</b>	<b>33,179,500</b>	<b>27,738,700</b>

## CAPITAL IMPROVEMENT PROGRAM (CIP) IMPACT ON THE 2024 OPERATING BUDGET

Most of the capital improvement projects listed in the Village's CIP ***Five Year Spending and Funding Summary*** will not cause an increase or a decrease in operating expenses. There are four projects, however, that will affect operating expenses. Details on these projects:

### STREETS

- **Project Name:** LED Street Light Conversions  
**Description:** Replacement of current street lights with efficient LED lights.  
**Budget:** \$64,000 per year  
**Operating Budget Impact:** Additional overtime by Public Works personnel will be required to install these new lights. The 2023 Budget includes an annual increase in Public Works overtime. However, the new LED lights will last much longer and use less energy, reducing long-term electricity and labor costs.

### WATER

- **Project Name:** Watermain Replacement Program  
**Description:** Replacement of aging watermain throughout the Village.  
**Budget:** \$4,200,000  
**Operating Budget Impact:** By increasing the annual funding for the annual watermain replacement over the next few years, the Village should be able to reduce overtime costs for broken watermain calls.
- **Project Name:** Residential Meter & AMR System Replacement  
**Description:** Replacement of aging meters and an upgrade to automatic meter reading for all residential water customers.  
**Budget:** \$3,279,400  
**Operating Budget Impact:** The new meters and automatic meter reading system will increase revenues by more accurately billing water consumed. The current aging meters are underrepresenting the actual amount of water being used by customers. In addition, the automatic meter reading system will allow Village personnel and customers to view live customer usage data, greatly increasing the efficiency over the current meter reading process.

# DEBT SUMMARY

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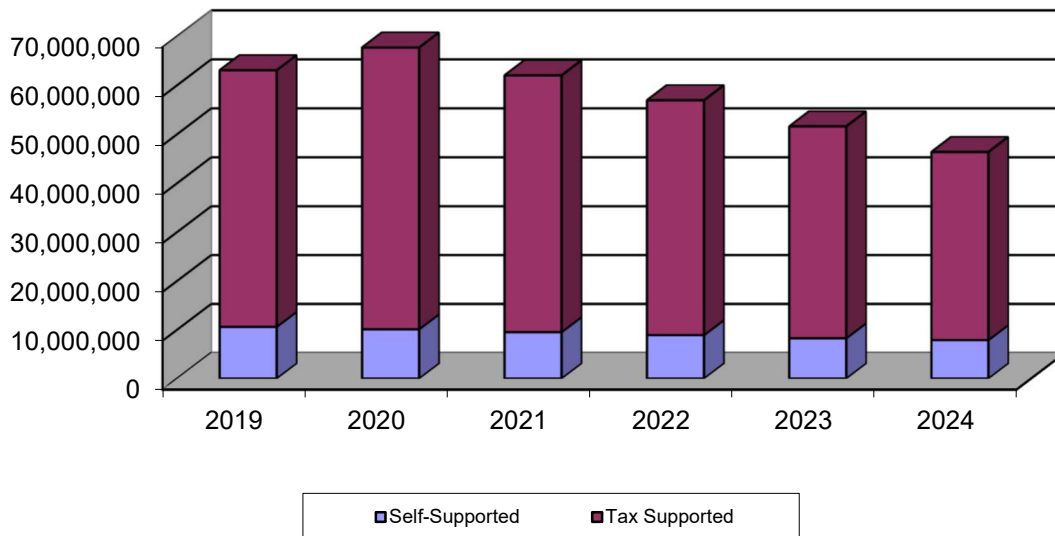
## OVERVIEW AND DEBT FINANCING PRINCIPLES

The Village of Arlington Heights has historically taken a conservative approach to debt financing. The goal of the Village's debt policy is to maintain the ability to provide high quality essential village services in a cost-effective manner. Policy makers weigh this goal against maintaining the ability to borrow at the lowest possible rates. The Village has used the following guidelines before financing projects with long-term debt:

- Staff conservatively projects the revenue sources to pay off the debt.
- The financing of the improvement will not exceed its useful life.
- The benefits of the improvement must outweigh its costs, including the interest costs of financing.

Through the application of these guidelines, the Village Board tests any demand on debt financing. Furthermore, the Village uses debt only to provide financing for essential and necessary capital projects. The chart below shows a brief history of the Village's outstanding bond debt.

**VILLAGE OF ARLINGTON HEIGHTS**  
**Outstanding Bond Debt (Principal Only)**  
**Fiscal Years Ending 2019 through 2024**

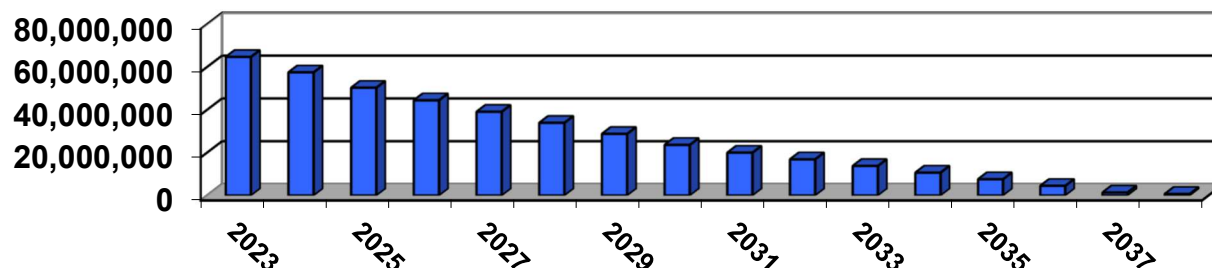


# DEBT SUMMARY

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The Village will continue paying down its debt aggressively over the next few years as is show below:

**Total Principal & Interest Outstanding**  
**2023 through 2038**  
Includes Self-Supported (NWCD & Storm Sewer) and Tax Supported Debt



## LEGAL DEBT MARGIN

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois Constitution governs computation of the legal debt margin.

“The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property:...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: ...Indebtedness which is outstanding on the effective day (July, 1971) of this Constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.”

To date the General Assembly has set no limits for home rule municipalities.

## TYPES OF VILLAGE DEBT

The Village’s general obligation bond rating is Aa1 from Moody’s Investors Service. A general obligation bond has the full faith and credit of the Village pledged. The general obligation alternate revenue bonds, which are a pledge of a specific revenue source, (i.e. utility taxes, sales taxes, water revenues) and a tax levy, carry the same rating. However, all other types of debt instruments are of a lesser credit quality and therefore have higher relative interest rates. An approximate ranking is as follows:

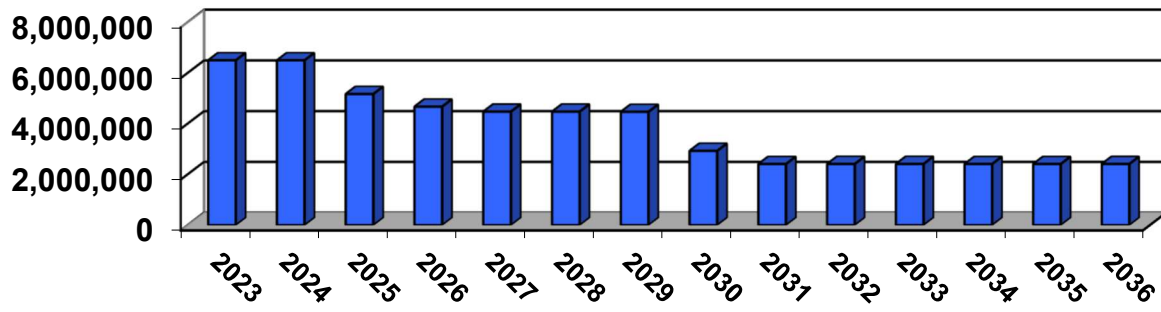
- General Obligation/General Obligation Alternate Revenue
- Water and Sewer Revenue
- Installment Contract
- Special Service Area
- Special Assessment

# DEBT SUMMARY

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The chart below will help us visualize and manage our annual tax supported debt service:

**Tax Supported Debt Service Payments by Fiscal Year  
2023 Through 2036**



## CONCLUSION

The Village issues new debt only after careful consideration of the benefits of the capital project being financed and a conservative analysis of the revenue sources required to pay off the debt. By following these practices and by monitoring the total debt burden, the Village has been able to maintain a high bond rating, which equates to lower interest costs. The Village's overall financial health is good, and by following sound financial and management policies, the Village's Board and staff will emphasize continued efforts toward maintaining and improving the Village's financial performance in the coming years.

The schedules on the following page provide summaries of outstanding bond issues and future debt service requirements.

VILLAGE OF ARLINGTON HEIGHTS

# SUMMARY OF OUTSTANDING BOND ISSUES

AS OF December 31, 2023

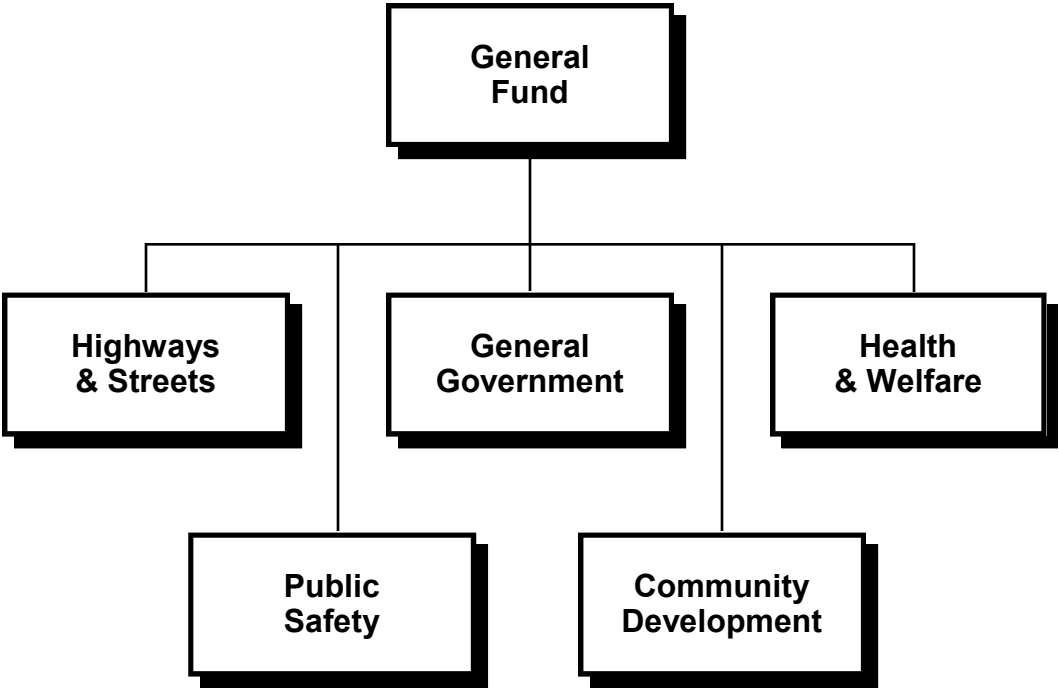
ISSUE	PURPOSE	AMOUNT ISSUED	MATURITY DATE	PRINCIPAL OUTSTANDING
2016 G. O. Police Station Bonds	Design and build new police station	32,900,000	12/1/2036	24,640,000
2018 G. O. Storm Sewer Bonds	Improvement of storm sewer infrastructure	9,530,000	12/1/2038	7,880,000
2019 G. O. Refunding Bonds	Partial Refunding of 2011 Refunding Bonds	7,985,000	12/1/2026	5,160,000
2020 G. O. Water Main, St., Parking Bonds	Water Main replacement, street and parking infrastructure	13,700,000	12/1/2030	8,705,000
<b>TOTAL ALL BONDS</b>				<b>46,385,000</b>

## ANNUAL DEBT SERVICE REQUIREMENTS

(PRINCIPAL AND INTEREST)

ISSUE	FUNDING SOURCE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET
2012A Partial Refunding of 2004 Public Bldg	Property Tax	2,110,400	2,215,400	1,402,500	0	0
2014 Road Improvements	Property Tax	885,800	0	0	0	0
2016 Police Building	Property Tax	3,294,900	2,572,700	2,535,150	2,422,300	2,451,400
2019 Partial Refunding of 2011 Partial Refunding	Property Tax	399,250	399,250	1,039,250	2,552,250	2,523,000
2020 Water Main, Streets, & Parking	Property Tax	0	1,311,206	1,521,800	1,523,400	1,523,200
<b>SUBTOTAL - PROPERTY TAX</b>		<b>6,690,350</b>	<b>6,498,556</b>	<b>6,498,700</b>	<b>6,497,950</b>	<b>6,497,600</b>
2010 Refunding of 2002A NWCDs Building	Northwest Central Dispatch Rent	285,675	287,875	289,100	0	0
2018 Storm Sewer Improvements	Storm Water Utility Fee	689,300	691,100	692,300	692,900	689,150
<b>SUBTOTAL - OPERATING REVENUE</b>		<b>974,975</b>	<b>978,975</b>	<b>981,400</b>	<b>692,900</b>	<b>689,150</b>
<b>TOTAL</b>		<b>7,665,325</b>	<b>7,477,531</b>	<b>7,480,100</b>	<b>7,190,850</b>	<b>7,186,750</b>

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# GENERAL FUND

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## Fund at a Glance

This is the major operating fund of the Village. It accounts for Police, Fire, Public Works and other administrative and support operations.

### Restrictions:

Except where either State or Federal law requires funds to be segregated into a separate fund, the General Fund becomes the major operating fund of the Village and includes everything that is not required to be accounted for in a separate fund in accordance with Generally Accepted Accounting Principles.

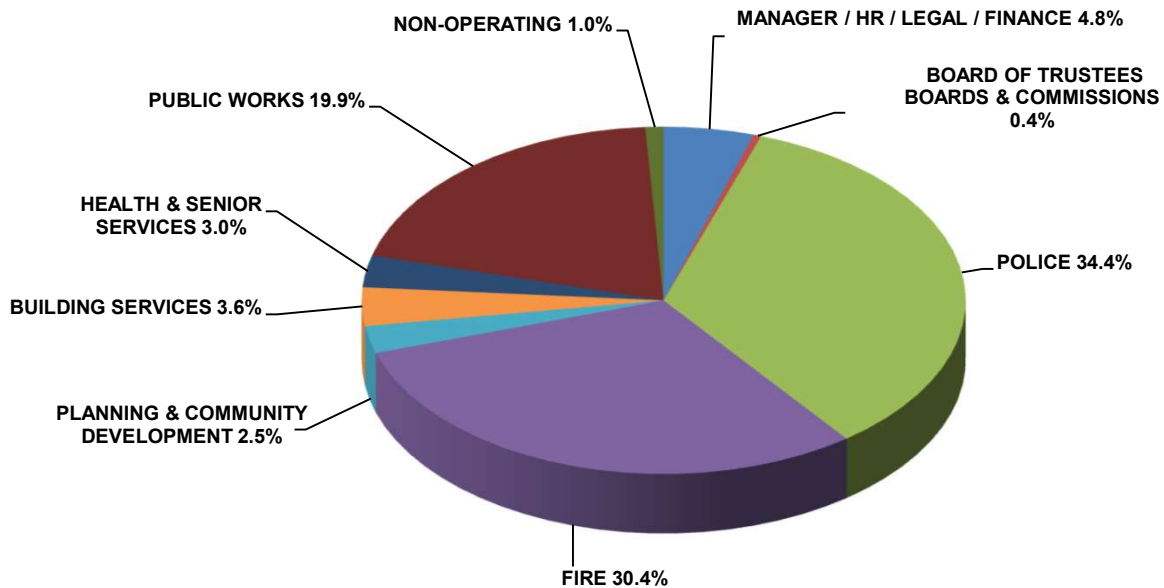
## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
<b>Revenues</b>							
Taxes	\$ 70,849,288	\$ 76,536,731	\$ 74,932,000	\$ 77,037,000	<b>\$ 76,856,000</b>	\$ (181,000)	(0.2%)
Intergovernmental	675,234	729,356	702,700	712,800	<b>628,000</b>	(84,800)	(11.9%)
Licenses & Permits	4,076,369	4,252,704	3,969,400	4,105,600	<b>2,679,400</b>	(1,426,200)	(34.7%)
Fees	5,658,650	6,519,354	6,225,000	5,601,000	<b>6,225,000</b>	624,000	11.1%
Fines	788,237	754,950	666,600	520,100	<b>666,600</b>	146,500	28.2%
Charges for Services	2,175,369	2,276,341	1,563,200	1,563,200	<b>1,275,900</b>	(287,300)	(18.4%)
Investment Income	23,140	425,423	385,000	160,000	<b>385,000</b>	225,000	140.6%
Sales, Reimbursables, & Rents	123,242	101,435	209,000	210,000	<b>209,000</b>	(1,000)	(0.5%)
Other	375,849	596,700	395,400	362,000	<b>409,800</b>	47,800	13.2%
<b>Total Revenues</b>	<b>\$ 84,745,378</b>	<b>\$ 92,192,994</b>	<b>\$ 89,048,300</b>	<b>\$ 90,271,700</b>	<b>\$ 89,334,700</b>	<b>\$ (937,000)</b>	<b>(1.0%)</b>
Interfund Transfers In	200,000	200,000	200,000	200,000	<b>200,000</b>	-	0.0%
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 84,945,379</b>	<b>\$ 92,392,994</b>	<b>\$ 89,248,300</b>	<b>\$ 90,471,700</b>	<b>\$ 89,534,700</b>	<b>\$ (937,000)</b>	<b>(1.0%)</b>
<b>Expenditures</b>							
Personal Services	\$ 62,372,110	\$ 63,991,259	\$ 66,877,100	\$ 67,436,100	<b>\$ 70,768,300</b>	\$ 3,332,200	4.9%
Contractual Services	11,676,748	12,254,447	13,464,700	13,402,280	<b>13,523,400</b>	121,120	0.9%
Commodities	2,122,077	2,500,721	2,926,200	2,952,604	<b>2,801,700</b>	(150,904)	(5.1%)
Other Charges	1,153,149	1,011,019	1,291,400	1,766,408	<b>1,317,900</b>	(448,508)	(25.4%)
<b>Total Expenditures</b>	<b>\$ 77,324,085</b>	<b>\$ 79,757,446</b>	<b>\$ 84,559,400</b>	<b>\$ 85,557,392</b>	<b>\$ 88,411,300</b>	<b>\$ 2,853,908</b>	<b>3.3%</b>
Interfund Transfers Out	7,550,000	10,800,000	-	-	-	-	0.0%
<b>Total Expenditures and Interfund Transfers Out</b>	<b>\$ 84,874,085</b>	<b>\$ 90,557,446</b>	<b>\$ 84,559,400</b>	<b>\$ 85,557,392</b>	<b>\$ 88,411,300</b>	<b>\$ 2,853,908</b>	<b>3.3%</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 71,294</b>	<b>\$ 1,835,548</b>	<b>\$ 4,688,900</b>	<b>\$ 4,914,308</b>	<b>\$ 1,123,400</b>	<b>\$ (3,790,908)</b>	<b>(77.1%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 30,612,051</b>	<b>\$ 30,683,345</b>	<b>\$ 32,518,893</b>	<b>\$ 32,518,893</b>	<b>\$ 37,207,793</b>	<b>\$ 4,688,900</b>	<b>14.4%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 30,683,345</b>	<b>\$ 32,518,893</b>	<b>\$ 37,207,793</b>	<b>\$ 37,433,201</b>	<b>\$ 38,331,193</b>	<b>\$ 897,992</b>	<b>2.4%</b>

# GENERAL FUND EXPENDITURE SUMMARY

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Dept No.	General Fund	Actual 2021	Actual 2022	Projected Actual 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
0101	Board of Trustees	152,386	158,095	179,000	179,000	172,600	(6,400)	(3.6%)
0201	Integrated Services	1,025,159	1,082,189	1,239,200	1,237,700	1,660,600	422,900	34.2%
0301	Human Resources	420,099	431,770	521,000	507,900	628,700	120,800	23.8%
0401	Legal	781,390	632,527	641,700	636,700	0	(636,700)	(100.0%)
0501	Finance	1,781,386	1,852,225	1,898,300	1,929,200	1,983,400	54,200	2.8%
1001	Boards & Commissions	157,901	114,474	167,200	167,500	194,300	26,800	16.0%
3001	Police/Police Grant	26,408,436	27,356,762	28,897,300	29,033,503	30,423,800	1,390,297	4.8%
3501	Fire	24,365,202	24,760,115	25,527,000	25,618,872	26,904,600	1,285,728	5.0%
4001	Planning	1,840,706	1,864,071	2,093,600	2,177,757	2,240,000	62,243	2.9%
4501	Building Services	2,556,164	2,795,152	2,886,400	3,090,300	3,167,100	76,800	2.5%
7001	Health Services	1,778,463	1,735,978	1,849,300	1,907,700	1,881,300	(26,400)	(1.4%)
7007	Senior Services	567,560	620,986	691,400	692,500	732,000	39,500	5.7%
7101	Public Works	14,593,626	15,636,928	17,082,300	17,019,560	17,558,900	539,340	3.2%
9901	Non-Operating	8,445,606	11,516,173	885,700	1,359,200	864,000	(495,200)	(36.4%)
TOTAL EXPENDITURES		84,874,085	90,557,446	84,559,400	85,557,392	88,411,300	2,853,908	3.3%
TOTAL REVENUES		84,945,379	92,392,994	89,248,300	90,471,700	89,534,700	(937,000)	(1.0%)
SURPLUS (DEFICIT)		71,294	1,835,548	4,688,900	4,914,308	1,123,400	(3,790,908)	(77.1%)
BEGINNING FUND BALANCE		30,612,051	30,683,345	32,518,893	32,518,893	37,207,793	4,688,900	14.4%
ENDING FUND BALANCE		30,683,345	32,518,893	37,207,793	37,433,201	38,331,193	897,992	2.4%



# GENERAL FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-0000-401030-	Real Estate Tax IMRF	1,789,293	1,708,715	1,778,000	1,778,000	1,827,200	49,200	2.8%
101-0000-401040-	Real Estate Tax FICA	1,463,949	1,534,689	1,600,000	1,600,000	1,644,600	44,600	2.8%
101-0000-401100-	Real Estate Tax Police Pension	3,952,076	4,087,288	3,911,000	3,911,000	4,190,000	279,000	7.1%
101-0000-401110-	Real Estate Tax Fire Pension	4,800,582	4,946,798	5,256,000	5,256,000	5,881,000	625,000	11.9%
101-0000-401120-	Real Estate Tax Police Protect	6,857,168	6,756,852	5,950,000	6,750,000	6,151,100	(598,900)	(8.9%)
101-0000-401130-	Real Estate Tax Fire Protect	6,857,168	6,756,852	5,950,000	6,750,000	6,151,100	(598,900)	(8.9%)
	<b>Real Estate Taxes</b>	<b>25,720,235</b>	<b>25,791,194</b>	<b>24,445,000</b>	<b>26,045,000</b>	<b>25,845,000</b>	<b>(200,000)</b>	<b>(0.8%)</b>
101-0000-402100-	Bus. Taxes Hotel	641,947	937,369	930,000	750,000	930,000	180,000	24.0%
101-0000-402150-	Bus. Taxes Adm	21,831	8,277	-	-	-	-	
101-0000-402250-	Bus. Taxes Food & Beverage Tax	2,139,900	2,301,416	2,462,000	2,422,000	2,511,000	89,000	3.7%
101-0000-402300-	Bus. Taxes Sales Tax Home Rule	6,567,847	7,207,064	7,447,000	7,100,000	7,596,000	496,000	7.0%
101-0000-402350-	Bus. Taxes Road & Bridge	223,965	240,621	240,000	250,000	240,000	(10,000)	(4.0%)
101-0000-402450-	Bus. Taxes Telecomm	1,684,735	1,651,598	1,650,000	1,544,000	1,620,000	76,000	4.9%
101-0000-402500-	Bus. Taxes Electric Utility	2,898,554	2,803,493	2,742,000	2,900,000	2,800,000	(100,000)	(3.4%)
101-0000-402550-	Bus. Taxes Nat Gas Utility	2,045,023	2,118,406	1,966,000	2,100,000	2,100,000	-	0.0%
	<b>Business Taxes</b>	<b>16,223,803</b>	<b>17,268,243</b>	<b>17,437,000</b>	<b>17,066,000</b>	<b>17,797,000</b>	<b>731,000</b>	<b>4.3%</b>
101-0000-403050-	Intergov Taxes Sales	15,162,957	15,993,182	16,114,000	16,661,000	16,436,000	(225,000)	(1.4%)
101-0000-403060-	Intergov Taxes Local Use	2,961,695	3,151,457	3,300,000	3,045,000	3,300,000	255,000	8.4%
101-0000-403100-	Intergov Taxes Auto Rental	23,803	22,739	25,000	25,000	25,000	-	0.0%
101-0000-403150-	Intergov Taxes State Inc Tax	9,939,827	12,657,093	12,111,000	12,595,000	12,353,000	(242,000)	(1.9%)
101-0000-403250-	Intergov Taxes Replacemnt Tax	816,967	1,652,822	1,500,000	1,600,000	1,100,000	(500,000)	(31.3%)
	<b>Intergovernmental Taxes</b>	<b>28,905,250</b>	<b>33,477,293</b>	<b>33,050,000</b>	<b>33,926,000</b>	<b>33,214,000</b>	<b>(712,000)</b>	<b>(2.1%)</b>
	<b>Total Taxes</b>	<b>70,849,288</b>	<b>76,536,731</b>	<b>74,932,000</b>	<b>77,037,000</b>	<b>76,856,000</b>	<b>(181,000)</b>	<b>(0.2%)</b>
101-0000-411350-	Intergov Rev Training Reimb	82,433	101,682	50,000	50,000	50,000	-	0.0%
101-0000-411360-	Intergov Rev Task Force Reimb	20,256	14,852	20,000	25,000	20,000	(5,000)	(20.0%)
101-0000-411530-	Intergov Rev St Char Game Tax	4,922	9,427	-	5,000	-	(5,000)	(100.0%)
101-0000-411700-	Intergov Rev Other Grants	392,355	463,895	471,700	471,800	397,000	(74,800)	(15.9%)
101-0000-411800-	Intergov Rev Counselor Park	46,000	4,500	23,000	23,000	23,000	-	0.0%
101-0000-411810-	Intergov Rev Svcs for Library	129,267	135,000	138,000	138,000	138,000	-	0.0%
	<b>Total Intergovernmental</b>	<b>675,234</b>	<b>729,356</b>	<b>702,700</b>	<b>712,800</b>	<b>628,000</b>	<b>(84,800)</b>	<b>(11.9%)</b>
101-0000-421050-	Licenses & Pmt Vehicle Lic	1,395,388	1,305,356	1,225,000	1,400,000	-	(1,400,000)	(100.0%)
101-0000-421100-	Licenses & Pmt Bus. Lic	702,685	694,352	700,000	650,000	700,000	50,000	7.7%
101-0000-421150-	Licenses & Pmt Dog Lic	65,659	66,100	65,000	65,000	-	(65,000)	(100.0%)
101-0000-421200-	Licenses & Pmt Liquor Lic	392,918	403,878	400,000	400,000	400,000	-	0.0%
101-0000-421250-	Licenses & Pmt Chauffeur Lic	40	40	100	100	100	-	0.0%
101-0000-421300-	Licenses & Pmt Mtpl Dwell Lic	86,384	60,831	80,000	80,000	80,000	-	0.0%
101-0000-421990-	Licenses & Pmt Rev Suspns OL	(3,077)	18,774	-	-	-	-	0.0%
	<b>Licenses</b>	<b>2,639,998</b>	<b>2,549,331</b>	<b>2,470,100</b>	<b>2,595,100</b>	<b>1,180,100</b>	<b>(1,415,000)</b>	<b>(54.5%)</b>
101-0000-422050-	Licenses & Pmt Building Pmt	1,137,149	1,411,473	1,200,000	1,200,000	1,200,000	-	0.0%
101-0000-422100-	Licenses & Pmt Electrical Pmt	106,777	102,275	105,000	115,000	105,000	(10,000)	(8.7%)
101-0000-422150-	Licenses & Pmt Plumbing Pmt	72,880	76,025	80,000	80,000	80,000	-	0.0%
101-0000-422200-	Licenses & Pmt Sign Pmt	10,720	14,320	12,000	12,000	12,000	-	0.0%
101-0000-422250-	Licenses & Pmt Elevator Pmt	55,139	49,475	55,000	55,000	55,000	-	0.0%
101-0000-422300-	Licenses & Pmt Occupancy Pmt	18,540	19,240	20,000	20,000	20,000	-	0.0%
101-0000-422350-	Licenses & Pmt Driveway Pmt	-	187	300	1,000	300	(700)	(70.0%)
101-0000-422450-	Licenses & Pmt A/C Pmt	22,024	15,206	15,000	14,000	15,000	1,000	7.1%
101-0000-422500-	Licenses & Pmt Swim Pool Pmt	3,707	4,094	3,000	2,000	3,000	1,000	50.0%
101-0000-422600-	Licenses & Pmt Chimney Pmt	1,160	1,043	1,500	2,000	1,500	(500)	(25.0%)
101-0000-422650-	Licenses & Pmt Wrecking Pmt	5,875	7,775	7,500	7,500	7,500	-	0.0%
101-0000-422700-	Licenses & Pmt Other Pmt	2,401	2,260	-	2,000	-	(2,000)	(100.0%)
	<b>Permits</b>	<b>1,436,372</b>	<b>1,703,373</b>	<b>1,499,300</b>	<b>1,510,500</b>	<b>1,499,300</b>	<b>(11,200)</b>	<b>(0.7%)</b>
	<b>Total Licenses &amp; Permits</b>	<b>4,076,369</b>	<b>4,252,704</b>	<b>3,969,400</b>	<b>4,105,600</b>	<b>2,679,400</b>	<b>(1,426,200)</b>	<b>(34.7%)</b>
101-0000-431340-	Fees Gen Gov Cable Franchise	-	-	1,350,000	1,400,000	1,350,000	(50,000)	(3.6%)
101-0000-431341-	Fees Gen Gov Cable WOW	174,839	125,626	-	-	-	-	0.0%
101-0000-431342-	Fees Gen Gov Cable Comcast	1,036,885	1,052,294	-	-	-	-	0.0%
101-0000-431344-	Fees Gen Gov Cable ATT	177,447	156,798	-	-	-	-	0.0%
101-0000-431400-	Fees Gen Gov Other	41,300	39,558	40,000	40,000	40,000	-	0.0%
101-0000-431500-	Fees Gen Gov Spcl PW Detail	2,385	11,769	3,000	3,000	3,000	-	0.0%
	<b>General Government Fees</b>	<b>1,432,856</b>	<b>1,386,045</b>	<b>1,393,000</b>	<b>1,443,000</b>	<b>1,393,000</b>	<b>(50,000)</b>	<b>(3.5%)</b>

## GENERAL FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-0000-432020-	Fees Com Dev Plan Cmte Hearing	26,825	14,710	-	20,000	-	(20,000)	(100.0%)
101-0000-432060-	Fees Com Dev (Re)Zoning Var	10,810	6,840	10,000	10,000	10,000	-	0.0%
101-0000-432080-	Fees Com Dev Plan Examination	92,158	105,375	100,000	100,000	100,000	-	0.0%
101-0000-432090-	Fees Com Dev Fire Plan Exam	52,777	79,903	60,000	42,000	60,000	18,000	42.9%
101-0000-432120-	Fees Com Dev Engineering Svc	241,496	369,890	225,000	160,000	225,000	65,000	40.6%
	<b>Community Development Fees</b>	<b>424,065</b>	<b>576,718</b>	<b>395,000</b>	<b>332,000</b>	<b>395,000</b>	<b>63,000</b>	<b>19.0%</b>
101-0000-433140-	Fees Pub Sfty Ambulance Svc	3,164,776	3,756,425	3,800,000	3,200,000	3,800,000	600,000	18.8%
101-0000-433160-	Fees Pub Sfty Spcl Pol Detl	135,908	233,935	150,000	150,000	150,000	-	0.0%
101-0000-433180-	Fees Pub Sfty Pol Counselr	358,821	379,071	370,000	350,000	370,000	20,000	5.7%
101-0000-433190-	Fees Pub Sfty Pol Records	11,834	15,523	12,000	11,000	12,000	1,000	9.1%
101-0000-433200-	Fees Pub Sfty Spcl Fire Detl	23,380	40,744	25,000	25,000	25,000	-	0.0%
101-0000-433220-	Fees Pub Sfty False Alarm	11,050	40,300	-	15,000	-	(15,000)	(100.0%)
101-0000-433240-	Fees Pub Sfty Chemical Users	13,290	11,650	10,000	10,000	10,000	-	0.0%
101-0000-433260-	Fees Pub Sfty DUI Admin	75,200	65,225	65,000	60,000	65,000	5,000	8.3%
	<b>Public Safety Fees</b>	<b>3,794,260</b>	<b>4,542,873</b>	<b>4,432,000</b>	<b>3,821,000</b>	<b>4,432,000</b>	<b>611,000</b>	<b>16.0%</b>
101-0000-434260-	Fees Hlth & Wlfare Hlth Inspe	-	35	-	-	-	-	0.0%
101-0000-434280-	Fees Hlth & Wlfare Weed Cut	7,369	13,558	5,000	5,000	5,000	-	0.0%
101-0000-434320-	Fees Hlth & Wlfare Animal Dtn	100	125	-	-	-	-	0.0%
	<b>Health &amp; Welfare Fees</b>	<b>7,469</b>	<b>13,718</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Fees</b>	<b>5,658,650</b>	<b>6,519,354</b>	<b>6,225,000</b>	<b>5,601,000</b>	<b>6,225,000</b>	<b>624,000</b>	<b>11.1%</b>
101-0000-441050-	Fines Crt/Ticket Traf Court	308,099	137,900	150,000	300,000	150,000	(150,000)	(50.0%)
101-0000-441100-	Fines Crt/Ticket Dog	-	-	-	100	-	(100)	(100.0%)
101-0000-441150-	Fines Crt/Ticket Parking	460,828	600,433	500,000	205,000	500,000	295,000	143.9%
101-0000-441151-	Fines Crt/Ticket Pking Amnesty	303	1,555	500	1,000	500	(500)	(50.0%)
101-0000-441220-	Fines Crt/Ticket Compl Ticket	162	45	100	3,000	100	(2,900)	(96.7%)
101-0000-441250-	Fines Crt/Ticket Ordin Ticket	985	-	1,000	1,000	1,000	-	0.0%
101-0000-441350-	Fines Crt/Ticket Other Fines	17,860	15,018	15,000	10,000	15,000	5,000	50.0%
	<b>Total Fines</b>	<b>788,237</b>	<b>754,950</b>	<b>666,600</b>	<b>520,100</b>	<b>666,600</b>	<b>146,500</b>	<b>28.2%</b>
101-0000-451050-	Intragvt Svc Chg Escrow	1,108	26,393	12,000	12,000	12,000	-	0.0%
101-0000-451100-	Intragvt Svc Chg Guaranty	461	6,547	5,000	5,000	5,000	-	0.0%
101-0000-451150-	Intragvt Svc Chg Parking	287,300	287,300	287,300	287,300	-	(287,300)	(100.0%)
101-0000-451300-	Intragvt Svc Chg Water	1,821,500	1,876,100	1,178,900	1,178,900	1,178,900	-	0.0%
101-0000-451350-	Intragvt Svc Chg TIF	65,000	80,000	80,000	80,000	80,000	-	0.0%
	<b>Total Charges for Services</b>	<b>2,175,369</b>	<b>2,276,341</b>	<b>1,563,200</b>	<b>1,563,200</b>	<b>1,275,900</b>	<b>(287,300)</b>	<b>(18.4%)</b>
101-0000-461020-	Int Inc on Investments	9,276	340,571	300,000	100,000	300,000	200,000	200.0%
101-0000-462100-	Invest Inc Invstmnt Inc IMET	13,864	84,852	85,000	60,000	85,000	25,000	41.7%
	<b>Total Investment Income</b>	<b>23,140</b>	<b>425,423</b>	<b>385,000</b>	<b>160,000</b>	<b>385,000</b>	<b>225,000</b>	<b>140.6%</b>
101-0000-471160-	Ins Prop Dmge Lts/Sign	26,491	18,922	30,000	30,000	30,000	-	0.0%
101-0000-471180-	Ins Prop Dmge to Tree	1,037	3,442	2,000	2,000	2,000	-	0.0%
	<b>Property Damage</b>	<b>27,527</b>	<b>22,364</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>	<b>0.0%</b>
101-0000-472240-	Sales of Equipment	22,860	9,825	5,000	5,000	5,000	-	0.0%
101-0000-472280-	Sales of Scrap	4,628	5,220	4,000	2,000	4,000	2,000	100.0%
101-0000-472360-	Sales of Plans Bid Specs	1,065	-	1,000	1,000	1,000	-	0.0%
101-0000-472380-	Sales of Printed Matter	88	-	-	-	-	-	0.0%
101-0000-472820-	Sales Rents & Conc	27,212	23,612	126,000	126,000	126,000	-	0.0%
101-0000-472821-	Sales Rents & Conc Train Stn	3,435	7,005	7,000	10,000	7,000	(3,000)	(30.0%)
101-0000-472870-	Sales Rents & Conc Lease Rev	600	2,800	-	-	-	-	0.0%
	<b>Sales &amp; Rents</b>	<b>59,888</b>	<b>48,462</b>	<b>143,000</b>	<b>144,000</b>	<b>143,000</b>	<b>(1,000)</b>	<b>(0.7%)</b>
101-0000-473050-	Reimb Traffic Signal Ctrl Mtce	35,827	30,609	34,000	34,000	34,000	-	0.0%
	<b>Reimbursables</b>	<b>35,827</b>	<b>30,609</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Sales &amp; Reimbursables</b>	<b>123,242</b>	<b>101,435</b>	<b>209,000</b>	<b>210,000</b>	<b>209,000</b>	<b>(1,000)</b>	<b>(0.5%)</b>
101-0000-481500-	Special Events Hearts of Gold	-	7,775	15,000	15,000	15,000	-	0.0%
101-0000-481550-	Special Events Premium Sponsor	-	7,500	-	-	-	-	0.0%
	<b>Special Events</b>	<b>-</b>	<b>15,275</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
101-0000-483100-	Donation NWCH in Lieu of Tax	261,172	274,231	287,900	271,700	302,300	30,600	11.3%
101-0000-483460-	Donation Senior Center	1,129	1,815	1,500	2,000	1,500	(500)	(25.0%)
101-0000-483590-	Donation Disabled Citizens	250	1,331	500	500	500	-	0.0%
	<b>Donations</b>	<b>262,551</b>	<b>277,376</b>	<b>289,900</b>	<b>274,200</b>	<b>304,300</b>	<b>30,100</b>	<b>11.0%</b>

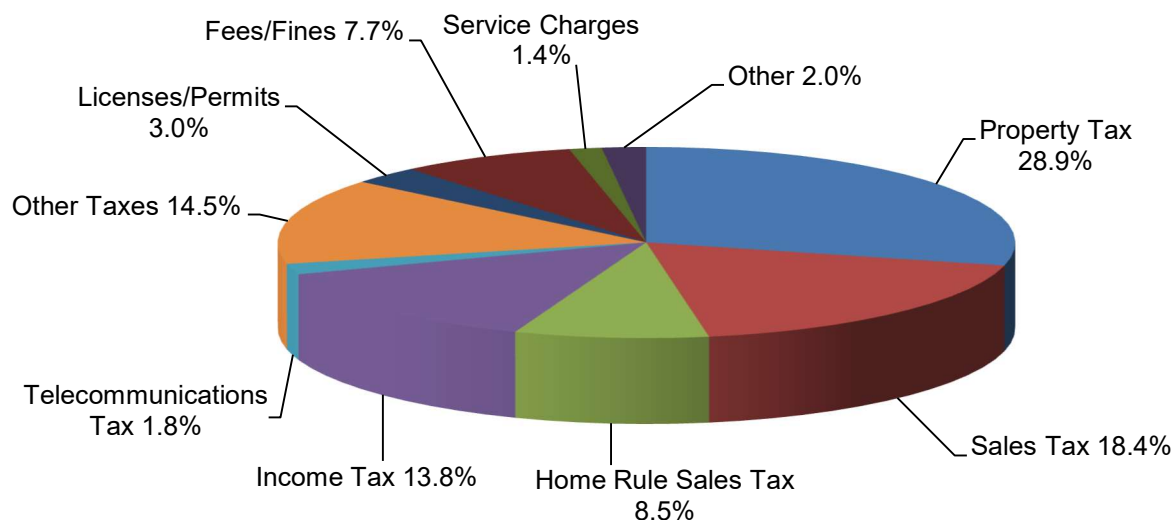
## GENERAL FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-0000-484470-	Spcl Ops Radon Testing	20	10	-	-	-	-	0.0%
101-0000-484480-	Spcl Ops Wellness Programs	3,856	3,317	3,000	5,000	3,000	(2,000)	(40.0%)
101-0000-484490-	Spcl Ops Wellness Home Visits	2,477	2,081	2,500	2,800	2,500	(300)	(10.7%)
101-0000-484610-	Spcl Ops AH Emergency Assist	40,913	37,055	25,000	25,000	25,000	-	0.0%
	<b>Special Operations</b>	<b>47,266</b>	<b>42,463</b>	<b>30,500</b>	<b>32,800</b>	<b>30,500</b>	<b>(2,300)</b>	<b>(7.0%)</b>
101-0000-489850-	Other Bad Debt Recovery	19,237	14,228	10,000	10,000	10,000	-	0.0%
101-0000-489900-	Other Income	46,670	247,358	50,000	30,000	50,000	20,000	66.7%
101-0000-489910-	Other Cash Over/Short	125	-	-	-	-	-	0.0%
	<b>Other Income</b>	<b>66,032</b>	<b>261,586</b>	<b>60,000</b>	<b>40,000</b>	<b>60,000</b>	<b>20,000</b>	<b>50.0%</b>
	<b>Total Other</b>	<b>375,849</b>	<b>596,700</b>	<b>395,400</b>	<b>362,000</b>	<b>409,800</b>	<b>47,800</b>	<b>13.2%</b>
101-0000-491050-	Other Fin Src Oper Transfer In	200,000	200,000	200,000	200,000	200,000	-	0.0%
	<b>Total Other Financing Sources</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL GENERAL FUND</b>		<b>84,945,379</b>	<b>92,392,994</b>	<b>89,173,600</b>	<b>90,397,000</b>	<b>89,534,700</b>	<b>(862,300)</b>	<b>(1.0%)</b>

# GENERAL FUND REVENUE - Notes

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## ANALYSIS OF GENERAL FUND REVENUES

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### Summary

The Village of Arlington Heights has worked to maintain a strong General Fund balance over the years. This has helped the Village preserve a higher credit rating by having monies available to fund extraordinary expenditures or losses. Since sales and income tax receipts represent such a significant portion of the Village's General Fund revenues and can vary significantly depending on the conditions of the economy, maintaining an adequate fund balance level is important. The Village's financial policies include a provision to maintain at least a 25% reserve in the General Fund. The fund balance as of the end of 2024 is projected to be 44% of General Fund expenditures.

There are a couple of other revenue sources which the Village has yet to enact and which could conservatively produce an additional \$5 million per year as shown below:

- ▶ The existing Home Rule Sales Tax of 1% could be increased  $\frac{1}{4}\%$  to produce approximately \$1,775,000 of additional revenue on an annual basis.
- ▶ A Real Estate Transfer Tax at the rate of \$3.00 for each \$1,000 of value could produce at least \$1,125,000 of additional revenue on an annual basis.
- ▶ The Food & Beverage Tax of 1.25% could be increased to 2% and would produce at least \$1,500,000 of additional revenue on an annual basis.

# GENERAL FUND REVENUE - Notes

(Continued)

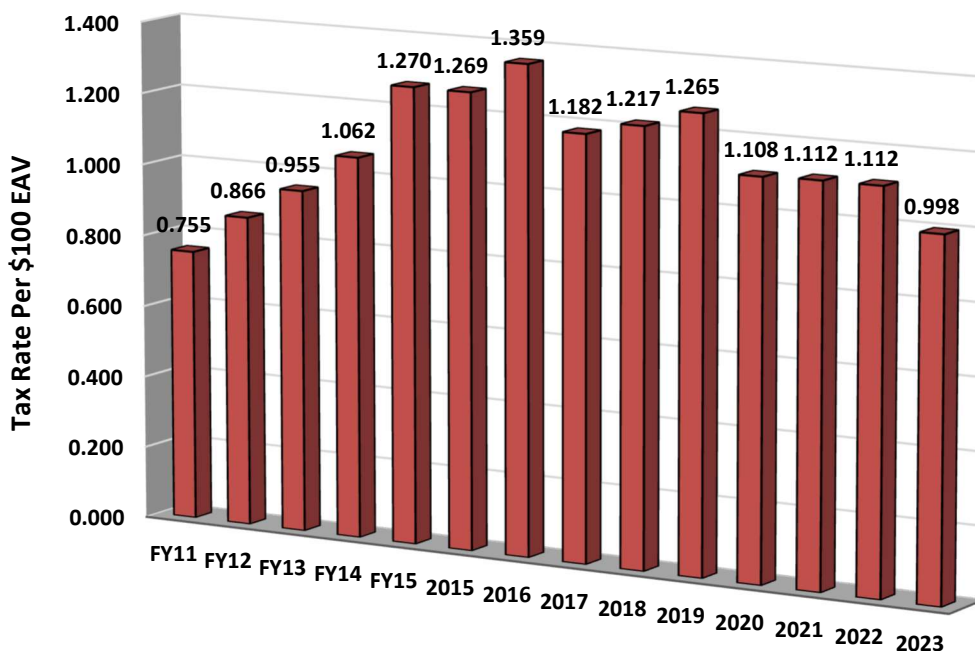
- ▶ A Streaming Service Amusement Fee of 5% on gross revenue could be implemented, which would generate about \$600,000 per year.
- ▶ Increasing Ambulance Fees from \$1,500 to \$2,200 is projected to generate an additional \$450,000 of revenue annually. These fees are not paid by residents, but by their insurance coverage. Any amount billed that is over the amount covered by a resident's insurance is written off.

Annually, fees for Village services are reviewed to ensure charges are adequate to offset the cost of providing these services to residents and the general public.

## 401030 – 401130 Real Estate Tax

Property tax receipts represent about 28.9% of the Village's General Fund income and 18% of the Village's total income from all funds. The Village's levy represents about 12% of a property owner's total property tax bill.

## REAL ESTATE PROPERTY TAX RATE

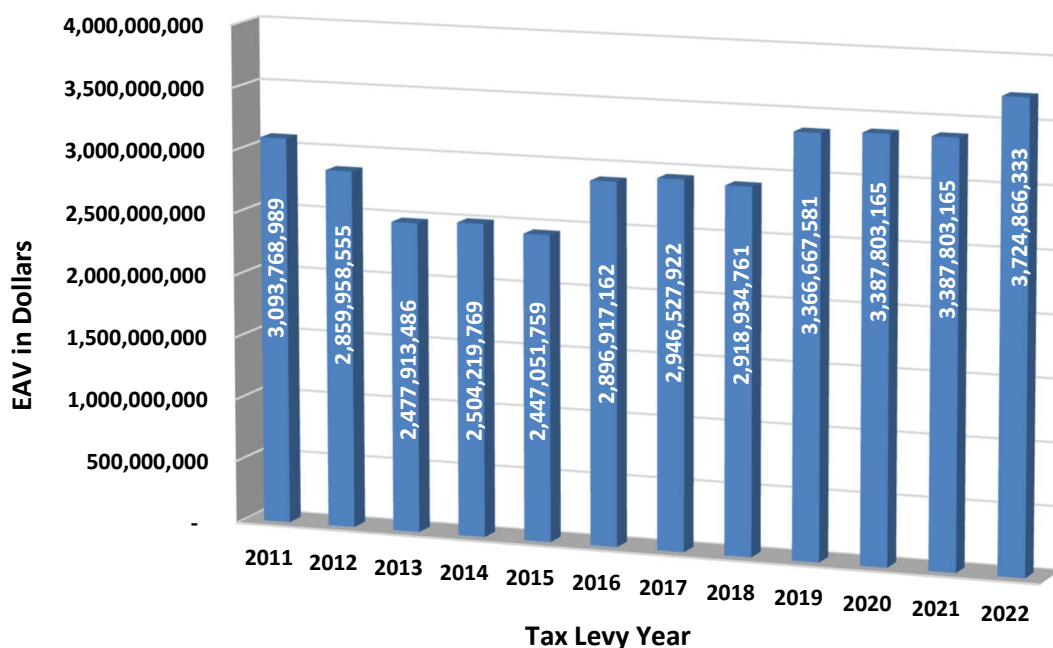


As shown above, the Village's estimated 2023 tax rate payable in 2024 is 0.998 per \$100 of equalized assessed valuation (EAV). The tax rate may fluctuate due to assessed value changes by Cook County.

# GENERAL FUND REVENUE - Notes

(Continued)

## EQUALIZED ASSESSED VALUE



The levy, which corresponds to this 2024 Budget, will be levied in December 2023. Property owners will pay this tax in two installments in March and September 2024. A breakdown of the Village's total tax levy is as follows:

	2022 Levy for 2023	Proposed 2023 Levy for 2024	Change
Village			
Police Protection	6,750,000	6,151,100	-8.87%
Fire Protection	6,750,000	6,151,100	-8.87%
IMRF	1,778,000	1,827,200	2.77%
FICA	1,600,000	1,644,600	2.79%
Police Pension	3,911,000	4,190,000	7.13%
Fire Pension	5,256,000	5,881,000	11.89%
Capital Improvement	5,500,000	5,700,000	3.64%
Debt Service	6,498,000	6,498,000	0%
Total Village Tax Levy	38,043,000	38,043,000	0.00%
Library	14,828,000	14,828,000	0.00%
Total Tax Levy	52,871,000	52,871,000	0.00%

The Village and Library's total 2023 property tax levy that will be accounted for in 2024 reflects a 0% percent increase over the 2022 levy. The Village's annual tax levy is comprised of discretionary and non-discretionary components. The pension levies including IMRF, Social Security, Police Pension and Fire Pension are

# **GENERAL FUND REVENUE - Notes**

(Continued)

mandated by the State or required by federal law. The IMRF and Police and Fire Pension levies are calculated by outside actuaries to determine annual required payments to cover current and unfunded pension obligations. The debt service levy is another non-discretionary levy that reflects the annual principal and interest the Village is obligated to pay on its outstanding bonds.

The only discretionary levies that the Village can realistically control on an annual basis are the Police and Fire Protection levies in the General Fund and the Capital Improvement levy. The Capital Improvement levy is a revenue source for the Village's capital program, and about 26% of the 2024 Capital Projects Fund budget is proposed to be used for street projects.

## **402100 Hotel Tax**

This tax is administered by the Village of Arlington Heights through its Home Rule powers. From FY1997 through FY2009, 10% of all prior year hotel tax collections were invested in the Meet Chicago Northwest regional convention bureau to facilitate future hotel bookings. Due to the Village's financial constraints this amount was reduced in FY2010 to 6%. This percentage was increased to 7% in FY2013 and increased to 8% in FY2014. The 2024 budget is at the current 8% rate.

## **402250 Food & Beverage Tax**

Retail sale of prepared food and liquor, which includes all liquor sold at retail either for consumption on premises or sold in its original packaging for consumption off premises, and all food including alcoholic and non-alcoholic beverages which is prepared for immediate consumption and which may be consumed either on and/or off the premises is subject to a 1.25% tax in addition to general sales taxes. This tax was created by the Village's Home Rule powers and 25% of this tax rate is accounted for in the Arts, Entertainment & Events Fund as a dedicated funding source.

## **402350 Road & Bridge Tax**

This tax is levied through the Township and by State Statute. Half of the levy is distributed to municipalities within the township based on assessed values.

## **402450 Telecommunications Tax**

As of January 2003, all telecommunication providers were required to charge a 1% to 6% telecommunications tax based on the individual municipalities local ordinances and the fee was renamed the Simplified Municipal Telecommunications Tax. This fee is then remitted to the State, which distributes the funds to the municipalities after subtracting an administrative charge. The Village Board chose to increase this tax to 6% effective January 2003.

# GENERAL FUND REVENUE - Notes

(Continued)

## **402500 Electric Utility Tax and 402550 Natural Gas Utility Tax**

The Village's electric and natural gas utility taxes are imposed upon the privilege of using or consuming electricity or natural gas acquired in a purchase at retail and used or consumed within the corporate limits of the Village. The utility taxes are calculated based on kilowatt hours or therms used.

## **403050 Sales Tax and 402300 Home Rule Sales Tax**

<u>Sales Tax</u>	<u>Amount</u>	<u>% Inc (Dec)</u>
2017 (Actual)	12,064,683	(2.5%)
2018 (Actual)	12,787,847	6.0%
2019 (Actual)	12,914,676	1.0%
2020 (Actual)	12,480,915	(3.4%)
2021 (Actual)	15,162,957	21.5%
2022 (Actual)	15,993,182	5.5%
2023 (Proj. Actual)	16,114,000	0.8%
2024 (Budget)	16,436,000	2.0%

<u>Home Rule Sales Tax (General Fund Portion)</u>	<u>Amount</u>	<u>% Inc (Dec)</u>
2017 (Actual)	5,000,579	(4.6%)
2018 (Actual)	5,366,766	7.3%
2019 (Actual)	5,401,119	0.6%
2020 (Actual)	4,654,737	(13.8%)
2021 (Actual)	6,567,847	41.1%
2022 (Actual)	7,207,064	9.7%
2023 (Proj. Actual)	7,447,000	3.3%
2024 (Budget)	7,596,000	2.0%

Sales Tax and Home Rule Sales Tax revenues represent the second largest revenue source or about 27% of the Village's General Fund income. Items, except food and drugs, in Arlington Heights are subjected to a 10.00% sales tax. Sales taxes are imposed upon all retail sales and upon all persons engaged in the business of making sales of services within the Village's corporate limits. The Leveling the Playing Field for Illinois Retail Act requires remote retailers and marketplace facilitators that meet certain thresholds to register to remit retailers' occupation tax for sales of tangible personal property to Illinois customers made on or after January 1, 2021. These taxes are collected by the State and divided among the taxing districts as follows:

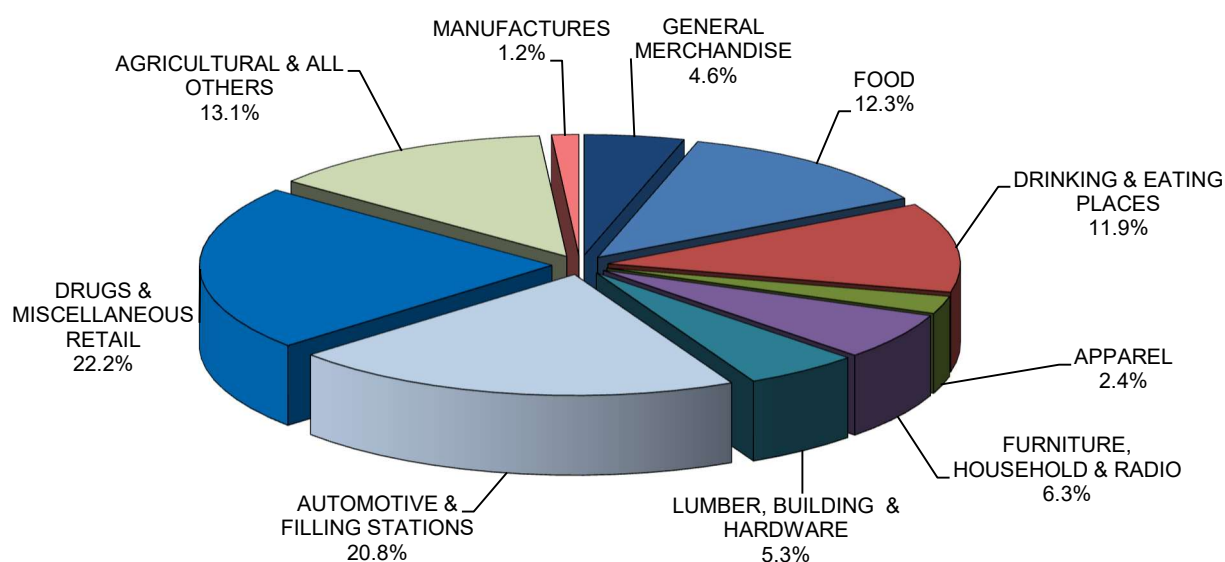
# GENERAL FUND REVENUE - Notes

(Continued)

State Tax	5.25%
Village Tax*	
Municipal	1.00%
Home Rule	1.00%
Cook County Tax	1.75%
RTA Tax	1.00%
Total	<u>10.00%</u>

\*Note: The municipal tax is credited to the General Fund. 75% of the home rule tax is credited to the General Fund and 25% of the home rule tax is credited to the Capital Projects Fund.

## Sales Tax by Source Calendar Year 2022



Budget Assumptions – 2023 sales tax receipts are coming in higher than the prior year’s receipts, but not at the rate projected in the 2023 Budget. A more normal growth rate for sales taxes is expected, and to bring these revenues in line with our long-term projections, the 2024 Budget reflects a slight decrease in Sales taxes.

In 2020, the Village approved an existing medical marijuana dispensary to allow recreational sales at its location. A tax is imposed at a rate of 3% of the gross receipts from all cannabis sales other than those purchased under the Compassionate Use of Medical Cannabis Program. These revenues are included with other municipal sales taxes.

### 403060 Local Use Tax

The Village receives a share of the total collections of the State use tax that is extended to items purchased outside of Illinois. The State distributes this tax on a per capita basis.

# GENERAL FUND REVENUE - Notes

(Continued)

## **403150 State Income Tax**

	Amount	% Inc (Dec)
2017 (Actual)	6,897,965	(5.6%)
2018 (Actual)	7,192,128	4.3%
2019 (Actual)	7,993,678	11.1%
2020 (Actual)	8,161,144	2.1%
2021 (Actual)	9,939,827	21.8%
2022 (Actual)	12,657,093	27.3%
2023 (Proj. Actual)	12,111,000	(4.3%)
2024 (Budget)	12,353,000	2.0%

Income tax receipts represent approximately 14% of the Village's General Fund income.

Budget Assumptions – To prepare the 2024 budget for income tax receipts, three key elements were assumed:

Population – Income tax receipts are distributed based on the Village's population in proportion to the total state population. Arlington Heights' most recent population used by the State is 77,676 (2020 Census).

Municipality's share of income tax receipts – Beginning August 1, 2017, local governments receive 6.06 percent of the net collections of all income tax received from individuals, trusts, and estates, and 6.85 percent of the net collections of all income tax received from corporations (35 ILCS 5/901 b).

Inflation – A State wage inflation rate of 3.00% is projected for 2024, with a slightly higher unemployment rate.

## **403250 Replacement Tax**

The Personal Property Replacement Tax (PPRT) is received directly from the State. It is derived from corporate income and as such is directly related to the economy. A portion (24%) of this tax is passed on to the Arlington Heights Memorial Library.

## **421050 Vehicle License**

The State of Illinois is somewhat unique in that it granted all municipalities the ability to license or tax vehicles regardless of Home Rule authority. In 2023, the Village elected to discontinue issuing vehicle stickers from 2024 on.

## **421100 Business License**

All businesses, with the exception of those professions licensed by the State (doctors, lawyers, real estate agents) are required to be licensed. The license fee is based on a sliding scale according to the square footage of the business site.

# **GENERAL FUND REVENUE - Notes**

(Continued)

## **421300 Multiple Dwelling License**

This fee is for the Village's multiple family dwelling license and inspection program. An annual license fee consisting of \$13 per unit or a minimum of \$60 per building is assessed.

## **422050 Building Permits, 422100 Electrical & 422150 Plumbing Permits**

These permits are activity-based and as such, are subject to economic conditions. The Village has taken a conservative approach to budgeting for these revenues. Historically, additions and renovations generate a fairly flat but consistent revenue stream.

## **422250 Elevator Permits**

In addition to the new construction of elevators, the Village or its contractor annually inspect all elevators in the Village for safety and compliance purposes. The annual permit fee is \$100 per elevator.

## **422300 Occupancy Permits**

At the conclusion of new construction, before individuals may use a new structure, a final inspection must be completed by the Building Department. Approval by the Building Department to "occupy" a structure for its intended use generates an occupancy permit at a cost of \$60 for single-family homes and \$120 for multi-family, commercial and industrial structures.

## **431340 Cable Franchise Fees**

Arlington Heights is fortunate to have three cable TV providers for its residents to choose from. Currently, Wide Open West, Comcast and AT&T are the service providers. A 5% fee on gross revenues of the provider allows that provider to use Village right-of-way for installation of cable wire to provide service.

## **432080 Plan Examination Fees**

Before building permits can be issued for construction, plans or drawings must be reviewed by the Building Department or its contractor. These fees are based on the complexity of the structure and have a minimum fee of \$30.

## **432120 Engineering Service Fees**

In addition to the Building Department overseeing construction activities, the Public Works Engineering Division assists on matters concerning elevation, drainage, water detention and sewer transmission. These fees are calculated at the permit issuance stage and collected in advance. Inspections are completed as needed until construction is finished.

## **433140 Ambulance Service Fees**

Arlington Heights maintains four ambulance companies on a 24-hour, seven-day-a-week basis. Fees for this service help offset the cost of providing the equipment and personnel necessary. A flat rate of \$1,500 per transport and \$12 per mile is billed to the recipient. This rate was increased as of 2018. Health insurance deductibles, co-payments, mileage, and any other associated costs are waived for Village residents. Medicare and Medicaid assignments are accepted from service recipients.

# **GENERAL FUND REVENUE - Notes**

(Continued)

## **433160 Special Police Detail Fee**

Private institutions may request special police services at their expense. These instances are usually for traffic or crowd control. The cost of providing the service is reimbursed to the Village.

## **433180 Police Counselor Fees**

In conjunction with School District 214, two-and-one-half police officers are assigned to a high school or alternative learning center within Village boundaries. The Northwest Suburban Special Education Organization (NSSEO) also has one Police Officer assigned to Timber Ridge School. Both of these organizations reimburse the Village based on the average salary of police officers in the surrounding areas.

## **433220 False Alarm Fees**

Malfunctioning commercial and residential alarm systems cause public safety personnel delayed response times to emergencies. Fines from \$25 to \$500 are assessed against repeat offenders in an effort to have alarms maintained in good working order.

## **433260 DUI Administrative Fee**

The added requirements to complete the administrative process on these types of violations will incur a \$500 fee per occurrence.

## **441050 Traffic Court Fines**

The fines are collected by the Circuit Court of Cook County and distributed to the municipality issuing the citation. On a monthly basis, fines are distributed to municipalities after the County deducts a service charge.

## **441150 Parking Fines**

Citations issued for illegal parking that are not contested in court are recorded in this account. Handicap parking space violations are currently \$250 per State Statute. Time violation and commuter pay box violation fines are recorded in the Parking Fund. Typical parking fines begin at \$25.

## **441220 Compliance Ticket Fines**

Citations issued for vehicular equipment failure are recorded in this account. No fine is assessed if the equipment is repaired in a timely manner. Only after non-compliance does the fee take effect.

## **441250 Ordinance Ticket Fines**

Violations of Village ordinances, other than of a vehicle nature, are recorded here. Local ordinances regulate activities ranging from trash pickup to animal nuisance complaints.

## **451050 Service Charge – Escrow Deposits**

Escrow funds are collected from developers to insure the successful completion of construction projects and public improvements (streets, sidewalks, sewers). Interest on these deposits is recorded in this account, as the Village is not required to pay interest to the owner while holding the deposit.

# **GENERAL FUND REVENUE - Notes**

(Continued)

## **451100 Service Charge – Guaranty Deposits**

Guaranty Deposits are similar to escrow deposits above except they are generally for single-family home improvements. Again, interest on deposits is credited to the Village and the initial deposit is returned to the homeowner after successful completion of the project.

## **451300 – 451350 Service Charge – Water & TIF**

These service charges cover an allocation for administrative and operating expenditures paid out of the General Fund. Staff completely dedicated to a specific operation are charged directly to that fund/operation.

## **461020 Interest on Investments**

The Village participates in several investments pools and owns a few Certificates of Deposit and U.S. Treasury Securities to safeguard funds for reserve and daily operations. All funds not needed for operations are invested on a “prudent man” concept.

## **472820 Rents & Concessions**

Village owned property not immediately needed for Village operations is leased to private parties at market rates. Charges for apparatus affixed to public buildings are recorded here. Businesses operating in Village owned facilities are assessed a rental fee.

## **483100 NWCH in Lieu of RE Tax**

Per an agreement with the non-profit Northwest Community Hospital, the hospital contributes an amount based on what its property tax payment would have been to the Village of Arlington Heights had the hospital been a “for profit” operation. By agreement the amount is increased 5% each year.

## **484480 Wellness Programs**

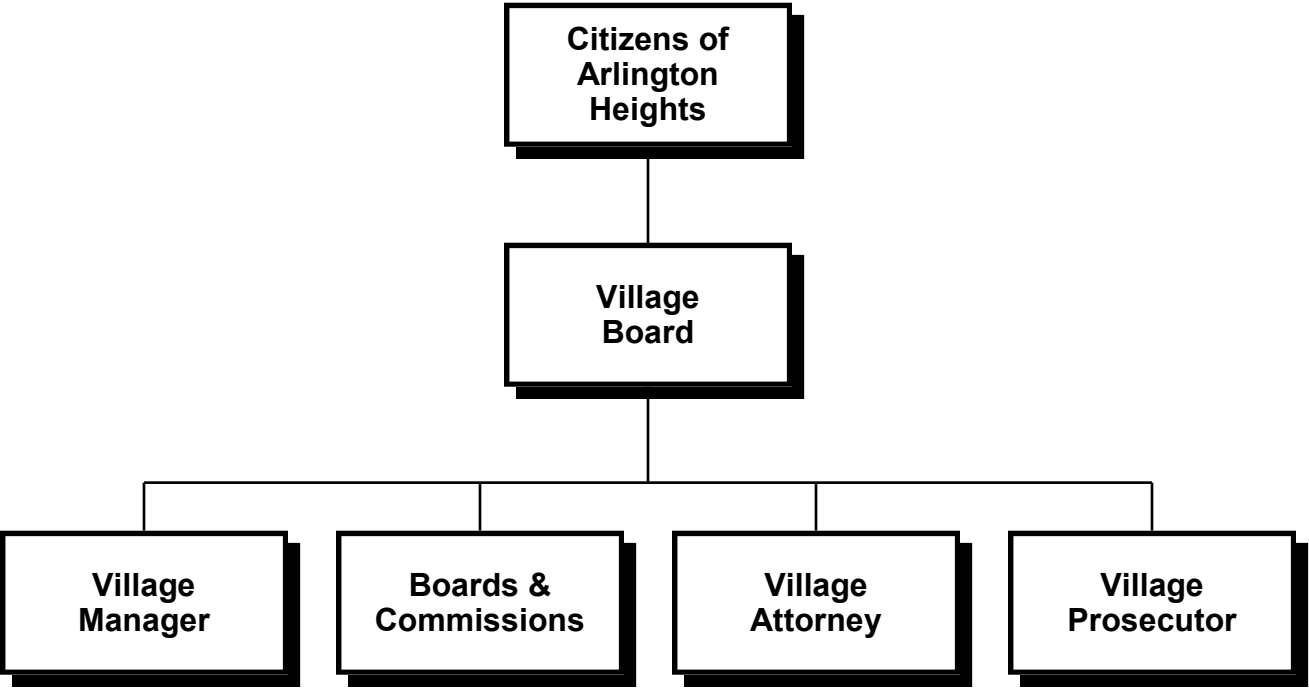
An endowment of \$25,000 was received from the Moelhing Family for the perpetuation of health-related tests, screenings and equipment. Interest on the principal and minor service charges to recipients are recorded in this account and used for ongoing programs.

## **489850 Bad Debt Recovery**

Any unpaid invoice or citation issued by the Village is referred to a collection agency after 90 days for further collection efforts.

**BOARD OF TRUSTEES**

**ORGANIZATION STRUCTURE**



# BOARD OF TRUSTEES

---

## **Eight Trustees and the Village President comprise the Village Board.**

The President and Trustees are the elected representatives of the citizens of Arlington Heights. The Trustees and Village President are elected at large for four years with staggered terms. The Village Board meets formally on the first and third Monday of each month. The Board meets informally on the second Monday of the month and on other occasions as needed.

## **2024-2025 Strategic Priorities**

These priorities and sub-priorities reflect the views of the Village Board identified at the July 31, 2023 Village Board goal setting session:

1. Work with the Chicago Bears Football Club, our residents and business, and all other local, regional, and state-wide partners to develop a responsible, mutually beneficial, and one-of-a-kind redevelopment plan for the former Arlington Racetrack site that benefits our community's interests and is worthy of the property's legacy.
2. Continue to maintain good fiscal stewardship of Village resources ensuring ethical and efficient financial decision making on behalf of taxpayers (tied with #3).
3. Pursue environmentally sustainable programs and business practices within the Village, including the encouragement and facilitation of alternative transportation options such as pedestrian and bicycle access (tied with #2).
4. Continue efforts to maintain high quality core municipal services (tied with #5).
5. Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights (tied with #4).
6. Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government.
7. Maintain focus on the long-term design, construction, and maintenance of the Village's infrastructure program.
8. Seek economic development initiatives to strengthen the local economy, reduce vacancies, and enhance key gateways (tied with #9).
9. Seek, maintain, and expand attainable housing within the community (tied with #8).

# OPERATION SUMMARY

## BOARD OF TRUSTEES

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Expenditures							
Personal Services	\$31,415	\$31,321	\$34,300	\$34,300	\$34,300	\$0	0.0%
Contractual Services	119,401	125,321	143,000	143,000	136,400	(6,600)	(4.6%)
Commodities	1,570	1,453	1,700	1,700	1,900	200	11.8%
Total Expenditures	\$152,386	\$158,095	\$179,000	\$179,000	\$172,600	(\$6,400)	(3.6%)

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$152,386	\$158,095	\$179,000	\$179,000	\$172,600	(\$6,400)	(3.6%)
Total Expenditures	\$152,386	\$158,095	\$179,000	\$179,000	\$172,600	(\$6,400)	(3.6%)

## BOARD OF TRUSTEES

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-0101-510020-	Pers Svcs Elected Officials	28,100	28,100	30,900	30,900	30,900	-	0.0%
	<b>Salaries</b>	<b>28,100</b>	<b>28,100</b>	<b>30,900</b>	<b>30,900</b>	<b>30,900</b>	-	<b>0.0%</b>
101-0101-519010-	Empl Benefits Wrks Comp	100	100	100	100	100	-	0.0%
101-0101-519100-	Empl Benefits IMRF	1,066	972	1,000	1,000	1,000	-	0.0%
101-0101-519110-	Empl Benefits Social Security	1,743	1,743	1,900	1,900	1,900	-	0.0%
101-0101-519120-	Empl Benefits Medicare	407	407	400	400	400	-	0.0%
	<b>Fringe Benefits</b>	<b>3,315</b>	<b>3,222</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	-	<b>0.0%</b>
101-0101-521650-	Prop Svcs Other Services	60,857	67,919	81,300	81,300	81,300	-	0.0%
101-0101-522020-	Other Cont Svcs Dues	45,402	42,139	46,000	46,000	46,900	900	2.0%
101-0101-522030-	Other Cont Svcs Training	3,621	3,230	3,000	3,000	3,400	400	13.3%
101-0101-522050-	Other Cont Svcs Postage	20	33	200	200	200	-	0.0%
101-0101-522250-	Other Cont Svcs IT/GIS Srv Chg	9,500	12,000	12,500	12,500	4,600	(7,900)	(63.2%)
	<b>Contractual Services</b>	<b>119,401</b>	<b>125,321</b>	<b>143,000</b>	<b>143,000</b>	<b>136,400</b>	<b>(6,600)</b>	<b>(4.6%)</b>
101-0101-530010-	Genl Supp Publications	200	219	200	200	400	200	100.0%
101-0101-530050-	Genl Supp Office Supp & Equip	1,370	1,234	1,500	1,500	1,500	-	0.0%
	<b>Commodities</b>	<b>1,570</b>	<b>1,453</b>	<b>1,700</b>	<b>1,700</b>	<b>1,900</b>	<b>200</b>	<b>11.8%</b>
<b>Total Board of Trustees</b>		<b>152,386</b>	<b>158,095</b>	<b>179,000</b>	<b>179,000</b>	<b>172,600</b>	<b>(6,400)</b>	<b>(3.6%)</b>

# BOARD OF TRUSTEES

## GENERAL FUND

## EXPENDITURE DETAIL

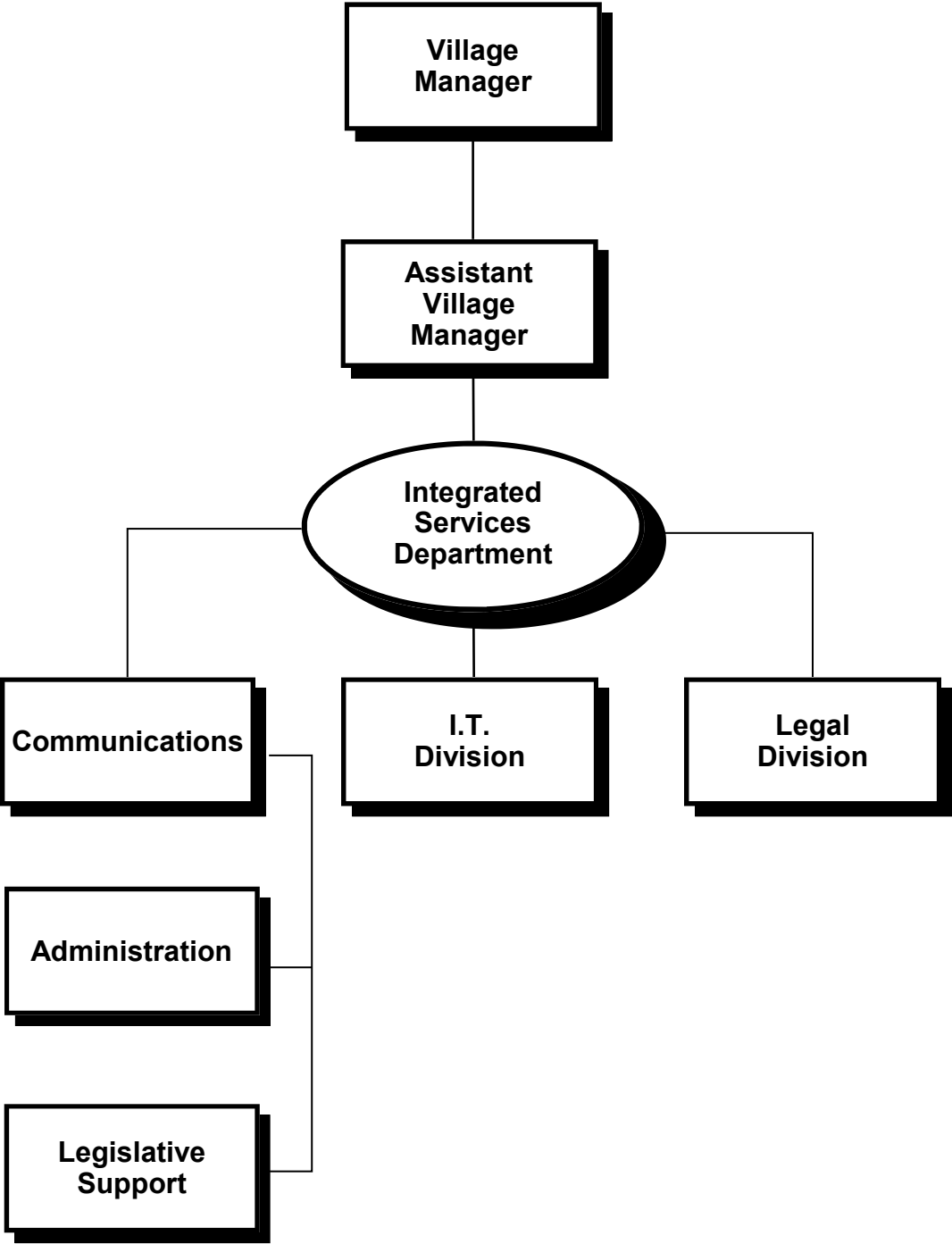
Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
101-0101-510020-	Elected Officials	President 8 Trustees @ \$2,800 each	8,500 22,400	30,900	8,500 22,400	30,900
		<b>TOTAL SALARIES</b>		<b>30,900</b>		<b>30,900</b>
<b>FRINGE BENEFITS:</b>						
101-0101-519010-	Workers' Compensation	Workers' Compensation Insurance		100		100
101-0101-519100-	IMRF	IMRF		1,000		1,000
101-0101-519110-	Social Security	Social Security		1,900		1,900
101-0101-519120-	Medicare	Medicare		400		400
		<b>TOTAL FRINGE BENEFITS</b>		<b>3,400</b>		<b>3,400</b>
<b>CONTRACTUAL SERVICES:</b>						
101-0101-521650-	Other Services	Plaques, certificates of recognition and appreciation, mementos for dignitaries Cable access channel programs & videos Informational/Public Service Announcement Contributions to post-prom events Miscellaneous	6,600 66,000 4,200 600 3,900	81,300	6,600 66,000 4,200 600 3,900	81,300
101-0101-522020-	Dues	Northwest Municipal Conference Chicago Metropolitan Agency for Planning (CMAP) Illinois Municipal League U.S. Conference of Mayors Metropolitan Mayors Caucus	28,800 3,500 5,000 5,300 3,400	46,000	29,100 3,600 5,000 5,800 3,400	46,900
101-0101-522030-	Training	Illinois Municipal League meeting and other related meetings		3,000		3,400
101-0101-522050-	Postage	Postage		200		200
101-0101-522250-	IT/GIS Service Charge	Information Technology/GIS service charge		12,500		4,600
		<b>TOTAL CONTRACTUAL SERVICES</b>		<b>143,000</b>		<b>136,400</b>
<b>COMMODITIES:</b>						
101-0101-530010-	Publications/Periodicals	Miscellaneous publications		200		400
101-0101-530050-	Office Supplies & Equip	Miscellaneous office supplies		1,500		1,500
		<b>TOTAL COMMODITIES</b>		<b>1,700</b>		<b>1,900</b>
		<b>TOTAL BOARD OF TRUSTEES</b>		<b>179,000</b>		<b>172,600</b>

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**INTEGRATED SERVICES**

**(13.00 FTE)**

**ORGANIZATION STRUCTURE**



# INTEGRATED SERVICES DEPARTMENT

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The Integrated Services Department (ISD) includes the Village Manager's Office, Communications, the Information Technology Division, and the Legal Division. The purpose of the Department is to exercise administrative and operational oversight over all Village departments, ensure the achievement of Village Board goals and objectives, optimize interdepartmental processes, and lead in the development of organizational efficiencies. The ISD serves as the focal point for executive leadership and direction of the organization.

**Overview of ISD:** In addition to overseeing the Village Manager's Office function, the Department aims to increase the Village government's focus on four key areas:

- **Utilization of Information Technology** - Involvement of IT early in technology planning and project decisions in order to leverage technology as much as possible to optimize operations. ISD is responsible for the development, maintenance, and administration of the ERP system. Through embracing technological solutions, ISD leads in adapting to current events and needs of both internal and external stakeholders.
- **Communications & Outreach** - Oversee timely and accurate information through Village communication platforms: social media, website, e-news blasts, civic sign, press releases, and Arlington Alert – the Village's mass notification system. Performs proactive communication and assists with community outreach and engagement. Oversees the Village's special and community events.
- **"One Village Voice"** - Continue to promote within the organization a "One Village Voice" motto that encourages staff to communicate in a way that is clear, consistent, and courteous throughout our communications and citizen engagement efforts.
- **Customer Service** - Explore new ways to enhance and prioritize customer service throughout the organization. Adapt to the changing needs and concerns of residents and businesses by providing customer-focused solutions.

## 2023 Accomplishments

- **Diversity, Equity, & Inclusion (DEI)** – Staff continues to work with the School Districts, Park District, and Library to further develop and refine the interorganizational Community Outreach Taskforce. The Taskforce is seeking to expand membership to community leaders and other organizations, as well as begin community-wide programming in early-2024.
- **ERP** – The Village is finalizing implementation of Tyler Technologies as the new ERP system that will enhance the employee, resident, and business experience. The Village can look forward to services such as paperless procurement, online permit processing and payment, and one primary centralized location for Village informational assets. The four ERP modules are scheduled to go-live in late-2023 and early-2024, which will mark the completion of this project.
- **Liquor License Renewal** – 107 liquor licenses were processed and renewed.
- **Arlington Park** – The Chicago Bears Football Club (CBFC) purchased Arlington Park in February 2023, and the Village approved Phase 1 and 2 permits for interior and exterior demolition of the property. Staff continue to actively engage with local school districts and organizations, CBFC, and regional and state representatives to encourage the best use of the Arlington Park site.

- **Special Events:**

- **Sounds of Summer 2023** – The Village hosted 12 live concerts in Harmony Park on Thursdays and Fridays from June 15 – July 28, excluding June 29 & 30. The 2023 Sounds of Summer Sponsorship program included 10 business sponsors, resulting in \$20,000 of sponsorship revenue. This is the second year in which sponsorship levels have reached a record high. Additionally, 2023 concerts were some of the most well-attended events in Sounds of Summer history. Public Works, Fire, Police, and administrative Village staff did an excellent job at trouble shooting and making on-site logistical adjustments as the event continues to grow in popularity due to the success of Arlington Alfresco.
- **Harmony Fest Featuring the Taste of Arlington Heights 2023** – Harmony Fest Featuring the Taste of Arlington Heights 2023 occurred on Friday, September 29 and Saturday, September 30. This well attended signature event marks the end of the Arlington Alfresco season. In 2022, the Special Events Commission decided to redirect their focus and is no longer involved in the planning of this event. As a result, Village staff took on additional responsibilities to manage the entertainment of the event, in cooperation with the Arlington Heights Chamber of Commerce which oversees the Taste of Arlington Heights.
- **Special Events Commission Events** – The Village's Communications & Outreach Coordinator serves as Staff Liaison to the Special Events Commission. Staff oversees and assists in the logistical planning of community events that are hosted by the Special Events Commission. The Special Events Commission hosted its inaugural Swing into Spring in May 2023. Special Events Commission events include The Hearts of Gold Program and banquet in February, Swing into Spring in May, Autumn Harvest in October, and Tree Lighting & Festive Events at Harmony Park in November.

- **Communications:**

- Social Media Presense: January 1 – September 20, 2023
  - 716 Village of Arlington Heights Facebook posts with +2.5 million impressions
  - 285 Discover Arlington Facebook with 390,000 impressions
  - 589 Twitter posts with 635,000 impressions
  - 471 Instagram Posts with reach of 275,500+
  - 308 LinkedIn Posts
- Videos Produced In-House & Social Views
  - Feb. 2023: Adrian's 7<sup>th</sup> Birthday at the Fire Department: 50,000+ views
  - May 2023: Bike to School Video: 1,000 views
  - May 2023: Chewbacca Employee Appreciation Video: 10,000+ Views
    - Shown on WGN's Morning Show
  - June 2023: Building Inspection Video: 600 views
  - July 2023: Gator Bag Video: 600 views
  - August 2023: Fire Department Training Video: 1,000 views
- E-Newsletters
  - The Village's E-Newsletter was launched on March 10, 2022, to 4,186 recipients. The newsletter is published every two weeks and efforts to increase subscribers is ongoing. As of September 2023, there are 4,973 recipients signed up to receive the e-newsletter, which has an average open rate of above 60%, well above the industry standard of 37%, according to Constant Contact.
  - Seven Business E-Newsletters were sent to 1,000+ Arlington Heights businesses, focusing on grant opportunities and programs that are designed to assist the local business community.

- New project specific newsletters were also launched, coinciding with new project specific webpages that can be found at [www.vah.com/developments](http://www.vah.com/developments). These project pages allow residents to sign up to receive e-newsletter notifications every time their project of interest is added to a public meeting agenda.
  - Website Statistics –
    - 962,300 page views with 807,500 unique page views
    - Top pages: Pay a bill: 29,000; Sounds of Summer, 23,400; Permits/Licenses, 18,500; Employment, 17,700; Harmony Fest: 14,000
- **POLCO National Community Survey** – ISD conducted and successfully completed the Village’s first ever National Community Survey through POLCO in May 2023. The Village of Arlington Heights received 523 total responses and was rated higher in 51 specific areas, similar in 71 areas, and lower in no areas when compared to benchmarks from 600+ communities in POLCO’s database. Additional information is available at [www.vah.com/communitysurvey](http://www.vah.com/communitysurvey) and sharing this information will continue through an ongoing social campaign.
- **Online Municipal Codification** – MuniCode powered by Civic Plus was researched and approved in late-2023 to improve the Village’s online version of the Municipal Code. MuniCode is expected to be launched in early-2024. Updates and regular management of the Municipal Code will be handled by MuniCode to ensure timeliness and accuracy. Additionally, residents, businesses, contractors, and Village staff will have enhanced access to the Code via greater transparency, user-friendliness, and several other options.

## 2024 Strategic Priorities & Key Projects

### 1. Arlington Park Racetrack Redevelopment

Strategic Priority #1: Work with the Chicago Bears Football Club, our residents and business, and all other local, regional, and state-wide partners to develop a responsible, mutually beneficial, and one-of-a-kind redevelopment plan for the former Arlington Racetrack site that benefits our community’s interests and is worthy of the property’s legacy.

Staff will continue to work with the Chicago Bears Football Club and all other regional partners to resolve outstanding issues and protect community interests in order to further explore the redevelopment of the former Arlington Park site.

Project Lead: Randy Recklaus, Village Manager

### 2. ERP Optimization

Strategic Priority #4: Continue efforts to maintain high quality core municipal services (tied with Strategic Priority #5).

ISD will implement the new Enterprise Resource Planning (ERP) system, Tyler Technologies, into the Department’s workflow to optimize efficiency. Staff will also assist other Village departments in troubleshooting and implementing their respective aspects of the ERP.

Project Lead: Diana Mikula, Assistant Village Manager

# **INTEGRATED SERVICES DEPARTMENT**

(Continued)

## **3. Village of Arlington Heights Logo Refresh**

Strategic Priority #4: Continue efforts to maintain high quality core municipal services (tied with Strategic Priority #5).

Introduce the Village's new logo to the community and transition internal collateral to reflect the new logo. Staff will also develop and implement new communication and logo standards to be used within the organization.

Project Lead: Jack Cascone, Management Analyst II

## **4. In-House Communication Team**

Strategic Priority #4: Continue efforts to maintain high quality core municipal services (tied with Strategic Priority #5).

Staff will create an in-house of communication leads from each department to help develop monthly, department-specific content, a Core Services Campaign, and assist with other communication-related projects.

Project Lead: Avis Meade, Communication and Outreach Coordinator

## **5. Arlington Park Memorabilia**

Strategic Priority #4: Continue efforts to maintain high quality core municipal services (tied with Strategic Priority #5).

Catalog and assess the best use of the donated Arlington Park memorabilia to honor the Arlington Racetrack's history and contributions as a landmark in the Village of Arlington Heights.

Project Lead: Diana Mikula, Assistant Village Manager

## **6. Community Events**

Strategic Priority #4: Continue efforts to maintain high quality core municipal services (tied with Strategic Priority #5).

Staff will continue to explore opportunities to expand the popularity of the Village's 19 existing community events. Staff will also assess opportunities to improve logistics and layout of events, consider January and February attractions, and explore additional community events.

Project Lead: Avis Meade, Communication and Outreach Coordinator

## **7. Audit the Village's Municipal Parking and Payment System**

Strategic Priority #4: Continue efforts to maintain high quality core municipal services (tied with Strategic Priority #5).

Staff will conduct an audit of the Village's existing surface parking lots and parking garages to explore best uses in a post-pandemic commuter environment, and improve the paid parking system for easier use by the public and enforcement by the Police Department.

Project Lead: Jack Cascone, Management Analyst II

# INTEGRATED SERVICES DEPARTMENT

(Continued)

## 8. Public Safety Communication Calendar

Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights (tied with Strategic Priority #4).

Integrated Services and Police communication personnel will collaborate to produce a Public Safety Communication Calendar and supporting campaigns to enhance public safety, educate the community, and improve coordination of all Village of Arlington Heights messaging.

Project Lead: Avis Meade, Communication and Outreach Coordinator

## 9. Implement Goals Identified by the Community Connection Group

Strategic Priority #6: Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government.

Staff will continue to work with fellow government agencies and other community partners that make up the Community Connection Group (CCG). Staff will provide support and leadership in implementing the goals identified by CCG, including the management of a quarterly email with resource opportunities for all member organizations and planning public virtual events with local and/or expert guest speakers.

Project Lead: Avis Meade, Communication and Outreach Coordinator

## 10. Explore Opportunities to Improve the Liquor Code

Strategic Priority #8: Seek economic development initiatives to strengthen the local economy, reduce vacancies, and enhance key gateways (tied with Strategic Priority #9).

Staff will review existing liquor classifications in the Liquor Code, research Liquor Code's in comparable communities to ensure Arlington Heights is competitive with its municipal neighbors, and explore opportunities to develop new liquor classifications to attract new business opportunities to the Village.

Project Lead: Diana Mikula, Assistant Village Manager

## Performance Measures

Workload & Performance Data	2022	September 15, 2023*
New Liquor License Applications	18	9
Special Event Liquor Licenses	8	23
Annual Liquor License Renewals	108	107
Liquor License Hearings Prosecuted	0	5
Conference Rooms Used by Outside Groups**	0	34
Civic Event Sign Posts	126	94
Website's "Contact Us" Emails	868	786
Village Board Agendas	22	16
Committee of the Whole Agendas	27	17
Village Board Proclamations	32	33
Friday Informational Packet	52	37

\* This table shows Workload & Performance Data from January 1 – September 15, 2023, when it was updated for the draft FY 2024 Budget. It is likely this data will increase by December 31, 2023.

\*\* Due to the COVID-19 Pandemic, conference rooms were not made available to the public until 2023.

# OPERATION SUMMARY

## INTEGRATED SERVICES

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E							
General Fund	5.50	5.50	6.00	6.00	6.00	0.00	0.0%
Technology Fund	6.00	7.00	7.00	7.00	7.00	0.00	0.0%
Total F-T-E	11.50	12.50	13.00	13.00	13.00	0.00	0.0%

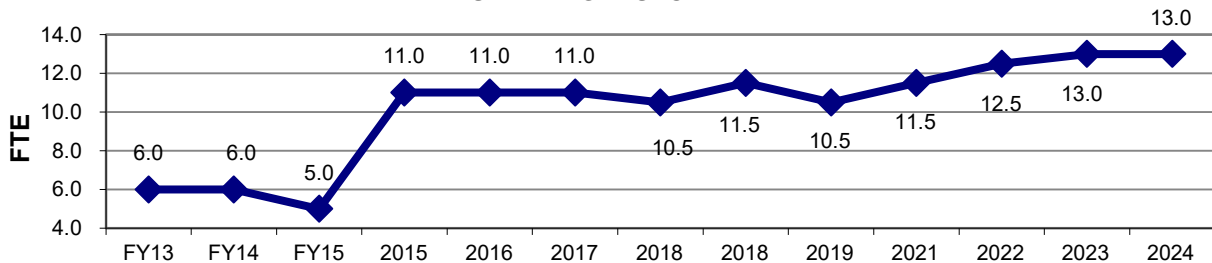
### Expenditures

Personal Services	\$1,779,737	\$1,885,667	\$2,094,500	\$2,093,000	\$2,186,500	\$93,500	4.5%
Contractual Services	704,162	804,846	1,568,900	1,582,900	1,950,700	367,800	23.2%
Commodities	80,194	109,707	97,200	97,200	14,800	(82,400)	(84.8%)
Other Charges	32,175	32,659	35,500	35,500	59,300	23,800	67.0%
Capital Items	331,647	990,323	2,988,200	2,988,156	364,500	(2,623,656)	(87.8%)
Total Expenditures	\$2,927,915	\$3,823,202	\$6,784,300	\$6,796,756	\$4,575,800	(\$2,220,956)	(32.7%)

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$1,025,159	\$1,082,189	\$1,239,200	\$1,237,700	\$1,660,600	\$422,900	34.2%
Capital Projects Fund	84,879	115,112	345,800	345,775	300,000	(45,775)	(13.2%)
A & E Fund	27,943	25,546	33,500	33,500	57,200	23,700	70.7%
Technology Fund	1,789,934	2,600,355	5,165,800	5,179,781	2,558,000	(2,621,781)	(50.6%)
Total Expenditures	\$2,927,915	\$3,823,202	\$6,784,300	\$6,796,756	\$4,575,800	(\$2,220,956)	(32.7%)

## STAFFING HISTORY



# INTEGRATED SERVICES

# General Fund

## PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Village Manager		1.00	1.00	
Assistant Village Manager	12	1.00	1.00	
Communications & Outreach Coordinator	6	1.00	1.00	
Management Analyst II	6	1.00	1.00	
Administrative Assistant	2	2.00	2.00	
<b>Total F-T-E</b>		<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

## Integrated Services Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	6.00	6.00	
625	Technology Fund	7.00	7.00	
	<b>Total F-T-E All Funds</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>

## INTEGRATED SERVICES

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-0201-510010-	Pers Svcs Salaries	705,463	731,224	781,900	779,000	819,000	40,000	5.1%
101-0201-518010-	Pers Svcs Temporary Help	-	-	-	1,500	1,500	-	0.0%
101-0201-518050-	Pers Svcs Overtime Civilian	5,779	4,981	5,000	6,400	6,600	200	3.1%
	<b>Salaries</b>	<b>711,242</b>	<b>736,205</b>	<b>786,900</b>	<b>786,900</b>	<b>827,100</b>	<b>40,200</b>	<b>5.1%</b>
101-0201-519010-	Empl Benefits Wrkrs Comp	1,300	1,400	1,400	1,400	1,400	-	0.0%
101-0201-519050-	Empl Benefits Med Insurance	99,400	111,200	143,700	143,700	123,400	(20,300)	(14.1%)
101-0201-519100-	Empl Benefits IMRF	88,144	82,998	90,900	90,800	95,400	4,600	5.1%
101-0201-519110-	Empl Benefits Social Security	35,629	36,256	41,000	40,900	42,300	1,400	3.4%
101-0201-519120-	Empl Benefits Medicare	10,036	10,367	11,600	11,500	12,100	600	5.2%
101-0201-519230-	Empl Benefits Auto Allowance	6,025	6,175	7,200	6,000	7,200	1,200	20.0%
	<b>Fringe Benefits</b>	<b>240,535</b>	<b>248,396</b>	<b>295,800</b>	<b>294,300</b>	<b>281,800</b>	<b>(12,500)</b>	<b>(4.2%)</b>
101-0201-520050-	Prof Tech Svcs Prof Svcs	-	-	50,000	50,000	50,000	-	0.0%
101-0201-520100-	Prof Tech Svcs Vlg Atty Svcs	-	-	-	-	400,000	400,000	0.0%
101-0201-520400-	Prof Tech Svcs General Insurnc	8,000	5,700	5,800	5,800	5,900	100	1.7%
101-0201-521020-	Prop Svcs Equipment Maint	-	-	900	900	900	-	0.0%
101-0201-521650-	Prop Svcs Other Services	10,706	15,030	13,600	13,600	5,300	(8,300)	(61.0%)
101-0201-521655-	Prop Svcs Software Licenses	-	-	-	-	5,200	5,200	0.0%
101-0201-522020-	Other Cont Svcs Dues	6,050	9,452	7,900	7,900	8,300	400	5.1%
101-0201-522030-	Other Cont Svcs Training	2,152	3,698	8,800	8,800	9,300	500	5.7%
101-0201-522050-	Other Cont Svcs Postage	142	155	600	600	400	(200)	(33.3%)
101-0201-522100-	Other Cont Svcs Printing	-	-	4,000	4,000	4,000	-	0.0%
101-0201-522150-	Other Cont Svcs Photocopying	426	345	1,000	1,000	1,000	-	0.0%
101-0201-522250-	Other Cont Svcs IT/GIS Srv Chg	41,200	58,800	55,900	55,900	50,200	(5,700)	(10.2%)
101-0201-522700-	Other Cont Svcs Phone & Data	-	-	-	-	3,000	3,000	0.0%
	<b>Contractual Services</b>	<b>68,676</b>	<b>93,179</b>	<b>148,500</b>	<b>148,500</b>	<b>543,500</b>	<b>395,000</b>	<b>266.0%</b>
101-0201-530010-	Genl Supp Publications	1,023	924	1,100	1,100	1,300	200	18.2%
101-0201-530050-	Genl Supp Office Supp & Equip	3,683	3,484	6,900	6,900	6,900	-	0.0%
	<b>Commodities</b>	<b>4,706</b>	<b>4,409</b>	<b>8,000</b>	<b>8,000</b>	<b>8,200</b>	<b>200</b>	<b>2.5%</b>
<b>Total Integrated Services</b>		<b>1,025,159</b>	<b>1,082,189</b>	<b>1,239,200</b>	<b>1,237,700</b>	<b>1,660,600</b>	<b>422,900</b>	<b>34.2%</b>

# INTEGRATED SERVICES

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
101-0201-510010-	Salaries	Salaries	779,000		819,000	
101-0201-518010-	Temporary Help	Temporary Help	1,500		1,500	
101-0201-518050-	Overtime Civilian	Overtime Civilian	6,400		6,600	
<b>TOTAL SALARIES</b>			<b>786,900</b>		<b>827,100</b>	
<b>FRINGE BENEFITS:</b>						
101-0201-519010-	Workers' Compensation	Workers' Compensation Insurance	1,400		1,400	
101-0201-519050-	Medical Insurance	Medical Insurance	143,700		123,400	
101-0201-519100-	IMRF	IMRF	90,800		95,400	
101-0201-519110-	Social Security	Social Security	40,900		42,300	
101-0201-519120-	Medicare	Medicare	11,500		12,100	
101-0201-519230-	Automobile Allowance	Automobile Allowance	6,000		7,200	
<b>TOTAL FRINGE BENEFITS</b>			<b>294,300</b>		<b>281,800</b>	
<b>CONTRACTUAL SERVICES:</b>						
101-0201-520050-	Professional Services	Additional consultant services	50,000		50,000	
101-0201-520100-	Village Atty Legal Services	Counsel to Village Board	0		400,000	
101-0201-520400-	General Insurance	Liability and property insurance	5,800		5,900	
101-0201-521020-	Equipment Maintenance	Maintenance of printers & computers	200		200	
		Civic Event Sign repair	700	900	700	900
101-0201-521650-	Other Services	Contractual services, online tools,				
		miscellaneous services	3,000		3,000	
		Cell phone usage/wireless connectivity	2,900		0	
		Enhancements to Village website	2,300		2,300	
		Archive Social subscription	4,800		0	
101-0201-521655-	Software Licenses	Adobe Cloud Suite	600	13,600	0	5,300
		Archive Social subscription	0	0	600	5,200
101-0201-522020-	Dues	Dues	7,900		8,300	
101-0201-522030-	Training	ICMA Annual Conference	4,600		4,600	
		Illinois Municipal League, Northwest Municipal Conference, IAMMA, ILCMA webinars & miscellaneous meetings	4,200	8,800	4,700	9,300
101-0201-522050-	Postage	General postage including residential mailers and special notices	600		400	

# INTEGRATED SERVICES

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-0201-522100-	Printing	Liquor license materials	300		300	
		Miscellaneous printing including brochures, flyers, special notices, post cards, booklets, ads, and photos	3,700	4,000	3,700	4,000
101-0201-522150-	Photocopying	Photocopies & supplies				
		Maintenance agreement Xerox 5150		1,000		1,000
101-0201-522250-	IT/GIS Service Charge	Information Technology/GIS service charge		55,900		50,200
101-0201-522700-	Phone & Data Services	Cell phone usage/wireless connectivity		0		3,000
		<b>TOTAL CONTRACTUAL SERVICES</b>		<b>148,500</b>		<b>543,500</b>
<b>COMMODITIES:</b>						
101-0201-530010-	Publications/Periodicals	Miscellaneous publications		1,100		1,300
101-0201-530050-	Office Supplies & Equip	Printer cartridges/toner, stationery, pens, etc.		6,900		6,900
		<b>TOTAL COMMODITIES</b>		<b>8,000</b>		<b>8,200</b>
		<b>TOTAL INTEGRATED SERVICES</b>		<b>1,237,700</b>		<b>1,660,600</b>

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## **HUMAN RESOURCES**

**(5.00 FTE)**

### **ORGANIZATION STRUCTURE**



# HUMAN RESOURCES

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**The Human Resources Department administers and manages the Village's diverse human resources program.**

The Department of Human Resources takes pride in providing exceptional services to support high quality workforce and maintain the Village's operational and fiscal stability. The Human Resources Department is responsible for talent acquisition, employee relations, classification and compensation, employee benefits and wellness, administration of workers compensation claims, risk mitigation and risk management, contract administration for collective bargaining agreements, new hire onboarding, compliance of rules and regulations administration, employee training and development, succession planning, and leadership development initiatives. The Department consistently provides fair, ethical, and responsive customer service to all employees of the organization.

The Human Resources Department also serves as the liaison to the Village's Board of Fire and Police Commissioners. The Board of Fire and Police Commission is involved in the appointment, promotion, discipline, and discharge of sworn ranking members of the Fire and Police Departments.

Additional responsibilities include administrative and management research and projects assigned to the Department by the Village Manager.

## 2023 Accomplishments

- **The Supporting a Welcoming Community: Village Wide Diversity Initiative project continues:**
  - Evaluation of the sourcing and recruitment process to enhance diversity Village wide while partnering with both community and non-traditional recruitment resources;
  - The internal Employee Inclusion, Diversity, Equity and Access (IDEA) Workgroup continues efforts to seek different perspectives and viewpoints while providing recommendations related to the Villages DEI strategic goal.
  - The Villages Wellbeing Committee has implemented interdepartmental pop-up events throughout the year, in addition to bi-weekly walks and lunch with your colleagues; and strategic monthly communications on how to improve overall wellbeing and health of employees and their families
  - The HR department has implemented a new process for completing exit interviews which will allow the department to better analyze trends which may be impacting employee retention and satisfaction.
  - The HR department has created a new employee survey which will be administered to all new staff. The survey assesses new employees' experience with the recruitment, hiring and onboarding process.
  - In collaboration with the Public Works, Police and Fire Departments; attended the NUI Career fair, D214 Skilled Trades Fair and expanding on internship partnership with D214.
- **ERP Integration – Module Specific to Department Responsibilities**
  - The HR team continues to attend as active participants in the ERP Integration project.
- **Continuation of Supervisory Training Opportunities**
  - Additional training opportunities for supervisory staff are being examined and the best resources will be sought and implemented, as needed.

# HUMAN RESOURCES

(Continued)

## 2024 Strategic Priorities & Key Projects

### 1. Audit Risk Management Policies, Procedures, and Programs

Strategic Priority #4: Continue efforts to maintain high quality core municipal services (tied with #5).

Emphasize the well-being of Village employees by prioritizing their safety through the adherence of comprehensive risk management policies, procedures, and implementation of programs to reduce risk.

Project Lead: Kelly Livingston, Director of Human Resources

### 2. Employee Needs, Culture Survey and Assessment

Strategic Priority #6: Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government.

Utilize the survey results to reassess the range of employee services and programs offered, with the aim of enhancing a sense of belonging, boosting retention efforts and improving communications.

Project Lead: Kelly Livingston, Director of Human Resources

### 3. Audit Recruitment Sources and Implement Strategies that align with DEI Recruitment Initiatives Across All Departments

Strategic Priority #6: Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government.

Enhancement of candidate outreach to promote DEI initiatives.

Project Lead: Kelly Livingston, Director of Human Resources

### 4. Create an Employee On-Boarding Program and Initiatives

Strategic Priority #6: Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government.

Enhancing the onboarding experience to boost employee engagement and cultivate a stronger sense of belonging within the organization.

Project Lead: Kelly Livingston, Director of Human Resources

## Performance Measures

	2020	2021	2022
<b>1. Employee Benefits –</b>			
a) Number of hosted employee wellness webinars and lunch walks		19	19
<b>Deferred Income Programs</b>			
a) Number of dollars pledged in Section 125	\$240,110	\$251,301	\$266,350
b) Number of employees contributing to MissionSquare (Formerly ICMA-RC)	435	429	457
c) Number of offered financial wellness webinars		49	41

# HUMAN RESOURCES

(Continued)

## Performance Measures (cont.)

	2020	2021	2022
<b>2. Risk Management – Workers Compensation</b>  Enhance our loss prevention efforts to become more proactive with safety and loss prevention programs throughout the Village in order to reduce the cost of workers' compensation.			
a) Number of claims forwarded to the Third-Party Administrator (TPA) within 48 hours of the accident	37 out of 42	37 out of 43	39 out of 41
b) Number of claims submitted to the Third-Party Administrator (TPA) where employees missed work due to their Workers' Compensation injury	23	22	18
c) Number of work days lost to Workers' Compensation injury	456	299	568
	PD 83 shift days	PD 187 shift days	PD 81 Shift days
	FD 217 shift days	FD 100 shift days	FD 188 shift days
	PW 156 days	PW 12 days	PW 299 days
d) Number of pro se settlements	6 out of 8	4 out of 7	3 out of 10
e) Number of safety measures implemented	5	7	8
<b>3. Risk Management – Loss Prevention</b>  a) Number of accidents reviewed b) Number of safety training programs offered to employees sponsored through Human Resources	57 3	63 4	66 7
<b>4. Maintenance of Classification and Compensation Program</b>  Maintain and make necessary modifications to the Village's Classification Plan to ensure all employees are appropriately classified.			
a) Number of job audits conducted	9	12	12
b) Number of surveys conducted	59	88	140
<b>5. Personnel Management – Compliance</b>  Review personnel policies and related forms in order to ensure they are in compliance with applicable laws.			
a) Number of personnel policies revised/created	45	8	10

# HUMAN RESOURCES

(Continued)

## Performance Measures (cont.)

	2020	2021	2022
<b>6. Recruitment</b>			
A. Assist the Board of Fire and Police Commissioners with recruitment, selection and promotional activities for positions.			
a) Number of Fire and Police Commissioners meetings held	16	18	16
b) Number of interviews conducted	57	53	42
c) Number of eligibility lists created	3	2	3
d) Number of positions filled	14	20	15
B. Recruitment, selection and promotion of <u>all other positions</u> .			
a) Number of positions filled	12	26	46
b) Number of interviews conducted	36	114	124
Total number of positions filled	26	46	61
<b>7. Professional Development / Personnel Management</b>			
Professional Development of Workforce Identify, assess and offer training programs to employees.			
a) Number of classes offered	3	2	4

# OPERATION SUMMARY

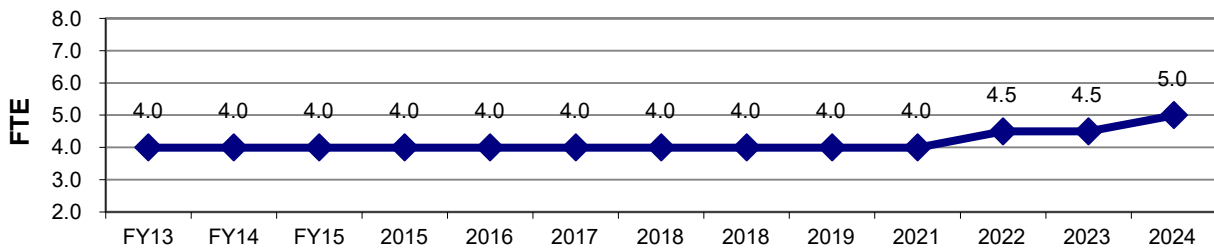
## HUMAN RESOURCES

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E							
General Fund	2.00	2.50	2.50	2.50	3.00	0.50	20.0%
Health Insurance Fund	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
Worker's Comp Fund	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
Total F-T-E	4.00	4.50	4.50	4.50	5.00	0.50	11.1%
Expenditures							
Personal Services	\$681,547	\$696,528	\$798,700	\$1,183,500	\$1,248,600	\$65,100	5.5%
Contractual Services	6,310,841	6,482,891	6,650,400	6,946,100	7,109,000	162,900	2.3%
Commodities	4,412	4,403	4,900	4,900	5,200	300	6.1%
Other Charges	13,231	11,496	22,700	22,700	23,400	700	3.1%
Insurance Claims	8,824,172	10,681,139	10,071,700	9,912,400	11,514,400	1,602,000	16.2%
Total Expenditures	\$15,834,203	\$17,876,457	\$17,548,400	\$18,069,600	\$19,900,600	\$1,831,000	10.1%

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$420,099	\$431,770	\$521,000	\$507,900	\$628,700	\$120,800	23.8%
Health Insurance Fund	13,576,532	14,959,478	14,252,100	14,596,900	16,039,100	1,442,200	9.9%
Worker's Comp Fund	1,837,572	2,485,209	2,775,300	2,964,800	3,232,800	268,000	9.0%
Total Expenditures	\$15,834,203	\$17,876,457	\$17,548,400	\$18,069,600	\$19,900,600	\$1,831,000	10.1%

## STAFFING HISTORY



## HUMAN RESOURCES

## General Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Director of Human Resources	11	1.00	1.00	
HR Generalist	3	0.50	1.00	
Administrative Assistant	2	1.00	1.00	
<b>Total F-T-E</b>		<b>2.50</b>	<b>3.00</b>	<b>0.00</b>

### Human Resources Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	2.50	3.00	0.50
605	Health Insurance Fund	1.00	1.00	
615	Workers' Compensation Fund	1.00	1.00	
<b>Total F-T-E All Funds</b>		<b>4.50</b>	<b>5.00</b>	<b>0.50</b>

## HUMAN RESOURCES

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-0301-510010-	Pers Svcs Salaries	244,347	269,800	315,600	308,700	293,700	(15,000)	(4.9%)
101-0301-518010-	Pers Svcs Temporary Help	11,996	5,656	8,300	8,300	-	(8,300)	(100.0%)
101-0301-518050-	Pers Svcs Overtime Civilian	-	332	700	700	700	-	0.0%
	<b>Salaries</b>	<b>256,343</b>	<b>275,788</b>	<b>324,600</b>	<b>317,700</b>	<b>294,400</b>	<b>(23,300)</b>	<b>(7.3%)</b>
101-0301-519010-	Empl Benefits Wrkrs Comp	500	600	600	600	600	-	0.0%
101-0301-519050-	Empl Benefits Med Insurance	54,500	41,800	43,200	43,200	82,900	39,700	91.9%
101-0301-519100-	Empl Benefits IMRF	30,498	30,749	35,700	35,500	33,800	(1,700)	(4.8%)
101-0301-519110-	Empl Benefits Social Security	14,648	15,696	18,600	18,500	18,300	(200)	(1.1%)
101-0301-519120-	Empl Benefits Medicare	3,570	3,867	4,700	4,600	4,300	(300)	(6.5%)
	<b>Fringe Benefits</b>	<b>103,716</b>	<b>92,712</b>	<b>102,800</b>	<b>102,400</b>	<b>139,900</b>	<b>37,500</b>	<b>36.6%</b>
101-0301-520050-	Prof Tech Svcs Prof Svcs	-	70	7,000	3,500	3,600	100	2.9%
101-0301-520200-	Prof Tech Svcs Legal Services	-	-	-	-	100,000	100,000	0.0%
101-0301-520400-	Prof Tech Svcs General Insurnc	6,800	4,800	4,800	4,800	4,800	-	0.0%
101-0301-520750-	Prof Tech Svcs Examinations	-	-	8,000	8,000	8,200	200	2.5%
101-0301-521650-	Prop Svcs Other Services	1,461	1,461	1,600	1,600	-	(1,600)	(100.0%)
101-0301-522010-	Other Cont Svcs Advertising	4,870	7,775	6,000	3,700	6,000	2,300	62.2%
101-0301-522020-	Other Cont Svcs Dues	1,681	1,514	1,500	1,500	1,500	-	0.0%
101-0301-522030-	Other Cont Svcs Training	468	775	3,100	3,100	3,200	100	3.2%
101-0301-522050-	Other Cont Svcs Postage	200	96	500	500	500	-	0.0%
101-0301-522100-	Other Cont Svcs Printing	129	-	200	200	200	-	0.0%
101-0301-522150-	Other Cont Svcs Photocopying	472	394	2,000	2,000	2,000	-	0.0%
101-0301-522250-	Other Cont Svcs IT/GIS Srv Chg	28,400	32,000	33,400	33,400	36,500	3,100	9.3%
101-0301-522700-	Other Cont Svcs Phone & Data	-	-	-	-	1,600	1,600	0.0%
	<b>Contractual Services</b>	<b>44,481</b>	<b>48,885</b>	<b>68,100</b>	<b>62,300</b>	<b>168,100</b>	<b>105,800</b>	<b>169.8%</b>
101-0301-530010-	Genl Supp Publications	169	288	600	600	600	-	0.0%
101-0301-530050-	Genl Supp Office Supp & Equip	2,159	2,601	2,200	2,200	2,300	100	4.5%
	<b>Commodities</b>	<b>2,328</b>	<b>2,889</b>	<b>2,800</b>	<b>2,800</b>	<b>2,900</b>	<b>100</b>	<b>3.6%</b>
101-0301-540700-	Other Charges B&C Rcgntn Prog	13,231	11,496	22,700	22,700	23,400	700	3.1%
	<b>Other Charges</b>	<b>13,231</b>	<b>11,496</b>	<b>22,700</b>	<b>22,700</b>	<b>23,400</b>	<b>700</b>	<b>3.1%</b>
	<b>Total Human Resources</b>	<b>420,099</b>	<b>431,770</b>	<b>521,000</b>	<b>507,900</b>	<b>628,700</b>	<b>120,800</b>	<b>23.8%</b>

# HUMAN RESOURCES

## GENERAL FUND

## EXPENDITURE DETAIL

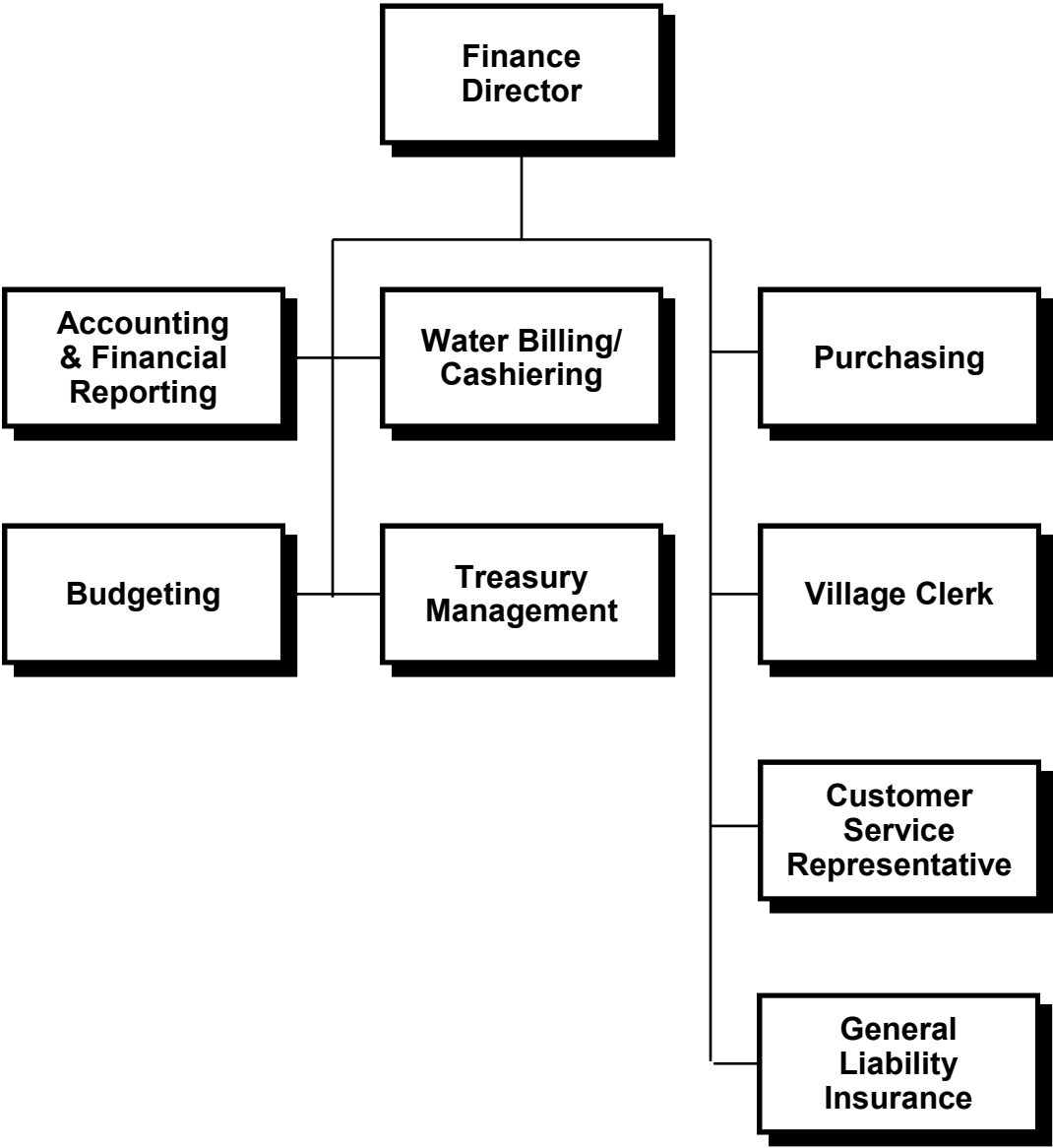
Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>SALARIES:</b>				
101-0301-510010-	Salaries	Salaries	308,700	293,700
101-0301-518010-	Temporary Help	Temporary Help	8,300	0
101-0301-518050-	Overtime Civilian	Overtime Civilian	700	700
	<b>TOTAL SALARIES</b>		<b>317,700</b>	<b>294,400</b>
<b>FRINGE BENEFITS:</b>				
101-0301-519010-	Workers' Compensation	Workers' Compensation Insurance	600	600
101-0301-519050-	Medical Insurance	Medical Insurance	43,200	82,900
101-0301-519100-	IMRF	IMRF	35,500	33,800
101-0301-519110-	Social Security	Social Security	18,500	18,300
101-0301-519120-	Medicare	Medicare	4,600	4,300
	<b>TOTAL FRINGE BENEFITS</b>		<b>102,400</b>	<b>139,900</b>
<b>CONTRACTUAL SERVICES:</b>				
101-0301-520050-	Professional Services	Training programs	3,500	3,600
101-0301-520200-	Legal Services	Litigation and other outside counsel	0	100,000
101-0301-520400-	General Insurance	Liability and property insurance	4,800	4,800
101-0301-520750-	Examinations	Promotional exams/candidate testing	8,000	8,200
101-0301-521650-	Other Services	Cell phone usage/wireless connectivity	1,600	0
101-0301-522010-	Advertising	Advertising	3,700	6,000
101-0301-522020-	Dues	Dues	1,500	1,500
101-0301-522030-	Training	Seminars & tuition reimbursement	3,100	3,200
101-0301-522050-	Postage	Postage	500	500
101-0301-522100-	Printing	Printing of forms and manuals	200	200
101-0301-522150-	Photocopying	Photocopies & supplies	1,000	1,000
		Maintenance agreement Xerox 5150	1,000 2,000	1,000 2,000
101-0301-522250-	IT/GIS Service Charge	Information Technology service charge	33,400	36,500
101-0301-522700-	Phone & Data Services	Cell phone usage/wireless connectivity	0	1,600
	<b>TOTAL CONTRACTUAL SERVICES</b>		<b>62,300</b>	<b>168,100</b>

# HUMAN RESOURCES

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>COMMODITIES:</b>				
101-0301-530010-	Publications/Periodicals	Miscellaneous publications	600	600
101-0301-530050-	Office Supplies & Equip	General office supplies	2,200	2,300
		<b>TOTAL COMMODITIES</b>	<b>2,800</b>	<b>2,900</b>
<b>OTHER CHARGES:</b>				
101-0301-540700-	Employee Recognition Prg	Service awards & forum for recognition of employees, DEI initiatives	22,700	23,400
		<b>TOTAL OTHER CHARGES</b>	<b>22,700</b>	<b>23,400</b>
		<b>TOTAL HUMAN RESOURCES</b>	<b>507,900</b>	<b>628,700</b>



# FINANCE

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**The Finance Department provides professional financial management for the Village. The scope of its responsibilities covers the following functions:**

**Accounting and Financial Reporting** – Accounting records are maintained in accordance with generally accepted accounting principles (GAAP) for governments. Appropriate financial reports are regularly produced. Village financial reports regularly win national awards for excellence. All financial records of the Village are audited by external auditors on an annual basis.

**Budgeting** – The preparation of the annual budget includes the planning as well as the necessary financial analysis and actual budget production. The Department assists other Village departments with their respective budget requests. This function also includes on-going maintenance and monitoring of the budget.

**Treasury Management** – Village funds are invested to produce maximum income consistent with preservation of principal. Treasury Management includes monitoring receipts and disbursements and overseeing a control system of checks and balances. Treasury Management also includes follow-up on unpaid bills using a variety of methods including legal remedies. The Village has an investment policy that it follows which gives guidance to the Treasurer.

**Payroll Services** – Complete payroll services are provided including payroll services for the Library.

**Purchasing** – This function provides for the purchasing of services and goods at the lowest responsible price, frequently using formal or informal competitive bid processes. Procedures provide for review that legal requirements have been met in acquiring the goods and services.

**Accounts Payable/Accounts Receivable** – This function provides for timely payment by the Village for goods and services received, and prompt billing for amounts due to the Village. Payment procedures require appropriate controls to ensure that goods and services have been received. Billings for Village services, including water, vehicle license fees and other miscellaneous revenues, are issued and controlled by the Department.

**Village Clerk** – This position is appointed by the Village Manager and overall management and supervision has been delegated to the Finance Director.

- **Municipal Records** – The Village Clerk prepares the official minutes of the Board of Trustees and arranges for the necessary publication and document filing actions resulting from Board action. The Clerk is also responsible for the management, indexing, and safeguarding of Village records.
- **Elections and Voter Registration** – The Village Clerk registers residents to vote and distributes absentee voting applications for all elections. The Clerk also accepts nominating petitions from Village candidates and certifies the Village election ballot.
- **Freedom of Information Requests** – The Village Clerk is the Village's designated FOIA Officer. FOIA requests are received via the NextRequest Portal. The Clerk then delegates the requests for documents to specific department personnel based on the information requested. Responsive documents are uploaded by each department. The Clerk ensures responses meet the State mandated timeframe and communicates with requesters as needed.
- **Business License** – The Village Clerk's Office receives all business license renewal applications. Applications are routed to the respective departments within the Village for comments and approvals. New business license applications are handled by the Building & Life Safety Department.

**Customer Service Representatives** – Front-line phone and in-person interaction with the Village's customers. Provides answers to basic questions and forwards other questions and issues to the

appropriate departments.

**General Liability Insurance** – The Finance Director is responsible for the administration of the Village's insurance program for general liability insurance.

**Water Billing & Cashiering** – Front Desk personnel handle the in-person or internet payment of fees, fines, and other charges; and provides for the billing and collection of bi-monthly water and sewer bills.

## 2023 Accomplishments

- Implementation of the Tyler Munis Finance Module – Integrated Services and the Finance Department, with support from other departments, have planned to implement the Tyler Munis module of the new ERP. Functions included in the Munis finance module implemented in 2023 include accounting, accounts payable, accounts receivable, bid management, cashiering, contracts, general billing, inventory, and purchasing. Payroll and Utility Billing modules will be implemented in 2024.
- Investigated new budget presentation software options.
- Added a new performance measure in the 2023 Budget outlining the percentage of DEI vendors used by the Village.
- Assisted with the preparation of a Memorandum of Understanding with Urban Street Group, for the potential construction of a mixed-use project in TIF IV.
- After past general liability claims were closed, Finance Staff worked with other municipal participants to wind up the High-Level Excess Liability Pool (HELP). IRMA has provided the Village with ongoing liability coverage for the past six years.
- Participated in ongoing meetings with key stakeholders of the proposed redevelopment of the former Arlington Park Racetrack property.

## 2024 Strategic Priorities & Key Projects

### 1. Long-Term Financial Planning Activities

Strategic Priority #2: Continue efforts to maintain high quality core municipal services.

During 2024 Staff will complete a bond sale predicated on retiring debt, a water and sewer rate study with the assistance of Public Works Staff, and a review of the Village's credit card policy to determine if an administrative charge on credit card use is appropriate. While each of these projects is unique, they are representative of the ongoing processes that help maintain the long-term financial health of the Village's capital replacement program and operations.

Project Lead: Tom Kuehne, Finance Director/Treasurer

### 2. Continue the DEI Data Collection Procedure for Village Vendors, Suppliers, and Contractors

Strategic Priority #6: Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government.

Finance Purchasing Staff will continue to look for ways to broaden our reach for potential vendors that meet the Village's purchasing requirements, and promote the Village's DEI goals.

Project Leads: Alexis Smulson, Accounting Manager and Lisa Subrin, Purchasing Coordinator

## 3. Optimize ERP Integration of Financial Software

Strategic Priority #4: Continue efforts to maintain high quality core municipal services.

Finance Staff will continue to implement the new Munis ERP software, and implement new add-on budget and capital planning software.

Project Leads: Mary Juarez, Assistant Finance Director, Alexis Smulson, Accounting Manager, and Kevin Baumgartner, Accountant/Budget Coordinator

## Performance Measures

	2020	2021	2022
<b>1. Number &amp; Type of Payment Transactions</b>			
Vehicle Stickers Sold			
In-Person / Dropbox / Mail	39,699	46,604	43,662
Internet Payments	5,350	9,972	5,788
Through Banks / Currency Exchanges	733	531	914
Total Number of Vehicle Stickers Sold	45,782	57,107	50,364
Water Bill Transactions			
By Direct Bank Debit (ACH)	51,366	54,066	56,700
Electronic Lockbox (ACH)	28,344	27,458	25,183
Internet Payments	23,892	29,025	34,443
In-Person / Dropbox / Mail	68,502	71,702	73,340
Total Water Bill Transactions	172,104	182,251	189,666
% of Water Bills - Bank Debit (ACH)	30%	30%	30%
% of Water Bills - Electronic Lockbox (ACH)	17%	15%	13%
% of Water Bills - Internet	14%	16%	18%
% of Water Bills - In-Person / Dropbox / Mail	40%	39%	39%
Parking Ticket Transactions			
In-Person / Dropbox / Mail	6,348	3,362	3,337
Internet Payments	3,164	8,204	11,459
Total Parking Ticket Transactions	9,512	11,566	14,796

# FINANCE

(Continued)

## Performance Measures (cont.)

	2020	2021	2022
<b>2. Credit Card Payments</b>			
# of Transactions	54,872	72,568	94,904
Total Payments	\$ 6,996,476	\$ 8,799,787	\$ 9,561,983
Total Fees	\$ 155,139	\$ 197,045	\$ 224,146
Average Fee %	2.22%	2.24%	2.34%
Average Payment Transaction Amount	\$ 127.51	\$ 121.26	\$ 100.76
<b>3. Water Billing Activity</b>			
# of Metered Accounts	21,137	21,171	21,176
Water Consumption Billed (in 1,000s of Gallons)			
Residential	1,491,692	1,493,399	1,368,606
Commercial	203,179	221,258	219,181
Industrial	220,263	229,476	205,178
Apartments	292,669	286,586	282,855
Total Consumption Billed	2,207,803	2,230,719	2,075,820
Water / Sewer Revenues	\$ 18,886,650	\$ 20,379,146	\$ 19,777,083
<b>4. Cash &amp; Investments</b>			
Cash	\$ 12,073,126	\$ 10,928,377	\$ 16,703,289
Investments	\$110,099,939	\$125,426,231	\$130,799,359
Total	\$122,173,065	\$136,354,608	\$147,508,648
# of Funds Invested	90.1%	92.0%	89%
<b>5. Purchasing</b>			
# of Purchase Orders Processed	497	522	572
# of Field Purchase Orders Processed	5,265	5,105	5,442
Amount of Purchase Orders Processed	\$ 22,176,139	\$ 31,705,962	\$ 39,294,725
Amount of Field Purchase Orders Processed	\$ 2,839,524	\$ 2,592,871	\$ 2,909,871
Total Amount of Purchase Orders	\$ 25,015,663	\$ 34,298,871	\$ 42,204,596
# of Formal Bids / RFPs	24	31	22
Amount of Formal Bids / RFPs	\$ 13,022,102	\$ 18,731,849	\$ 19,988,617
% Amount of Formal Bids / RFPs	58%	55%	47%
Total Treasurer's Report AP Amount (Vendors greater than \$2,500)	\$ 55,497,230	\$ 60,606,783	\$ 61,687,557
<b>6. Checks Issued</b>			
Accounts Payable Checks Issued	5,384	5,425	5,181
Payroll Checks Issued	1,658	1,358	1,258
# of Direct Deposits	16,599	16,948	16,580
Total Payroll Payments	18,257	18,306	17,838
% of Payroll as Direct Deposits	91%	93%	93%

# FINANCE

(Continued)

## Performance Measures (cont.)

	2020	2021	2022
<b>7. Diversity, Equity &amp; Inclusion (DEI)</b>			
# of Formal Bids	24	27	19
# of MBE (Minority-Owned) Bids	NA	1	0
# of WBE (Woman-Owned) Bids	NA	0	1
Amount of Awarded Bid(s)	NA	\$30,940	\$ 180,000
Treasurer's Report DEI Figures:	NA	666	679
# of MBE	-	6	4
# of WBE (Women Owned)	-	12	12
Total DEI / %	-	18 / 2.7%	16 / 2.4%
Amount Paid to DEI Vendors	-	\$ 582,214	\$ 655,956
<b>8. Ambulance Billing &amp; Collections</b>			
# of Bills	4,865	5,444	5,627
Amount Billed	\$ 2,475,714	\$ 3,116,262	\$ 2,836,657
Amount of Payments	\$ 2,588,556	\$ 2,739,363	\$ 2,801,315
Total Amount of Receivables*	\$ 1,550,892	\$ 2,024,749	\$ 2,098,074
Past Due 90 Days and Older / In-Collection*	\$ 1,056,021	\$ 1,207,539	\$ 1,444,551
Billing Rates			
Village Charges / Medicare Allows (VAH / MED)			
Basic Life Support	1,500 / 389	1,500 / 391	1,500 / 411
Advanced Life Support	1,500 / 462	1,500 / 464	1,500 / 488
Advanced Life Support 2	1,500 / 668	1,500 / 672	1,500 / 706

\*Receivables and past due balances also includes prior years' activities.

# FINANCE

(Continued)

## Performance Measures (cont.)

	2020	2021	2022
<b>9. Village Clerk</b>			
Processing Of:			
Ordinances	51	56	71
Resolutions	31	34	36
Agreements	78	101	65
Ethics Forms	155	161	163
Freedom of Information Act <sup>1</sup> :			
Requests Fulfilled	1,476	1,596	1,690
Appeals	4	1	1
Denials (in whole or in part)	392	423	376
Business Licenses:			
New Businesses <sup>2</sup>	101	132	0
Renewals	1,597	1,560	1586
Transcribing of Village Board & COW Minutes	18	24	26
Transcribing of Closed Session Minutes	4	6	8
Notarizations	111	292	411
Citizen Inquiries	1,389	860	823

<sup>1</sup> Freedom of Information requests were previously the responsibility of the Legal Department; in 2022 the Village Clerk took over responsibility.

<sup>2</sup> Issuances of new business licenses became the Building & Life Safety Department's responsibility in 2022; renewals continue to be the responsibility of the Village Clerk.

<b>10. GFOA Certifications</b>			
Certificate of Achievement for Excellence in Financial Reporting	Received	Received	Received
Distinguished Budget Presentation Award	Received	Received	Received

# OPERATION SUMMARY

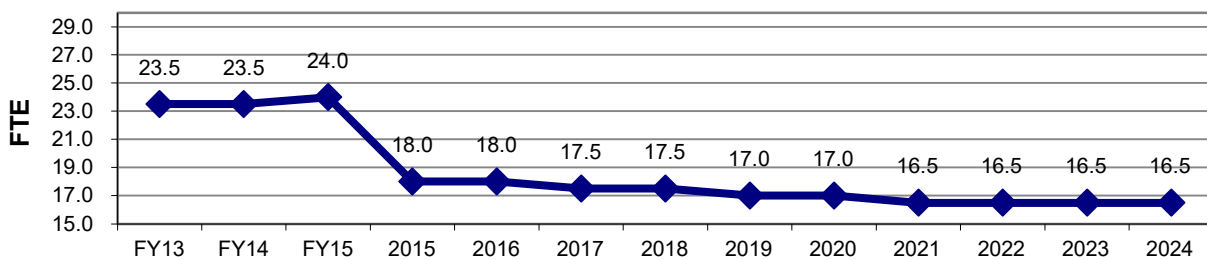
## FINANCE

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E							
General Fund	9.50	9.50	9.50	9.50	9.50	0.00	0.0%
Water & Sewer Fund	7.50	7.00	7.00	7.00	7.00	0.00	0.0%
Total F-T-E	17.00	16.50	16.50	16.50	16.50	0.00	0.0%
Expenditures							
Personal Services	\$2,221,709	\$2,245,400	\$2,410,200	\$2,406,900	\$2,507,200	\$100,300	4.2%
Contractual Services	1,013,717	1,122,658	1,007,300	985,600	1,067,800	82,200	8.3%
Commodities	30,029	31,051	19,000	30,700	19,600	(11,100)	(36.2%)
Insurance Claims	285,659	185,771	145,000	300,000	300,000	0	0.0%
Capital Items	0	0	27,000	27,000	20,000	(7,000)	(25.9%)
Total Expenditures	\$3,551,113	\$3,584,880	\$3,608,500	\$3,750,200	\$3,914,600	\$164,400	4.4%

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$1,781,386	\$1,852,225	\$1,898,300	\$1,929,200	\$1,983,400	\$54,200	2.8%
Capital Projects Fund	0	0	27,000	27,000	20,000	(7,000)	(25.9%)
Water & Sewer Fund	1,147,116	1,168,407	1,214,700	1,173,000	1,229,200	56,200	4.8%
General Liability Ins Fund	622,611	564,247	468,500	621,000	682,000	61,000	9.8%
Total Expenditures	\$3,551,113	\$3,584,880	\$3,608,500	\$3,750,200	\$3,914,600	\$164,400	4.4%

## STAFFING HISTORY



**FINANCE****General Fund****PERSONNEL SUMMARY**

Title	Grade	Authorized Positions in F-T-E		
		2022	2023	+ (-)
Finance Director	12	1.00	1.00	
Assistant Finance Director	9	1.00	1.00	
Accounting Manager	7	1.00	1.00	
Accountant / Budget Coordinator	5	1.00	1.00	
Payroll Coordinator	5	1.00	1.00	
Purchasing Coordinator	5	1.00	1.00	
Village Clerk	4	1.00	1.00	
Accounting Assistant	2	1.00	1.00	
Account Clerk	1	0.50	0.50	
Customer Service Representative	1	1.00	1.00	
<b>Total F-T-E</b>		<b>9.50</b>	<b>9.50</b>	<b>0.00</b>

**Finance Department  
Cross Reference to All Funds**

Code	Fund	Authorized Positions in F-T-E		
		2022	2023	+ (-)
101	General Fund	9.50	9.50	
505	Water & Sewer Fund	7.00	7.00	
	<b>Total F-T-E All Funds</b>	<b>16.50</b>	<b>16.50</b>	<b>0.00</b>

## FINANCE

### GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-0501-510010-	Pers Svcs Salaries	986,938	953,564	1,019,500	1,050,400	1,093,500	43,100	4.1%
101-0501-518010-	Pers Svcs Temporary Help	-	-	1,500	1,500	1,500	-	0.0%
101-0501-518050-	Pers Svcs Overtime Civilian	14,769	31,903	45,000	6,400	30,000	23,600	368.8%
	<b>Salaries</b>	<b>1,001,707</b>	<b>985,467</b>	<b>1,066,000</b>	<b>1,058,300</b>	<b>1,125,000</b>	<b>66,700</b>	<b>6.3%</b>
101-0501-519010-	Empl Benefits Wrkrs Comp	3,400	3,800	3,900	3,900	4,000	100	2.6%
101-0501-519050-	Empl Benefits Med Insurance	210,900	245,300	275,600	275,600	267,800	(7,800)	(2.8%)
101-0501-519100-	Empl Benefits IMRF	126,261	112,107	122,000	121,200	128,900	7,700	6.4%
101-0501-519110-	Empl Benefits Social Security	57,164	55,581	63,100	62,400	66,300	3,900	6.3%
101-0501-519120-	Empl Benefits Medicare	14,074	13,718	16,000	15,300	16,300	1,000	6.5%
	<b>Fringe Benefits</b>	<b>411,799</b>	<b>430,506</b>	<b>480,600</b>	<b>478,400</b>	<b>483,300</b>	<b>4,900</b>	<b>1.0%</b>
101-0501-520050-	Prof Tech Svcs Prof Svcs	62,975	96,956	61,000	62,500	64,000	1,500	2.4%
101-0501-520230-	Prof Tech Svcs Bank Services	-	-	-	-	57,600	57,600	0.0%
101-0501-520231-	Prof Tech Svcs Bill Coll Svcs	-	-	-	-	100,000	100,000	0.0%
101-0501-520400-	Prof Tech Svcs General Insurnc	20,800	14,700	14,800	14,800	14,900	100	0.7%
101-0501-521020-	Prop Svcs Equipment Maint	6,309	9,018	7,700	8,000	8,000	-	0.0%
101-0501-521650-	Prop Svcs Other Services	159,110	162,247	158,000	150,800	1,800	(149,000)	(98.8%)
101-0501-521655-	Prop Svcs Software Licenses	-	-	-	-	8,600	8,600	0.0%
101-0501-522010-	Other Cont Svcs Advertising	2,956	4,001	5,000	5,000	5,000	-	0.0%
101-0501-522020-	Other Cont Svcs Dues	4,655	3,319	3,500	4,000	4,000	-	0.0%
101-0501-522030-	Other Cont Svcs Training	2,228	4,411	4,600	5,500	7,000	1,500	27.3%
101-0501-522050-	Other Cont Svcs Postage	22,735	38,827	20,000	40,000	20,000	(20,000)	(50.0%)
101-0501-522100-	Other Cont Svcs Printing	12,798	17,491	5,000	15,000	6,200	(8,800)	(58.7%)
101-0501-522150-	Other Cont Svcs Photocopying	5,402	6,245	3,000	6,100	3,000	(3,100)	(50.8%)
101-0501-522250-	Other Cont Svcs IT/GIS Srv Chg	37,900	48,000	50,100	50,100	54,800	4,700	9.4%
101-0501-522300-	Other Cont Svcs Claims Refunds	-	-	100	100	100	-	0.0%
101-0501-522700-	Other Cont Svcs Phone & Data	-	-	-	-	600	600	0.0%
	<b>Contractual Services</b>	<b>337,869</b>	<b>405,214</b>	<b>332,800</b>	<b>361,900</b>	<b>355,600</b>	<b>(6,300)</b>	<b>(1.7%)</b>
101-0501-530010-	Genl Supp Publications	2,163	885	1,400	2,600	2,000	(600)	(23.1%)
101-0501-530050-	Genl Supp Office Supp & Equip	14,820	17,147	15,000	15,000	15,000	-	0.0%
101-0501-530250-	Genl Supp Licensing Supplies	12,705	12,753	2,000	12,500	2,000	(10,500)	(84.0%)
101-0501-533050-	Other Supplies	323	254	500	500	500	-	0.0%
	<b>Commodities</b>	<b>30,011</b>	<b>31,039</b>	<b>18,900</b>	<b>30,600</b>	<b>19,500</b>	<b>(11,100)</b>	<b>(36.3%)</b>
<b>Total Finance</b>		<b>1,781,386</b>	<b>1,852,225</b>	<b>1,898,300</b>	<b>1,929,200</b>	<b>1,983,400</b>	<b>54,200</b>	<b>2.8%</b>

# FINANCE

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
SALARIES:						
101-0501-510010-	Salaries	Salaries	1,050,400		1,093,500	
101-0501-518010-	Temporary Help	Temporary Help	1,500		1,500	
101-0501-518050-	Overtime Civilian	Overtime Civilian	6,400		30,000	
TOTAL SALARIES			1,058,300		1,125,000	
FRINGE BENEFITS:						
101-0501-519010-	Workers' Compensation	Workers' Compensation Insurance	3,900		4,000	
101-0501-519050-	Medical Insurance	Medical Insurance	275,600		267,800	
101-0501-519100-	IMRF	IMRF	121,200		128,900	
101-0501-519110-	Social Security	Social Security	62,400		66,300	
101-0501-519120-	Medicare	Medicare	15,300		16,300	
TOTAL FRINGE BENEFITS			478,400		483,300	
CONTRACTUAL SERVICES:						
101-0501-520050-	Professional Services	Pension actuarial	18,500		19,000	
		Annual audit (governmental funds share)	34,000		35,000	
		Annual actuarial valuation of post employment benefits (governmental funds share)	10,000	62,500	10,000	64,000
101-0501-520230-	Bank Services	Credit card processing fees	0		28,000	
		Bank service fees	0		20,000	
		DACRA service fees	0	0	9,600	57,600
101-0501-520231-	Bill Collection Services	Ambulance billing services	0		100,000	
101-0501-520400-	General Insurance	Liability and property insurance	14,800		14,900	
101-0501-521020-	Equipment Maintenance	Postage scale & postage meter	2,000		2,000	
		Folder/inserters	3,000		3,000	
		Alarm, check signer, typewriters, binding machine and archive storage system	3,000	8,000	3,000	8,000
101-0501-521650-	Other Services	GFOA CAFR certificate fee	700		700	
		GFOA budget certificate fee	600		600	
		Title searches	500		500	
		Cell phone charges	600		0	
		Credit card processing fees	25,000		0	
		Bank service fees	15,000		0	
		Ambulance billing services	100,000		0	
		DACRA service fees	8,400	150,800	0	1,800
101-0501-521655-	Software Licenses	MuniCode by Civicplus	0		8,600	

# FINANCE

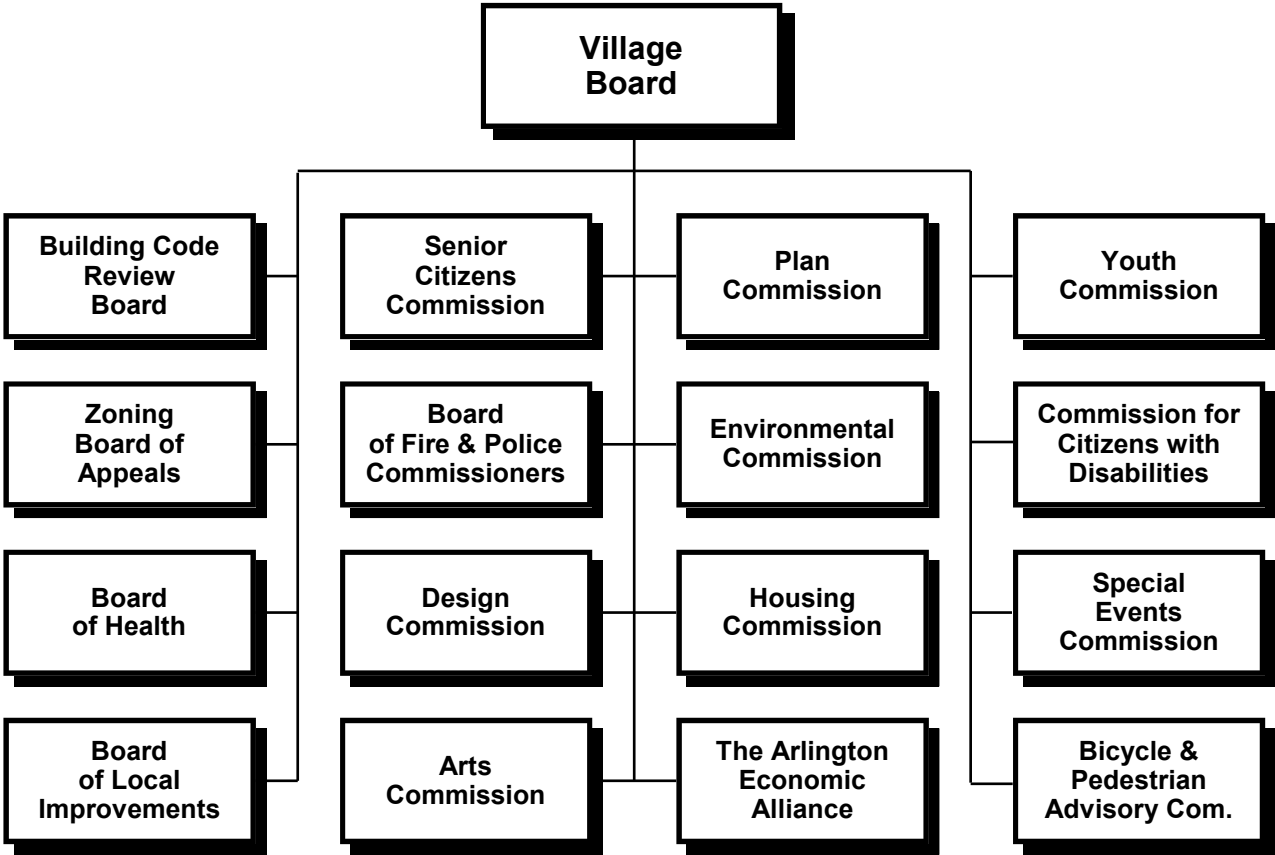
## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-0501-522010-	Advertising	Bid advertising Hearing notices Annual Treasurers Report	2,000 1,800 1,200	5,000	2,000 1,800 1,200	5,000
101-0501-522020-	Dues	GFOA, IGFOA, CPA, AICPA, IMTA and other organizations for Finance, Purchasing, Payroll and Village Clerk		4,000		4,000
101-0501-522030-	Training	GFOA and IGFOA programs Purchasing programs National GFOA Committee Tuition reimbursement Municipal Clerks' Conference Seminars & webinars	1,000 500 1,000 1,500 1,000 500	5,500	1,000 500 1,000 3,000 1,000 500	7,000
101-0501-522050-	Postage	Vehicle licenses, disbursement checks, purchase orders, bids, billings, special assessments, business licenses, & miscellaneous		40,000		20,000
101-0501-522100-	Printing	Comprehensive Annual Financial Report Annual Budget Forms, checks, notices, envelopes, report covers, ordinances and misc. printing Vehicle/animal applications	1,700 2,300 2,000 9,000	15,000	1,700 2,500 2,000 0	6,200
101-0501-522150-	Photocopying	Photocopies & supplies Maintenance agreement Xerox 5150 Maintenance agreement Xerox WC4118P	4,800 1,100 200	6,100	1,700 1,100 200	3,000
101-0501-522250-	IT/GIS Service Charge	Information Technology/GIS service charge		50,100		54,800
101-0501-522300-	Claims & Refunds	Claims and refunds		100		100
101-0501-522700-	Phone & Data Services	Cell phone usage/wireless connectivity		0		600
<b>TOTAL CONTRACTUAL SERVICES</b>				<b>361,900</b>		<b>355,600</b>
<b>COMMODITIES:</b>						
101-0501-530010-	Publications/Periodicals	Miscellaneous publications		2,600		2,000
101-0501-530050-	Office Supplies & Equip	General office supplies and small equipment		15,000		15,000
101-0501-530250-	Licensing Supplies	Vehicle stickers Dog tags & motorcycle tags Taxi licensing supplies	9,000 1,500 2,000	12,500	0 0 2,000	2,000
101-0501-533050-	Other Supplies & Equip	Miscellaneous commodities		500		500
<b>TOTAL COMMODITIES</b>				<b>30,600</b>		<b>19,500</b>
<b>TOTAL FINANCE</b>				<b>1,929,200</b>		<b>1,983,400</b>

# BOARDS & COMMISSIONS

## ORGANIZATION STRUCTURE



# BOARDS & COMMISSIONS

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The boards and commissions of the Village promote citizen involvement and utilize the expertise and ideas of the citizens of Arlington Heights. They include:

## Appointive Boards & Commissions

- **Plan Commission:** Holds public hearings and makes recommendations to the Village Board of Trustees relating to zoning, subdivision and planned development of land.
- **Zoning Board of Appeals:** May grant variances from zoning regulations.
- **Board of Health:** Protect health and prevent the spread of disease.
- **Board of Local Improvements:** Makes recommendations with regard to local improvements.
- **Board of Fire and Police Commissioners:** Appoints officers and sworn members of Fire and Police Departments, except chiefs and deputy chiefs.

## Other Boards & Commissions

- **Design Commission:** Reviews architectural elements for the Plan Commission, building permits, Zoning Board of Appeals and Downtown signs and sign variations.
- **Building Code Review Board:** Recommends variations from, and amendments to, the Building Code.
- **Environmental Commission:** Promotes the preservation and enhancement of the physical environment.
- **Housing Commission:** Recommends housing policies for the Village.
- **The Arlington Economic Alliance:** Provides advice to Village Board of Trustees on matters of business recruitment and retention.
- **Senior Citizens Commission:** Recommends programs for senior citizen welfare.
- **Youth Commission:** Recommends programs for youth welfare.
- **Commission for Citizens with Disabilities:** Recommends removal of barriers to handicapped citizens and otherwise identifies the needs of the disabled.
- **Bicycle & Pedestrian Advisory Commission:** Assists in the development of comprehensive plans for bikeways within the Village.
- **Special Events Commission:** Plans Village's special events.
- **Arts Commission:** Makes recommendations to the Village Board of Trustees on matters of culture and fine arts within the Village of Arlington Heights.

# OPERATION SUMMARY

## BOARDS & COMMISSIONS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E	0.00	0.00	0.00	0.00	0.00	0.00	N/A
Expenditures							
Contractual Services	\$140,567	\$82,862	\$107,400	\$107,700	\$131,200	\$23,500	21.8%
Commodities	1,395	1,867	4,100	4,100	4,300	200	4.9%
Other Charges	29,424	74,519	120,700	118,200	101,800	(16,400)	(13.9%)
Total Expenditures	\$171,386	\$159,249	\$232,200	\$230,000	\$237,300	\$7,300	3.2%

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$157,901	\$114,474	\$167,200	\$167,500	\$194,300	\$26,800	16.0%
A & E Fund	13,484	44,775	65,000	62,500	43,000	(19,500)	(31.2%)
Total Expenditures	\$171,386	\$159,249	\$232,200	\$230,000	\$237,300	\$7,300	3.2%

## BOARDS & COMMISSIONS - ADMINISTRATION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-1001-520400-	Prof Tech Svcs General Insurnc	3,200	2,300	2,300	2,300	2,300	-	0.0%
101-1001-522020-	Other Cont Svcs Dues	88,700	32,700	51,400	51,400	75,000	23,600	45.9%
	<b>Contractual Services</b>	<b>91,900</b>	<b>35,000</b>	<b>53,700</b>	<b>53,700</b>	<b>77,300</b>	<b>23,600</b>	<b>43.9%</b>
101-1001-540050-	Other Charges Grants	7,400	7,400	7,600	7,600	10,000	2,400	31.6%
101-1001-540700-	Other Charges B&C Rcgnntn Prog	-	-	10,300	10,300	10,600	300	2.9%
	<b>Other Charges</b>	<b>7,400</b>	<b>7,400</b>	<b>17,900</b>	<b>17,900</b>	<b>20,600</b>	<b>2,700</b>	<b>15.1%</b>
	<b>Total Administration</b>	<b>99,300</b>	<b>42,400</b>	<b>71,600</b>	<b>71,600</b>	<b>97,900</b>	<b>26,300</b>	<b>36.7%</b>

## ZONING BOARD OF APPEALS

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-1003-522150-	Other Cont Svcs Photocopying	-	-	-	-	-	-	0.0%
101-1003-530050-	Genl Supp Office Supp & Equip	-	45	100	100	100	-	0.0%
	<b>Commodities</b>	<b>-</b>	<b>45</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Zoning Board of Appeals</b>	<b>-</b>	<b>45</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>

## BOARD OF FIRE & POLICE COMMISSIONERS

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-1008-520750-	Prof Tech Svcs Examinations	46,025	44,564	42,000	42,000	42,000	-	0.0%
101-1008-522010-	Other Cont Svcs Advertising	1,638	1,193	1,500	1,500	1,500	-	0.0%
101-1008-522020-	Other Cont Svcs Dues	-	375	400	400	400	-	0.0%
101-1008-522050-	Other Cont Svcs Postage	-	-	100	100	100	-	0.0%
	<b>Contractual Services</b>	<b>47,663</b>	<b>46,132</b>	<b>44,000</b>	<b>44,000</b>	<b>44,000</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Fire &amp; Police Commission</b>	<b>47,663</b>	<b>46,132</b>	<b>44,000</b>	<b>44,000</b>	<b>44,000</b>	<b>-</b>	<b>0.0%</b>

## PLAN COMMISSION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-1009-522020-	Other Cont Svcs Dues	-	-	200	200	200	-	0.0%
101-1009-522030-	Other Cont Svcs Training	-	-	300	300	300	-	0.0%
101-1009-522150-	Other Cont Svcs Photocopying	-	-	-	-	-	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Plan Commission</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>

## ENVIRONMENTAL COMMISSION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-1010-522050-	Other Cont Svcs Postage	-	-	-	100	100	-	0.0%
101-1010-522100-	Other Cont Svcs Printing	-	-	300	400	400	-	0.0%
101-1010-522150-	Other Cont Svcs Photocopying	-	-	-	100	100	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>600</b>	<b>600</b>	<b>-</b>	<b>0.0%</b>
101-1010-530050-	Genl Supp Office Supp & Equip	-	-	100	100	100	-	0.0%
	<b>Commodities</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Environmental Comm</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>700</b>	<b>700</b>	<b>-</b>	<b>0.0%</b>

## HOUSING COMMISSION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-1011-522050-	Other Cont Svcs Postage	65	24	100	100	100	-	0.0%
101-1011-522150-	Other Cont Svcs Photocopying	-	-	100	100	100	-	0.0%
	<b>Contractual Services</b>	<b>65</b>	<b>24</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>0.0%</b>
101-1011-533050-	Other Supplies	-	73	1,100	1,100	1,100	-	0.0%
	<b>Commodities</b>	<b>-</b>	<b>73</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Housing Commission</b>	<b>65</b>	<b>97</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>-</b>	<b>0.0%</b>

## SENIOR CITIZENS COMMISSION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-1013-522010-	Other Cont Svcs Advertising	-	-	500	500	500	-	0.0%
101-1013-522030-	Other Cont Svcs Training	-	-	500	500	500	-	0.0%
101-1013-522050-	Other Cont Svcs Postage	500	87	200	200	200	-	0.0%
101-1013-522150-	Other Cont Svcs Photocopying	-	-	200	200	200	-	0.0%
	<b>Contractual Services</b>	<b>500</b>	<b>87</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>-</b>	<b>0.0%</b>
101-1013-530050-	Genl Supp Office Supp & Equip	-	-	200	200	200	-	0.0%
101-1013-533050-	Other Supplies	388	1,014	300	300	300	-	0.0%
	<b>Commodities</b>	<b>388</b>	<b>1,014</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Senior Citizens Comm</b>	<b>888</b>	<b>1,101</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>-</b>	<b>0.0%</b>

## YOUTH COMMISSION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-1014-522050-	Other Cont Svcs Postage	-	-	100	100	-	(100)	(100.0%)
101-1014-522100-	Other Cont Svcs Printing	-	-	100	100	-	(100)	(100.0%)
101-1014-522150-	Other Cont Svcs Photocopying	-	-	100	100	100	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>300</b>	<b>100</b>	<b>(200)</b>	<b>(66.7%)</b>
101-1014-533050-	Other Supplies	-	-	100	100	300	200	200.0%
	<b>Commodities</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>300</b>	<b>200</b>	<b>200.0%</b>
	<b>Total Youth Commission</b>	<b>-</b>	<b>-</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>0.0%</b>

## DESIGN COMMISSION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-1015-522150-	Other Cont Svcs Photocopying	-	-	100	100	100	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>
101-1015-530050-	Genl Supp Office Supp & Equip	387	339	400	400	400	-	0.0%
	<b>Commodities</b>	<b>387</b>	<b>339</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Design Commission</b>	<b>387</b>	<b>339</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>0.0%</b>

## COMMISSION FOR CITIZENS WITH DISABILITIES

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-1017-520240-	Prof Tech Svcs Dis Citizn Prog	119	1,416	2,200	2,200	2,500	300	13.6%
101-1017-522030-	Other Cont Svcs Training	-	-	-	-	-	-	0.0%
101-1017-522050-	Other Cont Svcs Postage	240	-	100	100	-	(100)	(100.0%)
101-1017-522150-	Other Cont Svcs Photocopying	-	-	100	100	-	(100)	(100.0%)
	<b>Contractual Services</b>	<b>359</b>	<b>1,416</b>	<b>2,400</b>	<b>2,400</b>	<b>2,500</b>	<b>100</b>	<b>4.2%</b>
101-1017-533050-	Other Supplies	-	312	800	800	800	-	0.0%
	<b>Commodities</b>	<b>-</b>	<b>312</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>-</b>	<b>0.0%</b>
101-1017-540520-	Other Charges Dis Ctnz Prog	-	-	-	-	-	-	0.0%
101-1017-540550-	Other Charges Special Events	-	100	100	100	-	(100)	(100.0%)
101-1017-540580-	Other Charges Dis Ctnz Donatn	-	1,000	1,000	1,000	1,000	-	0.0%
	<b>Other Charges</b>	<b>-</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,000</b>	<b>(100)</b>	<b>(9.1%)</b>
	<b>Total Disabilities Commission</b>	<b>359</b>	<b>2,828</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>	<b>-</b>	<b>0.0%</b>

## SPECIAL EVENTS COMMISSION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-1018-521650-	Prop Svcs Other Services	-	-	1,500	1,500	1,500	-	0.0%
101-1018-522050-	Other Cont Svcs Postage	34	184	200	200	200	-	0.0%
101-1018-522100-	Other Cont Svcs Printing	-	-	-	-	-	-	0.0%
101-1018-522150-	Other Cont Svcs Photocopying	46	-	-	-	-	-	0.0%
	<b>Contractual Services</b>	<b>80</b>	<b>184</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>-</b>	<b>0.0%</b>
101-1018-540550-	Other Charges Special Events	8,539	15,993	20,000	20,000	20,000	-	0.0%
	<b>Other Charges</b>	<b>8,539</b>	<b>15,993</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Special Events Commission</b>	<b>8,619</b>	<b>16,177</b>	<b>21,700</b>	<b>21,700</b>	<b>21,700</b>	<b>-</b>	<b>0.0%</b>

## BICYCLE & PEDESTRIAN ADVISORY COMMISSION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-1019-522020-	Other Cont Svcs Dues	-	-	500	500	500	-	0.0%
101-1019-522030-	Other Cont Svcs Training	-	-	400	400	400	-	0.0%
101-1019-522100-	Other Cont Svcs Printing	-	-	700	700	700	-	0.0%
101-1019-522150-	Other Cont Svcs Photocopying	-	-	100	100	100	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>-</b>	<b>0.0%</b>
101-1019-540550-	Other Charges Special Events	-	-	200	200	200	-	0.0%
	<b>Other Charges</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Bicycle &amp; Pedestrian Comm.</b>	<b>-</b>	<b>-</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>-</b>	<b>0.0%</b>

## ARLINGTON ECONOMIC ALLIANCE

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-1021-522150-	Other Cont Svcs Photocopying	-	-	100	100	100	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>
101-1021-540400-	Other Charges Pro Econ Bus Dev	-	5,251	16,500	16,500	17,000	500	3.0%
	<b>Other Charges</b>	<b>-</b>	<b>5,251</b>	<b>16,500</b>	<b>16,500</b>	<b>17,000</b>	<b>500</b>	<b>3.0%</b>
	<b>Total Arlington Economic Alliance</b>	<b>-</b>	<b>5,251</b>	<b>16,600</b>	<b>16,600</b>	<b>17,100</b>	<b>500.00</b>	<b>3.0%</b>

## ARTS COMMISSION

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-1022-522050-	Other Cont Svcs Postage	-	-	500	500	500	-	0.0%
101-1022-522150-	Other Cont Svcs Photocopying	-	21	500	500	500	-	0.0%
	<b>Contractual Services</b>	-	21	1,000	1,000	1,000	-	0.0%
101-1022-533050-	Other Supplies	620	85	1,000	1,000	1,000	-	0.0%
	<b>Commodities</b>	620	85	1,000	1,000	1,000	-	0.0%
	<b>Total Arts Commission</b>	620	106	2,000	2,000	2,000	-	0.0%
<b>Total Boards &amp; Commissions</b>		157,901	114,474	167,200	167,500	194,300	26,800	16.0%

BOARDS & COMMISSIONS - ADMINISTRATION

GENERAL FUND EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
CONTRACTUAL SERVICES:				
101-1001-520400-	General Insurance	Insurance for Boards and Commissions and Historical Museum	2,300	2,300
101-1001-522020-	Dues	Meet Chicago Northwest (2023 based on 8% of the 2021 Hotel Tax receipts)	51,400	75,000
TOTAL CONTRACTUAL SERVICES			53,700	77,300
OTHER CHARGES:				
101-1001-540050-	Grants	Arlington Heights Community Concert Band	7,600	10,000
101-1001-540700-	B & C Recognition Prog.	Boards & Commissions Recognition Program	10,300	10,600
TOTAL OTHER CHARGES			17,900	20,600
TOTAL B&C ADMINISTRATION			71,600	97,900

ZONING BOARD OF APPEALS

GENERAL FUND EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
COMMODITIES:				
101-1003-530050-	Office Supplies & Equip	Miscellaneous office supplies	100	100
TOTAL COMMODITIES			100	100
TOTAL ZONING BOARD OF APPEALS			100	100

# BOARD OF FIRE AND POLICE COMMISSIONERS

GENERAL FUND

EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
CONTRACTUAL SERVICES:				
101-1008-520750-	Examinations	Examinations	42,000	42,000
101-1008-522010-	Advertising	Advertising	1,500	1,500
101-1008-522020-	Dues	Fire/Police Comm. State membership	400	400
101-1008-522050-	Postage	Postage	100	100
TOTAL CONTRACTUAL SERVICES			44,000	44,000
TOTAL BRD. OF POL. & FIRE COMM.			44,000	44,000

# PLAN COMMISSION

GENERAL FUND

EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
CONTRACTUAL SERVICES:				
101-1009-522020-	Dues	APA membership dues	200	200
101-1009-522030-	Training	Educational and training materials	300	300
TOTAL CONTRACTUAL SERVICES			500	500
TOTAL PLAN COMMISSION			500	500

# ENVIRONMENTAL COMMISSION

GENERAL FUND

EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
CONTRACTUAL SERVICES:				
101-1010-522050-	Postage	Postage	100	100
101-1010-522100-	Printing	Printing of promotional materials	400	400
101-1010-522150-	Photocopying	Photocopying	100	100
TOTAL CONTRACTUAL SERVICES			600	600
COMMODITIES:				
101-1010-530050-	Office Supplies & Equip	Office supplies; awards	100	100
TOTAL COMMODITIES			100	100
TOTAL ENVIRONMENTAL COMMISSION			700	700

# HOUSING COMMISSION

GENERAL FUND

EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
CONTRACTUAL SERVICES:				
101-1011-522050-	Postage	Postage	100	100
101-1011-522150-	Photocopying	Photocopying	100	100
TOTAL CONTRACTUAL SERVICES			200	200
COMMODITIES:				
101-1011-533050-	Other Supplies	Program marketing	1,100	1,100
TOTAL COMMODITIES			1,100	1,100
TOTAL HOUSING COMMISSION			1,300	1,300

# SENIOR CITIZENS COMMISSION

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
101-1013-522010-	Advertising	Outreach/marketing/advertising	500	500
101-1013-522030-	Training	Senior Citizen Commission	500	500
101-1013-522050-	Postage	Postage	200	200
101-1013-522150-	Photocopying	Photocopying	200	200
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>1,400</b>	<b>1,400</b>
<b>COMMODITIES:</b>				
101-1013-530050-	Office Supplies & Equip	Office supplies for public meetings	200	200
101-1013-533050-	Other Supplies & Equip	Commissioner pins, memorials, etc.	300	300
<b>TOTAL COMMODITIES</b>			<b>500</b>	<b>500</b>
<b>TOTAL SENIOR CITIZENS COMM.</b>			<b>1,900</b>	<b>1,900</b>

# YOUTH COMMISSION

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
101-1014-522050-	Postage	Postage	100	0
101-1014-522100-	Printing	Printing (Folders)	100	0
101-1014-522150-	Photocopying	Photocopying	100	100
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>300</b>	<b>100</b>
<b>COMMODITIES:</b>				
101-1014-533050-	Other Supplies & Equip	Teen Job Fair supplies & food	100	300
<b>TOTAL COMMODITIES</b>			<b>100</b>	<b>300</b>
<b>TOTAL YOUTH COMMISSION</b>			<b>400</b>	<b>400</b>

# DESIGN COMMISSION

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
101-1015-522150-	Photocopying	Photocopying	100	100
		<b>TOTAL CONTRACTUAL SERVICES</b>	<u>100</u>	<u>100</u>
<b>COMMODITIES:</b>				
101-1015-530050-	Office Supplies & Equip	Award plaques	400	400
		<b>TOTAL COMMODITIES</b>	<u>400</u>	<u>400</u>
		<b>TOTAL DESIGN COMMISSION</b>	<u>500</u>	<u>500</u>

# COMMISSION FOR CITIZENS WITH DISABILITIES

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
101-1017-520240-	Disabled Citizen Program	Disabled Citizens Community Awareness Projects	2,200	2,500
101-1017-522050-	Postage	Postage	100	0
101-1017-522150-	Photocopying	Newletters	100	0
		<b>TOTAL CONTRACTUAL SERVICES</b>	<u>2,400</u>	<u>2,500</u>
<b>COMMODITIES:</b>				
101-1017-533050-	Other Supplies & Equip	Misc. supplies including instant film for Disabilities Carnival (funded by donations)	800	800
		<b>TOTAL COMMODITIES</b>	<u>800</u>	<u>800</u>
<b>OTHER CHARGES:</b>				
101-1017-540550-	Special Events	Disabled Citizens Event	100	0
101-1017-540580-	Disabled Citizen Donations	Disability Carnival Sponsorship (funded entirely by donations)	1,000	1,000
		<b>TOTAL OTHER CHARGES</b>	<u>1,100</u>	<u>1,000</u>
		<b>TOTAL COM. FOR CITIZENS W/DISAB</b>	<u>4,300</u>	<u>4,300</u>

## SPECIAL EVENTS COMMISSION

### GENERAL FUND

### EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
101-1018-521650-	Other Services	Awards & plaques	1,500	1,500
101-1018-522050-	Postage	Postage	200	200
		<b>TOTAL CONTRACTUAL SERVICES</b>	<b>1,700</b>	<b>1,700</b>
<b>SPECIAL EVENTS:</b>				
101-1018-540550-	Special Events	Hearts of Gold (AE0622)	20,000	20,000
		<b>TOTAL SPECIAL EVENTS</b>	<b>20,000</b>	<b>20,000</b>
		<b>TOTAL SPECIAL EVENTS COMM.</b>	<b>21,700</b>	<b>21,700</b>

## BICYCLE & PEDESTRIAN ADVISORY COMMISSION

### GENERAL FUND

### EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
101-1019-522020-	Dues	Membership dues	500	500
101-1019-522030-	Training	Education	400	400
101-1019-522100-	Printing	Printing of educational material, bike maps	700	700
101-1019-522150-	Photocopying	Photocopying	100	100
		<b>TOTAL CONTRACTUAL SERVICES</b>	<b>1,700</b>	<b>1,700</b>
<b>OTHER CHARGES:</b>				
101-1019-540550-	Special Events	Bike Arlington Heights community event (shirts, printing, food, misc supplies)	200	200
		<b>TOTAL OTHER CHARGES</b>	<b>200</b>	<b>200</b>
		<b>TOTAL BICYCLE &amp; PEDESTRIAN ADVISORY COMMISSION</b>	<b>1,900</b>	<b>1,900</b>

# THE ARLINGTON ECONOMIC ALLIANCE

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
101-1021-522150-	Photocopying	Photocopying	100	100
		<b>TOTAL CONTRACTUAL SERVICES</b>	<u>100</u>	<u>100</u>
<b>OTHER CHARGES:</b>				
101-1021-540400-	Promote Econ & Bus Devlp	Business Retention Outreach - used for one-on-one and group meetings with businesses (includes Economic Outreach Breakfasts)	13,000	13,000
		Newsletters (2)	0	
		Marketing & Communications	3,500	4,000
		<b>TOTAL OTHER CHARGES</b>	<u>16,500</u>	<u>17,000</u>
		<b>TOTAL ARL. ECONOMIC ALLIANCE</b>	<u>16,600</u>	<u>17,100</u>

# ARTS COMMISSION

## GENERAL FUND

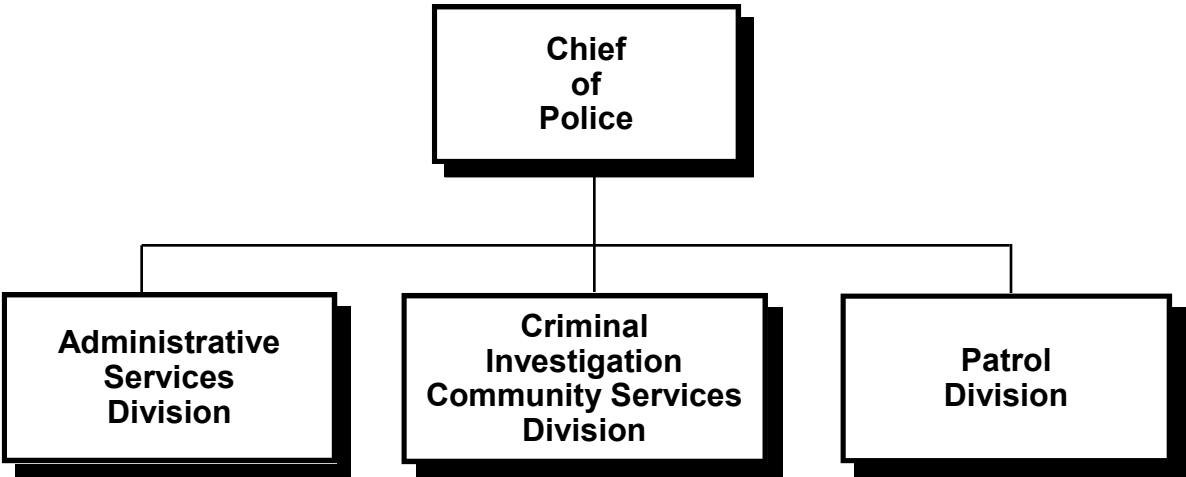
## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
101-1022-522050-	Postage	Postage	500	500
101-1022-522150-	Photocopying	Photocopying	500	500
		<b>TOTAL CONTRACTUAL SERVICES</b>	<u>1,000</u>	<u>1,000</u>
<b>COMMODITIES:</b>				
101-1022-533050-	Other Supplies & Equip	Awards, other supplies	1,000	1,000
		<b>TOTAL COMMODITIES</b>	<u>1,000</u>	<u>1,000</u>
		<b>TOTAL ARTS COMMISSION</b>	<u>2,000</u>	<u>2,000</u>
		<b>TOTAL BOARDS &amp; COMMISSIONS</b>	<u>167,500</u>	<u>194,300</u>

**POLICE**

**(139.50 FTE)**

**ORGANIZATION STRUCTURE**



# POLICE

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**The Police Department is comprised of three Divisions.**

**ADMINISTRATIVE SERVICES DIVISION:** This Division consists of the Records Bureau and the Support Bureau, which coordinate all support activity relative to the overall needs of the Police Department.

## **Records Bureau**

- **Automated Data Processing, Networking and Records Management System Coordination:** Manages police networking and communication systems.
- **Identification Services:** Identification and processing of arrestees' records and photographs.
- **Records Management and Crime Analysis:** The administrative processing and storage of police records/reports and computing of statistical crime data.

## **Support Bureau**

- **Budgetary Preparation and Fiscal Management:** Facilitates purchasing, payroll and reconciliatory budget activity.
- **Commission on Accreditation for Law Enforcement Agencies:** Maintains and ensures compliance in standards set by the Commission on Accreditation for Law Enforcement Agencies.
- **Court Liaison:** Provides supervision and coordination of cases prosecuted through the Court.
- **Emergency Operations Planning:** Coordinates disaster planning, Homeland Security and civil defense assistance.
- **Evidence/Property Management:** Controls evidence and property held by the Department.
- **Grant Preparation:** Conducts research and develops grant opportunities.
- **I.T. Support:** Coordinates technical support for computer and communication equipment.
- **Professional Standards-Internal Affairs:** Investigates citizen inquiries and complaints regarding procedural and operational issues.
- **Training:** Facilitates formal and in-service training programs.

**CRIMINAL INVESTIGATION/COMMUNITY SERVICES DIVISION:** The function of this Division is to provide both criminal and juvenile investigation/enforcement while responding to the needs of the community. This Division includes the Criminal Investigation Bureau and the Community Services Bureau.

## **Criminal Investigation Bureau**

- **Adult Investigations:** Investigates unsolved crimes, conducts follow-up investigations on calls for service, conducts financial crimes investigations, gathers intelligence, performs sex offender registration and monitoring, and initiates special investigations.
- **North Central Narcotics Task Force:** One officer assigned to the North Central Narcotics Task Force (NCNTF) for regional drug enforcement in Northwest Cook County.
- **Drug Enforcement Administration Task Force:** An officer assigned to the DEA Task Force for drug enforcement and asset forfeitures.

# POLICE

(Continued)

- **High School Liaison:** Officers assigned to area high schools for direct counseling and intervention.
- **Juvenile Investigations:** Prevention of youthful involvement in criminal activity through counseling services, Peer Jury, investigation and apprehension of juvenile offenders.
- **Gang Crimes:** Gang deterrence through investigation, intervention, education and community interaction.

## Community Services Bureau

- **Crime Prevention:** Pro-active approach to crime prevention and community relations. Community based and long-term collaborative problem-solving management.
- **Problem Oriented Policing:** Group initiative to address complex issues before they develop.
- **School Safety Planning:** Liaison with school districts to develop and implement plans and procedures for addressing both man-made and natural disasters.
- **Special Event Planning:** Security and planning of special events conducted in the community.
- **Victim Services:** Formal assistance for victims of domestic violence and violent crimes.

**PATROL DIVISION:** The Patrol Division is responsible for the initial delivery of police services to the community. The Division includes the Patrol Bureau and the Traffic Bureau.

## Patrol Bureau

- **Evidence Collection and Preservation:** Forensic technician program to recover evidence.
- **Field Training:** Coordination of the field training officers and process.
- **Park Counselor Program:** Coordination of the park counselor summer program.
- **Preventative Patrol:** Car, motorcycle, bicycle, and foot patrol of the community.
- **Traffic Crash Investigation/Analysis:** Traffic crash investigation and reconstruction.
- **Police Information Desk:** Citizen assistance and direction provided at the reception desk.
- **K-9 Program:** Dual-Purpose Narcotic Dogs/Handlers to assist with searches and tracking.

## Traffic Bureau

- **Animal Welfare:** Program for the control of domestic and wild animals within the limits of the Village.
- **Overweight Truck Enforcement:** Selective enforcement of vehicle weight-limit violations.
- **Parking Enforcement:** Responsible for the enforcement of parking ordinances.
- **Traffic Enforcement:** Responsible for selective enforcement to address the on-going traffic concerns of the community.

**2023 Accomplishments****Focus Efforts for Increasing Diversity in Entry-Level Sworn Officer Recruitment****Strategic Priority #2: Expand Efforts to Embrace Diversity, Equity, and Inclusion within the Community and the Village Government**

In order to work towards building a more diverse candidate pool, the Police Department's recruitment team was expanded to ensure our team reflects our goals. While keeping the practice of recruiting in traditional settings such as job fairs and college visits, the team looked for new and innovative ways to reach a diverse audience. Recruitment teams set up impromptu booths at fitness facilities to contact people who were more likely be ready to pass the physical fitness standards set by the State. Coordinating with gym management, our teams recruited during peak attendance hours to reach a broad audience. This not only happened locally throughout the northwest suburbs, but also in more diverse areas, such as the South Shore neighborhoods of Chicago.

The Police Department expanded our social media presence, including the addition of an Instagram account. The Department's Instagram account differs from our other platform, in that it is used to humanize our officers and highlight our community outreach, as opposed to publishing public safety messages. This is done in hopes to show potential recruits not only the opportunities that exist with the Arlington Heights Police Department, but to also show how we are supported by the community we serve.

The Police Department strengthened its partnership with the United States Military in order to reach its diverse candidate pool. Several members of the Arlington Heights Police Department, who are military veterans, participated in a recruitment event at Soldier Field dedicated to active and former members of the military. Another way of strengthening our relationship with current and former US service members was to implement an internship program offered through the United States Army. Through this program, we welcomed a member of the service who was reaching the end of his active-duty service. This internship lasted several weeks, during which, the service members participated in ride-alongs and assisted at community events. This program shows promise to assist with our recruitment goals.

Project Lead: Joseph Pinnello, Deputy Chief

**2. Expand Critical Incident Response Training****Strategic Priority #6: Ensure that the Organization has the Resources and Training to Maintain Focus on Consistent High-Quality Core Services and Infrastructure**

In recent years, Police and Fire Departments initiated joint-rescue task force training in preparation for critical incident response. The Department has continued this effort by scheduling a first line supervisor operational commander course. This course will cover nationally recognized best practices and strategies of Rescue Task Force organization and actions during active threat critical incidents. The Department is also evaluating an additional course based on Command and Control for critical incidents.

Project Lead: Shawn Gyorke, Deputy Chief

**3. Enhance Educational Pedestrian Safety Programs & Potential Enforcement Opportunities****Strategic Priority #7: Seek Opportunities to make the Community more Livable by Increasing Pedestrian and Bicycle Options for Residents**

The Police Department conducted several programs in support of this goal. These programs included distributing bicycle safety gear to residents, holding 4 bicycle safety skills events, and working with the Public Works Engineering Division at identifying and replacing public signage, focusing on areas that identifying pedestrian and bicycle crossings. The Police Department also enacted a safety program, supported through local ordinance compliance violations, which provided the opportunity for those receiving violations of bicycle and pedestrian laws to take an online safety test to increase safety awareness and resolve citations without further penalty. The Department continued active engagement with the Bike Arlington community bike ride event, further promoting available educational programs. These efforts aimed

to increase both awareness of pedestrians and bicycles by drivers and enhance the knowledge of safety techniques of residents of Arlington Heights. This safety training, event support, updated signage and enforcement efforts all contribute to a sustainable livable community with access and knowledge to pedestrian and bicycle paths.

Project Lead: Edward Commers, Commander

#### **4. Evaluate New Methods for Enhanced Community Dialogue**

##### **Strategic Priority #8: Improve Communications with Residents and Businesses**

The Deputy Chief of the Patrol Division participated in the Downtown Business Owner's (A.K.A Downtown Arlington Heights Association - DTAH) monthly meetings with representatives from Planning & Community Development, as well as the Manager's Office. The DTAH meetings normally involve small groups of business owners who discuss how they can continue to help the Downtown area thrive. Topics relative to the Police Department included, but were not limited to, staffing during Alfresco, nuisance/crime reporting, preventative policing, the application, and enforcement of Village Ordinances, and more. These meetings and exchanges of information were central to the Village's efforts to sustain the Downtown Business District as a destination development in the region.

Project Lead: Shawn Gyorke, Deputy Chief

#### **5. Arlington Racetrack Project- Specific to Department Responsibilities**

##### **Strategic Priority #3: Work to Ensure the Redevelopment of Arlington Park Meets Community Standards and Provides a One-of-a-Kind Regional Destination Worthy of the Property's Legacy**

Police staff continued to work on department specific responsibilities as they related to the redevelopment of the Arlington Racetrack Project. With the potential development of a large-scale sporting venue, Police Department staff conducted preliminary research and exploration to gain a better understanding of the safety and security needs for the potential development. Activities included advanced training in the areas of incident and emergency management, as well as direct observations of law enforcement operations from national agency counterparts with similar venues. While many questions remain about the redevelopment, the Police Department is committed to deliver the same high-quality police services, not only to what is developed on the site, but also the entire community. Departments, including Fire, Police, Public Works, Finance, Planning & Community Development, Building & Life Safety, and Integrated Services, continued to work on cross-department initiatives to support this project.

## **2024 Strategic Priorities & Key Projects**

### **1. Focus Additional Research on Large-Event Safety and Security Planning**

**Strategic Priority #1: Work with the Chicago Bears Football Club, our residents and businesses, and all other local regional, and state-wide partners to develop a responsible, mutually beneficial, and one-of-a-kind redevelopment plan for the former Arlington Racetrack site that benefits our community's interests and is worthy of the property's legacy.**

The Arlington Heights Police and Fire Departments will continue to pursue safety and security research as they relate to large-scale stadium venues. The Village's Public Safety team will focus efforts on ensuring positive forward movement and alignment with industry best practices in the areas of emergency management, incident action planning, vehicle and pedestrian movements and operational preparedness, while considering the overall needs of the community.

Nicholas A. Pecora, Jr., Chief of Police

Project Lead:

## **2. Assess Parking and Local Ordinance Violation Fines**

Strategic Priority #2: Continue to maintain good fiscal stewardship of Village Resources ensuring ethical and efficient financial decision making on behalf of taxpayers.

The Police Department, in collaboration with Finance, will conduct a comparative and cost-benefit analysis with regards to fines assessed for police enforced parking violations and local ordinance offenses, scofflaw enforcement and delinquent collection procedures to ensure they are commensurate with enforcement and financial processing efforts of Village staff. Associated fines should align with the nature of the violation, staff time necessary to process adjudication requirements, and hold a reasonable parity with comparable communities. Emphasis should continue to support a primary objective of behavior modification and therefore voluntary compliance of local ordinances.

Project Lead: Greg Czernecki, Deputy Chief of Police

## **3. Enhance and Encourage Alternative Transportation Methods throughout the Village**

Strategic Priority #3: Pursue environmentally sustainable programs and business practices within the Village, including the encouragement and facilitation of alternative transportation options such as pedestrian and bicycle access.

Staff will seek to enhance community efforts by encouraging the utilization of alternative transportation methods, including biking or walking, through safety and educational programs. Particular attention will focus on targeted media campaigns, bicycle or bike-sharing education, community rides/walks, collaborations with the Village's Bicycle & Pedestrian Advisory Committee and other similar community organizations, through a variety of promotional initiatives. Lead by example through increased use of non-motorized Police patrols within the community to support and endorse alternative transportation.

Project Lead: Shawn Gyorke, Deputy Chief of Police

## **4. Facilitate Expanded Regional Criminal Intelligence Analysis with Area Law Enforcement Partners**

Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights.

Members of the Criminal Investigation Bureau will facilitate a regional working group of detectives to network and share criminal intelligence, acknowledging that crime and those involved in the commission of criminal acts are not limited by jurisdictional boundaries. Understanding crime trends and respective data analysis will better assist in the deployment of Patrol resources and interagency cooperation in areas of mutual concern.

Project Lead: Joseph Pinnello, Deputy Chief of Police

## **5. Leverage and Integrate Newly Acquired Technology for Enhanced Response to Crimes**

Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights.

The Police Department will seek to implement an integrated and robust intelligence center capable of leveraging newly acquired and emerging technologies for response to both crimes in-progress and reactive investigative activities. Technologies such as surveillance cameras, license plate readers, real-time 911 call monitoring and intelligence systems have significant and tangible benefits towards the Police Department's priority of increasing public safety. The merging of data from often siloed systems increases the effectiveness and efficiency of information sharing, streamlines law enforcement operations, and improves the overall proactive ability to fight crime and provide enhanced community safety.

Project Lead: Greg Czernecki, Deputy Chief of Police

**6. Research Expanded Volunteer Programs to Enhance Community Collaboration in Public Safety**  
Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights.

Staff will research, assess, and formulate new approaches intended to improve the collaboration of local stakeholders in our public safety mission. Volunteer and internship programs, which directly involve members of the community, have proven to increase public safety awareness, support law enforcement operations during special events, and enhance the overall partnership between the community and law enforcement. Programs and strategies will be designed to broaden and diversify volunteerism with the Police Department by providing new opportunities and methods in which the community can contribute in a meaningful way to public safety.

Project Lead: Joseph Murphy, Sergeant

# POLICE

(Continued)

## Performance Measures

	2018	2019	2020	2021
<b>Violent Crimes Reported<sup>1</sup> in Arlington Heights by year</b>	<b>29</b>	<b>33</b>	<b>43</b>	<b>31</b>
Rate per 100,000 (United States)	383.4	380.8	398.5	395.7
Rate per 100,000 (Illinois)	411.4	415.3	425.9	406.3
Rate per 100,000 (Arlington Heights)	38.3	57.1	57.9	41.1
<b>Property Crimes Reported<sup>1</sup> in Arlington Heights by year</b>	<b>628</b>	<b>600</b>	<b>546</b>	<b>503</b>
Rate per 100,000 (United States)	2,209.8	2,130.6	1,958.2	1,933.4
Rate per 100,000 (Illinois)	1,938.8	1,855.5	1,559.4	1,513.6
Rate per 100,000 (Arlington Heights)	829.7	797.4	723.2	666.2
<b>Total Crimes Reported<sup>1</sup> in Arlington Heights by year</b>	<b>657</b>	<b>633</b>	<b>589</b>	<b>534</b>
Percent change from previous year	-6.2%	-3.8%	-7.5%	-7.8%
<b>Arrests<sup>1</sup></b>	<b>93</b>	<b>146</b>	<b>82</b>	<b>43</b>
Violent Crime Arrests	23	21	17	7
Property Crimes Arrests	70	125	65	36

	2018	2019	2020	2021	2022
<b>Calls For Service</b>	<b>22,875</b>	<b>21,853</b>	<b>20,073</b>	<b>19,571</b>	<b>21,734</b>
Average Calls for Service per Day	63	60	55	54	59
Traffic Crashes <sup>1</sup>	<b>1,742</b>	<b>1659</b>	<b>890</b>	<b>1,649</b>	<b>1814</b>
Percent Change from Previous Year	-7.60%	-4.80%	-46.40%	85.28%	10.00%
<b>Traffic Citations</b>	<b>23,306</b>	<b>21,423</b>	<b>12,832</b>	<b>17,961</b>	<b>20,684</b>
Total Traffic Stops	10,730	12,616	6,135	9,508	10,939
State Tickets	6,832	7,478	3,422	3,180	3,286
Administrative Adjudication	12,539	9,998	9,410	14,781	17,629

<sup>1</sup> Reported violent crime, property crime and arrest data based upon information submitted to the Federal Bureau of Investigation (FBI) – Summary Reporting System and National Incident-Based Reporting System (NIBRS). Comparison data for 2020 and 2021 (US and Illinois) is based upon estimates derived from statistical analyses and regional crime data trends resulting from the transition by the FBI to the NIBRS. As such, the estimates provided are for general comparison purposes only.

### **Police Service Citizen Satisfaction Survey**

#### **Citizen Satisfaction Survey**

In the January of 2023, the Arlington Heights Police Department Community Services Bureau distributed a Citizen's Satisfaction Survey to Village residents. The goal of the survey was to obtain resident feedback on their interactions with the police, gauge resident perceptions of the efforts and visibility of the Arlington Heights Police Department, and assess resident perceptions of neighborhood safety. Completed surveys were returned by more than 430 Village residents, and analyses of those completed surveys, with each category revealed the following:

- Among both those who had direct contact with the police and those that did not, Arlington Heights residents indicated a very high level of satisfaction with their police department; The majority (91%) of residents who had contact with the police rated the competence, demeanor, fairness, and courtesy of the officers as a combined "Excellent" or "Good" across all the categories. This represented a two percent increase between all the categories from 2021.
- Among all residents, the majority (80%) rated traffic enforcement, (80%) police visibility in the community, and the (90%) overall services provided by the Arlington Heights Police Department as a combined "Excellent" or "Good."
- In general, the majority (73%) of respondents to the survey indicated a low level of concern about being the victim of a serious crime, which showed improvement from the (70%) in the 2021 survey. There was a direct correlation between the fear of crime/perceptions of safety walking alone at night with visibility of police in the neighborhoods: the greater the satisfaction with police visibility, the lower the concern about becoming the victim of a crime or walking alone at night.

# OPERATION SUMMARY

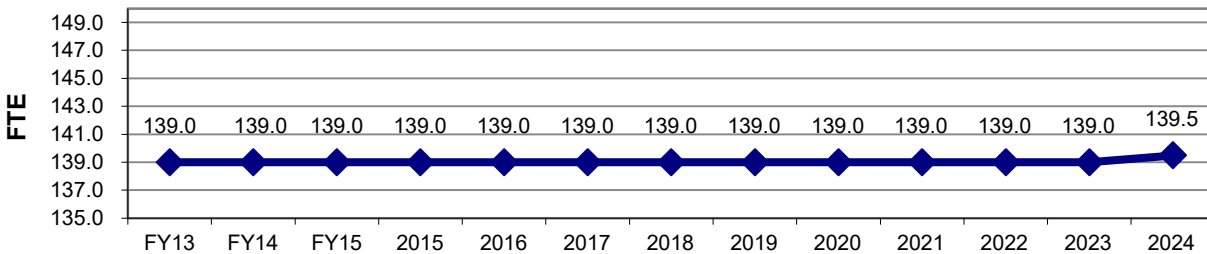
## POLICE

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E							
General Fund - Police	133.00	133.00	133.00	133.00	133.50	0.50	0.4%
General Fund - Police Grant	1.00	1.00	1.00	1.00	1.00	0.00	0.0%
Municipal Park Opr Fund	5.00	5.00	5.00	5.00	5.00	0.00	0.0%
Total F-T-E	139.00	139.00	139.00	139.00	139.50	0.50	0.4%
Expenditures							
Personal Services	\$ 23,859,171	\$ 24,734,407	\$ 25,949,100	\$ 26,073,400	\$ 27,362,200	\$ 1,288,800	4.9%
Contractual Services	2,613,156	2,690,514	2,990,500	2,990,472	3,180,800	190,328	6.4%
Commodities	472,338	522,553	658,900	658,924	596,200	(62,724)	(9.5%)
Other Charges	207,357	177,243	406,200	406,191	274,900	(131,291)	(32.3%)
Capital Items	59,936	343,864	506,600	506,635	490,000	(16,635)	(3.3%)
Total Expenditures	\$ 27,211,958	\$ 28,468,581	\$ 30,511,300	\$ 30,635,622	\$ 31,904,100	\$ 1,268,478	4.1%

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund - Police	\$ 26,275,282	\$ 27,221,095	\$ 28,779,100	\$ 28,890,503	\$ 30,277,800	\$ 1,387,297	4.8%
General Fund - Police Grant	133,154	135,667	118,200	143,000	146,000	3,000	2.1%
Criminal Investigation Fund	207,357	177,243	406,200	406,191	274,900	(131,291)	(32.3%)
Municipal Park Opr Fund	508,350	522,413	594,300	594,293	599,800	5,507	0.9%
Capital Projects Fund	59,936	343,864	506,600	506,635	490,000	(16,635)	(3.3%)
A & E Fund	27,879	68,300	106,900	95,000	115,600	20,600	21.7%
Total Expenditures	\$ 27,211,958	\$ 28,468,581	\$ 30,511,300	\$ 30,635,622	\$ 31,904,100	\$ 1,268,478	4.1%

## STAFFING HISTORY



**POLICE****General Fund****PERSONNEL SUMMARY**

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Chief of Police	12	1.00	1.00	
Deputy Chief of Police	10	3.00	3.00	
Police Commander	9	5.00	5.00	
Police Sergeant	8	15.00	15.00	
Police Officer	--	85.00	85.00	
Records Supervisor	5	1.00	1.00	
Operations Support Supervisor	5	1.00	1.00	
Management Analyst I	4	1.00	1.00	
Public Service Officer II	3	2.00	2.00	
Public Service Officer	2	10.00	10.00	
Administrative Services Officer	2	3.00	3.00	
Administrative Assistant	2	2.00	2.00	
Records Clerk	1	4.00	4.50	0.50
<b>Total F-T-E</b>		<b>133.00</b>	<b>133.50</b>	<b>0.50</b>

**Police Department**  
**Cross Reference to All Funds**

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund			
	Police - Administration	133.00	133.50	0.50
	Police Grant	1.00	1.00	
235	Municipal Parking Fund	5.00	5.00	
	<b>Total F-T-E All Funds</b>	<b>139.00</b>	<b>139.50</b>	<b>0.50</b>

## POLICE GRANT

## General Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Victim Services Coordinator	6	1.00	1.00	
<b>Total F-T-E</b>		<b>1.00</b>	<b>1.00</b>	<b>0.00</b>

### Police Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund			
	Police - Administration	133.00	133.50	0.50
	Police Grant	1.00	1.00	
235	Municipal Parking Fund	5.00	5.00	
	<b>Total F-T-E All Funds</b>	<b>139.00</b>	<b>139.50</b>	<b>0.50</b>

# POLICE

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-3001-510010-	Pers Svcs Salaries	1,823,236	1,937,621	1,997,800	2,027,700	2,099,800	72,100	3.6%
101-3001-511610-	Pers Svcs Police Admin	1,266,366	1,424,461	1,471,700	1,473,900	1,539,200	65,300	4.4%
101-3001-511640-	Pers Svcs Police Supervision	1,902,495	1,997,845	2,103,900	2,097,100	2,194,600	97,500	4.6%
101-3001-511700-	Pers Svcs Police Officer	8,524,811	8,874,088	9,509,300	9,584,200	9,946,400	362,200	3.8%
101-3001-518010-	Pers Svcs Temporary Help	816	1,300	3,500	3,500	3,600	100	2.9%
101-3001-518030-	Pers Svcs Seasonal Help	126,484	108,005	183,600	183,600	189,100	5,500	3.0%
101-3001-518050-	Pers Svcs Overtime Civilian	46,882	43,269	72,400	72,400	74,600	2,200	3.0%
101-3001-518070-	Pers Svcs Overtime Sworn	929,329	694,082	803,200	803,200	827,300	24,100	3.0%
101-3001-518080-	Pers Svcs Overtime Sworn Court	54,530	49,527	137,900	137,900	142,000	4,100	3.0%
101-3001-518090-	Pers Svcs Holiday Sworn	109,536	120,311	152,900	152,900	156,400	3,500	2.3%
101-3001-518800-	Pers Svcs Special Detail	126,579	213,045	263,400	263,400	271,300	7,900	3.0%
101-3001-518810-	Pers Svcs Spec Det - Grants	107,237	84,070	99,200	99,200	102,200	3,000	3.0%
	<b>Salaries</b>	<b>15,018,301</b>	<b>15,547,622</b>	<b>16,798,800</b>	<b>16,899,000</b>	<b>17,546,500</b>	<b>647,500</b>	<b>3.8%</b>
101-3001-519010-	Empl Benefits Wrks Comp	676,300	750,900	765,900	765,900	781,200	15,300	2.0%
101-3001-519050-	Empl Benefits Med Insurance	2,905,900	3,081,200	3,100,100	3,100,100	3,397,800	297,700	9.6%
101-3001-519090-	Empl Benefits Pub Safety Pens	4,073,000	4,114,000	3,911,000	3,911,000	4,190,000	279,000	7.1%
101-3001-519100-	Empl Benefits IMRF	223,051	216,103	229,200	240,900	249,400	8,500	3.5%
101-3001-519110-	Empl Benefits Social Security	113,739	117,615	139,000	141,800	146,800	5,000	3.5%
101-3001-519120-	Empl Benefits Medicare	211,865	218,778	242,000	238,700	248,300	9,600	4.0%
	<b>Fringe Benefits</b>	<b>8,203,855</b>	<b>8,498,597</b>	<b>8,387,200</b>	<b>8,398,400</b>	<b>9,013,500</b>	<b>615,100</b>	<b>7.3%</b>
101-3001-520150-	Prof Tech Svcs Vlg Pros Svcs	-	-	-	-	52,500	52,500	0.0%
101-3001-520250-	Prof Tech Svcs Counsl Services	-	-	-	-	23,000	23,000	0.0%
101-3001-520370-	Prof Tech Svcs Central Dispatc	728,773	665,725	625,700	625,700	570,600	(55,100)	(8.8%)
101-3001-520400-	Prof Tech Svcs General Insurnc	285,300	201,400	203,400	203,400	205,400	2,000	1.0%
101-3001-521020-	Prop Svcs Equipment Maint	17,011	9,493	17,500	17,500	18,000	500	2.9%
101-3001-521650-	Prop Svcs Other Services	262,179	350,664	600,800	600,800	62,500	(538,300)	(89.6%)
101-3001-521651-	Prop Svcs Grants	-	-	-	-	239,700	239,700	0.0%
101-3001-521652-	Prop Svcs Admin Hearing Prog	-	-	-	-	85,000	85,000	0.0%
101-3001-521655-	Prop Svcs Software Licenses	-	-	-	-	39,700	39,700	0.0%
101-3001-522020-	Other Cont Svcs Dues	12,535	14,441	17,400	17,400	133,900	116,500	669.5%
101-3001-522030-	Other Cont Svcs Training	103,241	108,454	135,100	135,107	139,200	4,093	3.0%
101-3001-522050-	Other Cont Svcs Postage	10,861	15,279	13,500	13,500	13,900	400	3.0%
101-3001-522100-	Other Cont Svcs Printing	8,214	6,264	13,000	12,972	13,400	428	3.3%
101-3001-522150-	Other Cont Svcs Photocopying	4,119	6,260	12,300	12,300	12,700	400	3.3%
101-3001-522250-	Other Cont Svcs IT/GIS Srv Chg	635,600	733,500	718,400	718,400	749,100	30,700	4.3%
101-3001-522370-	Other Cont Svcs Veh Srv Chg	522,700	550,600	590,200	590,200	722,600	132,400	22.4%
101-3001-522700-	Other Cont Svcs Phone & Data	-	-	-	-	50,900	50,900	0.0%
	<b>Contractual Services</b>	<b>2,590,533</b>	<b>2,662,080</b>	<b>2,947,300</b>	<b>2,947,279</b>	<b>3,132,100</b>	<b>184,821</b>	<b>6.3%</b>
101-3001-530010-	Genl Supp Publications	90	225	3,300	3,300	3,400	100	3.0%
101-3001-530050-	Genl Supp Office Supp & Equip	19,201	23,757	34,500	34,500	35,500	1,000	2.9%
101-3001-530200-	Genl Supp Photography Supplies	281	2,062	2,100	2,100	2,200	100	4.8%
101-3001-530350-	Genl Supp Clothing	194,483	181,169	200,400	200,403	207,200	6,797	3.4%
101-3001-530500-	Genl Supp Petroleum Products	135,411	187,038	253,000	253,000	181,600	(71,400)	(28.2%)
101-3001-533050-	Other Supplies	9,133	12,135	13,400	13,400	13,800	400	3.0%
101-3001-533250-	Other Supplies Oper Supplies	87,198	95,240	121,300	121,303	124,000	2,697	2.2%
101-3001-533300-	Other Supplies Comm Service	16,796	11,170	17,800	17,818	18,000	182	1.0%
	<b>Commodities</b>	<b>462,594</b>	<b>512,796</b>	<b>645,800</b>	<b>645,824</b>	<b>585,700</b>	<b>(60,124)</b>	<b>(9.3%)</b>
<b>Total Police Admin</b>		<b>26,275,282</b>	<b>27,221,095</b>	<b>28,779,100</b>	<b>28,890,503</b>	<b>30,277,800</b>	<b>1,387,297</b>	<b>4.8%</b>

## POLICE GRANT

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-3005-510010-	Pers Svcs Salaries	103,892	107,096	91,900	112,800	94,500	(18,300)	(16.2%)
	<b>Salaries</b>	<b>103,892</b>	<b>107,096</b>	<b>91,900</b>	<b>112,800</b>	<b>94,500</b>	<b>(18,300)</b>	<b>(16.2%)</b>
101-3005-519010-	Empl Benefits Wrkrs Comp	300	300	300	300	300	-	0.0%
101-3005-519050-	Empl Benefits Med Insurance	8,100	8,000	8,400	8,400	33,100	24,700	294.0%
101-3005-519100-	Empl Benefits IMRF	12,986	12,162	10,600	12,900	10,800	(2,100)	(16.3%)
101-3005-519110-	Empl Benefits Social Security	6,383	6,572	5,700	7,000	5,900	(1,100)	(15.7%)
101-3005-519120-	Empl Benefits Medicare	1,493	1,537	1,300	1,600	1,400	(200)	(12.5%)
	<b>Fringe Benefits</b>	<b>29,262</b>	<b>28,571</b>	<b>26,300</b>	<b>30,200</b>	<b>51,500</b>	<b>21,300</b>	<b>70.5%</b>
	<b>Total Police Grant</b>	<b>133,154</b>	<b>135,667</b>	<b>118,200</b>	<b>143,000</b>	<b>146,000</b>	<b>3,000</b>	<b>2.1%</b>
	<b>Total Police</b>	<b>26,408,436</b>	<b>27,356,762</b>	<b>28,897,300</b>	<b>29,033,503</b>	<b>30,423,800</b>	<b>1,390,297</b>	<b>4.8%</b>

# POLICE

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>SALARIES:</b>				
101-3001-510010-	Salaries	Salaries	2,027,700	2,099,800
101-3001-511610-	Police Administration	Police Administration	1,473,900	1,539,200
101-3001-511640-	Police Supervision	Police Supervision	2,097,100	2,194,600
101-3001-511700-	Police Officer	Police Officer	9,584,200	9,946,400
101-3001-518010-	Temporary Help	Temporary Help	3,500	3,600
101-3001-518030-	Seasonal Help	Seasonal Help	183,600	189,100
101-3001-518050-	Overtime Civilian	Overtime Civilian	72,400	74,600
101-3001-518070-	Overtime Sworn	Overtime Sworn	803,200	827,300
101-3001-518080-	Overtime Sworn Court	Overtime Sworn Court	137,900	142,000
101-3001-518090-	Holiday Sworn	Holiday Sworn	152,900	156,400
101-3001-518800-	Special Detail	Special Detail	263,400	271,300
101-3001-518810-	Special Detail Grant	Special Detail Grant	99,200	102,200
	<b>TOTAL SALARIES</b>		<b>16,899,000</b>	<b>17,546,500</b>
<b>FRINGE BENEFITS:</b>				
101-3001-519010-	Workers' Compensation	Workers' Compensation Insurance	765,900	781,200
101-3001-519050-	Medical Insurance	Medical Insurance	3,100,100	3,397,800
101-3001-519090-	Public Safety Pension	Public Safety Pension	3,911,000	4,190,000
101-3001-519100-	IMRF	IMRF	240,900	249,400
101-3001-519110-	Social Security	Social Security	141,800	146,800
101-3001-519120-	Medicare	Medicare	238,700	248,300
	<b>TOTAL FRINGE BENEFITS</b>		<b>8,398,400</b>	<b>9,013,500</b>
<b>CONTRACTUAL SERVICES:</b>				
101-0201-520150-	Village Pros Legal Svcs	Retainer for five sessions monthly in Cook County District Court in Rolling Meadows for prosecution of traffic calls	0	
		Charges for additional legal services provided by Village Prosecutor	0	52,500
101-3001-520250-	Counseling Services	Officer wellness & mental health screening	0	23,000
101-3001-520370-	Central Dispatch	Police Department portion (75%) of costs for dispatching calls-for-service through the Northwest Central Dispatch System	625,700	570,600

# POLICE

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-3001-520400-	General Insurance	Liability and property insurance		203,400		205,400
101-3001-521020-	Equipment Maintenance	Office equipment maintenance agreements (typewriters, fax, property inventory)	2,200		2,000	
		Portable radios, modems, ISPERN maintenance contracts	5,000		5,000	
		Security (surveillance and accees)	2,000		6,000	
		Other equipment maintenance:				
		Gym equipment	0		1,700	
		Breathalyzer	3,300		3,300	
		Video maintenance (desk/ops cameras)	4,000		0	
		Microfilm	1,000	17,500	0	18,000
101-3001-521650-	Other Services	Cellular telephone service	37,500		0	
		T1 Data Line (Criminal Apprehension & Booking System)	12,000		0	
		Prisoner meals	2,000		2,100	
		Backgrounds and Licenses Applicants	0		6,100	
		Bureau Investigation license applicants	1,100		0	
		Department weapons repair	400		500	
		Document destruction	2,800		6,000	
		Officers badge, shield & leather repair	800		0	
		Morgue transportation	8,400		14,500	
		Animal Welfare Services:				
		Animal impounding fees	5,300		5,000	
		Blood Borne Pathogen Program:				
		Equipment sterilization	2,000		2,100	
		Background reports	3,000		0	
		Language line	200		200	
		Critical Reach Alert (Trak System)	1,200		0	
		Annual software licenses (forensic, crash, investigations, other)	18,500		0	
		Administrative Hearing Program (hearing officer, DACRA, scofflaw)	22,000		0	
		Bio-hazard cleaning / squad car	2,000		2,000	
		Village-use background checks for non-criminal justice/criminal history inquires	2,000		0	
		Prisoner drug prescriptions	1,000		1,000	
		Ticket Scofflaw Program	9,800		0	
		Cell phone forensic license renewal	4,000		0	
		GPS Traker Data upgrades	2,000		0	
		Processing fees - subpoena records	500		0	
		Electronic file transfer fees	3,000		0	
		Crash Data Recorder software renewal	2,500		0	
		Forensic Computer software renewal	3,300		0	
		DACRA fees	57,700		0	
		CARE Grant	149,400		0	
		Community Oriented Policing Grant	132,300		0	
		Mental health screenings	0		23,000	
		Northeastern IL Regional Crime Lab Fees	114,100	600,800	0	62,500
101-3001-521651-	Grants	CLEPD (CARE Grant)	0		63,200	
		Community Oriented Policing Grant (CCRT)	0		167,300	
		Bullet Proof Vests	0	0	9,200	239,700
101-3001-521652-	Admin Hearing Program	Administrative Hearing Program (hearing officer, DACRA, scofflaw)		0		85,000

# POLICE

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-3001-521655-	Software License	Annual software licenses (forensic, crash, investigations, other)	0		39,700	
101-3001-522020-	Dues	MCAT	3,100		4,000	
		Northern Illinois Police Alarm System	6,800		6,200	
		Northeastern IL Regional Crime Lab Fees	0		116,000	
		Other dues and memberships	7,500	17,400	7,700	133,900
101-3001-522030-	Training	Course categories are listed as a selective representation of needed skills and specialty training:				
		Comprehensive Departmental Training	34,800		35,000	
		Northeast Multi-Regional training, Suburban Law Enforcement Academy memberships				
		Basic Recruit Training	12,800		13,500	
		Field Operations	12,300		14,800	
		Community / Problem-Oriented Policing	6,800		9,000	
		Technical / Special Skills	6,000		7,500	
		Records Management	1,500		2,000	
		Community Services / Crime Prevention	1,900		2,500	
		Criminal Investigations	3,500		4,500	
		Juvenile Investigations	2,100		2,400	
		Command, Management & Supervision	25,900		26,000	
		Conferences, Seminars & Meetings	7,500		8,500	
		Emergency & Disaster Preparedness	1,500		2,000	
		SAFE-T Courses & Instruction	10,500		11,500	
		Prior Year Encumbrance Carryover	8,007	135,107	0	139,200
101-3001-522050-	Postage	Regular and registered postage	13,500		13,900	
101-3001-522100-	Printing	Crime Prevention				
		Booklets, Pamphlet & Identification				
		Stickers	1,000		2,000	
		Operational				
		Police Report & Identification Forms	4,000		5,000	
		Administrative				
		Police manuals, records, envelopes & other related forms	4,000		5,000	
		Administrative Hearing Officer Program	1,200		1,400	
		Prior Year Encumbrance Carryover	2,772	12,972	0	13,400
101-3001-522150-	Photocopying	Photocopies & supplies	7,000		7,300	
		Maintenance agreements	5,300	12,300	5,400	12,700
101-3001-522250-	IT/GIS Service Charge	Information Technology/GIS service charge	718,400		749,100	
101-3001-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge	590,200		722,600	
101-3001-522700-	Phone & Data Services	Cellular phone contracts	0		38,600	
		CABS Data Line (Criminal Apprehension & Booking System)	0		12,300	50,900
TOTAL CONTRACTUAL SERVICES			2,947,279		3,132,100	
COMMODITIES:						
101-3001-530010-	Publications/Periodicals	Miscellaneous publications	3,300		3,400	

# POLICE

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-3001-530050-	Office Supplies & Equip	General office supplies		34,500		35,500
101-3001-530200-	Photographic Supplies	CD/DVD reproduction, flashes & batteries	1,000		0	
		Digital imaging supplies	1,100	2,100	2,200	2,200
101-3001-530350-	Clothing	Police Personnel				
		Sworn Officers	152,500		158,000	
		Sworn Officers - new hires	29,900		32,000	
		Civilian Personnel	5,400		5,600	
		New and replacement badges, hat shields, and shoulder patches	3,500		4,400	
		Specialty clothing				
		Motorcycle/Bicycle/NIPAS/Honor Guard	5,400		6,800	
		Seasonal Help	700		400	
		Prior Year Encumbrance Carryover	3,003	200,403	0	207,200
101-3001-530500-	Petroleum Products	Gasoline for department vehicle(s)		253,000		181,600
101-3001-533050-	Other Supplies & Equip	Computer hardware/software	6,800		7,000	
		Employee recognition	6,600	13,400	6,800	13,800
101-3001-533250-	Operational Supplies	Ammunition	32,000		34,000	
		Range safety equipment & supplies	5,700		6,000	
		Evidence Processing/Property Security	12,600		14,000	
		Emergency equipment for Patrol				
		Operations: flares, flashlight batteries, traffic vests, fire extinguishers, first-aid equipment	5,000		6,500	
		Station operation & lock-up expenditures:				
		Cell mattresses, blankets, personal hygiene items for prisoners & identification equipment	4,500		6,000	
		Community Policing supplies	1,700		2,500	
		Motorola batteries	5,000		7,000	
		Bullet proof vest replacement	20,100		24,000	
		Taser accessories	9,500		11,000	
		Animal welfare supplies	3,000		5,000	
		Bio-hazard equipment & supplies	6,000		8,000	
		Prior Year Encumbrance Carryover	16,203	121,303	0	124,000
101-3001-533300-	Community Service Supl	Training aids	1,800		2,000	
		Crime prevention specialty items	10,700		12,000	
		Citizen Police Academy supplies	1,000		2,000	
		Community Special Events	1,000		2,000	
		Prior Year Encumbrance Carryover	3,318	17,818	0	18,000
<b>TOTAL COMMODITIES</b>				<b>645,824</b>		<b>585,700</b>
<b>TOTAL POLICE - ADMINISTRATION</b>				<b>28,890,503</b>		<b>30,277,800</b>

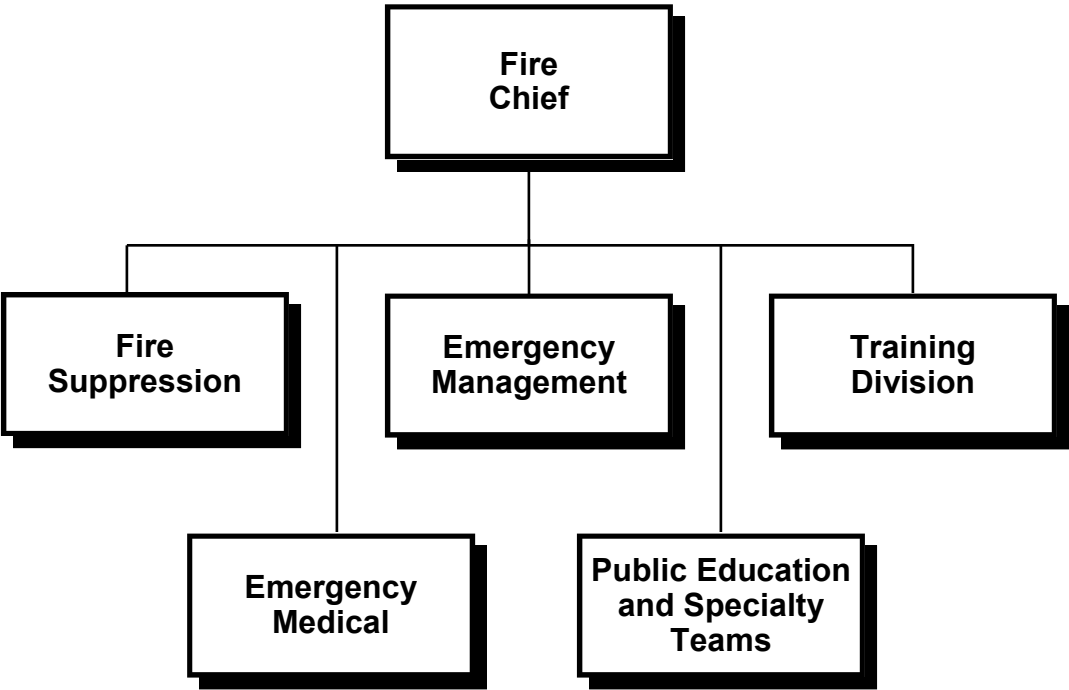
POLICE GRANT\*

GENERAL FUND

EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
SALARIES:				
101-3005-510010-	Salaries	Salaries	112,800	94,500
		TOTAL SALARIES	112,800	94,500
FRINGE BENEFITS:				
101-3005-519010-	Workers' Compensation	Workers' Compensation Ins	300	300
101-3005-519050-	Medical Insurance	Medical Insurance	8,400	33,100
101-3005-519100-	IMRF	IMRF	12,900	10,800
101-3005-519110-	Social Security	Social Security	7,000	5,900
101-3005-519120-	Medicare	Medicare	1,600	1,400
		TOTAL FRINGE BENEFITS	30,200	51,500
		TOTAL POLICE GRANT	143,000	146,000
		TOTAL POLICE DEPARTMENT	29,033,503	30,423,800
		* Victim Services Grant		

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# FIRE

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## Firefighting and support functions are comprised of five main divisions:

1. **Administrative Division:** This division is responsible for providing administrative support to the Fire Department. In addition, Emergency Management Agency (EMA), Community Risk Reduction, Public Education, Hazardous Materials monitoring and Fire Investigations have been incorporated into this division.
2. **Fire Suppression Division:** This division is responsible for firefighting with three staffed engine companies and one truck company. During large-scale incidents, front-line equipment may be augmented by reserve apparatus staffed by off-duty personnel and the Mutual Aid Box Alarm System (MABAS) which is a multi-community, state-wide mutual aid system.
3. **Emergency Medical Division:** Four advanced life support (ALS) ambulances are operated along with two ALS rescue squads and three engines with ALS capability. The Department also maintains two reserve ALS ambulances, one reserve ALS rescue squad, and one reserve ALS engine. All firefighters are trained and certified as Emergency Medical Technicians and nearly two-thirds are trained and state-certified as paramedics. Both paramedics and EMTs are kept current through an extensive continuing education program facilitated by our system provider, Northwest Community Hospital.
4. **Training Division:** This division is responsible for the initial and ongoing training of all Fire personnel. The Fire Department participates in a State Certification Program whereby all personnel receive the basic, advanced and officer training necessary to achieve the required certification levels. Nearly all Village firefighting personnel have achieved advanced certification or higher.
5. **Community Risk Reduction:** Under supervision of the Fire Chief, the Fire Risk Reduction Officer is responsible for developing and implementing the department's risk reduction / life safety strategies. This position is evolving in to the department's Public Information Officer while coordinating timely safety messages to the community through multiple forms of media. This position is also working with our Recruitment / Diversity team in an effort to attract applicants that reflect the demographics of our community. Future focus areas will include: safety home inspections for independently living seniors, trip and fall prevention programs within our nursing homes, multi-lingual fire prevention programs for both students and residents.

These divisions work out of four well-equipped fire stations and an administrative headquarters.

The Fire Department responded to 11,108 calls for assistance in 2022. This included 2,213 fire and emergency calls and 8,895 ambulance calls.

## 2023 Accomplishments

- **Community Outreach**
  - Installation of over 500 Residential Smoke Alarms
  - Special Events Presence
  - Participated Youth Citizens Police Academy
  - National Night Out Participation
  - CPR Classes
  - World of Work Days Participation
  - Pop-up Block Parties
  - Safety Presentations and Educational Workshops
- **Training**
  - Mental Health Peer Support
  - Cancer Awareness
  - High-rise Hose Deployment

- Rescue Task Force Response with PD
  - Operational Level Response to Hazmat and Weapons Incident Training TEEX.
  - Increased number of participants in OSFM certification courses
  - Community Risk Reduction Awareness
- **Vehicle Replacement Planning** – In response to the distribution and inventory shortage of emergency response apparatus, the Fire Department has worked to ensure that replacement apparatus is available. Currently, we have on order 6 Ambulances, 2 Engines and 1 Aerial Tower Ladder. These vehicles have been placed under contract due to long delivery times and to avoid rising inflation costs along with future manufacturing price increases. By securing these vehicles in 2023 at current prices, the Fire Department has been fiscally responsible in maintaining our vehicle replacement budget.
- **Cancer Screenings and Prevention** – Firefighters have a 14% higher risk of dying from cancer than the rest of the adult population. Cancer screenings are being provided to all members of Local 3105 and the Chief Officers. These screenings are offered at no cost to the firefighters through a joint funding initiative between Local 3105, the Village and the Foreign Fire Insurance Board.
- **Enhanced Command Structure at Community Events** – The Fire Department increased its presence at all major community events in 2023. A Fire Department command-level officer was assigned to work with the Police Department Incident Command in a Unified Command Structure. This provides a coordinated and detailed response for any emergency. The Fire Department also collaborated with the Police Department to develop Event Action Plans (EAPs) for these events. This complies with the National Incident Management System (NIMS).
- **Underserved Population Outreach** – The Fire Department has identified resident populations that are more vulnerable to risk and proactively sought out opportunities to connect with these residents through Pop-Up Block Parties. These events allow residents that do not have regular contact with the Fire Department to connect with us in a positive manner while learning about fire safety, emergency responses, and available Fire Department programs and services.
- **Succession Planning and Officer Development** – The Fire Department continues to send members through the State of Illinois enhanced Company Fire Officer (COFO) and Advanced Fire Officer (ADFO) Programs, which are designed for Firefighters working toward promotion to Lieutenant. In addition, multiple members of the Command Staff have enrolled in the Chief Fire Officer (CFO) Program, an executive level program for Chief Officers in an administrative role.
- **Arlington Racetrack Project** – The Fire Department has made an intensive effort to better understand stadium operations and the anticipated demands on Fire Department personnel required during large-scale sporting and special events. A cohort of Chief Officers has received specialized emergency response training from Texas A&M in related disciplines, including risk management and assessment and incident management specifically related to sports and special events at the national level. This group was also hosted by operations and management staff of SoFi Stadium to gain firsthand knowledge in a stadium setting.

**2024 Strategic Priorities & Key Projects****1. Implement a 5<sup>th</sup> Ambulance Program**

Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights

The Fire Department has identified the need to staff a 5<sup>th</sup> ambulance during our peak demand hours of emergency service requests Monday thru Friday from 8:30am to 4:30pm. In 2024, the Fire Department will staff a 5<sup>th</sup> ambulance on 100 pre-determined days, reducing reliance on mutual aid assistance and recapturing revenue currently lost to our neighboring communities.

Project Lead: Lance Harris, Fire Chief

**2. Fire Department Fitness Program**

Strategic Priority #4: Continue efforts to maintain high quality core municipal services

The Fire Department will identify options to improve the fitness level of firefighters. Anticipated components include bringing in a personal trainer monthly; certification of select staff members to serve as peer educators; and the use of software applications to track progress and suggest further training.

Project Lead: Curt Hanselman, Deputy Fire Chief

**3. Training Program Enhancements**

Strategic Priority #4: Continue efforts to maintain high quality core municipal services

Fire Department staff will explore potential external training opportunities to enhance current offerings. Options will include on-site delivery of training to department members by specialized organizations and subject matter experts, as well as attendance at outside training sites by selected members. Grant-funded opportunities will also be reviewed.

Project Lead: David Strojny, Division Chief of Training

**4. Study Feasibility of a Citizen's Fire Academy**

Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights

Fire Department staff will explore the feasibility of offering a Citizens Fire Academy (CFA) to residents. Potential subjects to be covered include EMS and CPR; home fire safety; hands-on use of the Fire Department's rescue equipment; and an on-site experience at the fire training tower. Through this effort, the Department aims to strengthen our commitment to community outreach initiatives and connecting with our residents.

Project Lead: James Stempien, Lt. - Public Education

**5. Incident Action Plans for School Sporting Events**

Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights

Develop Incident Action Plans (IAPs) with our schools to ensure coordinated responses in the event of medical emergencies involving children and/or young adults on sports fields. Plans will be developed to provide proper training to school staff and sports participants to allow for immediate reaction to an adverse medical event on a sports field until the arrival of paramedics.

Project Lead: Leslie East Jr., Division Chief of EMS

## 6. Research Options for a Mobile Integrated Health Program

Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights

Fire Department Staff, in collaboration with the Village Health and Human Services Department, will explore program options related to the implementation of a Mobile Integrated Healthcare (MIH) Program, which provides for healthcare services using patient-centered mobile resources in an out-of-hospital environment. MIH aims to deliver higher quality and more cost-effective medical care by coordinating resources, reducing 9-1-1 calls and hospitalizations, and assisting residents in taking better care of themselves in their own homes.

Project Lead: Lance Harris, Fire Chief

## 7. Fire Department Inventory and Asset Management System

Strategic Priority #4: Continue efforts to maintain high quality core municipal services

Fire Department staff will use current software to build our equipment database and inventory storage system. The program will initially focus on EMS supplies and equipment, due to the frequent usage of these items. Future expansion will include the ability to track hose, tools, PPE, and other items that the department needs to maintain. This will also assist us in better budget planning for the replacement of needed items.

Project Lead: Leslie East Jr., Division Chief of EMS

## 8. Pop-Up Block Parties

Strategic Priority #6: Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government.

The Fire Department will continue our efforts to expand outreach to underserved populations within the Village through our Pop-Up Block Parties. These events have been well received and allow us to reinforce fire safety in a manner that is fun for all participants.

Project Lead: David Roberts, Division Chief of Community Risk Reduction

## Performance Measures

	2020	2021	2022
1. Service Calls:			
Fire	160	177	136
EMS	7,732	8,126	8,546
Hazardous Conditions	226	227	216
Emergency Assists	654	965	1,214
False Alarms	917	954	996
Total Calls	9,689	10,449	11,108
2. Mutual Aid / Auto Aid Responses:			
Calls Given	663	685	657
Calls Received	677	580	637
3. % of Operational Personnel Meeting Minimum Training Standards	97%	98%	100%
4. ISO Rating:	1	1	1

**FIRE****(Continued)****Performance Measures (cont.)**

	<b>2020</b>	<b>2021</b>	<b>2022</b>
5. Unit Responses :			
Ambulance 1	2,233	2,366	2,489
Ambulance 2	2,405	2,631	2,604
Ambulance 3	1,952	2,080	2,185
Ambulance 4	1,579	1,777	1,980
Ambulance 5	17	28	61
Subtotal Ambulances	8,186	8,882	9,319
Squad 1	2,557	2,448	2,612
Squad 2	2,856	3,208	3,277
Subtotal Squads	5,413	5,656	5,889
Engine 2	1,276	1,383	1,525
Engine 3	1,926	2,055	2,129
Engine 4	1,411	1,527	1,779
Subtotal Engines	4,613	4,965	5,433
Boat 4	2	0	0
Battalion 1	951	1,028	1,121
Ladder Tower 1	1,168	1,259	1,359
Reserve Ambulance 1	1	8	3
Reserve Ambulance 2	4	11	7
Reserve Squad 2	1	0	0
Reserve Engine 1	0	3	0
Reserve Engine 2	0	0	2
Reserve Engine 3	3	4	0
Decontamination vehicle	0	0	0
Dive van	0	0	0
Total Unit Responses	20,342	21,816	23,133

# OPERATION SUMMARY

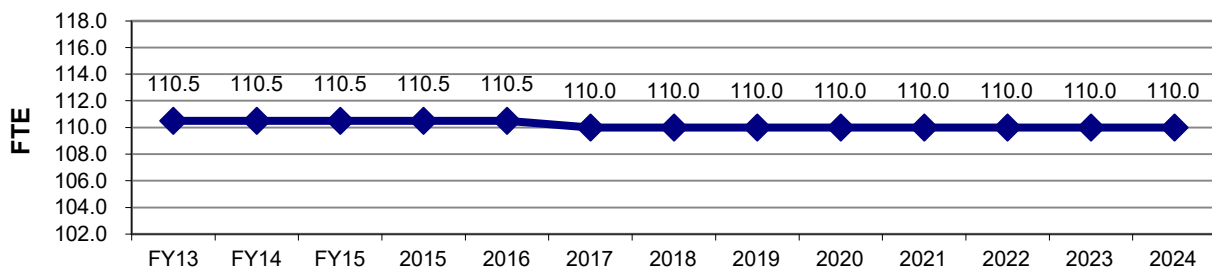
## FIRE

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E	110.00	110.00	110.00	110.00	110.00	0.00	0.0%
Expenditures							
Personal Services	\$21,989,406	\$22,285,392	\$22,950,900	\$23,042,700	\$24,531,100	\$1,488,400	6.5%
Contractual Services	2,095,674	2,165,178	2,246,700	2,246,755	2,059,000	(187,755)	(8.4%)
Commodities	350,089	379,390	483,700	483,717	469,000	(14,717)	(3.0%)
Capital Items	176,538	386,073	903,000	1,101,819	706,400	(395,419)	(35.9%)
Total Expenditures	\$24,611,707	\$25,216,033	\$26,584,300	\$26,874,991	\$27,765,500	\$890,509	3.3%

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$24,365,202	\$24,760,115	\$25,527,000	\$25,618,872	\$26,904,600	\$1,285,728	5.0%
Foreign Fire Insurance Tax	\$108,159	\$164,801	\$275,000	\$275,000	\$250,000	(\$25,000)	(9.1%)
Capital Projects Fund	134,961	288,118	778,000	976,819	606,400	(370,419)	(37.9%)
A & E Fund	3,385	3,000	4,300	4,300	4,500	200	4.7%
Total Expenditures	\$24,611,707	\$25,216,033	\$26,584,300	\$26,874,991	\$27,765,500	\$890,509	3.3%

## STAFFING HISTORY



**FIRE****General Fund****PERSONNEL SUMMARY**

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Fire Chief	12	1.00	1.00	
Deputy Fire Chief	10	1.00	1.00	
Battalion Chief	9	3.00	3.00	
Division Chief	9	3.00	3.00	
Fire Lieutenant	--	16.00	16.00	
Firefighter II (Engineer)	--	12.00	12.00	
Firefighter II (Paramedic)	--	67.00	67.00	
Firefighter I	--	5.00	5.00	
Administrative Assistant	2	1.00	1.00	
Fire Fiscal Clerk	2	1.00	1.00	
<b>Total F-T-E</b>		<b>110.00</b>	<b>110.00</b>	<b>0.00</b>

**Fire Department  
Cross Reference to All Funds**

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	110.00	110.00	
	<b>Total F-T-E All Funds</b>	<b>110.00</b>	<b>110.00</b>	<b>0.00</b>

# FIRE

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-3501-510010-	Pers Svcs Salaries	177,222	182,230	187,600	193,200	198,000	4,800	2.5%
101-3501-512010-	Pers Svcs Fire Administration	1,182,175	1,081,872	1,232,000	1,251,600	1,289,900	38,300	3.1%
101-3501-512160-	Pers Svcs Fire Supervision	2,036,326	2,077,257	2,136,600	2,149,000	2,214,600	65,600	3.1%
101-3501-512210-	Pers Svcs Firefighter	8,815,018	9,065,764	9,664,600	9,718,900	10,052,200	333,300	3.4%
101-3501-518050-	Pers Svcs Overtime Civilian	-	-	500	500	500	-	0.0%
101-3501-518070-	Pers Svcs Overtime Sworn	1,006,416	1,054,763	446,400	446,400	569,800	123,400	27.6%
101-3501-518090-	Pers Svcs Holiday Sworn	196,099	198,562	206,400	206,400	212,600	6,200	3.0%
101-3501-518800-	Pers Svcs Special Detail	140,884	72,144	63,100	63,100	65,000	1,900	3.0%
	<b>Salaries</b>	<b>13,554,140</b>	<b>13,732,593</b>	<b>13,937,200</b>	<b>14,029,100</b>	<b>14,602,600</b>	<b>573,500</b>	<b>4.1%</b>
101-3501-519010-	Empl Benefits Wrkrs Comp	676,400	751,000	766,000	766,000	781,300	15,300	2.0%
101-3501-519050-	Empl Benefits Med Insurance	2,619,700	2,613,900	2,752,000	2,752,000	3,018,900	266,900	9.7%
101-3501-519090-	Empl Benefits Pub Safety Pens	4,913,000	4,962,000	5,256,000	5,256,000	5,881,000	625,000	11.9%
101-3501-519100-	Empl Benefits IMRF	22,159	20,715	21,600	22,200	22,800	600	2.7%
101-3501-519110-	Empl Benefits Social Security	10,772	11,029	11,700	12,000	12,300	300	2.5%
101-3501-519120-	Empl Benefits Medicare	189,850	191,155	202,100	201,100	207,700	6,600	3.3%
	<b>Fringe Benefits</b>	<b>8,431,881</b>	<b>8,549,799</b>	<b>9,009,400</b>	<b>9,009,300</b>	<b>9,924,000</b>	<b>914,700</b>	<b>10.2%</b>
101-3501-520370-	Prof Tech Svcs Central Dispatc	265,147	244,131	235,300	235,300	221,700	(13,600)	(5.8%)
101-3501-520400-	Prof Tech Svcs General Insurnc	237,700	167,900	169,600	169,600	171,300	1,700	1.0%
101-3501-521020-	Prop Svcs Equipment Maint	25,130	21,573	37,800	37,840	33,800	(4,040)	(10.7%)
101-3501-521070-	Prop Svcs Vehicle Equip Maint	736	-	5,000	5,000	5,000	-	0.0%
101-3501-521110-	Prop Svcs Bldg Maint	11,549	15,346	19,400	19,400	20,000	600	3.1%
101-3501-521160-	Prop Svcs EMS Maintenance	48,073	50,975	81,700	81,700	95,600	13,900	17.0%
101-3501-521650-	Prop Svcs Other Services	101,826	125,386	73,300	73,300	8,000	(65,300)	(89.1%)
101-3501-521655-	Prop Svcs Software Licenses	-	-	-	-	57,100	57,100	0.0%
101-3501-522020-	Other Cont Svcs Dues	8,130	8,981	12,500	12,500	11,500	(1,000)	(8.0%)
101-3501-522030-	Other Cont Svcs Training	54,859	59,347	84,400	84,415	83,300	(1,115)	(1.3%)
101-3501-522050-	Other Cont Svcs Postage	683	626	2,000	2,000	2,100	100	5.0%
101-3501-522100-	Other Cont Svcs Printing	3,605	784	2,500	2,500	2,600	100	4.0%
101-3501-522150-	Other Cont Svcs Photocopying	2,957	2,492	3,300	3,300	3,400	100	3.0%
101-3501-522250-	Other Cont Svcs IT/GIS Srv Chg	237,400	319,000	353,000	353,000	338,000	(15,000)	(4.2%)
101-3501-522370-	Other Cont Svcs Veh Srv Chg	1,074,400	1,113,600	1,091,900	1,091,900	915,200	(176,700)	(16.2%)
101-3501-522700-	Other Cont Svcs Phone & Data	-	-	-	-	15,400	15,400	0.0%
	<b>Contractual Services</b>	<b>2,072,196</b>	<b>2,130,141</b>	<b>2,171,700</b>	<b>2,171,755</b>	<b>1,984,000</b>	<b>(187,755)</b>	<b>(8.6%)</b>
101-3501-530010-	Genl Supp Publications	810	606	1,100	1,100	1,100	-	0.0%
101-3501-530050-	Genl Supp Office Supp & Equip	5,499	8,023	9,000	9,000	9,300	300	3.3%
101-3501-530200-	Genl Supp Photography Supplies	-	-	100	100	-	(100)	(100.0%)
101-3501-530350-	Genl Supp Clothing	90,125	92,500	98,000	97,990	102,000	4,010	4.1%
101-3501-530500-	Genl Supp Petroleum Products	74,794	127,574	129,800	129,800	110,900	(18,900)	(14.6%)
101-3501-531600-	PW Supp Chemicals	4,234	3,712	5,000	5,000	5,200	200	4.0%
101-3501-531650-	PW Supp Other Equip & Supplies	14,188	9,292	19,300	19,331	19,200	(131)	(0.7%)
101-3501-531850-	PW Supp Small Tools and Equip	46,644	52,388	69,800	69,771	66,100	(3,671)	(5.3%)
101-3501-532800-	Supplies Books	4,832	6,187	6,700	6,700	7,800	1,100	16.4%
101-3501-533050-	Other Supplies	5,804	6,516	8,000	8,000	3,500	(4,500)	(56.3%)
101-3501-533450-	Other Supplies Comm Risk Reduc	19,200	9,555	9,200	9,200	14,600	5,400	58.7%
101-3501-533500-	Other Supplies Medical	40,856	31,229	52,700	52,725	54,300	1,575	3.0%
	<b>Commodities</b>	<b>306,985</b>	<b>347,582</b>	<b>408,700</b>	<b>408,717</b>	<b>394,000</b>	<b>(14,717)</b>	<b>(3.6%)</b>
	<b>Total Fire</b>	<b>24,365,202</b>	<b>24,760,115</b>	<b>25,527,000</b>	<b>25,618,872</b>	<b>26,904,600</b>	<b>1,285,728</b>	<b>5.0%</b>

# FIRE

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
SALARIES:						
101-3501-510010-	Salaries	Salaries	193,200		198,000	
101-3501-512010-	Fire Administration	Fire Administration	1,251,600		1,289,900	
101-3501-512160-	Fire Supervision	Fire Supervision	2,149,000		2,214,600	
101-3501-512210-	Firefighter	Firefighter	9,718,900		10,052,200	
101-3501-518050-	Overtime Civilian	Overtime Civilian	500		500	
101-3501-518070-	Overtime Sworn	Overtime Sworn	446,400		569,800	
101-3501-518090-	Holiday Sworn	Holiday Sworn	206,400		212,600	
101-3501-518800-	Special Detail	Fireguard/ Ambulance Detail	25,300		26,100	
		Fire Instruction	7,700		7,900	
		MABAS Training (Reimbursable):				
		Fire Apparatus Engineering				
		Specialized Rescue Classes	30,100	63,100	31,000	65,000
		TOTAL SALARIES	14,029,100		14,602,600	
FRINGE BENEFITS:						
101-3501-519010-	Workers' Compensation	Workers' Compensation Insurance	766,000		781,300	
101-3501-519050-	Medical Insurance	Medical Insurance	2,752,000		3,018,900	
101-3501-519090-	Public Safety Pension	Public Safety Pension	5,256,000		5,881,000	
101-3501-519100-	IMRF	IMRF	22,200		22,800	
101-3501-519110-	Social Security	Social Security	12,000		12,300	
101-3501-519120-	Medicare	Medicare	201,100		207,700	
		TOTAL FRINGE BENEFITS	9,009,300		9,924,000	
CONTRACTUAL SERVICES:						
101-3501-520370-	Central Dispatch	Fire Department portion (25%)				
		Communications Services	208,600		190,200	
		JEMS Annual Membership Fee	26,700	235,300	31,500	221,700
101-3501-520400-	General Insurance	Liability and property insurance	169,600		171,300	
101-3501-521020-	Equipment Maintenance	Mobile, main, portable & pager				
		radio repairs	8,500		9,000	
		Hose Testing	7,000		8,500	
		Ladder Testing	2,700		2,800	
		Office equipment repairs	200		300	
		Hose, nozzle & brass goods	500		500	
		Academy - hose, nozzle & brass goods	1,000		2,000	
		Station appliances	2,500		2,500	
		Self-contained breathing apparatus				
		testing and repairs (IL OSHA)	5,600		6,000	
		Small tools & equipment	500		600	

# FIRE

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-3501-521020-	Equipment Maint (cont)	Academy - small tools & equipment	1,000		1,000	
		Test equipment repairs	500		600	
		Prior Year Encumbrance Carryover	7,840	37,840	0	33,800
101-3501-521070-	Vehicle Equip. Maint.	Lettering and graphics	1,000		1,000	
		Vehicle equipment changeovers	4,000	5,000	4,000	5,000
101-3501-521110-	Building Maintenance	Miscellaneous janitorial supplies	7,900		8,200	
		Miscellaneous building supplies (lumber, paint and hardware)	2,500		2,500	
		Fire Station Appliance Maintenance	5,000		5,100	
		Fire Station Furniture Maintenance	4,000	19,400	4,200	20,000
101-3501-521160-	EMS Maintenance	Medical telemetry repairs	1,000		1,000	
		Medical equipment repairs	1,000		1,000	
		Medical defibrillator service contract	24,500		25,000	
		AED service contract	8,700		9,000	
		Paramedic Continuing Education Classes	29,400		29,400	
		Medical oxygen	6,000		6,200	
		Power cots & LUCAS service contract	9,100		22,000	
		Telemetry & defibrillator batteries/parts	2,000	81,700	2,000	95,600
101-3501-521650-	Other Services	Cellular phone contract	15,000		0	
		Northwest Community Hospital computerized reporting system	7,000		0	
		Kno2 software	2,500		0	
		Telestaff Scheduling Software-annual support	13,000		0	
		Video-conferencing system - annual maintenance & technical support	8,000		8,000	
		Target Solutions Annual License	10,000		0	
		Imagetrend Annual Maintenance	7,600		0	
		Imagetrend Continuum	8,200		0	
		Imagetrend Fire investigations	2,000	73,300	0	8,000
101-3501-521655-	Software Licenses	Northwest Community Hospital computerized reporting system	0		7,200	
		Kno2 software	0		2,600	
		Telestaff Scheduling Software-annual support	0		15,000	
		Target Solutions Training/Check It	0		14,000	
		Imagetrend Annual Maintenance	0		7,800	
		Imagetrend Continuum	0		8,400	
		Imagetrend Fire investigations	0	0	2,100	57,100
101-3501-522020-	Dues	Dues	2,500		2,500	
		Paramedic/EMT License Renewal	5,000		2,500	
		MABAS	5,000	12,500	6,500	11,500
101-3501-522030-	Training	Firefighter/Officer Training:				
		State Cert. Basic Firefighter Course (3)	10,700		11,100	
		Fire Apparatus Engineer Cert. Class	2,000		0	
		Specialty Team classes	0		3,000	
		Contract classes	12,600		18,000	
		Chief Officer Courses	7,100		7,500	
		Fire Dept. Instructors Conference	3,100		3,200	
		Academy - Instructor Training Seminar	1,500		1,600	
		Illinois Fire Chiefs Conferences	800		800	
		EMS Conference	0		3,000	
		Continuing Education-Local Colleges	6,000		7,000	
		International Fire Chiefs Conference	1,000		1,000	

# FIRE

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-3501-522030-	Training (cont.)	Paramedic Course NWCH	20,000		20,600	
		CRR Conference	0		3,000	
		Fitness Initiatives	0		3,500	
		ESDA meetings, courses & seminars	1,200		0	
		Prior Year Encumbrance Carryover	18,415	84,415	0	83,300
101-3501-522050-	Postage	Regular and registered mail		2,000		2,100
101-3501-522100-	Printing	Fire, investigation and emergency incident reports	200		200	
		Ambulance reports	700		700	
		Administration forms and reports	1,100		1,100	
		Public education/ESDA	500	2,500	600	2,600
101-3501-522150-	Photocopying	Photocopies & supplies	200		200	
		Maintenance agreement Xerox 5150 (#2)	700		700	
		Maintenance agreement WC4118P (#2)	1,100		1,200	
		Maintenance agreement WC4118P (#1)	500		500	
		Maintenance agreement WC4118P (#3)	400		400	
		Maintenance agreement WC4118P (#4)	400	3,300	400	3,400
101-3501-522250-	IT/GIS Service Charge	Information Technology/GIS service charge		353,000		338,000
101-3501-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge		1,091,900		915,200
101-3501-522700-	Phone & Data Services	Cell phone contract		0		15,400
<b>TOTAL CONTRACTUAL SERVICES</b>				<b>2,171,755</b>		<b>1,984,000</b>
<b>COMMODITIES:</b>						
101-3501-530010-	Publications/Periodicals	Miscellaneous publications		1,100		1,100
101-3501-530050-	Office Supplies & Equip	General office supplies	6,000		6,000	
		Academy - office supplies	1,000		1,000	
		Administrative office furniture	2,000	9,000	2,300	9,300
101-3501-530200-	Photographic Supplies	Misc. film, processing		100		0
101-3501-530350-	Clothing	Clothing for officers	7,000		8,000	
		Clothing for firefighters & paramedics	48,300		55,000	
		Contractual employee uniform maintenance	39,000		39,000	
		Prior Year Encumbrance Carryover	3,690	97,990	0	102,000
101-3501-530500-	Petroleum Products	Gasoline for department vehicle(s)		129,800		110,900
101-3501-531600-	Chemicals	Fire extinguisher recharging & testing	1,800		1,900	
		Foam concentrates	3,200	5,000	3,300	5,200
101-3501-531650-	Other Equip. & Supplies	Radio & pager batteries and parts	4,500		5,000	
		Miscellaneous repairs to small equipment	4,600		4,600	
		Filters for air purification compressors	3,000		4,000	
		HAZ/MAT test sensors	2,700		3,100	
		Emergency lighting and warning for vehicles	2,200		2,500	
		Prior Year Encumbrance Carryover	2,331	19,331	0	19,200
101-3501-531850-	Small Tools and Equip.	Fire hose	13,500		14,000	
		Rope & related equipment	2,000		2,200	
		Dive rescue equipment	3,000		3,100	
		Hazmat equipment	3,000		3,200	

# FIRE

## GENERAL FUND

## EXPENDITURE DETAIL

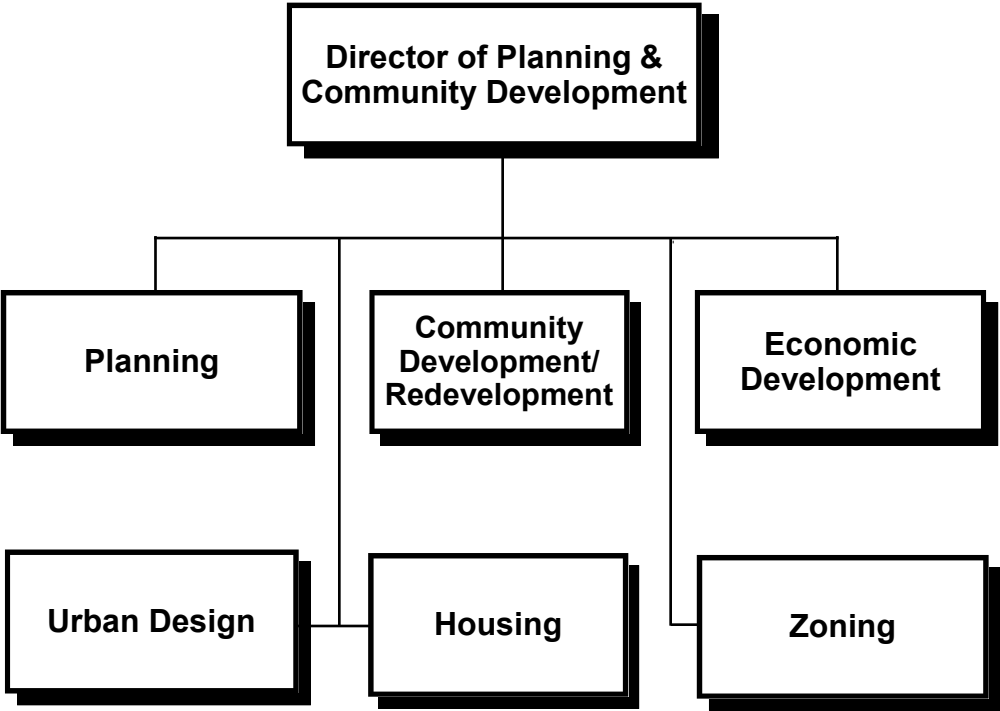
Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-3501-531850-	Small Tools (cont.)	Nozzles, applicators, brass goods & appliances	6,000		7,000	
		Miscellaneous tools, lights, etc.	19,500		20,500	
		Rescue equipment	5,000		5,000	
		USAR equipment	3,000		3,000	
		Radios, VHF portables	5,000		5,000	
		Academy - tools and related equipment	3,000		3,100	
		Prior Year Encumbrance Carryover	6,771	69,771	0	66,100
101-3501-532800-	Books	Officer Training Series updates	300		400	
		Advanced Firefighter Series	2,000		2,000	
		Updating station training manuals	300		300	
		Update maps and map books	100		100	
		Academy - reference books	3,000		4,000	
		Miscellaneous reference books	1,000	6,700	1,000	7,800
101-3501-533050-	Other Supplies & Equip	Station supplies & materials	3,000		3,500	
		Public education materials	5,000	8,000	0	3,500
101-3501-533450-	Community Risk Reduction	Emergency Operations Center/ Emergency Management	1,900		1,000	
		ISO Tracking	600		0	
		Smoke Alarm Program	1,300		500	
		Public Education Program updates	1,100		1,100	
		Public Education Events & Materials			9,800	
		Safety Initiatives	3,200		2,200	
		Misc. Programs	1,100	9,200	0	14,600
101-3501-533500-	Medical Supplies	Expendable bandages, drugs and various portable equipment	45,000		54,300	
		Prior Year Encumbrance Carryover	7,725	52,725	0	54,300
TOTAL COMMODITIES			408,717		394,000	
TOTAL FIRE DEPARTMENT			25,618,872		26,904,600	

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**PLANNING & COMMUNITY DEVELOPMENT**

**(11.00 FTE)**

**ORGANIZATION STRUCTURE**



# PLANNING & COMMUNITY DEVELOPMENT

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**The Planning & Community Development Department provides professional and technical assistance in the following areas:**

**Planning and Management Assistance:** Maintains and updates planning related data, responds to inquiries on planning, zoning, signage, and subdivision matters, and conducts studies which assist the decision-making process of Village development. Analyzes and interprets zoning for all properties in the Village, Planned Unit Developments (PUD's) and special uses.

**Long Range/Comprehensive Planning:** Formulates policies affecting overall and long-term Village development; collects, analyzes and presents data to determine community goals, assists in their attainment and interprets the Comprehensive Plan and implements the Comprehensive Planning Program. Facilitates development of the Downtown Master Plan, Metra STAR Line Master Plan, Hickory Kensington Redevelopment Plan, Tax Increment Financing Districts, and coordinates its implementation.

**Zoning and Development Review:** Coordinates the Village's development review process for new development or redevelopment including PUD's, rezoning, special uses, preliminary and final plats of subdivision, land use variations and zoning variations. Analyzes issues and formulates recommendations to the Plan Commission and Village Board regarding the Zoning and Subdivision Control Regulations to better implement the Comprehensive Plan. Review building permits for compliance with zoning & subdivision, and sign codes.

**Housing and Community Development:** Administers the various grant programs available from Federal agencies and provides assistance to qualified residents and public/private agencies in obtaining funds for eligible services from these programs. Prepares the Village's 5-year Consolidated Plan, Annual Action Plans, and Fair Housing Plan, monitors legislation, and develops proposals and projects concerning affordable housing and other community development needs in the Village. Lead the Northwest Suburban Housing Collaborative in analyzing and addressing common housing issues of the Villages of Arlington Heights, Palatine, Buffalo Grove, Mount Prospect, and the City of Rolling Meadows.

**Economic Development:** Monitors community and economic development activities, and promotes and markets the Village to maintain and enhance its economic base. Coordinates the Business Retention and Attraction Programs and develops and coordinates the Discover Arlington Marketing and the Village's Economic Development Strategy.

**Urban Design and Beautification:** Oversees the review process for Design Commission applications, including single family homes, commercial development, variances for signage as well as administrative review of single-family homes, commercial administrative review and signs in the Downtown and Village-wide. Implement Design Guidelines and Sign Code Tool Kit. Works in conjunction with other Village Departments to design and develop Capital Improvement design projects including Downtown streetscape, beautification, pedestrian spaces, banners, signage, and Green corridors.

**Redevelopment:** Analyzes, defines, selects, and prepares specific area redevelopment studies including a systematic approach to Downtown revitalization. Administer the Village's four Tax Increment Financing (TIF) Districts.

**Boards and Commissions:** Provides technical and administrative support, professional assistance and liaison to Boards and Commissions/Committees.

## **Vision Statement**

A Planning & Community Development Department that is recognized as an award-winning professional department providing a pro-business environment while maintaining a superior quality of life and ensuring quality development that is balanced and meeting needs of the citizens of Arlington Heights.

## **Mission Statement**

To ensure professional, courteous, consistent and reliable service through management and oversight of the divisions within the Planning & Community Development Department.

## PLANNING & COMMUNITY DEVELOPMENT

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### 2023 Accomplishments

- Continued implementation and enhancement of Arlington Alfresco
- New downtown streetscape enhancements developed & presented to the Board
- Assisted in creation of pre-development agreement with CBFC
- Drafted RFP and selected financial and traffic consultants to assist Village reviewing CBFC plans and studies when submitted
- Developed overlay zone amendment for sports wagering facilities
- South Arlington Heights Road Corridor implementation efforts continued. Discussions underway with Lexington Homes
- Gateway development efforts continue to facilitate mixed use at Arlington Heights Road & Algonquin
- Staff continues working with Urban Street, who have International Plaza under contract
- Finalized parking agreement with 44 South Vail
- 4 N. Hickory mixed-use apartments redevelopment continued/TIF monitoring and payments
- Discussions began regarding development of 4 N. Douglas
- Town & Country redevelopment completed and TIF payout processed
- Southpoint redevelopment agreement negotiated & TIF agreement monitored for implementation
- Crescent Place affordable residential development under construction
- Uptown gateway signage designed & bid
- Ridgeline Warehouse Distribution under construction
- 116-120 Eastman under review for Plan, Design and Housing Commission review
- Discover Brand: Springboard Branding firm was retained to conduct a review of the multiple Village logos in use and conduct research leading towards a consolidation of logos and new branding initiative.
- Kensington Mural & Frank White promotion: As part of DEI initiatives the department oversaw the design and development of the Frank White exhibit. Staff oversaw along with the Art Commission the design and implementation of the underpass mural
- EV charging stations added to Vail Street garage

## PLANNING & COMMUNITY DEVELOPMENT

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### 2024 Strategic Priorities & Key Projects

**1. Pursue implementation of pedestrian and bicycle enhancements as part of new development. Implement pedestrian and multi-use access improvements to key areas and corridors including Uptown, South Arlington Heights Road Corridor and Downtown.**

Strategic Priority #3: Pursue environmentally sustainable programs and business practices within the Village, including the encouragement and facilitation of alternative transportation options such as pedestrian and bicycle access.

Coordinate implementation of bicycle and pedestrian priorities as part of private development in key economic development areas.

Project Lead: Michael Lysicatos, Assist. Dir. Of Planning & Community Dev.

**2. Conduct audit of sustainability efforts and update the Village's Energy Efficiency Conservation Strategy.**

Strategic Priority #3: Pursue environmentally sustainable programs and business practices within the Village, including the encouragement and facilitation of alternative transportation options such as pedestrian and bicycle access.

Update the goals and policies in the Village's Energy Efficiency Conservation Strategy while developing new paths for implementation.

Project Lead: Michael Lysicatos, Assist. Dir. Of Planning & Community Dev.

**3. Continue to pursue implementation and enhancement of key gateways such as Uptown, South Arlington Heights Road and Downtown gateway features and Vail Streetscape initiative.**

Strategic Priority #8: Seek economic development initiatives to strengthen the local economy, reduce vacancies, and enhance key gateways (tied with #9).

Uptown Beautification - Create an identity for the Uptown area through streetscape and gateway opportunities. The retail commercial corridor, known as "Uptown" includes the Rand Road, Palatine Road, and Arlington Heights Roads area. The beautification project is a multi-phased approach.

South Arlington Heights Road Corridor Beautification - Continue to evaluate opportunities for streetscape improvements as part of redevelopment.

Downtown Gateway Features – Enhance existing and create new entry features at Clock Tower Park. Upgrade existing entries at Arlington Heights Road & Sigwalt and NW Highway and Highland. New entry locations will be further designed and presented for consideration in future years.

Vail Streetscape & Entry Initiative – Preliminary engineering for future improvements. Possible improvements range from streetscape improvements and sidewalk widening in the vicinity of Harmony Park to full streetscape concept and new entry features of the entrances to Arlington Alfresco.

Project Lead: Derek Mach, Planning & Community Development

## PLANNING & COMMUNITY DEVELOPMENT

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### **4. Conduct preliminary assessment and analysis of Arlington Heights Road corridor entries to the downtown.**

Strategic Priority #8: Seek economic development initiatives to strengthen the local economy, reduce vacancies, and enhance key gateways (tied with #9).

Prepare a study and evaluation of the Downtown Entry to establish redevelopment and beautification enhancement goals. Corridor analysis will focus on Sigwalt to Park and Northwest Highway to St. James.

Project Lead: Hailey Nicholas, Planning & Community Development

### **5. Continue to implement TIF IV International Plaza Redevelopment**

Strategic Priority #8: Seek economic development initiatives to strengthen the local economy, reduce vacancies, and enhance key gateways (tied with #9).

Facilitate redevelopment of TIF IV and International Plaza from a distressed vacant shopping center to a mixed-use economic asset.

Project Lead: Charles Witherington Perkins, Dir. Of Planning & Community Dev.

### **6. Continue to implement Hickory Kensington Redevelopment**

Strategic Priority #8: Seek economic development initiatives to strengthen the local economy, reduce vacancies, and enhance key gateways (tied with #9).

Facilitate redevelopment and implementation of Hickory Kensington Redevelopment Plan.

Project Lead: Michael Lysicatos, Assist. Dir. Of Planning & Community Dev.

### **7. Continue to implement South Arlington Heights Road Gateway redevelopment.**

Strategic Priority #8: Seek economic development initiatives to strengthen the local economy, reduce vacancies, and enhance key gateways (tied with #9).

Facilitate redevelopment of South Arlington Heights Road TIF Gateway Phase I redevelopment.

Project Lead: Charles Witherington Perkins, Dir. Of Planning & Community Dev.

### **8. Facilitate continued development of Arlington Downs and Arlington 425 consistent with the approved mixed use planned unit development.**

Strategic Priority #8: Seek economic development initiatives to strengthen the local economy, reduce vacancies, and enhance key gateways (tied with #9).

Assist developers of Arlington Downs and Arlington 425 as they proceed forward with implementing and completing proposed mixed-use development in accordance with the approved planned unit developments.

Project Lead: Sam Hubbard, Planning & Community Development

### **9. Complete review and evaluation of affordable housing trust fund prioritization and pursue implementation of approved approach.**

Strategic Priority #9: Seek, maintain, and expand attainable housing within the community (tied with #8).

**Description:** Review Trust Fund priorities and develop a strategy and prioritization for use of funds to maintain and expand attainable housing options in Arlington Heights.

**Project Lead:** Nora Boyer, Planning & Community Development

## PLANNING & COMMUNITY DEVELOPMENT

### Performance Measures

	2020	2021	2022
<b>1. Development – Plan Commission</b>			
# of Temporary Files	36	32	46
# of Conceptual Plan Reviews	20	25	28
# of Comprehensive Plan Sub-Committees	0	0	0
# of Ordinance Review Committee Cases	0	1	2
# of Spec. Use Waiver Cases for Antennas	9	16	12
# of Small Cell Antenna Reviews	56	58	12
# of PC Applications	16	23	22
<b>2. Development – Other</b>			
# of all Zoning Reviews	2,124	1,952	2,243
# of ZBA Applications/Reviewed	38	48	33
# of Building Permit Reviews	1,921	2,014	1,978
# of Business License Reviews	106	156	166
# of Home Occupation Reviews	9	14	9
# of FOIA Requests	81	119	98
# of Special Use Waiver Restaurants	3	3	7
# of Administrative Parking Waiver	1	3	1
# of Landscaping Code Enforcement	5	4	12
# of Zoning Code Enforcement	3	18	9
# of Private Dining Waiver	24	17	20
<b>3. Sign Permits</b>	244	224	296
<b>4. Community Development</b>			
# CDBG Public Services Beneficiaries	369	426	562
# Facility Improvement Projects	3	1	1
<b>5. Business Development</b>			
# Retention Business Visits	300	271	298
# Leads from all Sources	228	264	296
# Leads from ICSC Events	0	0	21
# Total Recruitment Contacts	308	362	407
# Chamber & Business Events Attended	16	84	86
# New Business Welcome Letters Sent	58	86	96
# Zero Interest Loans	16	1	0
# Tax Abatement Reviews	3	2	5
# Arlington Alfresco License Agreements	25	25	23
<b>6. Design Review</b>			
# of Reviews by Design Commission	37	38	41
# of Administrative Review	121	57	43
<b>8. # Special Projects</b>			
# of Special Projects	35	43	42

# OPERATION SUMMARY

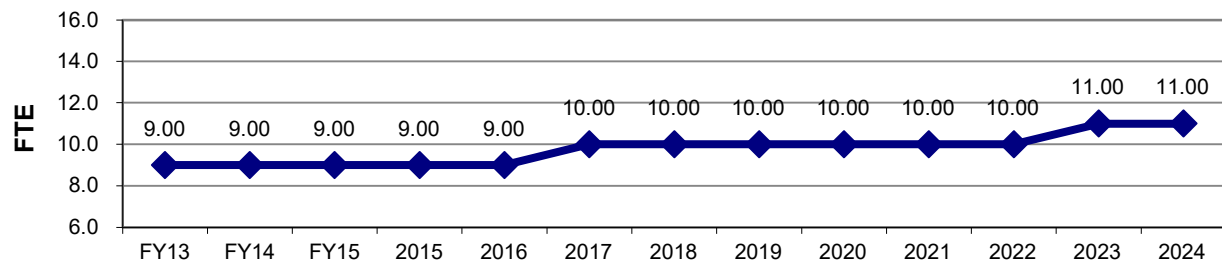
## PLANNING & COMMUNITY DEVELOPMENT

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E							
General Fund	9.50	9.50	10.25	10.25	10.25	0.00	0.0%
CDBG Fund	0.50	0.50	0.50	0.50	0.50	0.00	0.0%
Zero Interest Loan Fund	0.00	0.00	0.25	0.25	0.25	0.00	0.0%
Total F-T-E	10.00	10.00	11.00	11.00	11.00	0.00	0.0%
Expenditures							
Personal Services	\$1,628,032	\$1,666,441	\$1,770,000	\$1,849,800	\$1,896,500	\$46,700	2.5%
Contractual Services	166,032	222,894	500,500	500,057	505,600	5,543	1.1%
Commodities	6,814	12,710	43,600	46,900	79,100	32,200	68.7%
Other Charges	237,773	214,769	482,300	483,808	690,800	206,992	42.8%
TIF Surplus Distribution	0	0	0	0	1,000,000	1,000,000	N/A
CDBG Programs	623,648	363,867	411,100	467,600	436,600	(31,000)	(6.6%)
Capital Items	692,609	1,437,320	3,493,200	8,276,425	8,988,900	712,475	8.6%
Total Expenditures	\$3,354,908	\$3,918,002	\$6,700,700	\$11,624,590	\$13,597,500	\$1,972,910	17.0%

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$1,840,706	\$1,864,071	\$2,093,600	\$2,177,757	\$2,240,000	\$62,243	2.9%
CDBG Fund	684,314	428,167	473,400	529,900	498,900	(31,000)	(5.9%)
Affordable Housing Fund	0	0	25,000	25,000	25,000	0	0.0%
Zero Interest Loan Fund	20,000	0	173,000	173,000	322,200	149,200	86.2%
Municipal Park Opr Fund	0	0	2,500	2,500	2,500	0	0.0%
TIF IV Fund	646,690	95,541	55,000	3,532,008	3,500,000	(32,008)	(0.9%)
TIF V Fund	400	1,371,836	1,765,000	1,953,958	2,425,900	471,942	24.2%
Hickory/Kensington TIF Fund	15,000	15,000	1,590,000	2,555,000	2,640,000	85,000	3.3%
S AH Rd TIF Fund	54,536	107,199	165,000	216,701	1,215,000	998,299	460.7%
Capital Projects Fund	93,263	21,121	323,200	423,766	658,000	234,234	55.3%
A & E Fund	0	15,066	35,000	35,000	70,000	35,000	100.0%
Total Expenditures	\$3,354,908	\$3,918,002	\$6,700,700	\$11,624,590	\$13,597,500	\$1,972,910	17.0%

## STAFFING HISTORY



## PLANNING

## General Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Director of Planning & Com Dvlp	11	1.00	1.00	
Asst Dir of Plan & Com Dvlp	9	1.00	1.00	
Business Development Manager	7	1.00	1.00	
Planner II	7	3.50	3.50	
Planner I	5	1.00	1.00	
Planning Assistant	1	0.75	0.75	
Administrative Assistant	2	2.00	2.00	
<b>Total F-T-E</b>		<b>10.25</b>	<b>10.25</b>	<b>0.00</b>

### Planning Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	10.25	10.25	
215	CDBG Fund	0.50	0.50	
225	Zero Interest Loan Fund	0.25	0.25	
	<b>Total F-T-E All Funds</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>

## PLANNING

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-4001-510010-	Pers Svcs Salaries	1,116,741	1,158,994	1,183,300	1,240,000	1,255,000	15,000	1.2%
101-4001-518010-	Pers Svcs Temporary Help	-	-	9,100	9,100	9,400	300	3.3%
101-4001-518050-	Pers Svcs Overtime Civilian	-	157	-	-	-	-	0.0%
	<b>Salaries</b>	<b>1,116,741</b>	<b>1,159,151</b>	<b>1,192,400</b>	<b>1,249,100</b>	<b>1,264,400</b>	<b>15,300</b>	<b>1.2%</b>
101-4001-519010-	Empl Benefits Wrkrs Comp	3,000	3,300	3,400	3,400	3,500	100	2.9%
101-4001-519050-	Empl Benefits Med Insurance	211,900	209,500	267,200	267,200	294,200	27,000	10.1%
101-4001-519100-	Empl Benefits IMRF	146,362	137,588	135,800	150,900	152,500	1,600	1.1%
101-4001-519110-	Empl Benefits Social Security	68,032	70,696	71,500	79,900	80,800	900	1.1%
101-4001-519120-	Empl Benefits Medicare	16,511	17,056	17,200	19,200	19,400	200	1.0%
101-4001-519230-	Empl Benefits Auto Allowance	4,820	4,850	7,200	4,800	7,200	2,400	50.0%
	<b>Fringe Benefits</b>	<b>450,625</b>	<b>442,990</b>	<b>502,300</b>	<b>525,400</b>	<b>557,600</b>	<b>32,200</b>	<b>6.1%</b>
101-4001-520050-	Prof Tech Svcs Prof Svcs	4,200	11,061	50,000	44,849	46,000	1,151	2.6%
101-4001-520400-	Prof Tech Svcs General Insuranc	7,300	5,200	5,300	5,300	5,400	100	1.9%
101-4001-521020-	Prop Svcs Equipment Maint	10	300	500	500	500	-	0.0%
101-4001-521650-	Prop Svcs Other Services	13,418	8,612	8,800	8,800	7,700	(1,100)	(12.5%)
101-4001-521655-	Prop Svcs Software Licenses	-	-	-	-	3,100	3,100	0.0%
101-4001-522010-	Other Cont Svcs Advertising	11,083	5,252	7,000	7,000	7,200	200	2.9%
101-4001-522020-	Other Cont Svcs Dues	3,526	1,584	1,700	3,200	3,000	(200)	(6.3%)
101-4001-522030-	Other Cont Svcs Training	2,347	4,268	6,300	7,300	7,700	400	5.5%
101-4001-522050-	Other Cont Svcs Postage	458	562	600	1,000	1,000	-	0.0%
101-4001-522100-	Other Cont Svcs Printing	107	129	300	1,500	1,500	-	0.0%
101-4001-522150-	Other Cont Svcs Photocopying	804	454	400	1,000	1,000	-	0.0%
101-4001-522250-	Other Cont Svcs IT/GIS Srv Chg	66,700	77,600	82,500	82,500	86,800	4,300	5.2%
101-4001-522370-	Other Cont Svcs Veh Srv Chg	4,600	3,700	4,600	4,600	5,800	1,200	26.1%
101-4001-522700-	Other Cont Svcs Phone & Data	-	-	-	-	1,400	1,400	0.0%
	<b>Contractual Services</b>	<b>114,552</b>	<b>118,722</b>	<b>168,000</b>	<b>167,549</b>	<b>178,100</b>	<b>10,551</b>	<b>6.3%</b>
101-4001-530010-	Genl Supp Publications	1	1,205	1,000	1,300	1,300	-	0.0%
101-4001-530050-	Genl Supp Office Supp & Equip	4,479	4,119	6,500	6,500	6,700	200	3.1%
101-4001-530500-	Genl Supp Petroleum Products	48	90	100	100	100	-	0.0%
101-4001-533050-	Other Supplies	2,286	3,025	1,000	4,000	1,000	(3,000)	(75.0%)
	<b>Commodities</b>	<b>6,814</b>	<b>8,439</b>	<b>8,600</b>	<b>11,900</b>	<b>9,100</b>	<b>(2,800)</b>	<b>(23.5%)</b>
101-4001-540400-	Other Charges Pro Econ Bus Dev	58,323	48,641	128,300	129,700	131,000	1,300	1.0%
101-4001-540410-	Other Charges Marketing	93,651	86,128	94,000	94,108	99,800	5,692	6.0%
	<b>Other Charges</b>	<b>151,973</b>	<b>134,769</b>	<b>222,300</b>	<b>223,808</b>	<b>230,800</b>	<b>6,992</b>	<b>3.1%</b>
	<b>Total Planning</b>	<b>1,840,706</b>	<b>1,864,071</b>	<b>2,093,600</b>	<b>2,177,757</b>	<b>2,240,000</b>	<b>62,243</b>	<b>2.9%</b>

# PLANNING

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
101-4001-510010-	Salaries	Salaries	1,240,000		1,255,000	
101-4001-518010-	Temporary Help	Temporary Help	9,100		9,400	
<b>TOTAL SALARIES</b>			<b>1,249,100</b>		<b>1,264,400</b>	
<b>FRINGE BENEFITS:</b>						
101-4001-519010-	Workers' Compensation	Workers' Compensation Insurance	3,400		3,500	
101-4001-519050-	Medical Insurance	Medical Insurance	267,200		294,200	
101-4001-519100-	IMRF	IMRF	150,900		152,500	
101-4001-519110-	Social Security	Social Security	79,900		80,800	
101-4001-519120-	Medicare	Medicare	19,200		19,400	
101-4001-519230-	Automobile Allowance	Automobile Allowance	4,800		7,200	
<b>TOTAL FRINGE BENEFITS</b>			<b>525,400</b>		<b>557,600</b>	
<b>CONTRACTUAL SERVICES:</b>						
101-4001-520050-	Professional Services	Contractual planning services	15,000		30,000	
		Laserfiche scanning ZBA/Design Comm.	15,000		16,000	
		Prior Year Encumbrance Carryover	14,849	44,849	0	46,000
101-4001-520400-	General Insurance	Liability and property insurance	5,300		5,400	
101-4001-521020-	Equipment Maintenance	Office equipment and computers	500		500	
101-4001-521650-	Other Services	Cell phone charges	1,300		0	
		Plan Commission transcribing	7,500	8,800	7,700	7,700
101-4001-521655-	Software Licenses	Specialized software	0		3,100	
101-4001-522010-	Advertising	Plan Commission notices and other advertisements	4,000		4,100	
		Zoning Board of Appeals legal ads	3,000	7,000	3,100	7,200
101-4001-522020-	Dues	Dues	3,200		3,000	
101-4001-522030-	Training	Conferences, Conventions and Seminars	4,100		4,300	
		State & local meetings, court, CMAP, etc.	1,500		1,600	
		Continuing education/certification	1,700	7,300	1,800	7,700
101-4001-522050-	Postage	Mailing charges including mailing costs for survey and marketing mailings	1,000		1,000	
101-4001-522100-	Printing	Reprint planning documents, reports, studies, etc.	1,500		1,500	
101-4001-522150-	Photocopying	Maintenance agreement Minolta BH362	1,000		1,000	

# PLANNING

## GENERAL FUND

## EXPENDITURE DETAIL

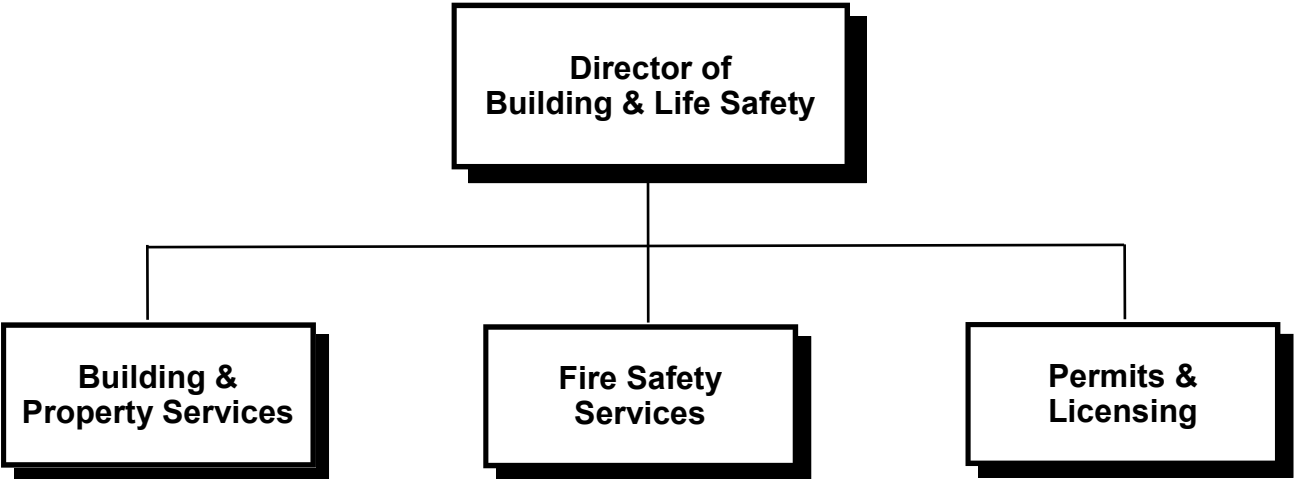
Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-4001-522250-	IT/GIS Service Charge	Information Technology/GIS service charge	82,500		86,800	
101-4001-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge	4,600		5,800	
101-4001-522700-	Phone & Data	Cell phone charges	0		1,400	
TOTAL CONTRACTUAL SERVICES			167,549		178,100	
COMMODITIES:						
101-4001-530010-	Publications/Periodicals	Miscellaneous publications	1,300		1,300	
101-4001-530050-	Office Supplies & Equip	Stationery, file folders, pens, drafting materials and supplies	6,500		6,700	
101-4001-530500-	Petroleum Products	Gasoline for department vehicle(s)	100		100	
101-4001-533050-	Other Supplies & Equip	Specialized software	3,000		0	
		Miscellaneous materials	1,000	4,000	1,000	1,000
TOTAL COMMODITIES			11,900		9,100	
OTHER CHARGES:						
101-4001-540400-	Promote Econ & Business Development	Promote economic development meetings, expos, conference, workshop display, space, equipment and rental, Costar	44,100		51,000	
		Special targeted marketing project e.g. market segment retail - vacant store front, hotel concierge, direct mail				
		target attractions	10,000		10,000	
		Business attraction/trade advertising	42,300		47,000	
		Trade shows	9,400		14,000	
		New marketing materials/re-print	1,500		5,000	
		Business Retention - open house, survey, local organization memberships and meetings	2,200		4,000	
		Prior Year Encumbrance Carryover	20,200	129,700	0	131,000
101-4001-540410-	Marketing	Discover Arlington Heights Program	84,500		99,800	
		Prior Year Encumbrance Carryover	9,608	94,108	0	99,800
		TOTAL OTHER CHARGES	223,808		230,800	
TOTAL PLANNING			2,177,757		2,240,000	

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**BUILDING & LIFE SAFETY**

**(19.50 FTE)**

ORGANIZATION STRUCTURE



## **BUILDING & LIFE SAFETY**

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**The Building & Life Safety Department (B&LS) regulates Building Construction, Use, and Maintenance as well as interfaces with the Building Code Review Board.**

B&LS accomplishes regulation through a permitting process for construction, a licensing process for businesses, and a periodic inspection process for maintenance; use of buildings is verified during each of these processes.

### **PERMITTING PROCESS:**

- **Coordination:** B&LS receives applications for construction and special events permits, and routes documents to appropriate departments of the Village. Once approved, final plans are organized, fees are calculated, contractors' licensing is verified and permits are issued.
- **Plan Review:** Plans are reviewed for building code compliance. This includes, but is not necessarily limited to, structural integrity, use, exiting, electrical, plumbing, HVAC, elevators, and Fire Department access, fire sprinklers, and fire alarms. Also, new buildings are assigned street addresses which are communicated to multiple departments and agencies.
- **Inspections:** Site inspections validate code compliance for building, electrical, plumbing, HVAC, fire protection, elevators, and other systems.
- **Certificate of Occupancy:** New construction, major remodels, and change of use receive a certificate of occupancy once all work associated with a project has been completed and approved.

**BUSINESS LICENSING:** B&LS directly oversees licensing of construction contractors, verifying required licenses to perform particular types of work are current; also, the Department coordinates with the Village Clerk to perform plan review and inspection of proposed brick and mortar businesses within the Village.

**CODE ENFORCEMENT AND MAINTENANCE:** B&LS oversees code compliance and maintenance of buildings through several programs.

- **Periodic Business Inspections:** Fire Inspectors visit businesses on a periodic basis to assure they are operating in a safe manner.
- **Fire Systems Testing Monitoring:** The Department monitors fire life safety systems, such as fire sprinklers and fire alarms, that require periodic testing to assure their efficacy.
- **Elevator Inspection:** Elevators are inspected annually to assure they remain in safe operating condition.
- **General Code Enforcement:** Buildings and properties are visited on an as need basis to address property maintenance, work without permit, signage, emergency/disaster call-outs, and similar events.

**INTERFACE WITH BOARDS AND COMMISSIONS:** The Director's office interfaces with the Building Code Review Board (BCRB). The recommendations made by the BCRB and subsequently approved by the Village Board for buildings, structures, and premises are enforced.

- **Referrals and Support to the BCRB:** B&LS makes recommendations and provides support to the BCRB where applicants encounter unusual hardships in meeting the codes.
- **Code proposals for review by the BCRB:** B&LS analyzes code provisions and makes code change recommendations.

## **2023 Accomplishments**

- **Targeted Communication of Customer Service Improvements and Initiatives**
  - **Continued Survey Monkey & Polco** – B&LS has received over 300 responses from permit applicants once they have obtained their permit. All negative feedback is addressed with the applicant so they can be fully heard and addressed with Staff all issues accordingly.
  - **Continued with Stakeholders Quarterly Virtual Meetings** – B&LS Director and Staff convene with specific user groups, such as architects/design professionals, contractors, permit applicants, to obtain feedback on their experiences with the Department and to educate on our processes for their projects.
  - **Continued with Pre-Construction Virtual Meeting** – Held for all major projects, to go over all the procedures and to control expectations, both internally and externally.
- **Inspector Cross Training** – During the building off-season, a Building Inspector performed life safety inspections with the Fire Inspectors, which resulted in an additional 500 annual inspections performed.
- **Code Enforcement:** With the addition of an additional inspector, we were able to create a true code enforcement team. We have established a standard operation procedure with the following:
  - Created formal Guidelines/Procedures for all Notice of Violation (NOV's) and Citations
  - Data base of all complaints updated as received and available to all departments to view any code enforcement cases.
  - Data base of all adjudication fines
  - Established collections program with Merchants Credit Guide Co. Quarterly submittal of overdue fines.
- **ERP**
  - The Permitting and Licensing module for the Tyler Enterprise System in anticipated to go live in December bringing a volume of changes which it expected to improve the ability to submit documents for review, making the applicant better able to track the status of all aspects of the review status, schedule inspections on-line as well as see those results after the inspections have been completed.
  - Business license activities will all be going to this new platform as well. This will bring about new opportunities for on-line payment, record update and other abilities to improve interaction with the Village outside of the standard business hours.
  - The Bluebeam Electronic Plan Review software application has been brought on-line in anticipation of the new Enterprise permitting and Licensing module. This will provide tools that can assist plan reviewers with documenting needed corrections or alterations to a submittal, identify alterations to plans from prior versions and allowing for the simultaneous use of a set of plans for review by multiple reviewers in multiple departments
- Building & Life Safety Department was recently awarded the IAS Recognition for quality, permitting, plan review, inspection and property maintenance code enforcement services. The program is a way for local building departments to demonstrate a commitment to service, safety and continuous improvement. Building & Life Safety was recognized for:
  - Demonstrating high quality professional services
  - Increases public confidence
  - Raises public profile of department code professionals and the organization
  - Insight into industry best practices

# BUILDING & LIFE SAFETY

(Continued)

## 2024 Strategic Priorities & Key Projects

### 1. Optimize the New Permitting Software-EnerGov

Strategic Priority #4: Continue efforts to maintain high quality core municipality services

Permitting and Licensing system promises to provide a modern, efficient electronic processing system.

Project Lead: Michael Boyle, Permits Supervisor

### 2. Annual Inspections

Strategic Priority #4: Continue efforts to maintain high quality core municipal services

Currently, we are not performing our annual inspections for life safety on a yearly basis. We perform annual inspections based on the risk factor of the usage; therefore, some buildings are inspected every year to every three years. Our new goal is to inspect every building every year for life safety regardless of the usage. With our cross training during our non-building season and with a new pilot program of hiring a fire fighter as a part time fire inspector, I am confident we will meet our goal. All inspectors will have to be certified as Fire Inspector I. Having a VAH fire fighter performing annual inspections will add many benefits for both the Fire Department and Building & Life Safety Department.

Project Lead: Jorge Torres, Director

### 3. Rental Housing Inspection Program

Strategic Priority #4: Continue efforts to maintain high quality core municipal services

The purpose of this Program is to protect and promote public health; preserve safety and welfare of citizens; reduce criminal and nuisance activities; establish rights and obligations with respect to the rental of dwelling of units; and to encourage landlords to maintain and improve the quality of rental housing. This Program would apply to long-term rental housing (e.g., single-family homes, multi-family homes, condominiums, apartments, etc.), as well as to rental properties used for short-term stays (e.g., Airbnb, VRBO, etc.).

Project Lead: Elliot Eldridge, Assistant Building Official

## Performance Measures

		2020	2021	2022
1. Permit Applications	Residential	3,208	3,441	3,527
	Commercial	858	925	1,118
	<b>TOTAL:</b>	<b>4,066</b>	<b>4,366</b>	<b>4,645</b>

2. Permit Plan Reviews	Building/HVAC/Energy	3,722	4,385	4,947
	Electric	1,149	1,382	1,755
	Plumbing	755	1,029	1,116
	Fire Life Safety	203	264	191
	Fire Alarm	105	99	117
	Fire Suppression/Hood & Duct	56	66	85
	Structural Consultant	53	34	38
	Elevator Consultant	17	22	19
	<b>TOTAL:</b>	<b>6,060</b>	<b>7,281</b>	<b>8,268</b>

# BUILDING & LIFE SAFETY

(Continued)

## Performance Measures (continued)

		2020	2021	2022
<b>3. Permit Inspections</b>	Building	9,342	8,167	7,442
	Electric	2,941	2,544	2,688
	HVAC	1,077	923	845
	Plumbing	1,889	1,832	1,695
	Fire Systems	753	483	446
	<b>TOTAL:</b>	<b>15,858</b>	<b>13,949</b>	<b>13,116</b>
<b>4. Fire Safety Inspections</b>	Initial Periodic	1,183	1,878	<b>2,153</b>
	Re-inspection Periodic	440	408	<b>390</b>
	Business License	89	155	<b>60</b>
	Miscellaneous	871	1,460	<b>1,470</b>
	<b>TOTAL:</b>	<b>2,583</b>	<b>3,901</b>	<b>4,073</b>
<b>5. Elevator Inspections</b>	Annual Initial Inspections	472	487	478
	Annual Re-inspections	67	56	91
	Permit Initial Inspections	14	27	20
	Permit Re-inspections	6	7	9
	<b>TOTAL:</b>	<b>559</b>	<b>577</b>	<b>598</b>
	New Elevators	3	5	3
<b>6. Business Licenses</b>	Total Business Licenses Issued	1,557	1,811	1,863
	New Business Licenses Issued	3	1	6
	# of LGBTQ	-	5	6
	# of Minority Owned	-	55	96
	# of Women Owned	-	116	154
	# of Veteran Owned	-	13	16
	# of Disabled Owned	-	3	10
	Total DEI Business Licenses	-	192	282
	Ratio of DEI / Business Licenses	-	10.6%	15.1%
<b>7. Contractor Licenses</b>	Contractor Renewals	1,064	948	742
	New Contractors	127	115	105
	<b>TOTAL:</b>	<b>1,191</b>	<b>1,063</b>	<b>847</b>

## **BUILDING & LIFE SAFETY**

(Continued)

### **Performance Measures (continued)**

#### **Three Year Comparison of Construction Values**

<b>Type of Permit</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
One- & Two-Family Structures: Alterations, Additions, & New Const.	\$39,355,606	\$42,507,486	\$47,859,155
Commercial & Multi-Family Structures: Alterations, Additions, & New Const.	\$46,135,938	\$80,499,145	\$77,887,205
Miscellaneous	\$13,602,268	\$40,168,828	\$41,543,442
<b>TOTAL:</b>	<b>\$99,093,812</b>	<b>\$163,175,459</b>	<b>\$167,289,802</b>

#### **Revenue Generated by Permits and Licensing Fees**

<b>Type of Permit</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Construction Permit Fees	\$1,173,967.00	\$1,426,372.00	\$1,411,470.00
Business License Fees	\$623,074.00	\$702,685.00	\$694,350.00
<b>TOTAL:</b>	<b>\$1,797,041.00</b>	<b>\$2,129,057.00</b>	<b>\$2,105,820.00</b>
Operating Budget	\$2,789,700.00	\$2,815,300.00	\$3,090,300.00
Revenue/Budget	64.41%	75.62%	68.1%

# OPERATION SUMMARY

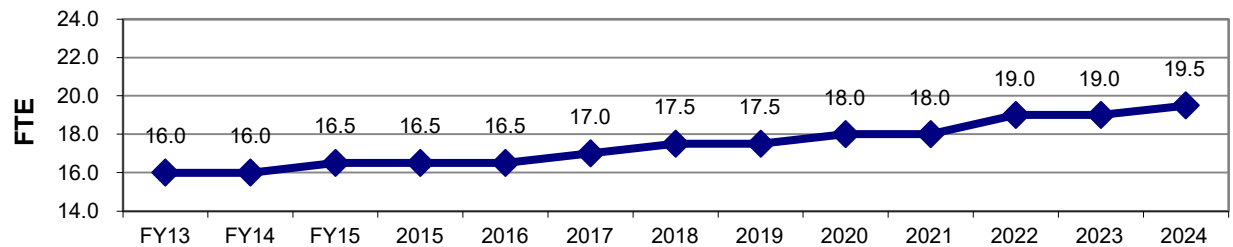
## BUILDING SERVICES

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E	18.00	19.00	19.00	19.00	19.50	0.50	0.0
Expenditures							
Personal Services	\$2,293,962	\$2,463,522	\$2,572,400	\$2,687,400	\$2,758,600	\$71,200	2.6%
Contractual Services	236,618	304,298	281,900	369,400	379,100	9,700	2.6%
Commodities	25,584	27,332	32,100	33,500	29,400	(4,100)	(12.2%)
Capital Items	0	0	0	0	7,000	7,000	N/A
Total Expenditures	\$2,556,164	\$2,795,152	\$2,886,400	\$3,090,300	\$3,174,100	\$83,800	2.7%

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$2,556,164	\$2,795,152	\$2,886,400	\$3,090,300	\$3,167,100	\$76,800	2.5%
Capital Projects Fund	0	0	0	0	7,000	7,000	N/A
Total Expenditures	\$2,556,164	\$2,795,152	\$2,886,400	\$3,090,300	\$3,174,100	\$83,800	2.7%

## STAFFING HISTORY



**BUILDING & LIFE SAFETY****General Fund****PERSONNEL SUMMARY**

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Director of Building Services	11	1.00	1.00	
Assistant Building Official	9	1.00	1.00	
Property Maintenance Inspector	5	1.00	1.00	
Permits Supervisor	5	1.00	1.00	
Building & Property Inspector	5	3.00	3.00	
Fire Safety Inspector	5	3.00	3.00	
Electrical Inspector	5	1.00	1.00	
Plumbing Inspector	5	1.00	1.00	
Plan Reviewer	4	2.00	2.00	
Permits Technician	2	4.00	4.00	
Administrative Assistant	2	1.00	1.50	0.50
<b>Total F-T-E</b>		<b>19.00</b>	<b>19.50</b>	<b>0.50</b>

**Building & Life Safety Department  
Cross Reference to All Funds**

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	19.00	19.50	0.50
	<b>Total F-T-E All Funds</b>	<b>19.00</b>	<b>19.50</b>	<b>0.50</b>

## BUILDING & LIFE SAFETY

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-4501-510010-	Pers Svcs Salaries	1,627,895	1,690,562	1,810,100	1,881,400	1,943,400	62,000	3.3%
101-4501-518010-	Pers Svcs Temporary Help	13,763	18,504	45,000	45,000	-	(45,000)	(100.0%)
101-4501-518050-	Pers Svcs Overtime Civilian	4,988	3,858	4,500	4,500	4,600	100	2.2%
	<b>Salaries</b>	<b>1,646,646</b>	<b>1,712,924</b>	<b>1,859,600</b>	<b>1,930,900</b>	<b>1,948,000</b>	<b>17,100</b>	<b>0.9%</b>
101-4501-519010-	Empl Benefits Wrkrs Comp	48,500	53,900	55,000	55,000	56,100	1,100	2.0%
101-4501-519050-	Empl Benefits Med Insurance	272,500	377,500	341,500	341,500	386,600	45,100	13.2%
101-4501-519100-	Empl Benefits IMRF	203,321	192,604	189,700	216,300	223,400	7,100	3.3%
101-4501-519110-	Empl Benefits Social Security	99,683	102,599	102,600	115,700	116,300	600	0.5%
101-4501-519120-	Empl Benefits Medicare	23,313	23,995	24,000	28,000	28,200	200	0.7%
	<b>Fringe Benefits</b>	<b>647,317</b>	<b>750,598</b>	<b>712,800</b>	<b>756,500</b>	<b>810,600</b>	<b>54,100</b>	<b>7.2%</b>
101-4501-520050-	Prof Tech Svcs Prof Svcs	7,075	4,880	5,000	31,200	76,900	45,700	146.5%
101-4501-520350-	Prof Tech Svcs Reimb Plan Rvws	17,003	34,771	7,500	36,400	37,500	1,100	3.0%
101-4501-520400-	Prof Tech Svcs General Insurnc	13,100	9,300	9,400	9,400	9,500	100	1.1%
101-4501-521020-	Prop Svcs Equipment Maint	-	-	600	600	600	-	0.0%
101-4501-521650-	Prop Svcs Other Services	31,149	36,089	33,000	54,600	2,000	(52,600)	(96.3%)
101-4501-522020-	Other Cont Svcs Dues	1,463	1,940	1,500	2,600	2,700	100	3.8%
101-4501-522030-	Other Cont Svcs Training	5,932	9,476	11,200	12,500	12,900	400	3.2%
101-4501-522050-	Other Cont Svcs Postage	3,411	7,411	2,900	2,900	3,000	100	3.4%
101-4501-522100-	Other Cont Svcs Printing	1,820	3,631	1,800	7,800	8,000	200	2.6%
101-4501-522150-	Other Cont Svcs Photocopying	1,866	1,700	1,000	3,400	3,500	100	2.9%
101-4501-522250-	Other Cont Svcs IT/GIS Srv Chg	101,800	147,100	156,700	156,700	159,900	3,200	2.0%
101-4501-522370-	Other Cont Svcs Veh Srv Chg	52,000	48,000	51,300	51,300	53,200	1,900	3.7%
101-4501-522700-	Other Cont Svcs Phone & Data	-	-	-	-	9,400	9,400	0.0%
	<b>Contractual Services</b>	<b>236,618</b>	<b>304,298</b>	<b>281,900</b>	<b>369,400</b>	<b>379,100</b>	<b>9,700</b>	<b>2.6%</b>
101-4501-530010-	Genl Supp Publications	3,560	476	1,700	3,100	3,200	100	3.2%
101-4501-530050-	Genl Supp Office Supp & Equip	10,310	13,593	13,500	13,500	13,900	400	3.0%
101-4501-530350-	Genl Supp Clothing	3,790	3,296	3,100	3,100	3,200	100	3.2%
101-4501-530500-	Genl Supp Petroleum Products	7,310	9,322	13,600	13,600	8,900	(4,700)	(34.6%)
101-4501-533050-	Other Supplies	614	645	200	200	200	-	0.0%
	<b>Commodities</b>	<b>25,584</b>	<b>27,332</b>	<b>32,100</b>	<b>33,500</b>	<b>29,400</b>	<b>(4,100)</b>	<b>(12.2%)</b>
	<b>Total Building &amp; Life Safety</b>	<b>2,556,164</b>	<b>2,795,152</b>	<b>2,886,400</b>	<b>3,090,300</b>	<b>3,167,100</b>	<b>76,800</b>	<b>2.5%</b>

# BUILDING & LIFE SAFETY

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
SALARIES:						
101-4501-510010-	Salaries	Salaries	1,881,400		1,943,400	
101-4501-518010-	Temporary Help	On-call inspectors, summer interns, and data entry	45,000		0	
101-4501-518050-	Overtime Civilian	Overtime Civilian	4,500		4,600	
TOTAL SALARIES			1,930,900		1,948,000	
FRINGE BENEFITS:						
101-4501-519010-	Workers' Compensation	Workers' Compensation Insurance	55,000		56,100	
101-4501-519050-	Medical Insurance	Medical Insurance	341,500		386,600	
101-4501-519100-	IMRF	IMRF	216,300		223,400	
101-4501-519110-	Social Security	Social Security	115,700		116,300	
101-4501-519120-	Medicare	Medicare	28,000		28,200	
TOTAL FRINGE BENEFITS			756,500		810,600	
CONTRACTUAL SERVICES:						
101-4501-520050-	Professional Services	Contractual services	31,200		32,100	
		Digital scanning of building, sign, fence and air-conditioning permits	0		15,500	
		Elevator inspections	0	31,200	29,300	76,900
101-4501-520350-	Reimbursable Plan Reviews	Contractual reviews of building plans for fire, structural and other code requirements	36,400		37,500	
101-4501-520400-	General Insurance	Liability and property insurance	9,400		9,500	
101-4501-521020-	Equipment Maintenance	Office equipment & computers	600		600	
101-4501-521650-	Other Services	Digital scanning of building, sign, fence and air-conditioning permits	15,200		0	
		Cell phone and wireless charges	9,400		0	
		Board-ups, fences and property cleanups	2,000		2,000	
		Elevator inspections	28,000	54,600	0	2,000
101-4501-522020-	Dues	Dues	2,600		2,700	
101-4501-522030-	Training	Conferences, training & seminars	10,500		10,900	
		Metro travel, tolls, court, etc.	500		500	
		Miscellaneous (Supervision, Administration)	1,500	12,500	1,500	12,900
101-4501-522050-	Postage	Mailing business licenses, building & code related communications, sign, electrical & misc. correspondence	2,900		3,000	
101-4501-522100-	Printing	Misc. forms, cards, stickers, placards, and licenses	7,800		8,000	

# BUILDING & LIFE SAFETY

## GENERAL FUND

## EXPENDITURE DETAIL

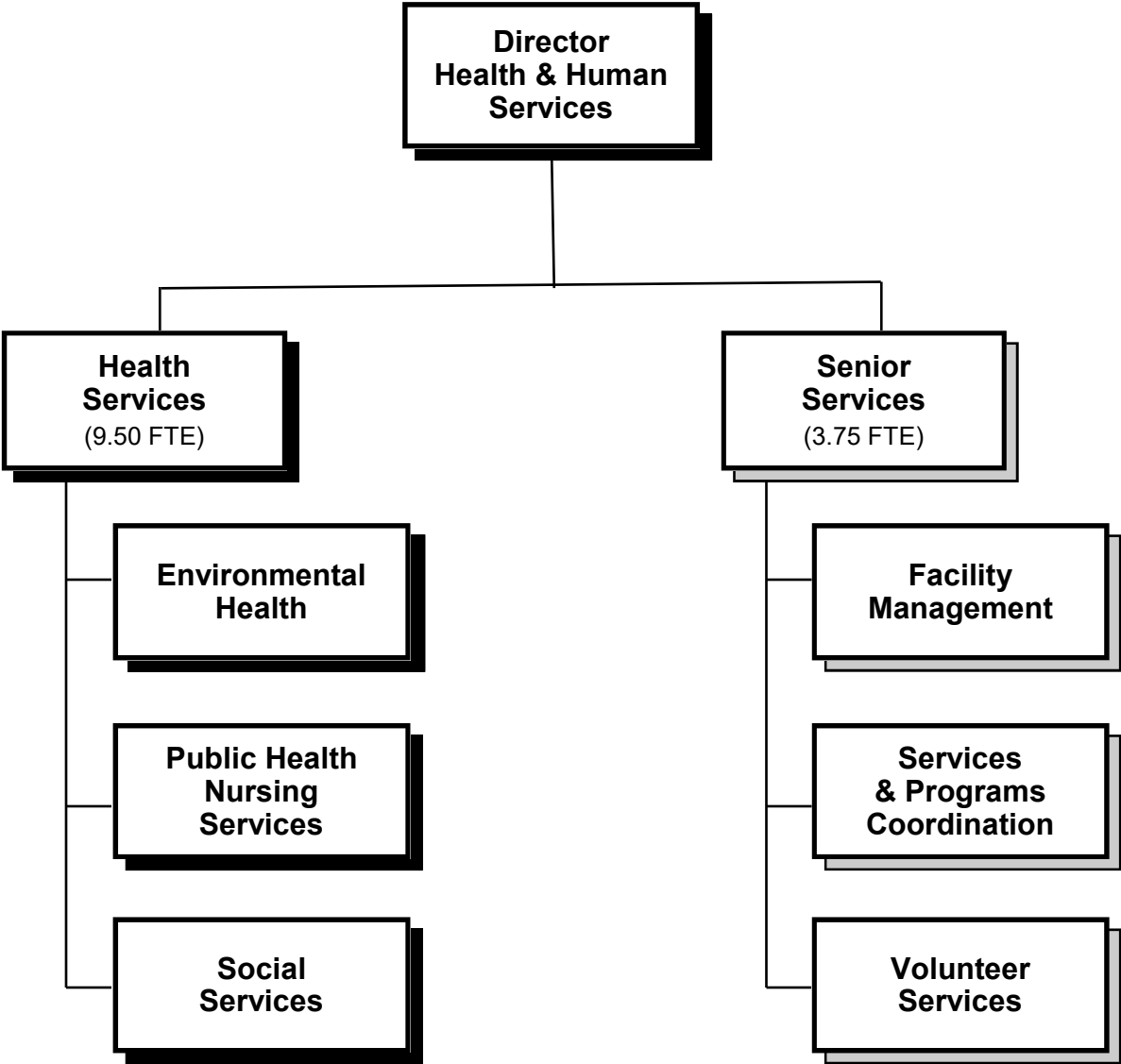
Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-4501-522150-	Photocopying	Photocopies & supplies	2,100		2,200	
		Maintenance agreement Xerox 5150	600		600	
		Maintenance agreement Xerox WC4118X	700	3,400	700	3,500
101-4501-522250-	IT/GIS Service Charge	Information Technology/GIS service charge		156,700		159,900
101-4501-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge		51,300		53,200
101-4501-522700-	Phone & Data	Cell phone and wireless charges		0		9,400
		<b>TOTAL CONTRACTUAL SERVICES</b>		<b>369,400</b>		<b>379,100</b>
<b>COMMODITIES:</b>						
101-4501-530010-	Publications/Periodicals	Miscellaneous publications	1,500		1,600	
		Online subscription to NFPA codes	1,600	3,100	1,600	3,200
101-4501-530050-	Office Supplies & Equip	Miscellaneous equipment and supplies	10,000		10,400	
		Electronic plan review monitors	3,500	13,500	3,500	13,900
101-4501-530350-	Clothing	Clothing, Shoes, Outerware		3,100		3,200
101-4501-530500-	Petroleum Products	Gasoline for department vehicle(s)		13,600		8,900
101-4501-533050-	Other Supplies & Equip	Safety equipment, tools, etc.		200		200
		<b>TOTAL COMMODITIES</b>		<b>33,500</b>		<b>29,400</b>
		<b>TOTAL BUILDING &amp; LIFE SAFETY</b>		<b>3,090,300</b>		<b>3,167,100</b>

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**HEALTH & HUMAN SERVICES**

**(13.25 FTE)**

**ORGANIZATION STRUCTURE**



# DEPARTMENT SUMMARY

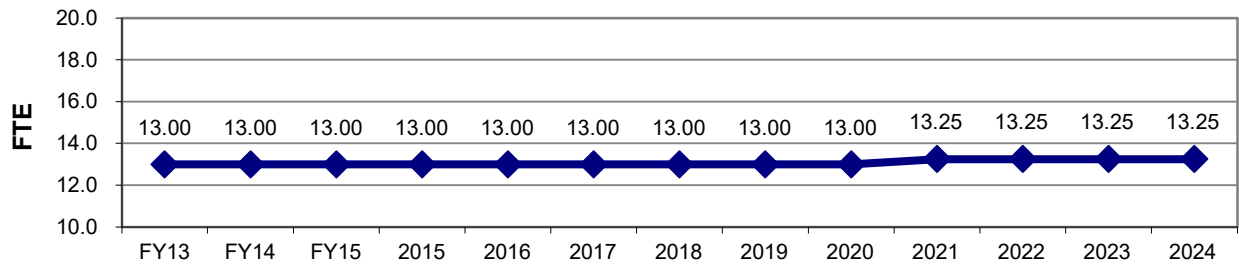
## HEALTH & SENIOR SERVICES

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E							
Health Services	9.50	9.50	9.50	9.50	9.50	0.00	0.00
Senior Services	3.75	3.75	3.75	3.75	3.75	0.00	0.00
Total F-T-E	13.25	13.25	13.25	13.25	13.25	0.00	0.00
Expenditures							
Personal Services	\$1,956,158	\$1,899,866	\$2,010,900	\$2,060,500	\$2,039,900	(\$20,600)	(1.0%)
Contractual Services	264,821	270,501	324,400	333,400	383,300	\$49,900	15.0%
Commodities	48,644	67,761	100,400	101,300	49,200	(\$52,100)	(51.4%)
Other Charges	76,400	118,836	105,000	105,000	140,900	\$35,900	34.2%
Total Expenditures	\$2,346,023	\$2,356,964	\$2,540,700	\$2,600,200	\$2,613,300	\$13,100	0.5%

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund - Health Services	\$1,778,463	\$1,735,978	\$1,849,300	\$1,907,700	\$1,881,300	(\$26,400)	(1.4%)
General Fund - Senior Services	567,560	620,986	691,400	692,500	732,000	\$39,500	5.7%
Total Expenditures	\$2,346,023	\$2,356,964	\$2,540,700	\$2,600,200	\$2,613,300	\$13,100	0.5%

## STAFFING HISTORY



# HEALTH & HUMAN SERVICES

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**Health & Human Services addresses the physical, environmental and social needs of the community through the divisions described below.**

## **Environmental Health Services**

Three Licensed Environmental Health Practitioners monitor and inspect commercial, institutional and industrial sites, public food establishments, day care facilities and swimming pools, handle nuisance complaints and property maintenance, and perform other types of inspections as needed. This division also manages program areas including weed cutting, private well water and radon testing, foodservice education, and refuse, recycling and landscape waste.

## **Nursing Services**

Two registered nurses work to maintain and promote wellness with the Arlington Heights community and for employees of the Village of Arlington Heights through:

**Wellness Clinics:** Three weekly clinics are held that screen blood pressure, blood sugar, place vaccinations and screen for TB with TB testing. Employees of the Village are also able to participate in wellness clinics. Resources and educational materials are provided for individuals in need. Monthly cholesterol clinics are held for residents and or employees to screen for high cholesterol and to provide guidance and educational materials.

**Home Visit Program:** Skilled nursing visits are provided to residents of Arlington Heights on a monthly or twice monthly basis. The majority of clients seen are elderly individuals who are homebound but the program is available to any resident in need. Many residents that reside within the community greatly benefit from the screening, education and resources that a nurse can provide-services that a home health agency would not be reimbursed for and could not bill for.

**Hearing and Vision Screening:** Hearing and vision screening for the three elementary parochial schools in town is provided as they do not have nurses that IDPH certified in these screenings.

**Education:** CPR and AED instruction support/education for the Fire Department and community. Nursing services provide CPR instructor support for Northwest Community Hospital. First aid and blood pressure screenings are provided at non-profit community events when requested. Blood Borne Pathogen training is provided to mandated employees which include Police, Fire and certain Public Works employees. Consultation regarding health matters is available to all Village Employees.

**Collaboration:** A close working relationship is maintained with the local hospitals, area municipalities, County and State government bodies and the Medical Reserve Corps Coordinator for disaster preparedness and communicable disease outbreaks.

## **Social Services**

The Social Services Division aims to empower residents through solution focused services. The division consists of a Social Services Coordinator, Social Worker, and Administrative Assistant. The Social Services Coordinator (SSC) is a Licensed Clinical Social Worker (LCSW) who evaluates, recommends, and coordinates social service programs for the Village. In addition, the SSC provides direct mental health services, including crisis intervention, and financial assistance services. The Social Worker of Geriatric and Disability Services is a Licensed Social Worker (LSW) and Certified Dementia Practitioner (CDP) who provides case management, home visits, and resource connectivity for seniors and individuals with disabilities. The Administrative Assistant answers calls related to social services, prepares Financial Assistance applications, and acts as the Salvation Army volunteer. The Social Services Division provides the following programs:

**Mental Health:** Mental health services are offered through holistic assessment, case management, therapeutic intervention, advocacy, and resource connectivity.

**Crisis Intervention:** In collaboration with our Police and Fire Departments, The SSC and Social Worker respond to mental health crises and provide post-fire response. Additionally, the division assists residents in navigating Civil Mental Health Court.

## HEALTH & HUMAN SERVICES

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**Counseling Subsidy:** This program serves residents who have a cost barrier to receiving outpatient mental health services. After staff complete a mental health evaluation, residents are connected with a local mental health provider for care. Providers receive sliding scale subsidy for mental health services in an effort to improve health equity.

**Geriatric Services:** The Social Worker assists residents with aging in place, caregiver support, fall reduction programs, home modification recommendations, navigating senior care resources, connectivity to adaptive equipment, and conducts home visits with the Village Nurses.

**Disability Services:** The Social Worker provides education, trainings, referrals, advocacy, and technical assistance to residents, their families, businesses, and organizations. The Social Worker also acts as the Village's Americans with Disabilities Act (ADA) Compliance Coordinator and keeps current on Federal, State, and Local programs and services that benefit persons with disabilities and their families. The Division also offers Emergency 9-1-1 Registration, Vehicle Sticker Discount Program, Taxi Discount Program and the Low-Income Refuse Discount Program.

**Financial Assistance:** Short-term financial support is provided to qualifying residents who are experiencing a temporary economic hardship and have a viable plan for sustainability. Funds cover basic necessities such as rent, utilities, emergency shelter, and emergency transportation.

**Holiday Assistance Program:** The Division pairs local sponsors with families in need and facilitates the provision of gifts, meals, and other holiday assistance.

**Resource Referrals:** This service is provided to anyone requesting assistance in addressing social needs.

**Park District Scholarships:** In collaboration with the Arlington Heights Park District, the Division screens and provides scholarships for Park District programs, such as pool passes, summer camps, and C.A.P. (before & afterschool care).

**Community Outreach:** Education, trainings, and presentations are provided throughout the community.

**Liaison to:** The Arlington Heights Ministerial Association, the Salvation Army Service Extension Fund, the Parish Emergency Assistance Resource (PEAR), Arlington Cares, NFP and the Commission for Citizens with Disabilities.

### **Additional Services**

Health & Human Services staff also provides liaison support for the Board of Health, Environmental Commission, and Youth Commission.

## **2023 Accomplishments**

### **Nursing Services**

- CPR education classes were initiated and held at the Senior Center on a semi-monthly basis. Additional CPR courses were held on an individual organization basis when requested. Village employees were able to participate in a free Heartsaver CPR course for certification.
- Over 900 home visits were provided for individuals necessitating nursing services. On average, 20 pill boxes are filled on a monthly basis for residents.
- A monthly Wellness clinic was started at Cedar Village screening blood pressures, blood sugars and answering nursing related questions.
- Lindsay Dohse participated in a four-day Point of Spear Leadership training put on by the Illinois Department of Public Health. She also participated in two Emergency Response Training courses put on by JEMS. Michelle Finn completed training by the American Heart Association and is now a BLS CPR instructor.
- Over 1,000 children were screened for hearing and vision at the parochial schools.
- Monthly cholesterol clinics were held and two additional employee cholesterol clinics were added this year for screening. Discounted cholesterol clinics were held for residents at half cost honoring Heart Health Month and Public Health week.
- Presentations were given on First Aid to the Rotary Club of Arlington Heights. Olive students were educated by both nurses on summer safety topics of choking and poison control their last week of school.
- Nursing Services obtained and began to use a new documentation database that will improve efficiency of home visits and provide improved communication with referring providers.

# HEALTH & HUMAN SERVICES

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- The Fire Department referred approximately sixty patients for follow up for further resources done by Nursing Services. On average, Nursing Services attended and participated in roughly 3-5 crisis home visits a month with the Social Services Division.

## Social Services

- In 2022, the Social Services Division assisted 1,806 residents. As of July 2023, the Division has served 1,454 residents. Residents received services in the following areas: Mental Health Services 40%, Senior and Disability Services 26%, Financial Assistance 17%, Resource Referral 17%.
- Approximately 40% of the Division's efforts were dedicated to mental health services. The Division assisted residents with preventative mental health resources, crisis intervention, and home and office based therapeutic interventions.
- With the addition of the Social Worker of Geriatric and Disability Services, the Division was able to expand programming relative to aging in place, caregiver support, fall reduction programs, and navigating senior care resources.
- The Division has focused on and significantly expanded community outreach to inform Arlington Heights resident of the social services available through the Village. Additionally, the Division provided several social media posts monthly to make the public aware of services offered.

## Environmental Health

- Staff used new digital inspection software to identify the most prevalent critical violations in food service establishments. The data collected was used to educate food service managers on how to prevent these violations from occurring. The education was conducted via a special edition of the Food News newsletter.
- Staff promptly responded to suspected and confirmed foodborne illness outbreaks at food establishments in the community. They also assisted Cook County Department of Public Health with the investigations and provided appropriate training to employees of food establishments.
- Staff planned a seasonal latex paint recycling event, which began in September.
- In response to the Environmental Commissions Survey results, staff held its first compost bin sale for residents and over sixty-five bins were sold.

## 2024 Strategic Priorities and Key Projects

### 1. Implement the Matter of Balance Program

Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights (tied with #4).

The Social Services Division will partner with the Senior Center and Fire Department to implement the Matter of Balance program. Designed by the National Council on Aging, The Matter of Balance Program is an evidence-based program “designed to reduce the fear of falling and improve activity levels among community-dwelling older adults. The program includes eight two-hour classes presented to a small group of 8-12 participants led by trained coaches. The program enables participants to reduce the fear of falling by learning to view falls as controllable, setting goals for increasing activity levels, making small changes to reduce fall risks at home, and exercise to increase strength and balance.”

Project Lead: Nicole Espinoza, Social Services Coordinator

## HEALTH & HUMAN SERVICES

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**2. In an effort to fill the current gap of maternal support in the fourth trimester, the Village of Arlington Heights Nursing Services will implement a mother/baby support group that meets on an annual monthly basis.**

Strategic Priority #5: Develop new and creative ways to enhance public safety for residents, businesses, and all who visit the Village of Arlington Heights (tied with #4).

Nursing Services plans to collaborate with Northwest Community Hospital to implement a monthly support group with new mothers and infants. The focus will be socialization, support and education for new mothers and infants. Outreach efforts to advertise the group will occur on social media, to local physician practices and through the Northwest Community Hospital.

Project Lead: Michell Finn, Community Health Nurse

**3. Evaluate health and community benefits of offering services of a Hemoglobin A1c machine and conduct research.**

Strategic Priority #4: Continue efforts to maintain high quality core municipal services (tied with #5).

The most frequently generated question at wellness clinics is if the Village has the ability to check Hemoglobin A1c levels. According to the CDC over 48.8% of individuals over the age of 65 years have prediabetes (CDC, 2023). 37.3 million people or 11.3% of the US population have diabetes (CDC, 2023). To meet this need, Nursing Services will implement Hemoglobin A1c testing at wellness clinics as well as cholesterol clinics. Outreach efforts to advertise this service will occur on social media, at wellness clinics and through private physician offices.

Project Lead: Lindsay Dohse, Nursing Supervisor

**4. Evaluate supplemental composting program**

Strategic Priority #3: Pursue environmentally sustainable programs and business practices within the Village, including the encouragement and facilitation of alternative transportation options such as pedestrian and bicycle access (tied with #2).

Staff will explore supplemental composting programs to compost year-round and offer the sale of compost bins to residents.

Project Lead: Terese Biskner, Environmental Health Officer

**5. Arlington Cares has notified us that they may be closing. As a proactive measure, the Social Services Coordinator will work with the Village Manager, Legal Department, and Director of Health and Human Services to evaluate whether a new 501(c)(3) or foundation will be necessary.**

Strategic Priority #2: Continue to maintain good fiscal stewardship of Village resources ensuring ethical and efficient financial decision making on behalf of taxpayers (tied with #3).

The Social Services Division has partnered with Arlington Cares to increase funds available for the Emergency Assistance Program. After twenty-two years, Arlington Cares is exploring closing as a non-profit. As such, the Social Services Division will be exploring ways to generate \$20,000 annually to assure the Emergency Assistance budget remains at \$75,000.

Project Lead: Nicole Espinoza, Social Services Coordinator

# HEALTH & HUMAN SERVICES

## Performance Measures

	2020	2021	2022
1. Routine In-Service Food Service Inspections:			
High Risk	240	284	301
Medium Risk	176	239	261
Low Risk	42	49	58
Seasonal Inspections	5	22	8
Total Inspections	463	594	628
Total Re-Inspections	72	74	86
Temporary Food Inspections	46	73	124
2. Routine Swimming Pool/Spa Inspections:	152	369	483
3. Routine Day Care Inspections	9	27	37
4. Nursing Services In-Home Visits	612	865	765
INR	284	243	133
Injections	59	132	107
Blood Pressure Readings	612	865	765
Pulse Oximeter	440	499	455
5. Influenza vaccine	370	273	214
6. *Clinic Services:			
Diabetic Screenings	118	136	165
INR	78	70	70
Injections	39	64	27
Blood Pressure Readings	773	*788	1,197
Pulse Oximeter	653	*646	1,033
Cholesterol Screenings	81	109	148
TB Skin Tests	57	85	60
Community Events - blood pressure/body fat analysis	0	*0	4
Total Clinical Services	1,799	1,898	2,703
*2021 suffered the consequences of COVID-19. Many large-scale events remained virtual and given the multiple spikes in COVID-19 infection trends, many clinic patients remained hesitant to attend public screening clinics.			
# of COVID-19 Vaccination clinics		9	
# of COVID-19 Vaccinations given		163	
# of COVID-19 Vaccinations given during home visits		134	

## HEALTH & HUMAN SERVICES

### Performance Measures (continued)

	2020	2021	2022
7. Park District Scholarship Programs:			
Park Scholarships	35	113	148
Children at Play (CAP) Scholarships	3	52	63
8. Emergency Assistance Fund:			
Residents Served	631	551	554
Total Expenditures	\$134,901	\$96,535	\$116,683
9. Holiday Assistance Program – Total Households Served	35	68	68
10. Mental Health Services			
Crisis Interventions & follow-up (hours spent)	171	205	296
Resource Referral	648	689	894
Counseling Subsidy Participants	23	16	22
Therapeutic Interventions/Case Management (hours spent)	45	93	158
Court & Writs (hours spent)	-	-	70

# OPERATION SUMMARY

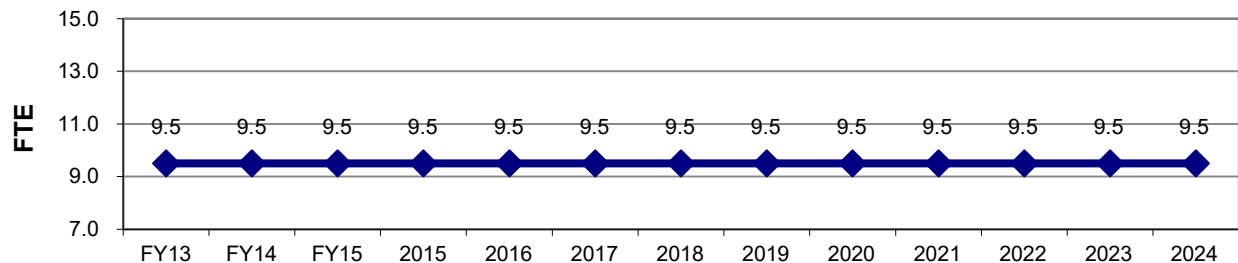
## HEALTH SERVICES

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E	9.50	9.50	9.50	9.50	9.50	0.00	0.0%
Expenditures							
Personal Services	\$1,492,220	\$1,403,033	\$1,467,300	\$1,515,800	\$1,492,300	(\$23,500)	(1.6%)
Contractual Services	178,485	171,490	205,000	214,000	244,200	30,200	14.1%
Commodities	31,357	42,618	72,000	72,900	36,500	(36,400)	(49.9%)
Other Charges	76,400	118,836	105,000	105,000	108,300	3,300	3.1%
Total Expenditures	\$1,778,463	\$1,735,978	\$1,849,300	\$1,907,700	\$1,881,300	(\$26,400)	(1.4%)

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$1,778,463	\$1,735,978	\$1,849,300	\$1,907,700	\$1,881,300	(\$26,400)	(1.4%)
Total Expenditures	\$1,778,463	\$1,735,978	\$1,849,300	\$1,907,700	\$1,881,300	(\$26,400)	(1.4%)

## STAFFING HISTORY



## HEALTH SERVICES

## General Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Director of Health & Human Services	11	1.00	1.00	
Nursing Supervisor	8	1.00	1.00	
Social Services Coordinator	7	1.00	1.00	
Environmental Health Practitioner	6	3.00	3.00	
Community Health Nurse	6	0.50	0.50	
Social Worker	5	1.00	1.00	
Administrative Assistant	2	2.00	2.00	
<b>Total F-T-E</b>		<b>9.50</b>	<b>9.50</b>	<b>0.00</b>

### Health & Senior Services Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund			
	Health & Human Services			
	Health Services	9.50	9.50	
	Senior Services	3.75	3.75	
	<b>Total F-T-E All Funds</b>	<b>13.25</b>	<b>13.25</b>	<b>0.00</b>

## HEALTH SERVICES

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-7001-510010-	Pers Svcs Salaries	1,054,818	986,083	1,022,700	1,061,700	<b>1,067,300</b>	5,600	0.5%
101-7001-518010-	Pers Svcs Temporary Help	10,182	12,771	9,500	15,400	<b>15,700</b>	300	1.9%
101-7001-518050-	Pers Svcs Overtime Civilian	-	96	300	300	<b>300</b>	-	0.0%
	<b>Salaries</b>	<b>1,064,999</b>	<b>998,950</b>	<b>1,032,500</b>	<b>1,077,400</b>	<b>1,083,300</b>	<b>5,900</b>	<b>0.5%</b>
101-7001-519010-	Empl Benefits Wrkrs Comp	20,200	22,400	22,800	22,800	<b>23,300</b>	500	2.2%
101-7001-519050-	Empl Benefits Med Insurance	197,500	196,800	223,500	223,500	<b>193,100</b>	(30,400)	(13.6%)
101-7001-519100-	Empl Benefits IMRF	131,824	112,476	111,000	115,500	<b>115,800</b>	300	0.3%
101-7001-519110-	Empl Benefits Social Security	62,860	58,549	62,700	61,000	<b>61,100</b>	100	0.2%
101-7001-519120-	Empl Benefits Medicare	14,837	13,858	14,800	15,600	<b>15,700</b>	100	0.6%
	<b>Fringe Benefits</b>	<b>427,221</b>	<b>404,083</b>	<b>434,800</b>	<b>438,400</b>	<b>409,000</b>	<b>(29,400)</b>	<b>(6.7%)</b>
101-7001-520250-	Prof Tech Svcs Counsl Services	22,603	9,563	30,000	37,000	<b>38,100</b>	1,100	3.0%
101-7001-520400-	Prof Tech Svcs General Insurnc	20,900	14,800	14,900	14,900	<b>15,000</b>	100	0.7%
101-7001-521020-	Prop Svcs Equipment Maint	400	1,148	1,600	2,000	<b>2,100</b>	100	5.0%
101-7001-521100-	Prop Svcs Property Maint	14,300	13,650	17,600	17,600	<b>18,100</b>	500	2.8%
101-7001-521650-	Prop Svcs Other Services	5,530	6,606	6,000	7,400	<b>2,800</b>	(4,600)	(62.2%)
101-7001-521655-	Prop Svcs Software Licenses	-	-	-	-	<b>18,000</b>	18,000	0.0%
101-7001-522020-	Other Cont Svcs Dues	1,503	1,387	2,400	2,400	<b>2,500</b>	100	4.2%
101-7001-522030-	Other Cont Svcs Training	1,537	4,700	8,300	5,200	<b>8,400</b>	3,200	61.5%
101-7001-522050-	Other Cont Svcs Postage	816	1,554	2,100	2,500	<b>2,500</b>	-	0.0%
101-7001-522100-	Other Cont Svcs Printing	738	513	800	1,000	<b>1,000</b>	-	0.0%
101-7001-522150-	Other Cont Svcs Photocopying	672	1,882	2,100	2,600	<b>2,700</b>	100	3.8%
101-7001-522250-	Other Cont Svcs IT/GIS Srv Chg	75,900	90,700	89,300	89,300	<b>91,300</b>	2,000	2.2%
101-7001-522370-	Other Cont Svcs Veh Srv Chg	33,400	24,800	29,600	29,600	<b>36,900</b>	7,300	24.7%
101-7001-522400-	Other Cont Svcs Taxi Srv Sbsd	187	187	300	2,500	-	(2,500)	(100.0%)
101-7001-522700-	Other Cont Svcs Phone & Data	-	-	-	-	<b>4,800</b>	4,800	0.0%
	<b>Contractual Services</b>	<b>178,485</b>	<b>171,490</b>	<b>205,000</b>	<b>214,000</b>	<b>244,200</b>	<b>30,200</b>	<b>14.1%</b>
101-7001-530010-	Genl Supp Publications	559	822	1,000	1,000	<b>1,000</b>	-	0.0%
101-7001-530050-	Genl Supp Office Supp & Equip	4,170	3,991	5,500	6,400	<b>8,200</b>	1,800	28.1%
101-7001-530350-	Genl Supp Clothing	930	883	1,000	1,000	<b>1,000</b>	-	0.0%
101-7001-530500-	Genl Supp Petroleum Products	1,340	2,293	2,400	2,400	<b>2,100</b>	(300)	(12.5%)
101-7001-533050-	Other Supplies	11,387	11,747	38,600	38,600	-	(38,600)	(100.0%)
101-7001-533100-	Other Supplies Wellness Prog	12,972	22,881	23,500	23,500	<b>24,200</b>	700	3.0%
	<b>Commodities</b>	<b>31,357</b>	<b>42,618</b>	<b>72,000</b>	<b>72,900</b>	<b>36,500</b>	<b>(36,400)</b>	<b>(49.9%)</b>
101-7001-540530-	Other Charges AH Emergenc Asst	55,000	67,287	55,000	55,000	<b>56,700</b>	1,700	3.1%
101-7001-540570-	Other Charges AH Emerg Asst Dn	7,336	31,931	20,000	20,000	<b>20,600</b>	600	3.0%
101-7001-540610-	Other Charges MRC Cap Bldg Awd	25	859	1,000	1,000	<b>1,000</b>	-	0.0%
101-7001-541160-	CDBG CAP Program	14,039	18,759	29,000	29,000	<b>30,000</b>	1,000	3.4%
	<b>Other Charges</b>	<b>76,400</b>	<b>118,836</b>	<b>105,000</b>	<b>105,000</b>	<b>108,300</b>	<b>3,300</b>	<b>3.1%</b>
		<b>1,778,463</b>	<b>1,735,978</b>	<b>1,849,300</b>	<b>1,907,700</b>	<b>1,881,300</b>	<b>(26,400)</b>	<b>(1.4%)</b>

# HEALTH SERVICES

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
101-7001-510010-	Salaries	Salaries	1,061,700		1,067,300	
101-7001-518010-	Temporary Help	Temporary Help (part-time nurses, environmental health and social services interns)	15,400		15,700	
101-7001-518050-	Overtime	Overtime	300		300	
<b>TOTAL SALARIES</b>			<b>1,077,400</b>		<b>1,083,300</b>	
<b>FRINGE BENEFITS:</b>						
101-7001-519010-	Workers' Compensation	Workers' Compensation Insurance	22,800		23,300	
101-7001-519050-	Medical Insurance	Medical Insurance	223,500		193,100	
101-7001-519100-	IMRF	IMRF	115,500		115,800	
101-7001-519110-	Social Security	Social Security	61,000		61,100	
101-7001-519120-	Medicare	Medicare	15,600		15,700	
<b>TOTAL FRINGE BENEFITS</b>			<b>438,400</b>		<b>409,000</b>	
<b>CONTRACTUAL SERVICES:</b>						
101-7001-520250-	Counseling Services	Counseling services for youth, seniors, and low income residents	37,000		38,100	
101-7001-520400-	General Insurance	Liability and property insurance	14,900		15,000	
101-7001-521020-	Equipment Maintenance	Medical equipment, radon equipment, vision & hearing units, 3 defibrillators, etc.	2,000		2,100	
101-7001-521100-	Property Maintenance	Weed cutting and lot clearing	14,700		15,100	
		Property search software subscription	2,900	17,600	3,000	18,100
101-7001-521650-	Other Services	Cell phone/iPad service charges	4,600		0	
		Water testing	500		500	
		Sign language Interpreting services	1,800		1,800	
		Nursing fax subscription	500	7,400	500	2,800
101-7001-521655-	Software Licenses	CDP Software licensing	0		18,000	
101-7001-522020-	Dues	Dues	2,400		2,500	
101-7001-522030-	Training	Nursing Seminars	500		600	
		IEHA, North Chapter Conference (4)	500		500	
		IEHA, State Conference (3)	1,200		1,200	
		IDPH Preparedness Summit (3)	400		400	
		Pest Control Conference (4)	200		200	
		IPHA (2)	700		700	
		Disability & Social Services				
		conferences, seminars and meetings	500		600	
		Director/Clerical training	500		500	

# HEALTH SERVICES

## GENERAL FUND

## EXPENDITURE DETAIL

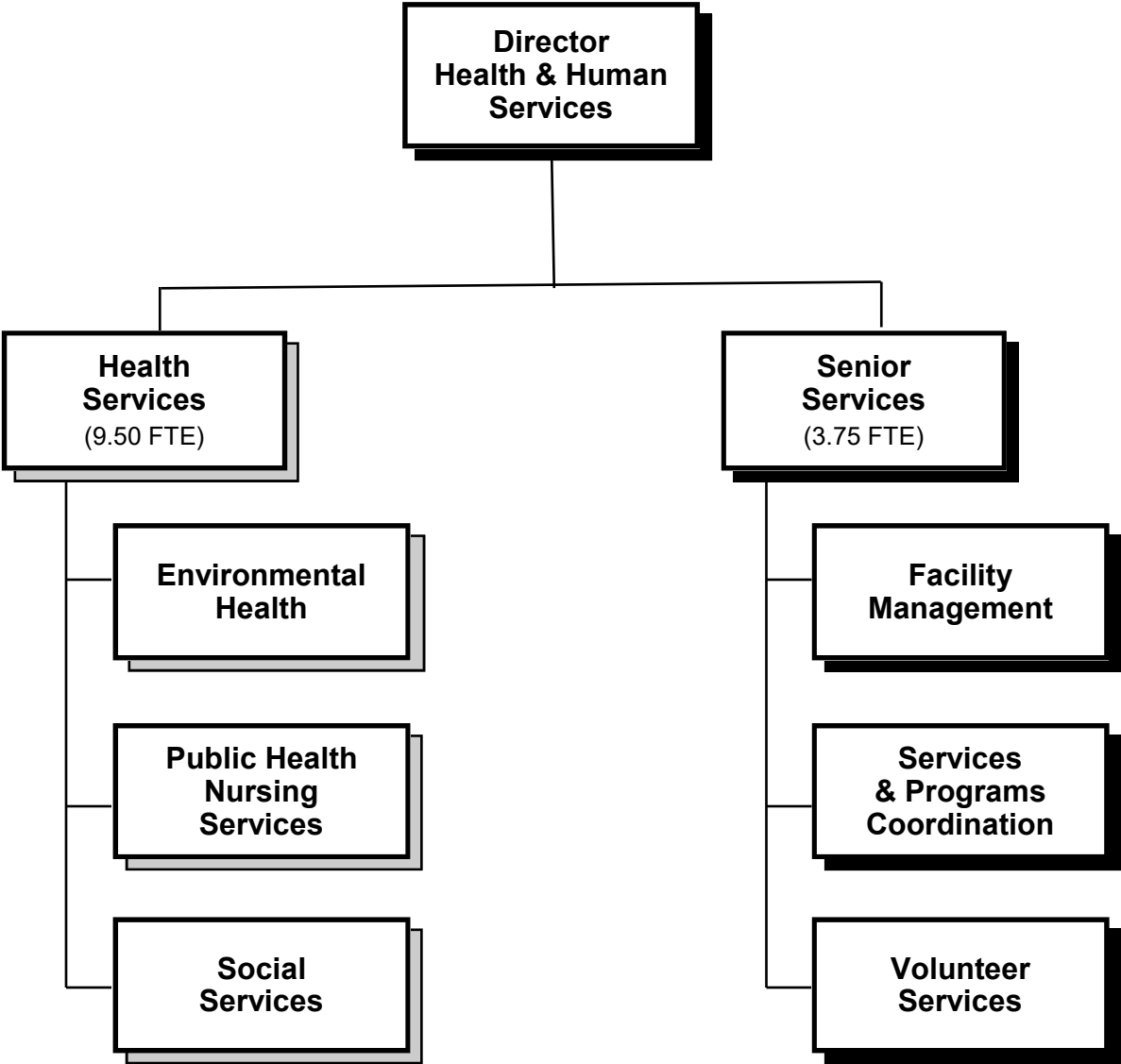
Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-7001-522030-	Training (cont.)	Mileage for personal vehicles Tuition reimbursement	700 0	5,200	700 3,000	8,400
101-7001-522050-	Postage	Mailings		2,500		2,500
101-7001-522100-	Printing	Forms and reports		1,000		1,000
101-7001-522150-	Photocopying	Photocopies & supplies Maintenance agreement Xerox 5150	1,600 1,000	2,600	1,700 1,000	2,700
101-7001-522250-	IT/GIS Service Charge	Information Technology/GIS service charge		89,300		91,300
101-7001-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge		29,600		36,900
101-7001-522400-	Taxi Service Subsidy	Taxi Service Subsidy Program		2,500		0
101-7001-522700-	Phone & Data	Cell phone/iPad service charges		0		4,800
		<b>TOTAL CONTRACTUAL SERVICES</b>		<b>214,000</b>		<b>244,200</b>
<b>COMMODITIES:</b>						
101-7001-530010-	Publications/Periodicals	Miscellaneous publications		1,000		1,000
101-7001-530050-	Office Supplies & Equip	General office supplies		6,400		8,200
101-7001-530350-	Clothing	Uniforms & protective clothing		1,000		1,000
101-7001-530500-	Petroleum Products	Gasoline for department vehicle(s)		2,400		2,100
101-7001-533050-	Other Supplies & Equip	Swimming pool testing kits, film, small hardware, cameras, radon kits, misc. CDP software annual fee	1,600 37,000	38,600	0 0	0
101-7001-533100-	Wellness Program	Immunization / Flu Clinics (WE9710) Festival First Aid (WE9713) Medical Waste Disposal (WE0201) Clinic Supplies (WE0601)	10,000 1,000 1,400 11,100	23,500	10,300 1,000 1,500 11,400	24,200
		<b>TOTAL COMMODITIES</b>		<b>72,900</b>		<b>36,500</b>
<b>OTHER CHARGES:</b>						
101-7001-540530-	AH Emergency Assist.	Arlington Heights Emergency Assistance Program (general funds)		55,000		56,700
101-7001-540570-	AH Emerg Asst Donations	Emergency assistance for Arlington Heights residents funded by donations		20,000		20,600
101-7001-540610-	MRC Capacity Bldg Award	Medical Reserve Corps (MRC) supplies, training, and advertisement		1,000		1,000
101-7001-541160-	Children at Play	Grant to Children at Play Program - subsidy for low income residents		29,000		30,000
		<b>TOTAL OTHER CHARGES</b>		<b>105,000</b>		<b>108,300</b>
		<b>TOTAL HEALTH SERVICES</b>		<b>1,907,700</b>		<b>1,881,300</b>

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**HEALTH & HUMAN SERVICES**

**(13.25 FTE)**

**ORGANIZATION STRUCTURE**



## SENIOR SERVICES

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The Arlington Heights Senior Center is the community focal point where adults aged 55 and older determine their needs and interests and work within the community to build services and programs addressing them. In addition, the Arlington Heights Senior Center is the fundamental resource for information on aging.

The Senior Center offers services by eight different agencies at the Senior Center and include home-delivered meals, a congregate luncheon program, information and assistance, benefits access counseling, health, fitness, and wellness programs, transportation, volunteer and civic engagement opportunities, social and recreational programs, educational and creative arts programs and intergenerational programs.

### 2023 Accomplishments

- Program Coordinator Adelpia's Feature Programs increased from 505 planned programs in 2021 to 1,711 programs in 2022, with 7,149 individuals attending, a 53% increase from the previous year.
- Manager Colagrossi and Social Services Coordinator Mercado became Matter of Balance certified instructors. Matter of Balance is an evidence-based fall prevention program. The Health and Human Services team collaborated with the Fire Department by creating a Falls Reduction Checklist for the Fire Department staff to give to homeowners who have complained of a fall. The Checklist addresses areas of the home where falls can occur.
- The Village's new website revamp features the Senior Center happenings in a calendar format on the main page.
- Volunteer Coordination underwent growth in many ways in 2023. Volunteer Coordinator Sharon Swanson retired on July 14. Sharon was instrumental in coordinating three new raised garden beds on the patio of the Senior Center to donate fresh produce to Wheeling and Elk Grove Township Food Pantries. In April, the center held its first Volunteer Fair highlighting partner agency positions and a "Garden Party" volunteer recognition in July. Sharon also collaborated with the Kirk School for students to present volunteers with a floral bouquet this spring, which will continue in the fall. Liz Nierman joined the team in late summer and will build upon the foundation from Ms. Swanson.
- Senior Citizen's Commission and Commission for Citizens with Disabilities met with public transportation providers at a round table to discuss solutions to address residents' concerns about unmet transportation needs.
- The Age-Friendly work of the Senior Citizen's Commission continued by providing 16 Age-Friendly Town Hall talk presentations on housing, transportation, and community resources to 155 participants.
- Program Coordinator Adelpia and the Advisory Council held another Diversity Event featuring culture, music, and food from Italy and China. An Italian Opera singer and a Chinese Harpist performed. Other Advisory Council programs included German Oktoberfest, Thanksgiving Celebration, and New Year's party at noon.
- The Village staff's IDEA Group acknowledged Older Americans Month with an open house for Village staff to enjoy breakfast and a tour of the Senior Center by Senior Center Volunteers on May 24.
- Arlington Heights Senior Center, Inc (Foundation) approved the purchase of two sofas and six occasional chairs to update the Senior Center Lobby for a total of \$11,000.

# SENIOR SERVICES

(Continued)

## 2024 Strategic Priorities & Key Projects

### 1. Age-Friendly Community Certification

Strategic Priority #6: Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government.

AARP Livable Community Survey was launched for the second Age-Friendly cycle in the fall of 2023. The Commission will analyze the results against the data collected in 2019. Results will be presented to the Village Board followed by a creation of a new action based upon the results. The Village is a certified Age-Friendly City due to the work of the Commission and its sub-committees.

Project Lead: Tracey Colagrossi, Senior Center Manager

### Performance Measures

	2020	2021	2022
1. Congregate Meals	7,539	4,416	6,660
2. Home Delivered Meals	62,293	48,243	56,065
3. Social Work Cases Opened	6,867	8,983	7,859
4. Recreation Participation - Attendance at Park District Programming at Senior Center	11,151	13,721	18,708
5. Senior Health Insurance Program Appointments	356	345	518

# OPERATION SUMMARY

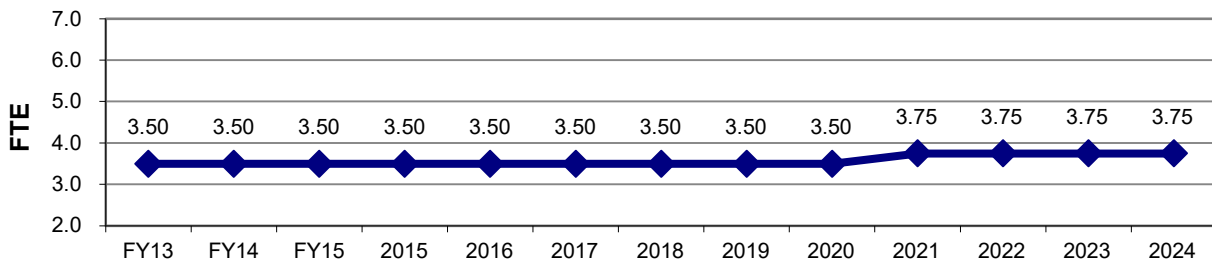
## SENIOR SERVICES

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E	3.75	3.75	3.75	3.75	3.75	0.00	0.0%
Expenditures							
Personal Services	\$463,938	\$496,832	\$543,600	\$544,700	\$547,600	\$2,900	0.5%
Contractual Services	86,336	99,010	119,400	119,400	139,100	19,700	16.5%
Commodities	17,286	25,143	28,400	28,400	12,700	(15,700)	(55.3%)
Other Charges	0	0	0	0	32,600	32,600	N/A
Total Expenditures	\$567,560	\$620,986	\$691,400	\$692,500	\$732,000	\$39,500	5.7%

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$567,560	\$620,986	\$691,400	\$692,500	\$732,000	\$39,500	5.7%
Total Expenditures	\$567,560	\$620,986	\$691,400	\$692,500	\$732,000	\$39,500	5.7%

## STAFFING HISTORY



## SENIOR SERVICES

## General Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Senior Center Manager	9	1.00	1.00	
Program Coordinator	5	1.00	1.00	
Volunteer Coordinator	4	0.50	0.50	
Administrative Assistant	2	1.00	1.00	
Office Assistant	1	0.25	0.25	
<b>Total F-T-E</b>		<b>3.75</b>	<b>3.75</b>	<b>0.00</b>

### Health & Senior Services Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund			
	Health & Human Services			
	Health Services	9.50	9.50	
	Senior Services	3.75	3.75	
	<b>Total F-T-E All Funds</b>	<b>13.25</b>	<b>13.25</b>	<b>0.00</b>

## SENIOR SERVICES

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-7007-510010-	Pers Svcs Salaries	320,682	344,290	367,500	368,300	385,900	17,600	4.8%
101-7007-518010-	Pers Svcs Temporary Help	4,745	5,889	19,100	19,100	19,700	600	3.1%
101-7007-518050-	Pers Svcs Overtime Civilian	-	-	200	200	200	-	0.0%
	<b>Salaries</b>	<b>325,428</b>	<b>350,178</b>	<b>386,800</b>	<b>387,600</b>	<b>405,800</b>	<b>18,200</b>	<b>4.7%</b>
101-7007-519010-	Empl Benefits Wrkrs Comp	500	600	600	600	600	-	0.0%
101-7007-519050-	Empl Benefits Med Insurance	77,100	84,300	87,900	87,900	69,200	(18,700)	(21.3%)
101-7007-519100-	Empl Benefits IMRF	36,804	35,672	38,900	39,000	40,900	1,900	4.9%
101-7007-519110-	Empl Benefits Social Security	19,537	21,138	23,900	24,000	25,200	1,200	5.0%
101-7007-519120-	Empl Benefits Medicare	4,569	4,944	5,500	5,600	5,900	300	5.4%
	<b>Fringe Benefits</b>	<b>138,510</b>	<b>146,654</b>	<b>156,800</b>	<b>157,100</b>	<b>141,800</b>	<b>(15,300)</b>	<b>(9.7%)</b>
101-7007-520050-	Prof Tech Svcs Prof Svcs	-	-	-	-	20,000	20,000	0.0%
101-7007-520400-	Prof Tech Svcs General Insurnc	12,000	8,500	8,600	8,600	8,700	100	1.2%
101-7007-521020-	Prop Svcs Equipment Maint	1,247	1,799	4,700	4,700	4,800	100	2.1%
101-7007-521650-	Prop Svcs Other Services	16,583	14,484	16,400	16,400	800	(15,600)	(95.1%)
101-7007-522020-	Other Cont Svcs Dues	1,016	-	1,000	1,000	1,000	-	0.0%
101-7007-522030-	Other Cont Svcs Training	215	720	2,200	2,200	2,300	100	4.5%
101-7007-522050-	Other Cont Svcs Postage	1,045	424	1,400	1,400	1,400	-	0.0%
101-7007-522100-	Other Cont Svcs Printing	100	99	200	200	200	-	0.0%
101-7007-522150-	Other Cont Svcs Photocopying	529	984	1,400	1,400	1,400	-	0.0%
101-7007-522250-	Other Cont Svcs IT/GIS Srv Chg	53,600	72,000	83,500	83,500	95,900	12,400	14.9%
101-7007-522400-	Other Cont Svcs Taxi Srv Sbsdy	-	-	-	-	2,600	2,600	0.0%
	<b>Contractual Services</b>	<b>86,336</b>	<b>99,010</b>	<b>119,400</b>	<b>119,400</b>	<b>139,100</b>	<b>19,700</b>	<b>16.5%</b>
101-7007-530050-	Genl Supp Office Supp & Equip	134	4,762	4,600	4,600	4,700	100	2.2%
101-7007-531650-	PW Supp Other Equip & Supplies	17,153	20,381	23,800	23,800	8,000	(15,800)	(66.4%)
	<b>Commodities</b>	<b>17,286</b>	<b>25,143</b>	<b>28,400</b>	<b>28,400</b>	<b>12,700</b>	<b>(15,700)</b>	<b>(55.3%)</b>
101-7007-540160-	Other Charges Spec Senior Prog	-	-	-	-	32,600	32,600	0.0%
	<b>Other Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,600</b>	<b>32,600</b>	<b>0.0%</b>
<b>Total Senior Services</b>		<b>567,560</b>	<b>620,986</b>	<b>691,400</b>	<b>692,500</b>	<b>732,000</b>	<b>39,500</b>	<b>5.7%</b>
<b>Total Health &amp; Senior Services</b>		<b>2,346,023</b>	<b>2,356,964</b>	<b>2,540,700</b>	<b>2,600,200</b>	<b>2,613,300</b>	<b>13,100</b>	<b>0.5%</b>

# SENIOR SERVICES

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
101-7007-510010-	Salaries	Salaries	368,300		385,900	
101-7007-518010-	Temporary Help	Temporary Help	19,100		19,700	
101-7007-518050-	Overtime	Overtime	200		200	
<b>TOTAL SALARIES</b>			<b>387,600</b>		<b>405,800</b>	
<b>FRINGE BENEFITS:</b>						
101-7007-519010-	Workers' Compensation	Workers' Compensation Insurance	600		600	
101-7007-519050-	Medical Insurance	Medical Insurance	87,900		69,200	
101-7007-519100-	IMRF	IMRF	39,000		40,900	
101-7007-519110-	Social Security	Social Security	24,000		25,200	
101-7007-519120-	Medicare	Medicare	5,600		5,900	
<b>TOTAL FRINGE BENEFITS</b>			<b>157,100</b>		<b>141,800</b>	
<b>CONTRACTUAL SERVICES:</b>						
101-7007-520050-	Professional Services	Senior Center Strategic Planning Project	0		20,000	
101-7007-520400-	General Insurance	Liability and property insurance	8,600		8,700	
101-7007-521020-	Equipment Maintenance	Office, institutional equipment	400		500	
		Billiard table maintenance	1,900		1,900	
		Piano tuning	400		400	
		Kitchen equipment repairs	2,000	4,700	2,000	4,800
101-7007-521650-	Other Services	Online support	800		800	
		Volunteer banquet-meal	8,200		0	
		Volunteer banquet entertainment	300		0	
		Classes & programs instructional fees	6,400		0	
		Outreach/marketing/advertising for programs	400		0	
		Intergenerational programs support services	300	16,400	0	800
101-7007-522020-	Dues	Dues	1,000		1,000	
101-7007-522030-	Training	Gerontology or Volunteer conference	1,900		2,000	
		Mileage	300	2,200	300	2,300
101-7007-522050-	Postage	General postage	1,000		1,000	
		Volunteer banquet postage	400	1,400	400	1,400
101-7007-522100-	Printing	Volunteer banquet invitations	200		200	
101-7007-522150-	Photocopying	Photocopies & supplies	1,400		1,400	
101-7007-522250-	IT/GIS Service Charge	Information Technology service charge	83,500		95,900	

# SENIOR SERVICES

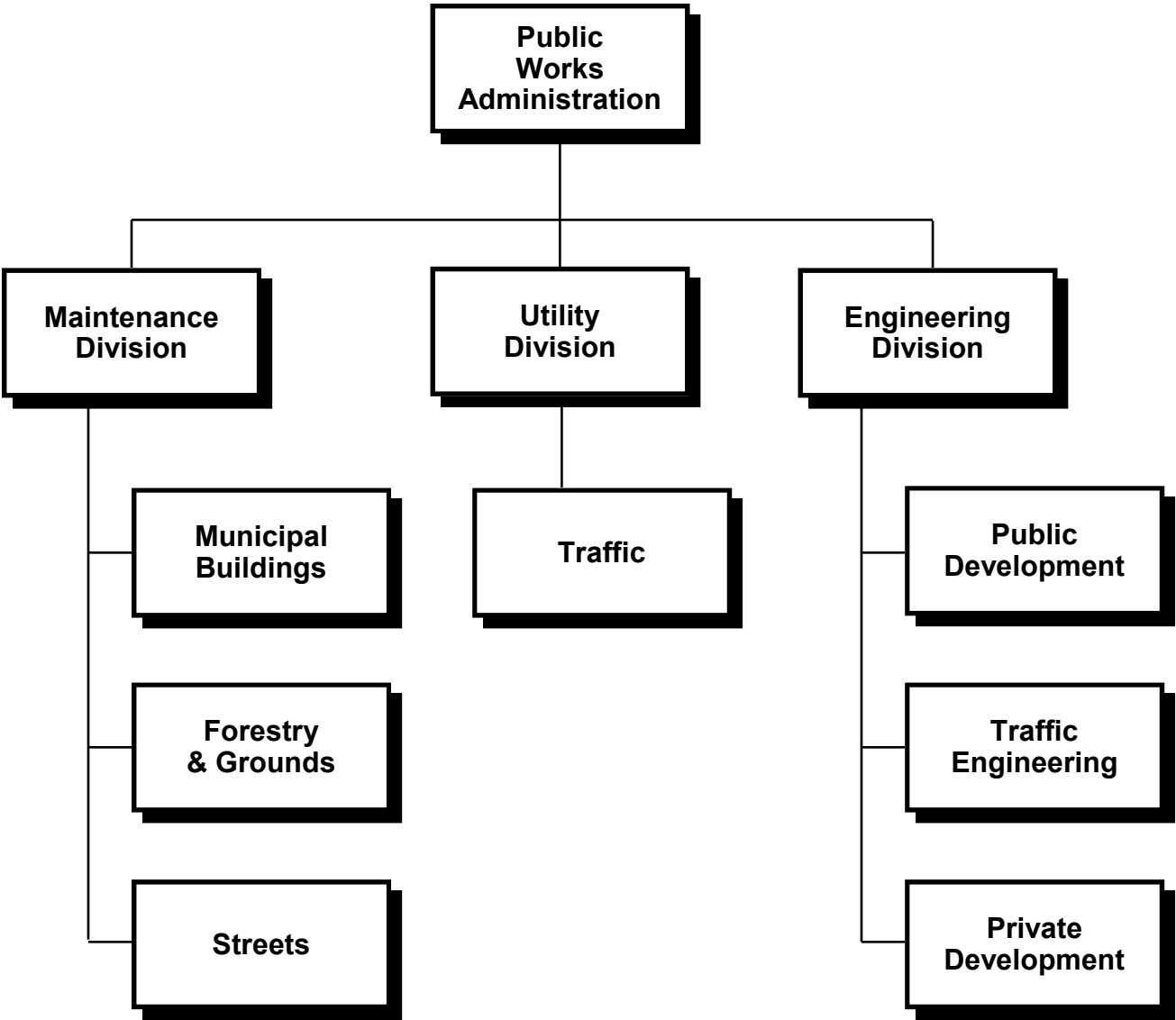
## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-7007-522400-	Taxi Service Subsidy	Taxi Service Subsidy Program	0		2,600	
TOTAL CONTRACTUAL SERVICES			119,400		139,100	
COMMODITIES:						
101-7007-530050-	Office Supplies & Equip	General office supplies	4,300		4,300	
		Software and software upgrades	300	4,600	400	4,700
101-7007-531650-	Other Equip & Supplies	Small institutional and office equipment	800		800	
		Clothing	500		500	
		Volunteer banquet awards, decorations and supplies	1,800		0	
		* Programs (Patio Cookouts and Barbecue)	3,600		0	
		Series of Special Events	800		0	
		Classes & programs supplies	7,300		0	
		National Senior Fitness Day	600		0	
		Coffee service 25¢ discount for volunteers	3,100		2,400	
		Program supplies for intergenerational programs, interns, Eagle Scouts and local schools	1,000		0	
		Food purchases from private vendor for Café operation (offset by matching revenue)	4,300	23,800	4,300	8,000
TOTAL COMMODITIES			28,400		12,700	
OTHER CHARGES:						
101-7007-540160-	Special Senior Programs	Volunteer banquet-meal	0		8,200	
		Volunteer banquet entertainment	0		300	
		Classes & programs instructional fees	0		6,800	
		Outreach/marketing/advertising for programs	0		500	
		Intergenerational programs support services	0		300	
		Volunteer banquet awards, decorations and supplies	0		1,800	
		Programs (Patio Cookouts and Barbecue)	0		3,600	
		Series of Special Events	0		900	
		Classes & programs supplies	0		8,500	
		National Senior Fitness Day	0		700	
		Program supplies for intergenerational programs, interns, Eagle Scouts and local schools	0	0	1,000	32,600
TOTAL OTHER CHARGES			0		32,600	
TOTAL SENIOR SERVICES			692,500		732,000	
TOTAL HEALTH & SENIOR SERVICES			2,600,200		2,613,300	

\* Partial revenue returns specific to fees charged for these events are anticipated.

\* Partial revenue returns specific to fees charged for these events are anticipated.



## PUBLIC WORKS

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The Public Works Department maintains all municipally owned streets and sidewalks, trees and landscaping, water and sewer systems, buildings and grounds, street lights and traffic signals, vehicle and equipment maintenance, and provides other necessities of suburban life such as street sweeping, snow removal and ice control. It also is responsible for planning, designing, and inspecting construction of public improvements and the infrastructure of the Village.

The Public Works Department is also responsible for Utilities and Fleet Operations, portions of the Motor Fuel Tax, Parking, Storm Water Control, and Arts, Entertainment, and Events Funds as well which appear elsewhere in the budget.

### Maintenance Division

- **Administration and Internal Services Unit** – Provides direct and indirect management of all Public Works Maintenance, Engineering, and Utility Divisions. Manage progress, payments, and completion of capital projects. Creates, procures, and oversees all contractual services. Responsible for regulatory requirements and conducting necessary staff training. Prepares agenda items and budget necessary for the operation of the division.

Reception and secretarial services maintain residential contacts and department records including service request systems and work management records, prepares analyses and recommendations for purchasing of equipment and supplies, maintains supplies and inventory controls.

- **Street Unit** – This unit repairs and maintains 230 miles of streets including 321 cul-de-sacs. Services include snow plowing and ice control, resurfacing and patching of streets, curbs, and sidewalks, and sweeping the equivalent of 10,000 curb miles of streets annually. Our Street Maintenance Program includes three phases of 6 to 8-foot-wide edge grinding on pavements where the center lane of streets is in a serviceable condition, but the edges are failing and allowing water to penetrate the subbase. The Street unit also assists with and coordinates the setup and planning of numerous Village-sponsored special events. Responsible for winter snow and ice control.
- **Forestry & Grounds Unit** – This unit is responsible for the maintenance and trimming of 36,000 parkway trees, and the selective removal and sustainable assessment of site appropriate plantings of approximately 500 parkway trees annually. The Forestry Unit oversees the planting and maintenance of three annual flower rotations in 31 urns/pots, 12 Arlington Alfresco planters, and nine planting beds. This unit oversees contracts for tree trimming and removal, disease control, mowing, weed spraying, and landscape maintenance of 209 acres of land. Unit personnel remove snow from sidewalks abutting Village owned and maintained sites. The Forestry Unit also assists with the setup and planning of Village-sponsored special events.
- **Municipal Buildings Unit** – This unit is responsible for maintaining 28 Village owned buildings. Maintenance is provided for the building structures and for all mechanical equipment and includes providing custodial maintenance and day-to-day services in 546,500 square feet of occupied floor space. All heating and air conditioning systems are maintained by the staff, which also provide skilled work in minor building revisions and renovations, painting, electrical, plumbing and similar building and grounds related maintenance services. Major repairs, alterations and remodeling are accomplished through contract services when necessary. This unit is responsible for assisting the Metropolis Theatre building. The Municipal Building Unit also assists with and coordinates the setup and planning of numerous Village-sponsored special events.
- **Fleet Unit** – The Village created an internal service fund for fleet operations. This allows departments to "lease" their vehicles internally from the Fleet Operations Fund, and allows the Village to accumulate reserves for the maintenance and periodic replacement of the fleet.

Fleet Operations is organizationally within the Maintenance Division of the Public Works Department.

## PUBLIC WORKS

(Continued)

The unit is responsible for maintaining the 248 vehicles and 79 pieces of maintenance equipment operated by the various departments within the Village.

Preventive maintenance and most repairs are made by personnel assigned to the Fleet Unit. Repairs such as mufflers, front-end alignments, transmissions, body repairs and several other repairs, are contracted to local businesses when needed. All vehicle maintenance personnel are ASE certified; this is the same certification carried by repair personnel in car dealerships and franchise service stations.

### Utilities Division

The Water & Sewer Utility Operations are conducted within the Utilities Division of the Public Works Department. Responsibilities include the operations of the water distribution, production and storage system, water meters, the sanitary sewage collection system and the storm water collection system. Monies for the operations, maintenance and capital improvements of the water, sanitary, and combined sewer systems are generated by the sale of water and sewer use charges and charges made on new construction for capital improvements.

Potable water is delivered from Lake Michigan through the City of Evanston's filtration plant by way of the Northwest Water Commission transmission system. Six deep wells are maintained by the Village for standby emergency purposes only.

The operational units within the Utilities Division are as follows:

- **Administration and Internal Services Unit** – Provides direct and indirect management of all Public Works Maintenance and Utility Divisions. Manage progress, payments, and completion of all capital projects. Creates, procures, and oversees all contractual services. Prepares agenda items and budgets necessary for the operation of the division.

Reception and secretarial services maintain residential contacts and department records including service request systems and work management records, prepares analyses and recommendations for purchasing of equipment and supplies, maintains supplies and inventory controls.

- **Traffic Unit** – This unit maintains an estimated 3,900 street lights, 12 traffic signalized intersections, 6,900 traffic signs, 12 solar powered disaster warning sirens and the fare boxes for commuter parking facilities. The unit also provides electrical maintenance service for municipal buildings, parking garages, and parking lots.
- **Water Production Unit** – This unit is responsible for the operation and maintenance of six deep wells, ten storage reservoirs, four booster pumping stations, six sanitary sewer lift stations and five storm water pump stations, 24 facility generators, all electrical maintenance on water and sewer facilities, and daily required IEPA water testing. An average of 8.6 million gallons of water per day is pumped into the distribution system.
- **Water Distribution Unit** – This unit is responsible for the operation and maintenance of 232 miles of water main ranging in size from four inches to thirty inches in diameter, 2,400 valves, 2,700 fire hydrants, 21,300 individual water services and repairing an average of 225 water main breaks or leaks each year.
- **Sewer Unit** – This unit is responsible for the operation and maintenance of 193 miles of sanitary and combined sewer mains, 149 miles of storm sewer, 22 detention basins, 4,700 catch basins and 6,100 manholes. Sewer flushing and root cutting operations are performed on approximately 325,000 lineal feet of sewers each year and 2,900 catch basins are cleaned annually.
- **Water Meter Unit** – This unit is responsible for the repair and maintenance of all residential and commercial water meters. This unit also oversees Village-wide contracts for backflow preventer testing and larger commercial meter testing and repair as well as bi-monthly meter reading.

## Engineering Division

**The Engineering Division** is responsible for planning, designing, and inspecting public improvements and the infrastructure of the Village.

The Division also responds to citizens' inquiries, advises developers with respect to engineering requirements of the Village, keeps Village maps current, determines plan review and inspection fees, and inspects private construction of public improvements to ensure that they meet Village requirements.

Engineering is made up of the following operational units:

- **Public Development Construction Inspection and Systems Design:** This unit is responsible for the preparation of plans, construction inspection and layout for all publicly funded municipal system projects, including flood control and road improvements; planning and administering the Village's infrastructure improvement program, including inventory, evaluation and construction; reviewing and approving all plans prepared by consulting engineers engaged by the Village in these activities; and performing all engineering services for the Board of Local Improvements.
- **Private Development Construction Inspection and Systems Design:** This unit is responsible for reviewing and approving all plans prepared by developers for privately funded municipal system projects and sites to be developed; inspecting the construction of these projects and sites; making bond release inspections; and responding to citizen inquiries on developments.
- **Traffic Engineering:** This unit is responsible for the compilation of traffic data for proposed traffic controls; investigating and evaluating requests and needs for traffic safety measures and traffic control devices; reviewing the traffic impact of new development; coordinating the installation of street lighting systems; coordinating school traffic sign installation and updates; preparing plans for traffic signal modifications and street lighting systems; coordinating the Village's involvement with proposals for improvements by the Illinois Department of Transportation and Cook County Highway Department; and performing long and short range transportation planning.

## 2023 Accomplishments

- **Water Main Replacement Program** – The 2023 Water Main Replacement Project included 13,000 linear feet of water main replacement within residential neighborhoods. The major neighborhood improved was the Sherwood Subdivision and included improvements near Old Arlington Heights Road.
- **Lead Service Line Replacement Program** – Staff has been working on numerous facets of this multi-year program. In-house staff is completing the second year of in-house replacements of Village-owned services. Staff is anticipating 100 services completed by year end. Additionally, staff worked with a consultant to secure federal funding, and while the grant funding was denied due to economic standing, the Village did qualify for a \$2 million low interest IEPA loan.
- **Storm Water Televising Assessment** – Crews finalized the assessment of the televising program by identifying high priority repair areas within the Villages storm water system. Once these areas were identified, staff was able to create a multi-year repair program to repair the most critical areas identified from the assessment. Staff will continue to inspect, televise, and clean the storm water system.
- **Solar Panels on Municipal Property** – Staff has identified, and made changes to the five-year capital improvement plan to align required roof replacements with the possible installation of solar panels.
- **Cured-In-Place Pipe (CIPP) Lining** – Sanitary sewer rehabilitation progresses at a steady pace through a process called Cured-In-Place Pipe (CIPP) Lining. This sustainable process is an ideal procedure that enables the Utilities Division to rehabilitate the existing sewer line, without the cost of excavation or road restoration, and the environmental impact of hauling all of the excavated material away from and to the site.
- **LED Lighting Replacement Program** – As part of the Village's multi-year project to upgrade the lighting infrastructure throughout the Community. Public Works completed the removal of one hundred fifty (150) Metal Halide type fixtures and replaced them with Light Emitting Diode (LED) type fixtures in the North Municipal Garage and completed 400 hundred fixtures in residential neighborhoods.

## PUBLIC WORKS

(Continued)

- **Residential Water Meter Replacement Program** – Staff made significant strides on this multi-year project. Village Board provided approval to proceed with meter and transmitter purchases, as well as approval of a contract with a professional installation contractor to install over 18,000 residential meters by the end of 2025. The project is anticipated to begin in March of 2024, but resident outreach is anticipated at the end of this year.
- **Public Parking Infrastructure Improvements** – Staff worked with the consulting engineer to develop a long term maintenance plan for the public parking facilities. As part of this plan, staff completed the maintenance required in the first year of the program by performing tuckpointing, caulking, and structural repairs to all four (4) parking garages.
- **Public Infrastructure Construction Coordination** – The Engineering Division and the Utilities Division continued coordinating the street resurfacing and reconstruction programs with the water main replacement program to perform both work efforts in the same year on many streets, thereby minimizing disruption to the residents and optimizing the cost.
- **Grant Funded Projects** – Public Works was able to secure significant federal and state funding to complete numerous roadway and stormwater projects that were identified in the 5 -Year CIP. These projects include roadway resurfacing projects on Rockwell and Beverly, Wilke Road, Windsor Road, and Euclid Avenue, as well as stormwater improvements on Forrest Avenue, Race Ave. and Chicago Ave. and Evergreen Ave. and Maude Ave. With the exception of Rockwell St. and Beverly Ln. and the Evergreen Ave. and Maude Ave. projects, the remaining projects will likely be completed in the next 2 years.
- **Arlington Alfresco** – The Public Works Department is responsible for the daily operational necessities of the Alfresco event. These efforts include daily cleanups, scheduling contracted work inside the Alfresco space, and resolving business owner issues. In addition, Public Works has been available to the business owners within the Alfresco space via a direct cell number for any problems that may arise.
- **Paver Brick Maintenance** – Public Works continues to improve paver brick walkways throughout the downtown in order to reduce and eliminate trip hazards. Extensive work was completed in front of Salsa 17 and Cortland's Garage in the Downtown Business District, prior to Arlington Alfresco
- **Electric Vehicle (EV) Charging Station** – Staff installed a new 400-amp electrical panel to support the EV charging stations that are located on the 1<sup>st</sup> and 4<sup>th</sup> floors of the Vail Garage.

### 2024 Strategic Priorities & Key Projects

#### 1. Water Main Replacement Program

Strategic Priority #7: Maintain focus on the long-term design, construction, and maintenance of the Village's infrastructure program.

Staff continues to initiate capital projects that reflect the Village's commitment to replacing approximately 1% of the underground water infrastructure. In 2023, Utilities and Engineering Staff worked together to develop a holistic approach in the coordination of road reconstruction, road resurfacing, and water main replacement programs. This year staff focused efforts in various different locations throughout the Village to address the areas in greatest need, which include the Vista Subdivision.

Project Leads: Robert Horne, Assistant Director, Scott Schweda, Superintendent of Utilities; John Preucil, Water Distribution Foreman

#### 1a. Lead Service Replacement Program

In addition to the Water Main Replacement Program, the federally mandated Lead Service Line Replacement Program will have equal importance in the development of infrastructure prioritization plans in future years. Staff will be working on numerous facets of this program, including in-house service installations, engineering design and oversight contracts, regulatory reporting and grant funding opportunities. Meeting the mandated notification and inventorying regulations that will be accelerated with the Water Meter Replacement Program will compound challenges to integrate these programs over the next two years to meet federal and state mandates.

## **PUBLIC WORKS**

(Continued)

### **2. Explore Use of Electric-Hybrid Vehicles and Alternate Fuels in the Village's Fleet**

Strategic Priority #3: Pursue environmentally sustainable programs and business practices within the Village, including the encouragement and facilitation of alternative transportation options such as pedestrian and bicycle access.

Staff continued to identify and procure electric and/or hybrid vehicles when considering replacement of all Village Department vehicles. Over the past year, the Village purchased new electric vehicles for the Building and Life Safety Department and Public Works Department, and continued replacement of Police vehicles with hybrid utility interceptors. Additional EV's are anticipated in next year's replacement schedule, as all vehicles are evaluated for green opportunities.

Public Works continues its commitment to using a higher blend of biodiesel fuel, which is primarily made from soybeans, vegetable oils, and animal fats produced in Illinois. Arlington Heights is only one of seven communities within Illinois to solely use such a blend. It is estimated that by using this type of biodiesel, this portion of the Village fleet reduces carbon dioxide emissions by approximately 117 tons annually.

Project Leads: Cris Papierniak, Director; Ray Salisbury, Fleet Foreman

### **3. Further Improve Communication on SeeClickFix and Other Social Media Platforms**

Strategic Priority #6: Continue to embrace diversity, equity, and inclusion efforts with an emphasis on creating a sense of belonging and engagement within the community and Village Government

Public Works continues to leverage the SeeClickFix platform as a two-way communication tool between the department and the community. SeeClickFix receives approximately 10% of the department's requests and gives users the ability to report routine maintenance items through the framework of social media. Over the course of the last 5 years, users of this customer service application have tripled. Public Works has improved processes and initiatives to increase community engagement efforts, and as a result, anticipates significant growth in the SeeClickFix usage and other engagement opportunities with the increased use of social media platforms, such as; Facebook, Twitter, Instagram, and LinkedIn to engage the community.

Project Leads: Cris Papierniak, Director; Steve Mullany, Services Coordinator; Chester Gorecki, Maintenance Superintendent; and Layla Werner, Management Analyst II

### **4. Water Meter – AMR Updates**

Strategic Priority #7: Maintain focus on the long-term design, construction, and maintenance of the Village's infrastructure program.

Public Works staff has initiated numerous different project components on the multi-year program to replace all residential water meters with new Automated Meter Reading technology. The Village authorized the purchase of over 18,000 water meters, as well as an equal number of remote transmitters. In 2023, the Village also awarded a contract to a professional contractor to systematically replace all the meters proposed by December 1<sup>st</sup> of 2025. New system will have improved accuracy and offer additional technology conveniences for residents and the Village.

Project Leads: Robert Horne, Assistant Director; Scott Schweda, Superintendent of Utilities; Mike Gilles, Water Meters Supervisor

# PUBLIC WORKS

(Continued)

## 5. ERP Integration- Module Specific to Department Responsibilities

Strategic Priority #4: Continue efforts to maintain high quality core municipal services (tied with #5).

Numerous Public Works have held integral roles and participated in the development and implementation of numerous ERP modules over the course of the last year. Modules that Public Works and Engineering staffs are intimately involved with, include; EnerGov, Utility Billing, Exec-u-time, and Tyler 311/My Civic. Staff anticipates significant involvement in the upcoming year.

Project Lead: Diana Mikula, Assistant Village Manager- Integrated Services Department

## Performance Measures

	2020	2021	2022
1. Traffic Unit:			
Traffic Signal Repairs	107	110	91
Street Light Repairs	1,388	1,487	1,366
Building Circuit Repairs	865	695	560
Sign Maintenance	2,072	2,124	4,507
Pavement Striping (In Linear Feet)	2,739	600	432
2. Street Unit:			
Snow Removal Cost	\$ 686,779	\$ 1,194,432	\$1,058,411
Snow Removal Curb Miles	25,604	49,370	42,371
Street Sweeping Curb Miles	11,473	11,323	9,167
Asphalt Repairs (sq. yd.)	16,300	12,500	11,700
In-House Paving Program (tons)	2,897	4,079	4,269
In-House Paving Program (lin. ft.)	28,695	49,881	38,047
3. Forestry Unit:			
Parkway Trees Trimmed by Contractor	6,097	5,952	6,902
In-House Trees Trimmed	414	570	713
Parkway Trees Removed	657	690	717
Parkway Trees Planted	683	587	550
Parkway Restorations	656	833	1,108
Branch Pickup Requests	1,453	2,341	1,686
Broken and Hanging Branch Removals	411	443	373
4. Building Maintenance Unit:			
Work Orders Completed	2,221	1,626	1,688
5. Administration:			*Excludes JULIE tickets
Service Requests Received	9,458	15,823	*10,077
See Click Fix Requests	915	1,378	1,514
Invoices Processed	6,279	6,705	6,068

# PUBLIC WORKS

(Continued)

## Performance Measures (cont.)

	2020	2021	2022
6. Private Development			
Number of Inspections:			
Pre-pour	616	903	956
Final	651	860	885
All Other	479	556	437
Total	1,746	2,319	2,278
Number of Service Requests	405	214	386
Number of Permit Plan Reviews	1,868	2,337	2,042
Number of Plan Commission Reviews	34	47	45
Number of ZBA Reviews	39	51	27
MWRD Permit Application Reviews	6	7	9
MWRD Final Inspections	8	12	2
IEPA Water Permit Application Reviews	3	3	9
IEPA Sanitary Permit Application Reviews	1	2	2
7. Public Development			
Miles of streets resurfaced	6.95	5.0	7.10
Miles of streets reconstructed	1.76	2.59	3.07
Linear feet of sidewalks replaced	22,274	44,825	43,484
Linear feet of curb and gutter replaced	34,930	48,123	40,804
Miles of streets treated with Reclamite	9.70	8.71	20.2

## Drainage Service Requests

Drainage Service Request Type	2020			2021			2022		
	Open	Closed	In Progress End of Year	Open	Closed	In Progress End of Year	Open	Closed	In Progress End of Year
Downspouts	8	22	0	1	1	0	13	13	0
Sump Pumps	29	67	5	7	10	2	49	42	9
Downspouts & Sump Pumps	10	27	0	10	8	2	16	16	2
Yard Flooding/ Drainage	197	395	18	57	62	13	99	104	8
Grading Issues	8	15	1	3	3	1	11	10	2
<b>Totals</b>	<b>252</b>	<b>526</b>	<b>24</b>	<b>78</b>	<b>84</b>	<b>18</b>	<b>188</b>	<b>185</b>	<b>21</b>

# PUBLIC WORKS

(Continued)

## Performance Measures (cont.)

### Traffic Service Requests

Traffic Service Request Type	2020			2021			2022		
	Open	Closed	In Progress End of Year	Open	Closed	In Progress End of Year	Open	Closed	In Progress End of Year
Lighting	4	4	4	2	2	4	0	1	3
Other Street Sign Request	20	18	6	16	6	16	15	18	13
Parking	10	6	6	13	6	13	19	19	13
Pedestrian Crossing	10	6	12	7	7	12	6	6	12
School	4	2	3	1	2	2	0	1	1
Sight Distance or Obstruction	79	65	19	57	61	15	111	101	25
Speed Request	13	9	15	4	10	9	16	7	18
Stop Sign Request	12	19	34	35	15	54	28	53	29
Traffic Signal	1	2	1	1	1	1	3	2	2
<b>Totals</b>	<b>153</b>	<b>131</b>	<b>100</b>	<b>136</b>	<b>110</b>	<b>126</b>	<b>198</b>	<b>208</b>	<b>116</b>

# PUBLIC WORKS

(Continued)

## Performance Measures (cont.)

### TURNAROUND TIME FOR PLAN COMMISSION REVIEWS

Plan Commission Review Turnaround Time * (working days)	2020			2021			2022		
	# Plan Comm. Reviews	% of Total		# Plan Comm. Reviews	% of Total		# Plan Comm. Reviews	% of Total	
0-5 Days	17	50%	94%	18	38%	79%	17	38%	89%
6-10 days	15	44%		19	40%		23	51%	
11-15 days	2	6%	6%	8	17%	21%	5	11%	11%
Over 15 days	0	0%		2	4%		0	0%	
Total Number of Plan Commission Reviews	34	100%		47	100%		45	100%	

\* The normal requested turnaround time is 10 days. The review time can vary widely and is directly dependent on the complexity of the project.

### TURNAROUND TIME FOR PERMIT REVIEWS

Permit Review Turnaround Time (working days)	2020		2021		2022	
	# Permits Completed	%	# Permits Completed	%	# Permits Completed	%
Same Day	234	13%	400	17%	254	12%
1 Day	403	22%	586	25%	474	23%
2 Days	268	14%	307	13%	251	12%
3 Days	220	12%	186	8%	193	9%
4 Days	184	10%	173	7%	182	9%
5 Days / +	559	30%	685	29%	688	34%
<b>Total Number of Permit Reviews</b>	<b>1,868</b>	<b>100%</b>	<b>2,337</b>	<b>100%</b>	<b>2,042</b>	<b>100%</b>

# OPERATION SUMMARY

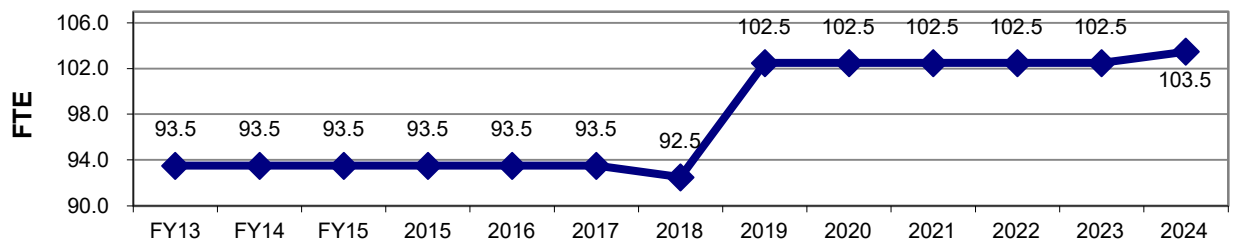
## PUBLIC WORKS (Including Water Utilities & Fleet Services)

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
Authorized Positions in F-T-E							
General Fund	51.25	51.25	51.25	51.25	53.25	2.00	3.9%
Water & Sewer Fund	40.75	40.75	40.75	40.75	40.75	0.00	0.0%
Fleet Operations Fund	10.50	10.50	10.50	10.50	9.50	(1.00)	(9.5%)
Total F-T-E	102.50	102.50	102.50	102.50	103.50	1.00	1.0%
Expenditures							
Personal Services	\$15,659,865	\$16,279,087	\$17,502,200	\$17,554,500	\$18,272,300	\$717,800	4.1%
Contractual Services	12,158,783	12,849,531	13,917,000	13,916,927	14,040,900	\$123,973	0.9%
Commodities	2,420,365	3,159,317	3,274,300	3,275,806	3,305,800	\$29,994	0.9%
Other Charges	(910,751)	(1,203,424)	29,000	29,000	50,500	\$21,500	74.1%
Administrative Service Charge	2,108,800	2,163,400	1,466,200	1,466,200	1,178,900	(\$287,300)	(19.6%)
Capital Items	21,413,815	18,827,438	41,458,700	47,365,653	35,946,500	(\$11,419,153)	(24.1%)
Total Expenditures	\$52,850,876	\$52,075,349	\$77,647,400	\$83,608,086	\$72,794,900	(\$10,813,186)	(12.9%)

## CROSS REFERENCE TO FUNDS

	2021 Actual	2022 Actual	2023 Est. Actual	2023 Budget	2024 Budget	\$ Change	% Change
General Fund	\$14,593,626	\$15,636,928	\$17,082,300	\$17,019,560	\$17,558,900	\$539,340	3.2%
MFT Fund	3,911,870	2,689,659	5,754,000	5,754,028	3,921,400	(1,832,628)	(31.8%)
Municipal Park Opr Fund	794,729	674,725	2,717,200	2,517,053	787,900	(1,729,153)	(68.7%)
Capital Projects Fund	6,302,600	7,032,139	14,138,000	13,965,614	12,741,700	(1,223,914)	(8.8%)
Storm Water Control Fund	5,018,319	3,254,324	2,808,200	2,796,809	4,205,000	1,408,191	50.3%
Water & Sewer Fund	18,604,295	19,418,244	26,135,900	28,660,572	25,811,500	(2,849,072)	(9.9%)
Lead Service Line Repl Fund	0	0	2,100,000	4,000,000	1,800,000	(2,200,000)	(55.0%)
A & E Fund	182,109	248,979	255,000	254,000	275,700	21,700	8.5%
Fleet Operations Fund	3,443,329	3,120,351	6,656,800	8,640,450	5,692,800	(2,947,650)	(34.1%)
Total Expenditures	\$52,850,876	\$52,075,349	\$77,647,400	\$83,608,086	\$72,794,900	(\$10,813,186)	(12.9%)

## STAFFING HISTORY



**PUBLIC WORKS****General Fund****PERSONNEL SUMMARY**

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Public Works Director	12	1.00	1.00	
Asst Director of Public Works	10	1.00	1.00	
Village Engineer	10	1.00	1.00	
Superintendent of Maintenance	9	1.00	1.00	
Senior Civil Engineer	8	1.00	2.00	1.00
Foreman II	7	1.00	2.00	1.00
Forester	7	1.00	1.00	
Crew Chief Electrical	7	1.00	1.00	
Civil Engineer II	7	1.00	1.00	
Crew Chief	6	3.00	3.00	
Management Analyst II	6	1.00	1.00	
Maintenance Mechanic II	6	2.00	2.00	
Foreman I	6	1.00	1.00	
Electrician II	6	3.00	3.00	
Engineering Inspector	6	1.00	2.00	1.00
Civil Engineer I	5	3.00	2.00	(1.00)
Engineering Data Coordinator	5	1.00	1.00	
Maintenance Worker II	4	20.00	15.00	(5.00)
Engineering Technician	3	1.00	1.00	
Maintenance Mechanic I	3	0.00	1.00	1.00
Electrician I	3	0.00	1.00	1.00
Maintenance Worker I	2	2.00	6.00	4.00
Administrative Assistant	2	1.00	1.00	
Custodian	1	3.00	2.00	(1.00)
Account Clerk	1	0.25	0.25	
<b>Total F-T-E</b>		<b>51.25</b>	<b>53.25</b>	<b>2.00</b>

**Public Works Department  
Cross Reference to All Funds**

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	51.25	53.25	2.00
505	Water & Sewer Fund	40.75	40.75	
621	Fleet Operations Fund	10.50	9.50	(1.00)
<b>Total F-T-E All Funds</b>		<b>102.50</b>	<b>103.50</b>	<b>1.00</b>

# PUBLIC WORKS

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
101-7101-510010-	Pers Svcs Salaries	4,828,932	5,100,224	5,489,500	5,430,800	5,724,600	293,800	5.4%
101-7101-518010-	Pers Svcs Temporary Help	57,775	92,998	122,000	122,000	125,700	3,700	3.0%
101-7101-518050-	Pers Svcs Overtime Civilian	673,611	626,164	703,400	703,400	724,500	21,100	3.0%
101-7101-518800-	Pers Svcs Special Detail	-	-	8,600	8,600	8,900	300	3.5%
	<b>Salaries</b>	<b>5,560,318</b>	<b>5,819,387</b>	<b>6,323,500</b>	<b>6,264,800</b>	<b>6,583,700</b>	<b>318,900</b>	<b>5.1%</b>
101-7101-519010-	Empl Benefits Wrkrs Comp	491,500	545,800	556,700	556,700	567,800	11,100	2.0%
101-7101-519050-	Empl Benefits Med Insurance	1,010,800	1,091,500	1,128,000	1,128,000	1,317,600	189,600	16.8%
101-7101-519100-	Empl Benefits IMRF	667,401	650,772	717,800	716,100	752,500	36,400	5.1%
101-7101-519110-	Empl Benefits Social Security	326,079	343,920	393,700	391,700	410,900	19,200	4.9%
101-7101-519120-	Empl Benefits Medicare	76,663	80,907	92,600	92,300	96,900	4,600	5.0%
	<b>Fringe Benefits</b>	<b>2,572,442</b>	<b>2,712,899</b>	<b>2,888,800</b>	<b>2,884,800</b>	<b>3,145,700</b>	<b>260,900</b>	<b>9.0%</b>
101-7101-520050-	Prof Tech Svcs Prof Svcs	249,635	278,900	400,600	400,586	240,800	(159,786)	(39.9%)
101-7101-520400-	Prof Tech Svcs General Insuranc	152,200	107,500	108,600	108,600	109,700	1,100	1.0%
101-7101-521010-	Prop Svcs Traffic Signal Maint	4,306	10,715	15,000	15,000	15,000	-	0.0%
101-7101-521020-	Prop Svcs Equipment Maint	453,277	543,371	508,800	508,777	526,800	18,023	3.5%
101-7101-521110-	Prop Svcs Bldg Maint	386,213	352,906	433,000	433,032	415,000	(18,032)	(4.2%)
101-7101-521150-	Prop Svcs Street & Sdwk Maint	658,174	689,095	697,700	697,700	775,900	78,200	11.2%
101-7101-521360-	Prop Svcs Equipment Rental	156,386	82,478	170,000	170,000	170,000	-	0.0%
101-7101-521500-	Prop Svcs Utility Services	378,178	511,620	416,000	416,000	416,000	-	0.0%
101-7101-521550-	Prop Svcs Tree Services	817,948	898,929	934,200	934,233	955,700	21,467	2.3%
101-7101-521620-	Prop Svcs Disposal Services	5,672	13,052	23,000	23,000	24,000	1,000	4.3%
101-7101-521650-	Prop Svcs Other Services	75,567	92,878	86,900	86,869	39,200	(47,669)	(54.9%)
101-7101-521655-	Prop Svcs Software Licenses	-	-	-	-	69,300	69,300	0.0%
101-7101-522020-	Other Cont Svcs Dues	10,042	11,713	11,400	11,400	11,400	-	0.0%
101-7101-522030-	Other Cont Svcs Training	21,884	45,632	53,800	53,800	53,800	-	0.0%
101-7101-522050-	Other Cont Svcs Postage	2,293	5,019	3,200	3,200	3,200	-	0.0%
101-7101-522100-	Other Cont Svcs Printing	1,357	1,889	2,400	2,400	2,400	-	0.0%
101-7101-522150-	Other Cont Svcs Photocopying	10,808	7,751	7,800	7,800	7,800	-	0.0%
101-7101-522250-	Other Cont Svcs IT/GIS Srv Chg	301,900	407,700	387,500	387,500	374,500	(13,000)	(3.4%)
101-7101-522370-	Other Cont Svcs Veh Srv Chg	1,418,300	1,408,100	1,692,800	1,692,800	1,699,300	6,500	0.4%
101-7101-522700-	Other Cont Svcs Phone Services	132,837	144,808	222,200	222,200	222,200	-	0.0%
	<b>Contractual Services</b>	<b>5,236,975</b>	<b>5,614,055</b>	<b>6,174,900</b>	<b>6,174,897</b>	<b>6,132,000</b>	<b>(42,897)</b>	<b>(0.7%)</b>
101-7101-530010-	Genl Supp Publications	329	1,805	1,400	1,400	1,400	-	0.0%
101-7101-530050-	Genl Supp Office Supp & Equip	11,702	10,699	12,500	12,500	13,800	1,300	10.4%
101-7101-530350-	Genl Supp Clothing	24,170	41,836	34,500	34,500	41,400	6,900	20.0%
101-7101-530500-	Genl Supp Petroleum Products	135,305	198,424	232,800	232,800	175,000	(57,800)	(24.8%)
101-7101-531400-	PW Supp Agricultural Supplies	24,954	32,739	31,400	31,400	31,900	500	1.6%
101-7101-531450-	PW Supp Janitorial Supplies	37,482	54,264	50,000	50,000	51,500	1,500	3.0%
101-7101-531550-	PW Supp Building Supplies	40,720	83,975	76,700	76,700	80,500	3,800	5.0%
101-7101-531650-	PW Supp Other Equip & Supplies	96,452	123,982	110,500	110,500	113,700	3,200	2.9%
101-7101-531700-	PW Supp Traffic Signal Suppl	19,829	17,105	25,900	25,900	25,900	-	0.0%
101-7101-531750-	PW Supp Street Light Supplies	84,367	76,452	78,500	78,500	78,500	-	0.0%
101-7101-531800-	PW Supp Street Sign Supplies	29,635	29,950	31,200	31,200	31,900	700	2.2%
101-7101-531850-	PW Supp Small Tools and Equip	13,140	20,936	22,200	22,200	23,200	1,000	4.5%
101-7101-531900-	PW Supp Street & Sidewalk Supp	705,805	798,420	987,500	987,463	1,028,800	41,337	4.2%
	<b>Commodities</b>	<b>1,223,890</b>	<b>1,490,588</b>	<b>1,695,100</b>	<b>1,695,063</b>	<b>1,697,500</b>	<b>2,437</b>	<b>0.1%</b>
<b>Total Public Works</b>		<b>14,593,626</b>	<b>15,636,928</b>	<b>17,082,300</b>	<b>17,019,560</b>	<b>17,558,900</b>	<b>539,340</b>	<b>3.2%</b>

# PUBLIC WORKS

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>SALARIES:</b>				
101-7101-510010-	Salaries	Salaries	5,430,800	5,724,600
101-7101-518010-	Temporary Help	Temporary Help	122,000	125,700
101-7101-518050-	Overtime Civilian	Overtime Civilian	703,400	724,500
101-7101-518800-	Special Detail	Special Detail	8,600	8,900
		<b>TOTAL SALARIES</b>	<b>6,264,800</b>	<b>6,583,700</b>
<b>FRINGE BENEFITS:</b>				
101-7101-519010-	Workers' Compensation	Workers' Compensation Insurance	556,700	567,800
101-7101-519050-	Medical Insurance	Medical Insurance	1,128,000	1,317,600
101-7101-519100-	IMRF	IMRF	716,100	752,500
101-7101-519110-	Social Security	Social Security	391,700	410,900
101-7101-519120-	Medicare	Medicare	92,300	96,900
		<b>TOTAL FRINGE BENEFITS</b>	<b>2,884,800</b>	<b>3,145,700</b>
<b>CONTRACTUAL SERVICES:</b>				
101-7101-520050-	Professional Services	Consulting services (professional design and inspection services)	38,500	25,000
		Pavement Management Services	62,000	50,000
		Surveying Services	800	800
		Construction Inspection Services	155,800	30,000
		Traffic Data Analysis	35,000	35,000
		Plan Review Services	35,000	100,000
		Prior Year Encumbrance Carryover	73,486	0
			400,586	240,800
101-7101-520400-	General Insurance	Liability and property insurance	108,600	109,700
101-7101-521010-	Traffic Signal Maintenance	Repairs to controllers and opticom	15,000	15,000
101-7101-521020-	Equipment Maintenance	Maintenance of: office, electrical, shop and radio equipment, and generators	10,000	10,000
		HVAC preventative maintenance, repairs, and emergency reponse:		
		Primary sites	326,000	358,000
		Secondary sites	70,000	70,000
		Preventative maintenance, inspections, repairs, and certifications of elevators	22,000	22,000
		Emergency siren upgrade (traffic)	15,000	15,000
		Preventative maintenance, inspections, repair and certifications of life safety equip and fire extinguishers	27,000	27,000
		Water feature and irrigation system maint.	24,000	24,800
		Prior Year Encumbrance Carryover	14,777	0
			508,777	526,800

# PUBLIC WORKS

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-7101-521110-	Building Maintenance	Custodial services for all municipal buildings, historical, police, fire, senior center and train station	260,000		260,000	
		Cleaning services for mats, windows, blinds and carpets	30,000		30,000	
		Repairs to roofs, doors, windows, plumbing, generators, and painting	65,000		65,000	
		Pest control	10,000		10,000	
		Police firing range cleaning and lead compliance testing	28,000		50,000	
		Prior Year Encumbrance Carryover	40,032	433,032	0	415,000
101-7101-521150-	Street/Sidewalk Maint.	Asphalt (spray, mastic, and patching)	265,000		374,500	
		Asphalt Spray Patching (maintenance)	85,000		0	
		Concrete	185,000		198,000	
		Pavement striping	75,000		80,300	
		Paver Brick Repair	45,000		48,100	
		Concrete Sidewalk Cutting	42,700	697,700	75,000	775,900
101-7101-521360-	Equipment Rental	Small tool and equipment rental	10,000		10,000	
		In-house paving program:				
		Asphalt grinder rental	35,000		35,000	
		Asphalt trucking	125,000	170,000	125,000	170,000
101-7101-521500-	Utility Services	Rental of Com. Ed. Co. street lights	114,000		114,000	
		Electrical energy for Village owned street lights and traffic signals	121,000		121,000	
		Electric excess facilities & charges for usage of natural gas in excess of franchise agreement	181,000	416,000	181,000	416,000
101-7101-521550-	Forestry & Ground Srvs	Forestry Services / Tree Maintenance:				
		Tree trimming	275,000		275,000	
		Tree removal services & restoration	125,000		138,000	
		New planting	200,000		200,000	
		Landscape Maintenance:				
		High Profile Site Maintenance	55,000		56,600	
		Secondary Site Maintenance	94,500		98,000	
		Grass Cutting	150,000		154,500	
		Weed Control	22,000		22,500	
		Gateway Sign Maintenance	2,000		2,100	
		Parkway Restoration	9,000		9,000	
		Prior Year Encumbrance Carryover	1,733	934,233	0	955,700
101-7101-521620-	Disposal Services	Landfill charges (non-tree) and misc.	18,000		18,500	
		Leaf composting/wood chips	5,000	23,000	5,500	24,000
101-7101-521650-	Other Services	Special service, service calls, moving projects & material testing	22,600		22,600	
		Service Request Software	8,000		0	
		Work Management Software	27,600		0	
		SDS Database	500		0	
		JULIE charge	6,600		6,600	
		Digitizing of records	10,000		10,000	
		Technical computer software	3,800		0	
		Prior Year Encumbrance Carryover	7,769	86,869	0	39,200

# PUBLIC WORKS

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-7101-521655-	Software Licenses	Service Request Software	0		10,000	
		Work Management Software	0		40,000	
		SDS Database	0		500	
		Pavement Management Software	0		15,000	
		Technical computer software	0	0	3,800	69,300
101-7101-522020-	Dues	Dues		11,400		11,400
101-7101-522030-	Training	Street Unit:				
		APWA Snow Conference	3,500		3,500	
		APWA Suburban Snow & Ice	700		700	
		NIPSTA Training Courses & Misc	6,800		5,000	
		Forestry Unit:				
		Int'l Society Arborists	1,800		1,800	
		Illinois Arborists Conference (5)	800		800	
		iLandscape Show	400		400	
		Safety & training textbooks	100		100	
		Illinois Landscape Contractors Association Certification (1)	400		400	
		Traq Certification (2)	0		2,400	
		Illinois Arborists Training & Workshops	1,100		1,100	
		Traffic Unit:				
		IMS/ITE Traffic Signal Maintenance Certification	1,300		1,300	
		Administration:				
		APWA Annual Conference (2)	6,000		5,500	
		APWA Suburban Expo	900		900	
		Illinois Public Service Institute	2,400		2,400	
		In-service management training	400		400	
		Tuition reimbursement	9,000		7,400	
		Safety training materials - Fed requirement	1,600		1,600	
		Supervisory Training	3,000		3,000	
		Municipal Buildings Unit:				
		A/C controls operation/maintenance	2,500		2,500	
		Safety and training aids	100		100	
		Engineering:				
		APWA Internat'l Congress (2)	4,000		5,500	
		Short Courses APWA, University of Wisconsin, ASCE, PCA, AWWA	7,000	53,800	7,000	53,800
101-7101-522050-	Postage	Mailings		3,200		3,200
101-7101-522100-	Printing	Printing of shop orders, time cards and miscellaneous forms		2,400		2,400
101-7101-522150-	Photocopying	Photocopies & supplies	2,000		2,000	
		Maintenance agreement Xerox WC5645	5,800	7,800	5,800	7,800
101-7101-522250-	IT/GIS Service Charge	Information Technology/GIS service charge		387,500		374,500
101-7101-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge		1,692,800		1,699,300

# PUBLIC WORKS

## GENERAL FUND

## EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-7101-522700-	Phone & Data	Cell phone charges and telephone charges for all service except for commissions	183,000		183,000	
		EOC phone lines	11,000		11,000	
		GPS-AVL data	15,000		15,000	
		Fire Stations Optic Connection Upgrade	13,200	222,200	13,200	222,200
		<b>TOTAL CONTRACTUAL SERVICES</b>		<b>6,174,897</b>		<b>6,132,000</b>
<b>COMMODITIES:</b>						
101-7101-530010-	Publications/Periodicals	Publications		1,400		1,400
101-7101-530050-	Office Supplies & Equip	General office supplies	8,500		9,400	
		Engineering Supplies	2,000		2,200	
		Supplies for plan preparation	2,000	12,500	2,200	13,800
101-7101-530350-	Clothing	Uniform rental and cleaning	6,500		7,100	
		Boots and miscellaneous clothing	13,000		14,300	
		Personal protective equipment	15,000	34,500	20,000	41,400
101-7101-530500-	Petroleum Products	Gasoline for department vehicles		232,800		175,000
101-7101-531400-	Agricultural Supplies	Materials for parkway and landscape restoration and maintenance:				
		Black dirt	2,700		2,700	
		Sod & seeds	4,000		4,000	
		Fertilizers & weed killers	4,000		4,000	
		Compost	2,500		2,500	
		Plants & materials	18,200	31,400	18,700	31,900
101-7101-531450-	Janitorial Supplies	Custodial supplies not furnished by contract maintenance service, including paper products, soap, etc.		50,000		51,500
101-7101-531550-	Building Supplies	Electrical, plumbing & hardware supplies, lumber & paint for maintenance & repairs of Municipal Building		76,700		80,500
101-7101-531650-	Other Equip. & Supplies	Saw blades, batteries, hose and parts and supplies for small equipment	64,000		67,200	
		Marking Paint	3,000		3,000	
		Holiday lighting & decorations	39,500		39,500	
		Traffic Counter Supplies	1,500		1,500	
		Flags	2,500	110,500	2,500	113,700
101-7101-531700-	Traffic Signal Supplies	Poles, components, etc.	22,000		22,000	
		Prior Year Encumbrance Carryover	3,900	25,900	3,900	25,900
101-7101-531750-	Street Light Supplies	Poles, fixtures, lamps & materials	63,000		63,000	
		Damage replacement (reimbursable)	15,500	78,500	15,500	78,500
101-7101-531800-	Street Sign Supplies	Blank signs, reflective sheeting, letters, numbers and adhesives	20,000		20,600	
		Materials for thermoplastic marking	4,300		4,400	
		Damage replacement (reimbursable)	3,900		3,900	
		Bike Route Posts/Signs	3,000	31,200	3,000	31,900
101-7101-531850-	Small Tools & Equipment	Misc. expendable hand tools & equipment		22,200		23,200

PUBLIC WORKS

GENERAL FUND

EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023		Budget 2024	
101-7101-531900-	Street & Sidewalk Supply	Patching materials, gravel and sand	32,600		34,200	
		Asphalt for In-house paving program.	324,000		353,000	
		Concrete	25,000		26,300	
		Rock salt	465,000		488,300	
		Liquid calcium chloride	110,000		115,500	
		Ice melt	5,000		5,200	
		Forming materials and lumber	6,000		6,300	
		Prior Year Encumbrance Carryover	19,863	987,463	0	1,028,800
		TOTAL COMMODITIES	1,695,063		1,697,500	
		TOTAL PUBLIC WORKS	17,019,560		17,558,900	

## **NON-OPERATING**

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## NON-OPERATING

GENERAL FUND

Expenditures

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
101-9901-540890-	Other Charges Sales Tax Abate	593,412	325,273	126,500	600,000	200,000	(400,000)	(66.7%)
101-9901-540931-	Other Charges PPRT to Library	193,198	390,900	384,000	384,000	264,000	(120,000)	(31.3%)
101-9901-540960-	Other Charges Oper Contingency	-	-	375,200	375,200	400,000	24,800	6.6%
101-9901-540990-	Other Charges Tax Rebates	108,996	-	-	-	-	-	0.0%
	<b>Other Charges</b>	<b>895,606</b>	<b>716,173</b>	<b>885,700</b>	<b>1,359,200</b>	<b>864,000</b>	<b>(495,200)</b>	<b>(36.4%)</b>
101-9901-590050-	Other Fin Use Oper Trans Out	7,550,000	10,800,000	-	-	-	-	0.0%
	<b>Non-Operating</b>	<b>7,550,000</b>	<b>10,800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Non-Departmental</b>	<b>8,445,606</b>	<b>11,516,173</b>	<b>885,700</b>	<b>1,359,200</b>	<b>864,000</b>	<b>(495,200)</b>	<b>(36.4%)</b>
	<b>TOTAL GENERAL FUND</b>	<b>84,874,085</b>	<b>90,557,446</b>	<b>84,559,400</b>	<b>85,557,392</b>	<b>88,411,300</b>	<b>2,853,908</b>	<b>3.3%</b>

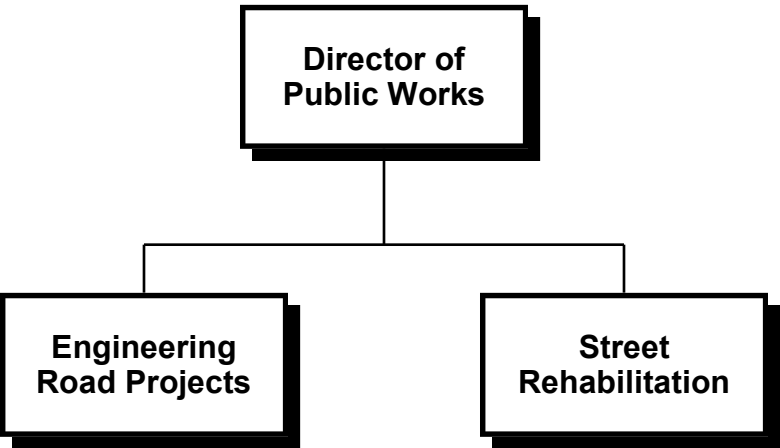
NON-OPERATING

GENERAL FUND

EXPENDITURE DETAIL

Account Number	Account Title	Description	Budget 2023	Budget 2024
101-9901-540890-	Sales Tax Abatements	Sales tax abatement - Napleton/Lexus/Le Obsession	600,000	200,000
101-9901-540931-	PPRT to Library	Library's Portion of PPRT Revenue (24%)	384,000	264,000
101-9901-540960-	Operating Contingency	Operating Contingency	400,000	400,000
TOTAL OTHER CHARGES			1,384,000	864,000
TOTAL NON-OPERATING EXPENDITURES			1,384,000	864,000
TOTAL GENERAL FUND			85,582,192	88,411,300

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# MOTOR FUEL TAX FUND

211

## Fund at a Glance

Separate funds are received from the State of Illinois during a per capita distribution of the taxes we pay at the gas pump. There are only certain legal purposes for the use of these funds as prescribed. Basically, the Village is using this fund for the resurfacing and rehabilitation of our deteriorating streets and roads.

### Restrictions:

STATE LAW – The statutes are very specific as to how these funds are to be spent. Eligibility includes programs such as: storm water management, pavement repair or reconstruction, snow & ice removal, parkway maintenance, traffic control, street lighting, traffic signal maintenance, etc.

## Fund Summary

			2023 Projected	2023 Revised			
	2021 Actuals	2022 Actuals	Actuals	Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
Revenues							
Taxes	\$ 2,942,607	\$ 3,060,150	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
Intergovernmental	1,649,817	1,649,817	-	-	-	-	0.0%
Investment Income	553	25,686	100,000	4,000	100,000	96,000	2400.0%
<b>Total Revenues</b>	<b>\$ 4,592,977</b>	<b>\$ 4,735,653</b>	<b>\$ 3,100,000</b>	<b>\$ 3,004,000</b>	<b>\$ 3,100,000</b>	<b>\$ 96,000</b>	<b>3.2%</b>
Expenditures							
Capital Outlay	\$ 3,911,870	\$ 2,689,659	\$ 5,754,000	\$ 5,754,028	\$ 3,921,400	\$ (1,832,628)	(31.8%)
<b>Total Expenditures</b>	<b>\$ 3,911,870</b>	<b>\$ 2,689,659</b>	<b>\$ 5,754,000</b>	<b>\$ 5,754,028</b>	<b>\$ 3,921,400</b>	<b>\$ (1,832,628)</b>	<b>(31.8%)</b>
Revenues over							
(under) Expenditures	\$ 681,107	\$ 2,045,994	\$ (2,654,000)	\$ (2,750,028)	\$ (821,400)	\$ 1,928,628	(70.1%)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 4,926,105</b>	<b>\$ 5,607,212</b>	<b>\$ 7,653,206</b>	<b>\$ 7,653,206</b>	<b>\$ 4,999,206</b>	<b>\$ (2,654,000)</b>	<b>(34.7%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 5,607,212</b>	<b>\$ 7,653,206</b>	<b>\$ 4,999,206</b>	<b>\$ 4,903,178</b>	<b>\$ 4,177,806</b>	<b>\$ (725,372)</b>	<b>(14.8%)</b>

# MOTOR FUEL TAX FUND (211)

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	PROJ	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
<b>REVENUES</b>										
MOTOR FUEL TAX ALLOTMENT		2,942,607	3,060,150	3,000,000	3,000,000	<b>3,000,000</b>	3,000,000	3,000,000	3,000,000	3,000,000
INTEREST INCOME		553	25,686	100,000	4,000	<b>100,000</b>	100,000	100,000	100,000	100,000
GRANTS		1,649,817	1,649,817	0	0	<b>0</b>	0	0	227,200	0
<b>TOTAL REVENUES</b>		<b>4,592,977</b>	<b>4,735,653</b>	<b>3,100,000</b>	<b>3,004,000</b>	<b>3,100,000</b>	<b>3,100,000</b>	<b>3,100,000</b>	<b>3,327,200</b>	<b>3,100,000</b>
<b>EXPENDITURES</b>										
<b>SIGNALS</b>										
Traffic Signal Maintenance	SG0302	121,834	44,018	119,100	119,100	<b>121,400</b>	123,700	126,200	128,700	130,000
<b>SUBTOTAL - SIGNALS</b>		<b>121,834</b>	<b>44,018</b>	<b>119,100</b>	<b>119,100</b>	<b>121,400</b>	<b>123,700</b>	<b>126,200</b>	<b>128,700</b>	<b>130,000</b>
<b>STREETS</b>										
Street Rehabilitation Program	ST9009	3,790,036	2,645,641	5,634,900	5,634,928	<b>3,800,000</b>	3,800,000	3,800,000	2,804,800	2,800,000
Hintz Road Reconstruction	ST2305	0	0	0	0	<b>0</b>	0	0	995,200	0
<b>SUBTOTAL - STREETS</b>		<b>3,790,036</b>	<b>2,645,641</b>	<b>5,634,900</b>	<b>5,634,928</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>2,800,000</b>
<b>TOTAL EXPENDITURES</b>		<b>3,911,870</b>	<b>2,689,659</b>	<b>5,754,000</b>	<b>5,754,028</b>	<b>3,921,400</b>	<b>3,923,700</b>	<b>3,926,200</b>	<b>3,928,700</b>	<b>2,930,000</b>
<b>BEGINNING FUND BALANCE</b>		4,926,106	5,607,212	7,653,206	7,653,206	<b>4,999,206</b>	4,177,806	3,354,106	2,527,906	1,926,406
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		681,106	2,045,994	(2,654,000)	(2,750,028)	<b>(821,400)</b>	(823,700)	(826,200)	(601,500)	170,000
<b>ENDING FUND BALANCE</b>		<b>5,607,212</b>	<b>7,653,206</b>	<b>4,999,206</b>	<b>4,903,178</b>	<b>4,177,806</b>	<b>3,354,106</b>	<b>2,527,906</b>	<b>1,926,406</b>	<b>2,096,406</b>
<b>Fund Balance as a Percent of Expenditures</b>						<b>107%</b>	<b>85%</b>	<b>64%</b>	<b>49%</b>	<b>72%</b>

### PROJECTS WITH SECOND FUND SOURCE

Hintz Road Reconstruction      ST2305 Village share only - STP funding not included in this budget, partially funded with Capital Projects Fund revenue.

## MOTOR FUEL TAX FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
211-0000-403200-	Intergov Taxes MFT Allotment	2,942,607	3,060,150	3,000,000	3,000,000	3,000,000	-	0.0%
	<b>Intergovernmental Taxes</b>	<b>2,942,607</b>	<b>3,060,150</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>-</b>	<b>0.0%</b>
211-0000-411550-	Intergov Rev State Grant	1,649,817	1,649,817	-	-	-	-	0.0%
	<b>Intergovernmental Revenue</b>	<b>1,649,817</b>	<b>1,649,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
211-0000-461020-	Int Inc on Investments	553	25,686	100,000	4,000	100,000	96,000	2400.0%
	<b>Investment Income</b>	<b>553</b>	<b>25,686</b>	<b>100,000</b>	<b>4,000</b>	<b>100,000</b>	<b>96,000</b>	<b>2400.0%</b>
<b>TOTAL MOTOR FUEL TAX FUND</b>		<b>4,592,977</b>	<b>4,735,653</b>	<b>3,100,000</b>	<b>3,004,000</b>	<b>3,100,000</b>	<b>96,000</b>	<b>3.2%</b>

Expenditures

### PUBLIC WORKS

7101

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
211-7101-550400-	Capital Pavement Crack Seal	3,911,870	2,689,659	5,754,000	5,754,028	3,921,400	(1,832,628)	(31.8%)
	<b>Capital Outlay</b>	<b>3,911,870</b>	<b>2,689,659</b>	<b>5,754,000</b>	<b>5,754,028</b>	<b>3,921,400</b>	<b>(1,832,628)</b>	<b>(31.8%)</b>
<b>TOTAL MOTOR FUEL TAX FUND</b>		<b>3,911,870</b>	<b>2,689,659</b>	<b>5,754,000</b>	<b>5,754,028</b>	<b>3,921,400</b>	<b>(1,832,628)</b>	<b>(31.8%)</b>

MOTOR FUEL TAX FUND

EXPENDITURE DETAIL

PUBLIC WORKS7101

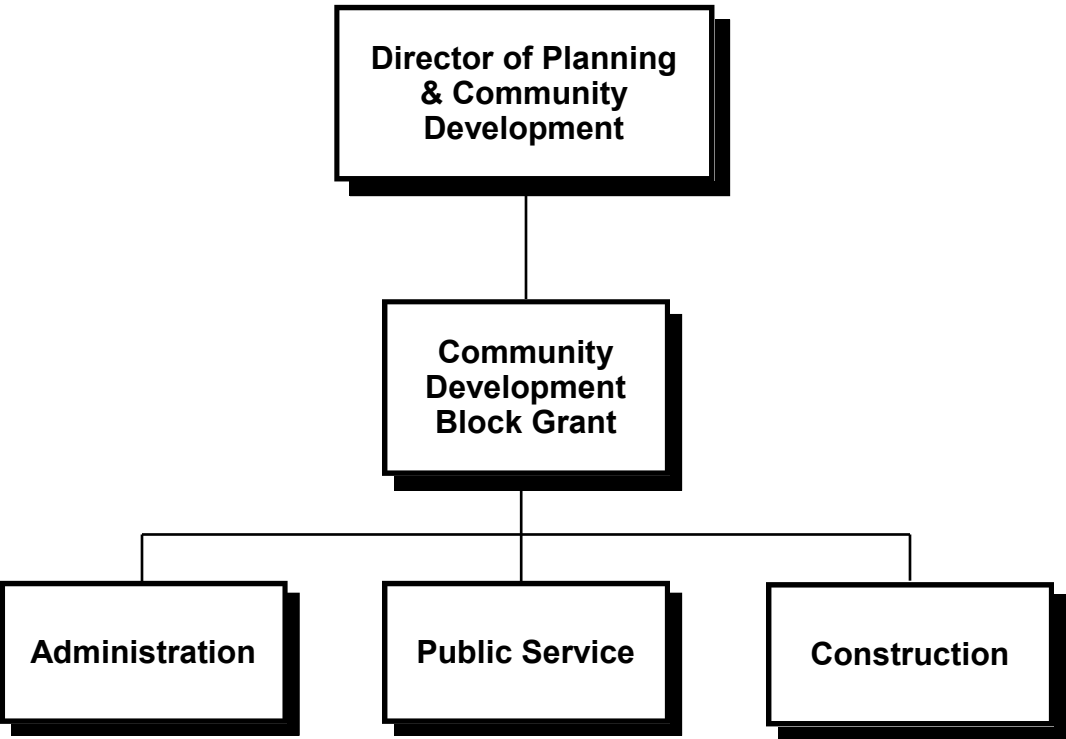
Account Number	Account Title	Description	Budget 2023		Budget 2024	
CAPITAL OUTLAY:						
211-7101-550400-	MFT Programs	Contract maintenance of traffic signal controllers on IDOT and CCHD roadways (SG0302)	119,100		121,400	
		Street Rehabilitation Program (ST9009)	3,800,000		3,800,000	
		Prior Year Encumbrance Carryover	1,834,928	5,754,028	0	3,921,400
		TOTAL CAPITAL OUTLAY	5,754,028		3,921,400	
		TOTAL PUBLIC WORKS	5,754,028		3,921,400	
		TOTAL MOTOR FUEL TAX FUND	5,754,028		3,921,400	

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# COMMUNITY DEVELOPMENT BLOCK GRANT

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## ORGANIZATION STRUCTURE



## Fund at a Glance

Federal monies are made available to the Village to provide benefits for low to moderate income residents of the community. There are specific federal guidelines that must be followed in appropriating these funds. A separate tracking of revenues and expenditures are accounted for in this fund.

### Restrictions:

FEDERAL LAW – The law was written to charge the Department of Housing and Urban Development with administering these funds. In general, the funds must be targeted to benefit low to moderate income residents.

## Fund Summary

			2023 Projected	2023 Revised			
	2021 Actuals	2022 Actuals	Actuals	Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Intergovernmental	\$ 564,652	\$ 369,611	\$ 423,400	\$ 479,900	\$ 448,900	\$ (31,000)	(6.5%)
Other	119,662	58,557	50,000	50,000	50,000	-	0.0%
Total Revenues	\$ 684,314	\$ 428,167	\$ 473,400	\$ 529,900	\$ 498,900	\$ (31,000)	(5.9%)
Expenditures							
Personal Services	\$ 60,666	\$ 64,300	\$ 62,300	\$ 62,300	\$ 62,300	\$ -	0.0%
Other Charges	623,648	363,867	411,100	467,600	436,600	(31,000)	(6.6%)
Total Expenditures	\$ 684,314	\$ 428,167	\$ 473,400	\$ 529,900	\$ 498,900	\$ (31,000)	(5.9%)
Revenues over							
(under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%

## PLANNING

## CDBG Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Planner II	7	0.50	0.50	
<b>Total F-T-E</b>		<b>0.50</b>	<b>0.50</b>	<b>0.00</b>

### Planning Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	10.25	10.25	
215	CDBG Fund	0.50	0.50	
225	Zero Interest Loan Fund	0.25	0.25	
<b>Total F-T-E All Funds</b>		<b>11.00</b>	<b>11.00</b>	<b>0.00</b>

## COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
215-0000-411400-	Intergov Rev CDBG Altmnt Curr	298,251	265,010	385,300	385,300	361,000	(24,300)	(6.3%)
215-0000-411480-	Intergov Rev CDBG-CV Allotment	266,401	104,601	38,100	94,600	87,900	(6,700)	(7.1%)
	<b>Intergovernmental Revenue</b>	<b>564,652</b>	<b>369,611</b>	<b>423,400</b>	<b>479,900</b>	<b>448,900</b>	<b>(31,000)</b>	<b>(6.5%)</b>
215-0000-484920-	Spcl Ops Project Income	113,951	58,557	50,000	50,000	50,000	-	0.0%
	<b>Special Operations</b>	<b>113,951</b>	<b>58,557</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>0.0%</b>
215-0000-489900-	Other Income	5,711	-	-	-	-	-	0.0%
	<b>Other</b>	<b>5,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL CDBG FUND</b>		<b>684,314</b>	<b>428,167</b>	<b>473,400</b>	<b>529,900</b>	<b>498,900</b>	<b>(31,000)</b>	<b>(5.9%)</b>

Expenditures

### PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
215-4001-510010-	Pers Svcs Salaries	60,666	64,300	62,300	62,300	62,300	-	0.0%
	<b>Salaries</b>	<b>60,666</b>	<b>64,300</b>	<b>62,300</b>	<b>62,300</b>	<b>62,300</b>	<b>-</b>	<b>0.0%</b>
<b>Total Planning</b>		<b>60,666</b>	<b>64,300</b>	<b>62,300</b>	<b>62,300</b>	<b>62,300</b>	<b>-</b>	<b>0.0%</b>

### CDBG PROGRAM

4101

Account	Account Description	2021	2022	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
		Actuals	Actuals	Actuals	Budget			
215-4101-541010-	CDBG Single Family Rehab	53,963	1,000	100,000	100,000	32,400	(67,600)	(67.6%)
215-4101-541020-	CDBG Administration	1,748	413	2,500	2,500	2,500	-	0.0%
215-4101-541030-	CDBG Group/Trans Housing Rehab	52,850	102,585	68,200	68,200	115,000	46,800	68.6%
215-4101-541040-	CDBG Resources for Comm Living	6,266	4,774	5,000	5,000	5,000	-	0.0%
215-4101-541160-	CDBG CAP Program	12,385	5,867	6,300	6,300	-	(6,300)	(100.0%)
215-4101-541170-	CDBG Children Advocacy Center	2,500	3,278	3,500	3,500	3,500	-	0.0%
215-4101-541440-	CDBG Suburban Prim Health Care	4,337	7,649	6,000	6,000	6,000	-	0.0%
215-4101-541480-	CDBG Journeys The Road Home	9,123	5,377	5,000	5,000	9,300	4,300	86.0%
215-4101-541520-	CDBG WINGS Program	6,000	6,500	6,500	6,500	6,500	-	0.0%
215-4101-541540-	CDBG Dist 214 ESL Program	1,903	1,496	1,500	1,500	-	(1,500)	(100.0%)
215-4101-541620-	CDBG Connections to Care	6,644	2,124	4,000	4,000	4,000	-	0.0%
215-4101-541680-	CDBG Northwest Casa	3,375	3,500	3,500	3,500	3,500	-	0.0%
215-4101-541700-	CDBG Faith Community Homes	3,250	3,000	3,000	3,000	3,000	-	0.0%
215-4101-541730-	CDBG Lifespan	3,000	4,375	3,500	3,500	3,500	-	0.0%
215-4101-541760-	CDBG CDBG Infrastructure	150,000	150,000	150,000	150,000	150,000	-	0.0%
215-4101-541780-	CDBG Little City Foundation	4,000	-	-	-	-	-	0.0%
215-4101-541790-	CDBG Northwest Compass	5,099	4,894	4,500	4,500	4,500	-	0.0%
	<b>Other Charges</b>	<b>326,443</b>	<b>306,832</b>	<b>373,000</b>	<b>373,000</b>	<b>348,700</b>	<b>(24,300)</b>	<b>(6.5%)</b>
<b>Total CDBG Program</b>		<b>326,443</b>	<b>306,832</b>	<b>373,000</b>	<b>373,000</b>	<b>348,700</b>	<b>(24,300)</b>	<b>(6.5%)</b>

## COMMUNITY DEVELOPMENT BLOCK GRANT FUND

Expenditures

### CDBG-CV PROGRAM

4102

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
215-4102-541080-	CDBG Public Services	29,911	20,639	18,300	18,300	14,700	(3,600)	(19.7%)
215-4102-541160-	CDBG CAP Program	7,830	-	-	-	-	-	0.0%
215-4102-541170-	CDBG Children Advocacy Center	725	1,775	-	-	-	-	0.0%
215-4102-541360-	CDBG Clearbrook Telehealth	38,654	-	-	-	-	-	0.0%
215-4102-541370-	CDBG Clearbrook Covid Managemt	18,463	-	-	-	-	-	0.0%
215-4102-541390-	CDBG Small Bus Forgivable Loan	78,500	-	-	-	-	-	0.0%
215-4102-541440-	CDBG Suburban Prim Health Care	-	2,000	-	-	-	-	0.0%
215-4102-541480-	CDBG Journeys The Road Home	93,214	27,121	-	-	-	-	0.0%
215-4102-541520-	CDBG WINGS Program	-	3,000	-	-	-	-	0.0%
215-4102-541700-	CDBG Faith Community Homes	16,408	-	-	-	-	-	0.0%
215-4102-541790-	CDBG Northwest Compass	13,500	2,500	-	-	-	-	0.0%
215-4102-541810-	CDBG CDBG-CV3 Public Services	-	-	19,800	19,800	16,700	(3,100)	(15.7%)
215-4102-541811-	CDBG CDBG-CV3 Public Facilities	-	-	-	56,500	56,500	-	0.0%
	Other Charges	297,205	57,035	38,100	94,600	87,900	(6,700)	(7.1%)
	Total CDBG-CV Program	297,205	57,035	38,100	94,600	87,900	(6,700)	(7.1%)
	TOTAL CDBG FUND	684,314	428,167	473,400	529,900	498,900	(31,000)	(5.9%)

## CDBG FUND

### EXPENDITURE DETAIL

#### PLANNING

4001

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>SALARIES:</b>				
215-4001-510010-	Salaries	Salaries	62,300	62,300
<b>TOTAL SALARIES</b>			<b>62,300</b>	<b>62,300</b>
<b>TOTAL PLANNING</b>			<b>62,300</b>	<b>62,300</b>

#### CDBG PROGRAM

4101

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>OTHER CHARGES:</b>				
215-4101-541010-	Single Family Rehab	Interest free loans to low income property owners for home rehabilitation which becomes a lien on property and recovered upon sale of home	100,000	32,400
215-4101-541020-	CDBG Admin/Audit	Audit, legal ads, misc. costs	2,500	2,500
215-4101-541030-	Group/Trans Housing Rehab	Group Residence/Transitional Housing Rehab Grant Program	68,200	115,000
215-4101-541040-	Resources for Comm Living	Shared housing for special populations	5,000	5,000
215-4101-541160-	Children at Play	Grant to Children at Play (CAP) Program - subsidy for low income participants	6,300	0
215-4101-541170-	Children Advocacy Center	Child Abuse Services	3,500	3,500
215-4101-541440-	Sub Prim Health Care	Grant to Suburban Primary Health Care Council - Access to Care Program	6,000	6,000
215-4101-541480-	Journeys The Road Home	Journeys The Road Home Homeless services	5,000	9,300
215-4101-541520-	WINGS Program	Traditional Housing and Safe House Public Service	6,500	6,500
215-4101-541540-	Dist. 214 ESL Program	District 214 Beginning English as a Second Language Program	1,500	0
215-4101-541620-	Connections to Care	Medical Transportation for Seniors	4,000	4,000
215-4101-541680-	Northwest CASA	Sexual assault counseling, crisis intervention and advocacy	3,500	3,500
215-4101-541700-	Faith Community Homes	Supportive housing	3,000	3,000

## CDBG FUND

### EXPENDITURE DETAIL

#### CDBG PROGRAM (cont.)

4101

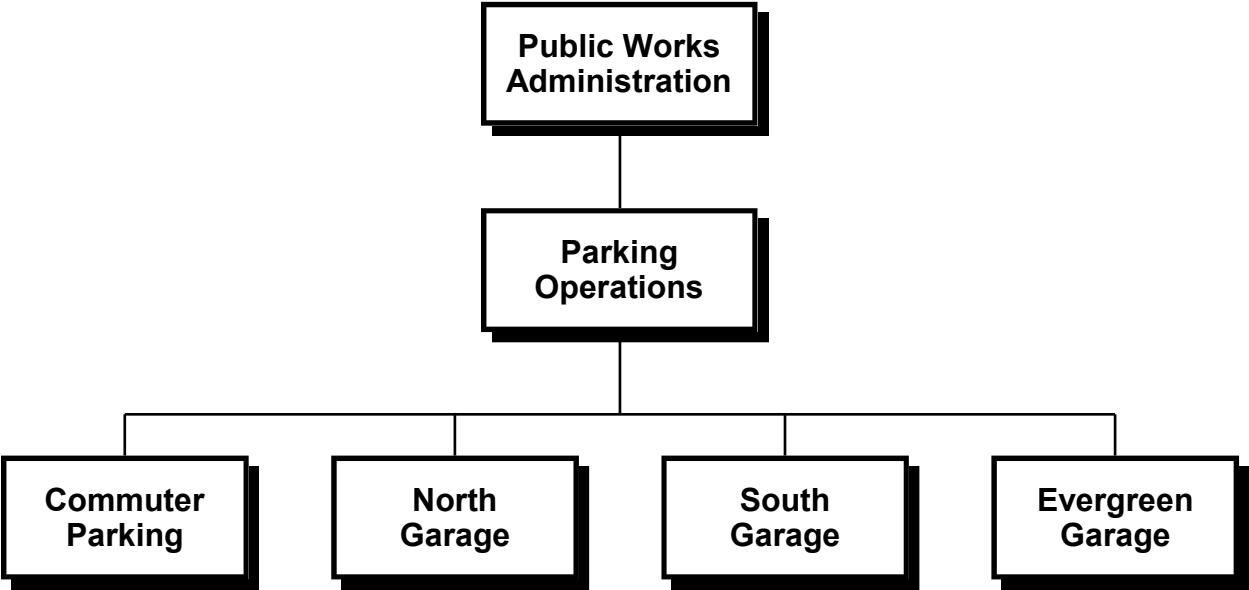
Account Number	Account Title	Description	Budget 2023	Budget 2024
215-4101-541730-	Lifespan	Services to Victims of Domestic Violence and Sexual Assault	3,500	3,500
215-4101-541760-	CDBG Infrastructure	ADA or Low/Mod Area Infrastructure	150,000	150,000
215-4101-541790-	Northwest Compass	Northwest Compass	4,500	4,500
<b>TOTAL OTHER CHARGES</b>			<b>373,000</b>	<b>348,700</b>
<b>TOTAL CDBG PROGRAM</b>			<b>373,000</b>	<b>348,700</b>

#### CDBG-CV PROGRAM

4102

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>OTHER CHARGES:</b>				
215-4102-541080-	CDBG-CV Public Services	COVID19 Related Expenses	18,300	14,700
215-4102-541810-	CDBG-CV3 Public Services	COVID19 Related Expenses	19,800	16,700
215-4102-541811-	CDBG-CV3 Public Facilities	COVID19 Related Expenses	56,500	56,500
<b>TOTAL OTHER CHARGES</b>			<b>94,600</b>	<b>87,900</b>
<b>TOTAL CDBG-CV PROGRAM</b>			<b>94,600</b>	<b>87,900</b>
<b>TOTAL CDBG FUND</b>			<b>529,900</b>	<b>498,900</b>

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## Fund at a Glance

The Village has been very responsive in providing parking for commuters as well as Downtown merchants, their employees and shoppers. As a result, a major investment by this community was made in the construction of many commuter lots and parking garages providing available parking for the redevelopment of the Downtown. Major improvements resulting from the creation of TIF Districts I and II were the construction of the North Garage, the Vail Avenue Garage and the Evergreen Underground Garage below the Arlington Towne Square development. In 2007, a 317-space addition was completed in the Vail Avenue Garage.

After having a consultant analyze the condition of all four parking garages, a four-year program was developed to rehabilitate all four garages. Phase 1 included the rehabilitation of the entire Village Hall Municipal Garage, and the roofs of the North Garage and Vail Garage. Phase 2 was the rehabilitation of the remaining floors in the North Garage. Phase 3 will complete the Vail Garage. Phase 4 will address minor issues in the Evergreen Garage.

Commuters pay either monthly or daily user fees to pay for the costs associated with operation of these garages. Separate operations are maintained to show the results of operation of the North Garage, Vail Avenue Garage, Evergreen Underground Garage and the other commuter parking lots.

### Restrictions:

VILLAGE POLICY – The Village finances parking operations by the user fee concept. Since October 1, 2017, the monthly commuter permit rate is \$40 for residents and the daily rate is \$2.00. Twenty-four hour parking permits range from \$40 to \$50 and have restrictions for their use based on agreement.

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
<b>Revenues</b>							
Fees	\$ 797,330	\$ 752,040	\$ 852,800	\$ 1,229,700	\$ 853,600	\$ (376,100)	(30.6%)
Fines	2,774	543	-	70,300	-	(70,300)	(100.0%)
Investment Income	7,181	117,927	277,000	31,000	277,000	246,000	793.5%
Other	10,024	11,471	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 817,309</b>	<b>\$ 881,981</b>	<b>\$ 1,129,800</b>	<b>\$ 1,331,000</b>	<b>\$ 1,130,600</b>	<b>\$ (200,400)</b>	<b>(15.1%)</b>
Interfund Transfers In	950,000	500,000	-	-	2,000,000	2,000,000	0.0%
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 1,767,309</b>	<b>\$ 1,381,981</b>	<b>\$ 1,129,800</b>	<b>\$ 1,331,000</b>	<b>\$ 3,130,600</b>	<b>\$ 1,799,600</b>	<b>135.2%</b>
<b>Expenditures</b>							
Personal Services	\$ 475,983	\$ 484,221	\$ 538,000	\$ 538,000	\$ 540,600	\$ 2,600	0.5%
Contractual Services	246,634	242,607	402,900	402,799	401,900	(899)	(0.2%)
Commodities	88,130	56,276	105,300	105,300	102,700	(2,600)	(2.5%)
Other Charges	287,300	287,300	287,300	287,300	-	(287,300)	(100.0%)
Capital Outlay	205,032	126,734	1,980,500	1,780,447	345,000	(1,435,447)	(80.6%)
<b>Total Expenditures</b>	<b>\$ 1,303,079</b>	<b>\$ 1,197,138</b>	<b>\$ 3,314,000</b>	<b>\$ 3,113,846</b>	<b>\$ 1,390,200</b>	<b>\$ (1,723,646)</b>	<b>(55.4%)</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 464,230</b>	<b>\$ 184,843</b>	<b>\$ (2,184,200)</b>	<b>\$ (1,782,846)</b>	<b>\$ 1,740,400</b>	<b>\$ 3,523,246</b>	<b>(197.6%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 5,612,968</b>	<b>\$ 6,077,198</b>	<b>\$ 6,262,041</b>	<b>\$ 6,262,041</b>	<b>\$ 4,077,841</b>	<b>\$ (2,184,200)</b>	<b>(34.9%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 6,077,198</b>	<b>\$ 6,262,041</b>	<b>\$ 4,077,841</b>	<b>\$ 4,479,195</b>	<b>\$ 5,818,241</b>	<b>\$ 1,339,046</b>	<b>29.9%</b>

## POLICE

## Municipal Parking Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Public Service Officer	2	4.00	4.00	
Records Clerk	1	1.00	1.00	
<b>Total F-T-E</b>		<b>5.00</b>	<b>5.00</b>	<b>0.00</b>

### Police Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund			
	Police - Administration	133.00	133.50	0.50
	Police Grant	1.00	1.00	
235	Municipal Parking Fund	5.00	5.00	
	<b>Total F-T-E All Funds</b>	<b>139.00</b>	<b>139.50</b>	<b>0.50</b>

# MUNICIPAL PARKING OPERATIONS FUND (235)

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	PROJ	2021	2022	2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	ESTIMATED	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES										
FEES & FINES		800,104	752,583	852,800	1,300,000	853,600	875,000	975,000	975,000	975,000
INTEREST INCOME		7,181	117,927	277,000	31,000	277,000	31,000	31,000	31,000	31,000
OTHER INCOME		10,024	11,471	0	0	0	0	0	0	0
TRANSFER IN FROM GENERAL FUND SURPLUS		0	500,000	0	0	0	0	0	0	0
TRANSFER IN FROM CAPITAL PROJECTS FUND		0	0	0	0	2,000,000	0	0	0	0
TRANSFER IN FROM PUBLIC BUILDING FUND		950,000	0	0	0	0	0	0	0	0
TOTAL REVENUES		1,767,309	1,381,981	1,129,800	1,331,000	3,130,600	906,000	1,006,000	1,006,000	1,006,000
EXPENDITURES										
OPERATING EXPENDITURES										
Personal Services		475,983	484,221	538,000	538,000	540,600	562,200	584,700	608,100	632,400
Contractual Services		246,634	242,607	402,900	402,799	401,900	418,000	434,700	452,100	470,200
Commodities		88,130	56,276	105,300	105,300	102,700	106,800	111,100	115,500	120,100
Other Charges		287,300	287,300	287,300	287,300	0	0	0	0	0
SUBTOTAL - OPERATING EXPENDITURES		1,098,047	1,070,404	1,333,500	1,333,399	1,045,200	1,087,000	1,130,500	1,175,700	1,222,700
BUILDING & LAND										
Ongoing Maintenance to Brick Exterior	BL9603	5,000	4,950	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Parking Structure Maintenance/Repairs	BL0006	59,870	65,234	1,617,500	1,517,447	330,000	330,000	30,000	30,000	1,295,000
LED Parking Garage Lighting Conversions	BL1903	49,247	56,550	48,000	48,000	0	0	0	0	0
Downtown Parking Signs	BL1906	90,915	0	0	0	0	0	0	0	0
Municipal Parking Lot Improvements	BL2102	0	0	300,000	200,000	0	50,000	0	0	50,000
SUBTOTAL - BLDG & LAND		205,032	126,734	1,970,500	1,770,447	335,000	385,000	35,000	35,000	1,350,000
EQUIPMENT										
Operational Equipment - Municipal Parking Fund EQ0901		0	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000
SUBTOTAL - EQUIPMENT		0	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES		1,303,079	1,197,138	3,314,000	3,113,846	1,390,200	1,482,000	1,175,500	1,220,700	2,582,700
BEGINNING FUND BALANCE		5,612,968	6,077,198	6,262,041	6,262,041	4,077,841	5,818,241	5,242,241	5,072,741	4,858,041
REVENUES OVER (UNDER) EXPENDITURES		464,230	184,843	(2,184,200)	(1,782,846)	1,740,400	(576,000)	(169,500)	(214,700)	(1,576,700)
ENDING FUND BALANCE		6,077,198	6,262,041	4,077,841	4,479,195	5,818,241	5,242,241	5,072,741	4,858,041	3,281,341
Fund Balance as a Percent of Expenditures						419%	354%	432%	398%	127%

### PROJECTS WITH SECOND FUND SOURCE

Ongoing Maintenance to Brick Exteriors BL9603 Ongoing program partially funded with Capital Project Fund revenue.

# MUNICIPAL PARKING FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
235-0000-435540-	Fees Park Lot A Daily	19,261	24,309	24,000	27,700	18,000	(9,700)	(35.0%)
235-0000-435560-	Fees Park Lot B Daily	-	1,155	-	-	-	-	0.0%
235-0000-435600-	Fees Park Lot E Daily	451	214	-	11,500	7,500	(4,000)	(34.8%)
235-0000-435620-	Fees Park Lot N Monthly	59	37	-	-	-	-	0.0%
235-0000-435641-	Fees Park Gar Daily Municipal	557	1,700	2,500	18,800	2,500	(16,300)	(86.7%)
235-0000-435642-	Fees Park Gar Daily Vail St	8,749	16,371	23,000	38,600	23,000	(15,600)	(40.4%)
235-0000-435643-	Fees Park Gar Daily North	12,056	20,195	20,000	83,200	20,000	(63,200)	(76.0%)
235-0000-435652-	Fees Park Gar Mnthly Vail St	333,143	265,676	285,000	416,000	285,000	(131,000)	(31.5%)
235-0000-435653-	Fees Park Gar Mnthly North	333,568	315,948	345,000	407,000	345,000	(62,000)	(15.2%)
235-0000-435660-	Fees Park Lot P Daily	15,903	36,113	41,000	52,400	40,000	(12,400)	(23.7%)
235-0000-435680-	Fees Park Lot S Daily	5,453	17,886	36,000	80,600	36,000	(44,600)	(55.3%)
235-0000-435700-	Fees Park Lot T Daily	93	674	100	1,000	100	(900)	(90.0%)
235-0000-435720-	Fees Park Gar Evergreen "U"	67,305	50,179	73,700	88,300	74,000	(14,300)	(16.2%)
235-0000-435740-	Fees Park Lot O Daily	733	1,583	2,500	4,600	2,500	(2,100)	(45.7%)
	<b>Parking Fees</b>	<b>797,330</b>	<b>752,040</b>	<b>852,800</b>	<b>1,229,700</b>	<b>853,600</b>	<b>(376,100)</b>	<b>(30.6%)</b>
235-0000-441150-	Fines Crt/Ticket Parking	2,774	543	-	70,300	-	(70,300)	(100.0%)
	<b>Fines</b>	<b>2,774</b>	<b>543</b>	<b>-</b>	<b>70,300</b>	<b>-</b>	<b>(70,300)</b>	<b>(100.0%)</b>
235-0000-461020-	Int Inc on Investments	1,586	60,370	138,000	27,000	138,000	111,000	411.1%
235-0000-462100-	Invest Inc Invstmnt Inc IMET	2,566	15,364	27,000	4,000	27,000	23,000	575.0%
235-0000-462110-	Invest Inc Dividends	3,029	42,193	112,000	-	112,000	112,000	0.0%
	<b>Investment Income</b>	<b>7,181</b>	<b>117,927</b>	<b>277,000</b>	<b>31,000</b>	<b>277,000</b>	<b>246,000</b>	<b>793.5%</b>
235-0000-489900-	Other Income	10,024	11,471	-	-	-	-	0.0%
	<b>Other</b>	<b>10,024</b>	<b>11,471</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
235-0000-491050-	Other Fin Src Oper Transfer In	950,000	500,000	-	-	2,000,000	2,000,000	0.0%
	<b>Other Financing Sources</b>	<b>950,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>0.0%</b>
<b>TOTAL MUNICIPAL PARKING FUND</b>		<b>1,767,309</b>	<b>1,381,981</b>	<b>1,129,800</b>	<b>1,331,000</b>	<b>3,130,600</b>	<b>1,799,600</b>	<b>135.2%</b>

Expenditures

## POLICE

3001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
235-3001-510010-	Pers Svcs Salaries	306,532	307,896	336,700	336,700	356,000	19,300	5.7%
235-3001-518050-	Pers Svcs Overtime Civilian	-	-	6,300	6,300	6,500	200	3.2%
	<b>Personal Services</b>	<b>306,532</b>	<b>307,896</b>	<b>343,000</b>	<b>343,000</b>	<b>362,500</b>	<b>19,500</b>	<b>5.7%</b>
235-3001-519010-	Empl Benefits Wrks Comp	10,500	11,700	11,900	11,900	12,100	200	1.7%
235-3001-519050-	Empl Benefits Med Insurance	97,000	105,300	117,500	117,500	96,600	(20,900)	(17.8%)
235-3001-519100-	Empl Benefits IMRF	39,060	36,409	39,300	39,300	41,600	2,300	5.9%
235-3001-519110-	Empl Benefits Social Security	18,552	18,573	21,300	21,300	22,500	1,200	5.6%
235-3001-519120-	Empl Benefits Medicare	4,339	4,344	5,000	5,000	5,300	300	6.0%
	<b>Fringe Benefits</b>	<b>169,450</b>	<b>176,326</b>	<b>195,000</b>	<b>195,000</b>	<b>178,100</b>	<b>(16,900)</b>	<b>(8.7%)</b>
235-3001-520400-	Prof Tech Svcs General Insurnc	10,700	7,600	7,700	7,700	7,800	100	1.3%
235-3001-522100-	Other Cont Svcs Printing	223	6,135	4,700	4,693	4,900	207	4.4%
235-3001-522250-	Other Cont Svcs IT/GIS Srv Chg	3,200	8,000	20,900	20,900	22,800	1,900	9.1%
235-3001-522370-	Other Cont Svcs Veh Srv Chg	8,500	6,700	9,900	9,900	13,200	3,300	33.3%
	<b>Contractual Services</b>	<b>22,623</b>	<b>28,434</b>	<b>43,200</b>	<b>43,193</b>	<b>48,700</b>	<b>5,507</b>	<b>12.7%</b>
235-3001-530350-	Genl Supp Clothing	2,158	4,548	2,500	2,500	2,600	100	4.0%
235-3001-530500-	Genl Supp Petroleum Products	3,848	4,505	7,000	7,000	4,200	(2,800)	(40.0%)
235-3001-533050-	Other Supplies	3,739	704	3,600	3,600	3,700	100	2.8%
	<b>Commodities</b>	<b>9,744</b>	<b>9,757</b>	<b>13,100</b>	<b>13,100</b>	<b>10,500</b>	<b>(2,600)</b>	<b>(19.8%)</b>
<b>Total Police</b>		<b>508,350</b>	<b>522,413</b>	<b>594,300</b>	<b>594,293</b>	<b>599,800</b>	<b>5,507</b>	<b>0.9%</b>

# MUNICIPAL PARKING FUND

Expenditures

## PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
235-4001-521650-	Prop Svcs Other Services	-	-	2,500	2,500	2,500	-	0.0%
	<b>Contractual Services</b>	-	-	2,500	2,500	2,500	-	0.0%
	<b>Total Planning</b>	-	-	2,500	2,500	2,500	-	0.0%

## PUBLIC WORKS

7101

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
235-7101-522370-	Other Cont Svcs Veh Srv Chg	35,900	33,400	52,800	52,800	37,300	(15,500)	(29.4%)
	<b>Contractual Services</b>	35,900	33,400	52,800	52,800	37,300	(15,500)	(29.4%)
235-7101-550150-	Property Other Equipment	-	-	10,000	10,000	10,000	-	0.0%
235-7101-550200-	Property Building Improvements	5,000	4,950	5,000	5,000	5,000	-	0.0%
235-7101-550250-	Capital Const in Progress	200,032	121,784	1,965,500	1,765,447	330,000	(1,435,447)	(81.3%)
	<b>Capital Outlay</b>	205,032	126,734	1,980,500	1,780,447	345,000	(1,435,447)	(80.6%)
	<b>Total Public Works</b>	240,932	160,133	2,033,300	1,833,247	382,300	(1,450,947)	(79.1%)

## PARKING OPERATIONS

7301

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
235-7301-521110-	Prop Svcs Bldg Maint	4,507	5,030	14,000	14,000	14,000	-	0.0%
235-7301-521400-	Prop Svcs Lease Expense	6,287	12,235	10,000	10,000	10,000	-	0.0%
235-7301-521500-	Prop Svcs Utility Services	12,495	11,083	13,000	13,000	13,000	-	0.0%
235-7301-522030-	Other Cont Svcs Training	-	-	1,500	1,500	1,500	-	0.0%
	<b>Contractual Services</b>	23,290	28,348	38,500	38,500	38,500	-	0.0%
235-7301-531650-	PW Supp Other Equip & Supplies	2,381	1,802	2,900	2,900	2,900	-	0.0%
235-7301-531900-	PW Supp Street & Sidewalk Supp	14,000	7,698	16,000	16,000	16,000	-	0.0%
	<b>Commodities</b>	16,380	9,500	18,900	18,900	18,900	-	0.0%
235-7301-540750-	Other Charges Admin Serv Chg	72,900	72,900	72,900	72,900	-	(72,900)	(100.0%)
	<b>Other Charges</b>	72,900	72,900	72,900	72,900	-	(72,900)	(100.0%)
	<b>Total Parking Operations</b>	112,570	110,748	130,300	130,300	57,400	(72,900)	(55.9%)

## VAIL AVE GARAGE OPERATIONS

7302

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
235-7302-521020-	Prop Svcs Equipment Maint	24,834	20,187	28,100	28,000	37,500	9,500	33.9%
235-7302-521110-	Prop Svcs Bldg Maint	19,073	16,579	36,400	36,400	36,400	-	0.0%
235-7302-521500-	Prop Svcs Utility Services	21,708	20,645	42,000	42,000	43,500	1,500	3.6%
235-7302-522100-	Other Cont Svcs Printing	2,761	4,496	4,300	4,300	4,300	-	0.0%
	<b>Contractual Services</b>	68,377	61,907	110,800	110,700	121,700	11,000	9.9%
235-7302-531650-	PW Supp Other Equip & Supplies	2,745	3,045	3,500	3,500	3,500	-	0.0%
235-7302-531900-	PW Supp Street & Sidewalk Supp	30,300	13,355	34,500	34,500	34,500	-	0.0%
235-7302-533050-	Other Supplies	-	45	-	-	-	-	0.0%
	<b>Commodities</b>	33,045	16,445	38,000	38,000	38,000	-	0.0%
235-7302-540750-	Other Charges Admin Serv Chg	92,100	92,100	92,100	92,100	-	(92,100)	(100.0%)
	<b>Other Charges</b>	92,100	92,100	92,100	92,100	-	(92,100)	(100.0%)
	<b>Total Vail Ave Garage Operations</b>	193,522	170,451	240,900	240,800	159,700	(81,100)	(33.7%)

# MUNICIPAL PARKING FUND

Expenditures

## NORTH GARAGE OPERATIONS

7303

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
235-7303-521020-	Prop Svcs Equipment Maint	5,211	3,981	11,000	11,000	11,000	-	0.0%
235-7303-521110-	Prop Svcs Bldg Maint	19,520	15,948	31,200	31,200	31,200	-	0.0%
235-7303-521500-	Prop Svcs Utility Services	28,939	23,191	40,000	40,000	43,000	3,000	7.5%
235-7303-522100-	Other Cont Svcs Printing	2,761	2,848	3,000	3,000	3,000	-	0.0%
	<b>Contractual Services</b>	<b>56,430</b>	<b>45,969</b>	<b>85,200</b>	<b>85,200</b>	<b>88,200</b>	<b>3,000</b>	<b>3.5%</b>
235-7303-531650-	PW Supp Other Equip & Supplies	5,443	6,384	5,500	5,500	5,500	-	0.0%
235-7303-531900-	PW Supp Street & Sidewalk Supp	23,363	13,355	27,000	27,000	27,000	-	0.0%
	<b>Commodities</b>	<b>28,806</b>	<b>19,738</b>	<b>32,500</b>	<b>32,500</b>	<b>32,500</b>	<b>-</b>	<b>0.0%</b>
235-7303-540750-	Other Charges Admin Serv Chg	95,700	95,700	95,700	95,700	-	(95,700)	(100.0%)
	<b>Other Charges</b>	<b>95,700</b>	<b>95,700</b>	<b>95,700</b>	<b>95,700</b>	<b>-</b>	<b>(95,700)</b>	<b>(100.0%)</b>
	<b>Total North Garage Operations</b>	<b>180,936</b>	<b>161,407</b>	<b>213,400</b>	<b>213,400</b>	<b>120,700</b>	<b>(92,700)</b>	<b>(43.4%)</b>

## EVERGREEN UNDERGROUND GARAGE OPERATIONS

7304

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
235-7304-521020-	Prop Svcs Equipment Maint	8,702	22,007	25,400	25,406	18,000	(7,406)	(29.2%)
235-7304-521110-	Prop Svcs Bldg Maint	16,631	6,280	15,500	15,500	18,000	2,500	16.1%
235-7304-521500-	Prop Svcs Utility Services	13,301	13,191	25,000	25,000	25,000	-	0.0%
235-7304-522100-	Other Cont Svcs Printing	1,381	3,072	4,000	4,000	4,000	-	0.0%
	<b>Contractual Services</b>	<b>40,014</b>	<b>44,549</b>	<b>69,900</b>	<b>69,906</b>	<b>65,000</b>	<b>(4,906)</b>	<b>(7.0%)</b>
235-7304-531650-	PW Supp Other Equip & Supplies	154	836	2,800	2,800	2,800	-	0.0%
	<b>Commodities</b>	<b>154</b>	<b>836</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>-</b>	<b>0.0%</b>
235-7304-540750-	Other Charges Admin Serv Chg	26,600	26,600	26,600	26,600	-	(26,600)	(100.0%)
	<b>Other Charges</b>	<b>26,600</b>	<b>26,600</b>	<b>26,600</b>	<b>26,600</b>	<b>-</b>	<b>(26,600)</b>	<b>(100.0%)</b>
	<b>Total Evergreen Undgrd Garage</b>	<b>66,768</b>	<b>71,986</b>	<b>99,300</b>	<b>99,306</b>	<b>67,800</b>	<b>(31,506)</b>	<b>(31.7%)</b>
	<b>TOTAL MUNICIPAL PARKING FUND</b>	<b>1,303,079</b>	<b>1,197,138</b>	<b>3,314,000</b>	<b>3,113,846</b>	<b>1,390,200</b>	<b>(1,723,646)</b>	<b>(55.4%)</b>

# MUNICIPAL PARKING FUND

## EXPENDITURE DETAIL

### POLICE

3001

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>SALARIES:</b>				
235-3001-510010-	Salaries	Salaries	336,700	356,000
235-3001-518050-	Overtime Civilian	Overtime Civilian	6,300	6,500
	<b>TOTAL SALARIES</b>		<b>343,000</b>	<b>362,500</b>
<b>FRINGE BENEFITS:</b>				
235-3001-519010-	Workers' Compensation	Workers' Compensation Insurance	11,900	12,100
235-3001-519050-	Medical Insurance	Medical Insurance	117,500	96,600
235-3001-519100-	IMRF	IMRF	39,300	41,600
235-3001-519110-	Social Security	Social Security	21,300	22,500
235-3001-519120-	Medicare	Medicare	5,000	5,300
	<b>TOTAL FRINGE BENEFITS</b>		<b>195,000</b>	<b>178,100</b>
<b>CONTRACTUAL SERVICES:</b>				
235-3001-520400-	General Insurance	Liability and property insurance	7,700	7,800
235-3001-522100-	Printing	Parking tickets Prior Year Encumbrance Carryover	4,000 693 4,693	4,900 0 4,900
235-3001-522250-	IT/GIS Service Charge	Information Technology/GIS service charge	20,900	22,800
235-3001-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge	9,900	13,200
	<b>TOTAL CONTRACTUAL SERVICES</b>		<b>43,193</b>	<b>48,700</b>
<b>COMMODITIES:</b>				
235-3001-530350-	Clothing	PSO clothing	2,500	2,600
235-3001-530500-	Petroleum Products	Gasoline for department vehicle(s)	7,000	4,200
235-3001-533050-	Other Supplies	Batteries Tablet data plan Miscellaneous supplies	200 700 2,700 3,600	200 700 2,800 3,700
	<b>TOTAL COMMODITIES</b>		<b>13,100</b>	<b>10,500</b>
	<b>TOTAL POLICE</b>		<b>594,293</b>	<b>599,800</b>

# MUNICIPAL PARKING FUND

## EXPENDITURE DETAIL

### PLANNING

4001

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
235-4001-521650-	Other Services	Electric Vehicle Charging Licenses	2,500	2,500
<b>TOTAL CONTRACTUAL SERVICES</b>			<u>2,500</u>	<u>2,500</u>

### PUBLIC WORKS

7101

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
235-7101-522370-	Vehicle/Equip Lease Chrg	Vehicle Lease Charge	52,800	37,300
<b>TOTAL CONTRACTUAL SERVICES</b>			<u>52,800</u>	<u>37,300</u>
<b>CAPITAL OUTLAY:</b>				
235-7101-550200-	Building Improvements	Exterior Brick Maintenance (BL9603)	5,000	5,000
235-7101-550250-	Construction in Progress	Parking Structure Maint/Repairs (BL0006)	920,400	330,000
		Prior Year Encumbrance Carryover	597,047	0
		LED Parking Garage Lighting (BL1903)	48,000	0
		Municipal Parking Lot Improvements (BL2102)	200,000	0
235-7101-550150-	Other Equipment	Pay Box Refurbish, All Garages (EQ0901)	10,000	10,000
<b>TOTAL CAPITAL OUTLAY</b>			<u>1,780,447</u>	<u>345,000</u>
<b>TOTAL PUBLIC WORKS</b>			<u>1,833,247</u>	<u>382,300</u>

# MUNICIPAL PARKING FUND

## EXPENDITURE DETAIL

### MUNICIPAL PARKING OPERATIONS

7301

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
235-7301-521110-	Building Maintenance	Glass and door repairs; replacement of of fire doors and frames; and painting	14,000	14,000
235-7301-521400-	Lease Expense	1/3 of revenue from Parking Lots P & T per agreement	10,000	10,000
235-7301-521500-	Utility Services	Energy for lighting parking lots and garage	13,000	13,000
235-7301-522030-	Training	Int'l Municipal Parking Association	1,500	1,500
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>38,500</b>	<b>38,500</b>
<b>COMMODITIES:</b>				
235-7301-531650-	Other Equip. & Supplies	Signs & lighting repair parts	2,900	2,900
235-7301-531900-	Street & Sidewalk Supplies	De-icing agent for parking structure	16,000	16,000
<b>TOTAL COMMODITIES</b>			<b>18,900</b>	<b>18,900</b>
<b>OTHER CHARGES:</b>				
235-7301-540750-	Admin. Service Charge	To General Fund for service including sweeping, snow and ice control, washdowns, and administration	72,900	0
<b>TOTAL OTHER CHARGES</b>			<b>72,900</b>	<b>0</b>
<b>TOTAL MUNICIPAL PARKING OPERATION</b>			<b>130,300</b>	<b>57,400</b>

# MUNICIPAL PARKING FUND

## EXPENDITURE DETAIL

### VAIL AVENUE GARAGE OPERATION

7302

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>CONTRACTUAL SERVICES:</b>						
235-7302-521020-	Equipment Maintenance	Elevator maintenance	14,000		20,000	
		Parking Guidance Software	14,000		15,500	
		EV charging maintenance	0	28,000	2,000	37,500
235-7302-521110-	Building Maintenance	Cleaning service (windows, stairwell, elev)	26,000		26,000	
		General maintenance & painting	10,400	36,400	10,400	36,400
235-7302-521500-	Utility Services	Electricity & telephone	42,000		42,000	
		Elevator monitoring	0	42,000	1,500	43,500
235-7302-522100-	Printing	Parking permits and share of tickets		4,300		4,300
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>110,700</b>		<b>121,700</b>	
<b>COMMODITIES:</b>						
235-7302-531650-	Other Equip. & Supplies	Signs & lighting repair parts		3,500		3,500
235-7302-531900-	Street & Sidewalk Supplies	De-icing agent for parking structure		34,500		34,500
<b>TOTAL COMMODITIES</b>			<b>38,000</b>		<b>38,000</b>	
<b>OTHER CHARGES:</b>						
235-7302-540750-	Admin. Service Charge	To General Fund for service including sweeping, snow and ice control, washdowns, and administration		92,100		0
<b>TOTAL OTHER CHARGES</b>			<b>92,100</b>		<b>0</b>	
<b>TOTAL VAIL ST. GARAGE OPERATION</b>			<b>240,800</b>		<b>159,700</b>	

# MUNICIPAL PARKING FUND

## EXPENDITURE DETAIL

### NORTH GARAGE OPERATION

7303

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>CONTRACTUAL SERVICES:</b>						
235-7303-521020-	Equipment Maintenance	Elevator maintenance	11,000		11,000	
235-7303-521110-	Building Maintenance	Cleaning service (windows, stairwell, elev)	24,200		24,200	
		General maintenance & painting	7,000	31,200	7,000	31,200
235-7303-521500-	Utility Services	Electricity, gas & telephone	40,000		40,000	
		Elevator monitoring	0	40,000	3,000	43,000
235-7303-522100-	Printing	Parking permits and share of tickets	3,000		3,000	
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>85,200</b>		<b>88,200</b>	
<b>COMMODITIES:</b>						
235-7303-531650-	Other Equip. & Supplies	Signs & lighting repair parts	5,500		5,500	
235-7303-531900-	Street & Sidewalk Supplies	De-icing agent for parking structure	27,000		27,000	
<b>TOTAL COMMODITIES</b>			<b>32,500</b>		<b>32,500</b>	
<b>OTHER CHARGES:</b>						
235-7303-540750-	Admin. Service Charge	To General Fund for service including sweeping, snow and ice control, washdowns, and administration	95,700		0	
<b>TOTAL OTHER CHARGES</b>			<b>95,700</b>		<b>0</b>	
<b>TOTAL NORTH GARAGE OPERATION</b>			<b>213,400</b>		<b>120,700</b>	

# MUNICIPAL PARKING FUND

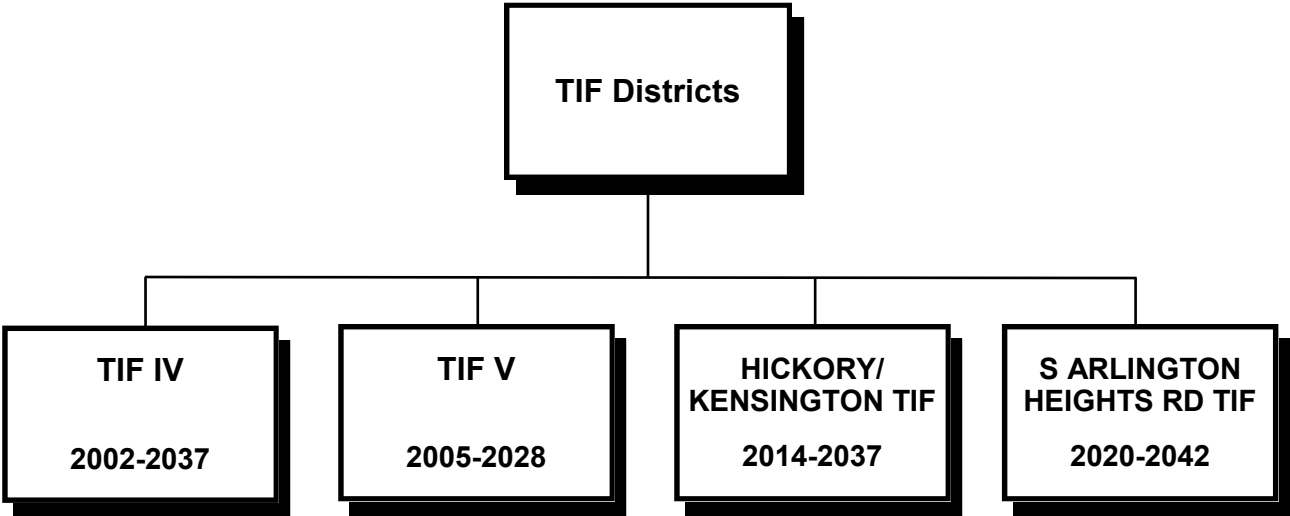
## EXPENDITURE DETAIL

### EVERGREEN UNDERGROUND GARAGE OPERATION

7304

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>CONTRACTUAL SERVICES:</b>						
235-7304-521020-	Equipment Maintenance	Elevator maintenance	12,000		14,000	
		General equipment maintenance	4,000		4,000	
		Prior Year Encumbrance Carryover	9,406	25,406	0	18,000
235-7304-521110-	Building Maintenance	Cleaning service (windows, stairwell, elev)	8,000		10,500	
		General maintenance & painting	7,500	15,500	7,500	18,000
235-7304-521500-	Utility Services	Utilities (Electricity, Gas, Telephone)		25,000		25,000
235-7304-522100-	Printing	Parking permits and share of tickets		4,000		4,000
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>69,906</b>		<b>65,000</b>	
<b>COMMODITIES:</b>						
235-7304-531650-	Other Equip. & Supplies	Signs & lighting repair parts		2,800		2,800
<b>TOTAL COMMODITIES</b>			<b>2,800</b>		<b>2,800</b>	
<b>OTHER CHARGES:</b>						
235-7304-540750-	Admin. Service Charge	To General Fund for service including sweeping, snow and ice control, washdowns, and administration		26,600		0
<b>TOTAL OTHER CHARGES</b>			<b>26,600</b>		<b>0</b>	
<b>TOTAL EVERGREEN GARAGE OPERATION</b>			<b>99,306</b>		<b>67,800</b>	
<b>TOTAL MUNICIPAL PARKING FUND</b>			<b>3,113,846</b>		<b>1,390,200</b>	

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## Fund at a Glance

This fund was established as a result of creating a Tax Increment Financing District which lies on the northeast corner of Arlington Heights Road and Golf Road, containing approximately 35 acres of land. As a result of proposed new development, the valuation of the district will rise, thereby generating more property tax revenues and sales tax revenues. These funds are then used to pay off bonds that will be issued to fund development improvements. This TIF will expire in tax year 2037.

### Restrictions:

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

## Fund Summary

			2023 Projected		2023 Revised			
	2021 Actuals	2022 Actuals	Actuals	Budget	2024 Budget	Inc (Dec)	Inc (Dec) %	
Revenues								
Taxes	\$    453,464	\$    531,829	\$    500,000	\$    571,800	\$    571,800	\$          -	0.0%	
Investment Income	2,528	46,148	118,000	19,500	120,000	100,500	515.4%	
Other	721	-	-	-	-	-	0.0%	
<b>Total Revenues</b>	<b>\$    456,713</b>	<b>\$    577,977</b>	<b>\$    618,000</b>	<b>\$    591,300</b>	<b>\$    691,800</b>	<b>\$ 100,500</b>	<b>17.0%</b>	
Expenditures								
Contractual Services	\$    51,479	\$    41,235	\$    55,000	\$    55,008	\$    50,000	\$  (5,008)	(9.1%)	
Other Charges	50,400	50,000	-	-	-	-	0.0%	
Capital Outlay	544,810	4,307	-	3,477,000	3,450,000	(27,000)	(0.8%)	
<b>Total Expenditures</b>	<b>\$    646,690</b>	<b>\$    95,541</b>	<b>\$    55,000</b>	<b>\$ 3,532,008</b>	<b>\$ 3,500,000</b>	<b>\$ (32,008)</b>	<b>(0.9%)</b>	
Revenues over (under) Expenditures	\$  (189,976)	\$    482,435	\$    563,000	\$ (2,940,708)	\$ (2,808,200)	\$ 132,508	(4.5%)	
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,525,895</b>	<b>\$ 3,335,919</b>	<b>\$ 3,818,354</b>	<b>\$ 3,818,354</b>	<b>\$ 4,381,354</b>	<b>\$ 563,000</b>	<b>14.7%</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 3,335,919</b>	<b>\$ 3,818,354</b>	<b>\$ 4,381,354</b>	<b>\$    877,646</b>	<b>\$ 1,573,154</b>	<b>\$ 695,508</b>	<b>79.2%</b>	

## TIF IV FUND (263)

2002 - 2037

5 YEAR FINANCIAL PLAN

ACCOUNT DESCRIPTION	PROJ	2021	2022	2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	ESTIMATED	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES										
TAXES - PROPERTY TAXES		453,464	531,829	500,000	571,800	571,800	571,800	571,800	571,800	571,800
INTEREST INCOME		3,249	46,148	118,000	19,500	120,000	120,000	120,000	120,000	120,000
TOTAL REVENUES		456,713	577,977	618,000	591,300	691,800	691,800	691,800	691,800	691,800
EXPENDITURES										
OPERATING EXPENDITURES										
Professional Services		100,299	41,235	55,000	55,008	50,000	50,000	50,000	50,000	50,000
Administrative Service Charge		50,000	50,000	0	0	0	0	0	0	0
Other Charges		400	4,307	0	0	0	0	0	0	0
SUBTOTAL - OPERATING EXPENDITURES		150,699	95,542	55,000	55,008	50,000	50,000	50,000	50,000	50,000
BUILDING & LAND										
TIF IV Redevelopment	BL1605	495,990	0	0	3,350,000	3,300,000	1,100,000	1,200,000	1,100,000	740,000
SUBTOTAL - BUILDING & LAND		495,990	0	0	3,350,000	3,300,000	1,100,000	1,200,000	1,100,000	740,000
STREETS										
Green Corridor Beautification	ST9903	0	0	0	127,000	150,000	0	0	0	0
SUBTOTAL - STREETS		0	0	0	127,000	150,000	0	0	0	0
TOTAL EXPENDITURES		646,689	95,542	55,000	3,532,008	3,500,000	1,150,000	1,250,000	1,150,000	790,000
BEGINNING FUND BALANCE		3,525,895	3,335,919	3,818,354	3,818,354	4,381,354	1,573,154	1,114,954	556,754	98,554
REVENUES OVER (UNDER) EXPENDITURES		(189,976)	482,435	563,000	(2,940,708)	(2,808,200)	(458,200)	(558,200)	(458,200)	(98,200)
ENDING FUND BALANCE		3,335,919	3,818,354	4,381,354	877,646	1,573,154	1,114,954	556,754	98,554	354
Fund Balance as a Percent of Expenditures						45%	97%	45%	9%	0%

## TIF IV FUND

2002 - 2037

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
263-0000-401070-	Real Estate Tax TIF	453,464	531,829	500,000	571,800	571,800	-	0.0%
	<b>Real Estate Taxes</b>	<b>453,464</b>	<b>531,829</b>	<b>500,000</b>	<b>571,800</b>	<b>571,800</b>	<b>-</b>	<b>0.0%</b>
263-0000-461020-	Int Inc on Investments	1,000	36,793	100,000	12,000	100,000	88,000	733.3%
263-0000-462100-	Invest Inc Invstmnt Inc IMET	1,529	9,354	18,000	7,500	20,000	12,500	166.7%
	<b>Investment Income</b>	<b>2,528</b>	<b>46,148</b>	<b>118,000</b>	<b>19,500</b>	<b>120,000</b>	<b>100,500</b>	<b>515.4%</b>
263-0000-489900-	Other Income	721	-	-	-	-	-	0.0%
	<b>Other Income</b>	<b>721</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL TIF IV FUND</b>		<b>456,713</b>	<b>577,977</b>	<b>618,000</b>	<b>591,300</b>	<b>691,800</b>	<b>100,500</b>	<b>17.0%</b>

Expenditures

### PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
263-4001-520050-	Prof Tech Svcs Prof Svcs	51,479	41,235	55,000	55,008	50,000	(5,008)	(9.1%)
	<b>Contractual Services</b>	<b>51,479</b>	<b>41,235</b>	<b>55,000</b>	<b>55,008</b>	<b>50,000</b>	<b>(5,008)</b>	<b>(9.1%)</b>
263-4001-540410-	Other Charges Marketing	400	-	-	-	-	-	0.0%
263-4001-540750-	Other Charges Admin Serv Chg	50,000	50,000	-	-	-	-	0.0%
	<b>Other Charges</b>	<b>50,400</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
263-4001-550250-	Capital Const in Progress	544,810	4,307	-	3,350,000	3,300,000	(50,000)	(1.5%)
263-4001-550300-	Capital Road Projects	-	-	-	127,000	150,000	23,000	18.1%
	<b>Capital Outlay</b>	<b>544,810</b>	<b>4,307</b>	<b>-</b>	<b>3,477,000</b>	<b>3,450,000</b>	<b>(27,000)</b>	<b>(0.8%)</b>
<b>TOTAL TIF IV FUND</b>		<b>646,690</b>	<b>95,541</b>	<b>55,000</b>	<b>3,532,008</b>	<b>3,500,000</b>	<b>(32,008)</b>	<b>(0.9%)</b>

TIF IV FUND (2002 - 2037)

EXPENDITURE DETAIL

PLANNING

4001

Account Number	Account Title	Description	Budget 2023		Budget 2024	
CONTRACTUAL SERVICES:						
263-4001-520050-	Professional Services	Consultants/Legal	50,000		50,000	
		Prior Year Encumbrance Carryover	5,008	55,008	0	50,000
TOTAL CONTRACTUAL SERVICES			55,008		50,000	
CAPITAL OUTLAY:						
263-4001-550250-	Construction in Progress	Redevelopment (BL1605)		3,350,000		3,300,000
263-4001-550300-	Road Projects	Green Corridor Beautification (ST9903)	73,700		150,000	
		Crosswalks	53,300	127,000	0	150,000
TOTAL CAPITAL OUTLAY			3,477,000		3,450,000	
TOTAL PLANNING			3,532,008		3,500,000	
TOTAL TIF IV FUND			3,532,008		3,500,000	

## Fund at a Glance

This fund was established as a result of creating a Tax Increment Financing District which lies east of Arlington Heights Road where it is intersected by Rand Road. The Village issued \$2.0 million in bonds and approved a \$2.1 million TIF note to cover part of the up-front costs to redevelop the vacant portions of the Town & Country Mall. This redeveloped site is anchored by Dick's Sporting Goods and a Jo-Ann's Fabrics Superstore. As a result of proposed new development, the valuation of the district will rise, thereby generating more property tax revenues and sales tax revenues. These property tax increment revenues will be used to pay off the bond and note. This TIF will expire in tax year 2028.

### Restrictions:

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

## Fund Summary

			2023 Projected	2023 Revised			
	2021 Actuals	2022 Actuals	Actuals	Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Taxes	\$ 801,933	\$ 1,193,760	\$ 1,200,000	\$ 738,100	\$ 1,000,000	\$ 261,900	35.5%
Investment Income	2,748	41,887	158,000	8,100	158,000	149,900	1850.6%
Other	501	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 805,182</b>	<b>\$ 1,235,647</b>	<b>\$ 1,358,000</b>	<b>\$ 746,200</b>	<b>\$ 1,158,000</b>	<b>\$ 411,800</b>	<b>55.2%</b>
Expenditures							
Contractual Services	\$ -	\$ 17,325	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.0%
Other Charges	400	-	130,000	130,000	1,130,000	1,000,000	769.2%
Capital Outlay	-	1,354,511	1,620,000	1,808,958	1,280,900	(528,058)	(29.2%)
<b>Total Expenditures</b>	<b>\$ 400</b>	<b>\$ 1,371,836</b>	<b>\$ 1,765,000</b>	<b>\$ 1,953,958</b>	<b>\$ 2,425,900</b>	<b>\$ 471,942</b>	<b>24.2%</b>
Revenues over (under) Expenditures	\$ 804,782	\$ (136,189)	\$ (407,000)	\$ (1,207,758)	\$ (1,267,900)	\$ (60,142)	5.0%
<b>BEGINNING FUND BALANCE</b>	<b>\$ 3,161,155</b>	<b>\$ 3,965,938</b>	<b>\$ 3,829,749</b>	<b>\$ 3,829,749</b>	<b>\$ 3,422,749</b>	<b>\$ (407,000)</b>	<b>(10.6%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,965,938</b>	<b>\$ 3,829,749</b>	<b>\$ 3,422,749</b>	<b>\$ 2,621,991</b>	<b>\$ 2,154,849</b>	<b>\$ (467,142)</b>	<b>(17.8%)</b>

# TIF V FUND (264)

2005 - 2028

## 5 YEAR FINANCIAL PLAN

ACCOUNT DESCRIPTION	PROJ	2023								
		2021 ACTUAL	2022 ACTUAL	ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES										
TAXES - PROPERTY TAXES		801,933	1,193,760	1,200,000	738,100	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
INTEREST INCOME		3,249	41,887	158,000	8,100	158,000	158,000	158,000	158,000	158,000
TOTAL REVENUES		805,182	1,235,647	1,358,000	746,200	1,158,000	1,158,000	1,158,000	1,158,000	1,158,000
EXPENDITURES										
OPERATING EXPENDITURES										
Professional Services		400	17,325	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Administrative Service Charge		0	0	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Reserve for Tax Refunds		0	0	100,000	100,000	100,000	100,000	100,000	0	0
Surplus Distribution		0	0	0	0	1,000,000	0	0	0	0
SUBTOTAL - OPERATING EXPENDITURES		400	17,325	145,000	145,000	1,145,000	145,000	145,000	45,000	45,000
BUILDING & LAND										
Redevelopment	BL2103	0	1,354,511	1,500,000	1,470,000	1,000,000	350,000	500,000	500,000	500,000
SUBTOTAL - BUILDING & LAND		0	1,354,511	1,500,000	1,470,000	1,000,000	350,000	500,000	500,000	500,000
STREETS										
Rand Road Corridor Identification Enhancement ST1720		0	0	120,000	338,958	280,900	101,000	315,000	0	0
SUBTOTAL - STREETS		0	0	120,000	338,958	280,900	101,000	315,000	0	0
TOTAL EXPENDITURES		400	1,371,836	1,765,000	1,953,958	2,425,900	596,000	960,000	545,000	545,000
BEGINNING FUND BALANCE		3,161,156	3,965,938	3,829,749	3,829,749	3,422,749	2,154,849	2,716,849	2,914,849	3,527,849
REVENUES OVER (UNDER) EXPENDITURES		804,782	(136,189)	(407,000)	(1,207,758)	(1,267,900)	562,000	198,000	613,000	613,000
ENDING FUND BALANCE		3,965,938	3,829,749	3,422,749	2,621,991	2,154,849	2,716,849	2,914,849	3,527,849	4,140,849
Fund Balance as a Percent of Expenditures						89%	456%	304%	647%	760%

## PROJECTS WITH SECOND FUND SOURCE

Rand Road Corridor Identification Enhancement ST1720 Program partially funded with Capital Project Fund revenue.

## TIF V FUND

2005 - 2028

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
264-0000-401070-	Real Estate Tax TIF	801,933	1,193,760	1,200,000	738,100	1,000,000	261,900	35.5%
	<b>Real Estate Taxes</b>	<b>801,933</b>	<b>1,193,760</b>	<b>1,200,000</b>	<b>738,100</b>	<b>1,000,000</b>	<b>261,900</b>	<b>35.5%</b>
264-0000-461020-	Int Inc on Investments	1,085	33,296	140,000	5,000	140,000	135,000	2700.0%
264-0000-462100-	Invest Inc Invstmnt Inc IMET	1,664	8,592	18,000	3,100	18,000	14,900	480.6%
	<b>Investment Income</b>	<b>2,748</b>	<b>41,887</b>	<b>158,000</b>	<b>8,100</b>	<b>158,000</b>	<b>149,900</b>	<b>1850.6%</b>
264-0000-489900-	Other Income	501	-	-	-	-	-	0.0%
	<b>Other Income</b>	<b>501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL TIF V FUND</b>		<b>805,182</b>	<b>1,235,647</b>	<b>1,358,000</b>	<b>746,200</b>	<b>1,158,000</b>	<b>411,800</b>	<b>55.2%</b>

Expenditures

## PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
264-4001-520050-	Prof Tech Svcs Prof Svcs	-	17,325	15,000	15,000	15,000	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>17,325</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
264-4001-540410-	Other Charges Marketing	400	-	-	-	-	-	0.0%
264-4001-540750-	Other Charges Admin Serv Chg	-	-	30,000	30,000	30,000	-	0.0%
264-4001-540860-	Other Charges Res for Tax Ref	-	-	100,000	100,000	100,000	-	0.0%
264-4001-540865-	Other Charges Surplus Distribution	-	-	-	-	1,000,000	1,000,000	0.0%
	<b>Other Charges</b>	<b>400</b>	<b>-</b>	<b>130,000</b>	<b>130,000</b>	<b>1,130,000</b>	<b>1,000,000</b>	<b>769.2%</b>
264-4001-550250-	Capital Const in Progress	-	1,354,511	1,500,000	1,470,000	1,000,000	(470,000)	(32.0%)
264-4001-550300-	Capital Road Projects	-	-	120,000	338,958	280,900	(58,058)	(17.1%)
	<b>Capital Outlay</b>	<b>-</b>	<b>1,354,511</b>	<b>1,620,000</b>	<b>1,808,958</b>	<b>1,280,900</b>	<b>(528,058)</b>	<b>(29.2%)</b>
<b>TOTAL TIF V FUND</b>		<b>400</b>	<b>1,371,836</b>	<b>1,765,000</b>	<b>1,953,958</b>	<b>2,425,900</b>	<b>471,942</b>	<b>24.2%</b>

TIF V FUND (2005 - 2028)

EXPENDITURE DETAIL

PLANNING 4001

Account Number	Account Title	Description	Budget 2023		Budget 2024	
CONTRACTUAL SERVICES:						
264-4001-520050-	Professional Services	Consultants/Legal	15,000		15,000	
TOTAL CONTRACTUAL SERVICES			15,000		15,000	
OTHER CHARGES:						
264-4001-540750-	Administrative Serv Charge	Administrative Serv Charge	30,000		30,000	
264-4001-540860-	Reserve for Tax Refunds	Reserve for property tax refunds	100,000		100,000	
264-4001-540865-	Surplus Distribution	Distribution to Taxing Districts	0		1,000,000	
TOTAL OTHER CHARGES			130,000		1,130,000	
CAPITAL OUTLAY:						
264-4001-550250-	Construction in Progress	Redevelopment (BL2103)	1,470,000		1,000,000	
264-4001-550300-	Road Projects	Rand Road Corridor Identification Enhancement (ST1720)	251,000		280,900	
		Prior Year Encumbrance Carryover	87,958	338,958	0	280,900
TOTAL CAPITAL OUTLAY			1,808,958		1,280,900	
TOTAL PLANNING			1,953,958		2,425,900	
TOTAL TIF V FUND			1,953,958		2,425,900	

## Fund at a Glance

This fund was established as a result of creating a Tax Increment Financing District which lies south of Miner Street and north of Northwest Highway, between Douglas Avenue on the west and Dryden Place on the east. As a result of proposed new development, the valuation of the district will rise, thereby generating more property tax revenues and sales tax revenues. These property tax increment revenues will be used to pay off a future bond or note. This TIF will expire in tax year 2037.

## Restrictions:

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

## Fund Summary

			2023 Projected	2023 Revised			
	2021 Actuals	2022 Actuals	Actuals	Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Taxes	\$ 762,150	\$ 822,569	\$ 700,000	\$ 650,000	\$ 775,000	\$ 125,000	19.2%
Investment Income	2,176	48,278	167,400	10,000	164,400	154,400	1544.0%
<b>Total Revenues</b>	<b>\$ 764,326</b>	<b>\$ 870,847</b>	<b>\$ 867,400</b>	<b>\$ 660,000</b>	<b>\$ 939,400</b>	<b>\$ 279,400</b>	<b>42.3%</b>
Expenditures							
Contractual Services	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Other Charges	15,000	15,000	15,000	15,000	65,000	50,000	333.3%
Capital Outlay	-	-	1,500,000	2,465,000	2,500,000	35,000	1.4%
<b>Total Expenditures</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 1,590,000</b>	<b>\$ 2,555,000</b>	<b>\$ 2,640,000</b>	<b>\$ 85,000</b>	<b>3.3%</b>
Revenues over (under) Expenditures	\$ 749,326	\$ 855,847	\$ (722,600)	\$ (1,895,000)	\$ (1,700,600)	\$ 194,400	(10.3%)
BEGINNING FUND BALANCE	\$ 2,480,599	\$ 3,229,925	\$ 4,085,772	\$ 4,085,772	\$ 3,363,172	\$ (722,600)	(17.7%)
ENDING FUND BALANCE	\$ 3,229,925	\$ 4,085,772	\$ 3,363,172	\$ 2,190,772	\$ 1,662,572	\$ (528,200)	(24.1%)

# TIF HICKORY/ KENSINGTON FUND (266)

2014 - 2037

5 YEAR FINANCIAL PLAN

		5 YEAR FINANCIAL YEAR								
ACCOUNT DESCRIPTION	PROJ	2021	2022	2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	ESTIMATED ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES										
TAXES - PROPERTY TAXES		762,150	822,569	700,000	650,000	775,000	900,000	1,080,000	1,200,000	1,200,000
INTEREST INCOME		2,176	48,278	167,400	10,000	164,400	164,400	164,400	164,400	164,400
TOTAL REVENUES		764,326	870,847	867,400	660,000	939,400	1,064,400	1,244,400	1,364,400	1,364,400
EXPENDITURES										
OPERATING EXPENDITURES										
Professional Services		0	0	75,000	75,000	75,000	0	0	0	0
Administrative Service Charge		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
School District Payments		0	0	0	0	50,000	0	0	0	0
SUBTOTAL - OPERATING EXPENDITURES		15,000	15,000	90,000	90,000	140,000	15,000	15,000	15,000	15,000
BUILDING & LAND										
TIF HK Redevelopment	BL1801	0	0	1,500,000	2,465,000	2,500,000	500,000	500,000	500,000	500,000
SUBTOTAL - BUILDING & LAND		0	0	1,500,000	2,465,000	2,500,000	500,000	500,000	500,000	500,000
TOTAL EXPENDITURES		15,000	15,000	1,590,000	2,555,000	2,640,000	515,000	515,000	515,000	515,000
BEGINNING FUND BALANCE		2,480,599	3,229,925	4,085,772	4,085,772	3,363,172	1,662,572	2,211,972	2,941,372	3,790,772
REVENUES OVER (UNDER) EXPENDITURES		749,326	855,847	(722,600)	(1,895,000)	(1,700,600)	549,400	729,400	849,400	849,400
ENDING FUND BALANCE		3,229,925	4,085,772	3,363,172	2,190,772	1,662,572	2,211,972	2,941,372	3,790,772	4,640,172
Fund Balance as a Percent of Expenditures						63%	430%	571%	736%	901%

## HICKORY/KENSINGTON TIF FUND

2014 - 2037

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
266-0000-401070-	Real Estate Tax TIF	762,150	822,569	700,000	650,000	775,000	125,000	19.2%
	<b>Real Estate Taxes</b>	<b>762,150</b>	<b>822,569</b>	<b>700,000</b>	<b>650,000</b>	<b>775,000</b>	<b>125,000</b>	<b>19.2%</b>
266-0000-461020-	Int Inc on Investments	860	38,517	144,400	6,500	144,400	137,900	2121.5%
266-0000-462100-	Invest Inc Invstmnt Inc IMET	1,316	9,761	23,000	3,500	20,000	16,500	471.4%
	<b>Investment Income</b>	<b>2,176</b>	<b>48,278</b>	<b>167,400</b>	<b>10,000</b>	<b>164,400</b>	<b>154,400</b>	<b>1544.0%</b>
<b>TOTAL HICKORY/KENSINGTON TIF FUND</b>		<b>764,326</b>	<b>870,847</b>	<b>867,400</b>	<b>660,000</b>	<b>939,400</b>	<b>279,400</b>	<b>42.3%</b>

Expenditures

### PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
266-4001-520050-	Prof Tech Svcs Prof Svcs	-	-	75,000	75,000	75,000	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>0.0%</b>
266-4001-540750-	Other Charges Admin Serv Chg	15,000	15,000	15,000	15,000	15,000	-	0.0%
266-4001-540800-	Other Charges School Dist Pmnt	-	-	-	-	50,000	50,000	0.0%
	<b>Other Charges</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>65,000</b>	<b>50,000</b>	<b>333.3%</b>
266-4001-550250-	Capital Const in Progress	-	-	1,500,000	2,465,000	2,500,000	35,000	1.4%
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>2,465,000</b>	<b>2,500,000</b>	<b>35,000</b>	<b>1.4%</b>
<b>TOTAL HK TIF FUND</b>		<b>15,000</b>	<b>15,000</b>	<b>1,590,000</b>	<b>2,555,000</b>	<b>2,640,000</b>	<b>85,000</b>	<b>3.3%</b>

HICKORY/KENSINGTON TIF FUND (2014 - 2037)

EXPENDITURE DETAIL

PLANNING 4001

Account Number	Account Title	Description	Budget 2023		Budget 2024	
CONTRACTUAL SERVICES:						
266-4001-520050-	Professional Services	Consultants/Legal	75,000		75,000	
TOTAL CONTRACTUAL SERVICES			75,000		75,000	
OTHER CHARGES:						
266-4001-540750-	Administrative Serv Charge	Administrative Service Charge	15,000		15,000	
266-4001-540800-	School Dist. Payments	School District Payments	0		50,000	
TOTAL OTHER CHARGES			15,000		65,000	
CAPITAL OUTLAY:						
266-4001-550250-	Construction in Progress	Redevelopment (BL1801)	1,500,000		2,500,000	
		Prior Year Encumbrance Carryover	965,000	2,465,000	0	2,500,000
TOTAL CAPITAL OUTLAY			2,465,000		2,500,000	
TOTAL PLANNING			2,555,000		2,640,000	
TOTAL HICKORY/KENSINGTON TIF FUND			2,555,000		2,640,000	

**Fund at a Glance**

This fund was established as a result of creating a Tax Increment Financing District which lies along South Arlington Heights Road from Seegers Road to the I-90 Tollway, primarily on the east side of Arlington Heights Road. As a result of proposed new development, the valuation of the district will rise, thereby generating more property tax revenues and sales tax revenues. These property tax increment revenues will be used to pay off a future bond or note. This TIF will expire in tax year 2042.

**Restrictions:**

STATE LAW – The Tax Increment Financing legislation allows for certain improvements to be considered eligible. Although the redevelopment efforts may continue, the incremental revenues must support the debt service on the bonds.

**Fund Summary**

			2023 Projected		2023 Revised			
	2021 Actuals	2022 Actuals	Actuals	Budget	2024 Budget	Inc (Dec)	Inc (Dec) %	
Revenues								
Taxes	\$ 591,378	\$ 804,276	\$ 630,000	\$ 350,000	\$ 350,000	\$ -	0.0%	
Investment Income	127	11,533	57,000	-	57,000	57,000	0.0%	
Total Revenues	\$ 591,505	\$ 815,809	\$ 687,000	\$ 350,000	\$ 407,000	\$ 57,000	16.3%	
Expenditures								
Contractual Services	\$ -	\$ 34,818	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%	
Other Charges	-	15,000	15,000	15,000	15,000	-	0.0%	
Capital Outlay	54,536	57,381	50,000	101,701	1,100,000	998,299	981.6%	
Total Expenditures	\$ 54,536	\$ 107,199	\$ 165,000	\$ 216,701	\$ 1,215,000	\$ 998,299	460.7%	
Revenues over (under) Expenditures	\$ 536,969	\$ 708,610	\$ 522,000	\$ 133,299	\$ (808,000)	\$ (941,299)	(706.2%)	
BEGINNING FUND BALANCE	\$ 0	\$ 536,969	\$ 1,245,579	\$ 1,245,579	\$ 1,767,579	\$ 522,000	41.9%	
ENDING FUND BALANCE	\$ 536,969	\$ 1,245,579	\$ 1,767,579	\$ 1,378,878	\$ 959,579	\$ (419,299)	(30.4%)	

# TIF S ARLINGTON HEIGHTS RD FUND (267)

2020 - 2042

5 YEAR FINANCIAL PLAN

ACCOUNT DESCRIPTION	PROJ	2023								
		2021 ACTUAL	2022 ACTUAL	ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES										
TAXES - PROPERTY TAXES		591,378	804,276	630,000	350,000	350,000	350,000	350,000	350,000	350,000
INTEREST INCOME		127	11,533	57,000	0	57,000	0	0	0	0
TOTAL REVENUES		591,505	815,809	687,000	350,000	407,000	350,000	350,000	350,000	350,000
EXPENDITURES										
OPERATING EXPENDITURES										
Professional Services		0	34,818	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Administrative Service Charge		0	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
SUBTOTAL - OPERATING EXPENDITURES		0	49,818	115,000	115,000	115,000	115,000	115,000	115,000	115,000
STREETS										
S AH Rd Redevelopment	ST1903	54,536	57,381	50,000	101,701	100,000	100,000	200,000	200,000	300,000
S AH Rd Development Sewer	SW2401	0	0	0	0	1,000,000	1,000,000	0	0	0
SUBTOTAL - STREETS		54,536	57,381	50,000	101,701	1,100,000	1,100,000	200,000	200,000	300,000
TOTAL EXPENDITURES		54,536	107,199	165,000	216,701	1,215,000	1,215,000	315,000	315,000	415,000
BEGINNING FUND BALANCE		0	536,969	1,245,579	1,245,579	1,767,579	959,579	94,579	129,579	164,579
REVENUES OVER (UNDER) EXPENDITURES		536,969	708,610	522,000	133,299	(808,000)	(865,000)	35,000	35,000	(65,000)
ENDING FUND BALANCE		536,969	1,245,579	1,767,579	1,378,878	959,579	94,579	129,579	164,579	99,579
Fund Balance as a Percent of Expenditures						79%	8%	41%	52%	24%

## PROJECTS WITH SECOND FUND SOURCE

S AH Rd Redevelopment	ST1903 Program partially funded with Capital Project Fund revenue.
S AH Rd Development Sewer	SW2401 Program partially funded with Water & Sewer Fund revenue.

## SOUTH ARLINGTON HEIGHTS RD TIF FUND

2020 - 2042

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
267-0000-401070-	Real Estate Tax TIF	591,378	804,276	630,000	350,000	350,000	-	0.0%
	<b>Real Estate Taxes</b>	<b>591,378</b>	<b>804,276</b>	<b>630,000</b>	<b>350,000</b>	<b>350,000</b>	<b>-</b>	<b>0.0%</b>
267-0000-461020-	Int Inc on Investments	58	9,241	50,000	-	50,000	50,000	0.0%
267-0000-462100-	Invest Inc Invstmnt Inc IMET	69	2,292	7,000	-	7,000	7,000	0.0%
	<b>Investment Income</b>	<b>127</b>	<b>11,533</b>	<b>57,000</b>	<b>-</b>	<b>57,000</b>	<b>57,000</b>	<b>0.0%</b>
<b>TOTAL SOUTH ARLINGTON HEIGHTS RD TIF FUND</b>		<b>591,505</b>	<b>815,809</b>	<b>687,000</b>	<b>350,000</b>	<b>407,000</b>	<b>57,000</b>	<b>16.3%</b>

Expenditures

### PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
267-4001-520050-	Prof Tech Svcs Prof Svcs	-	34,818	100,000	100,000	100,000	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>34,818</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.0%</b>
267-4001-540750-	Other Charges Admin Serv Chg	-	15,000	15,000	15,000	15,000	-	0.0%
	<b>Other Charges</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0.0%</b>
267-4001-550250-	Capital Const in Progress	54,536	57,381	50,000	101,701	1,100,000	998,299	981.6%
	<b>Capital Outlay</b>	<b>54,536</b>	<b>57,381</b>	<b>50,000</b>	<b>101,701</b>	<b>1,100,000</b>	<b>998,299</b>	<b>981.6%</b>
<b>TOTAL S AH RD TIF FUND</b>		<b>54,536</b>	<b>107,199</b>	<b>165,000</b>	<b>216,701</b>	<b>1,215,000</b>	<b>998,299</b>	<b>460.7%</b>

SOUTH ARLINGTON HEIGHTS RD TIF FUND (2020 - 2042)

EXPENDITURE DETAIL

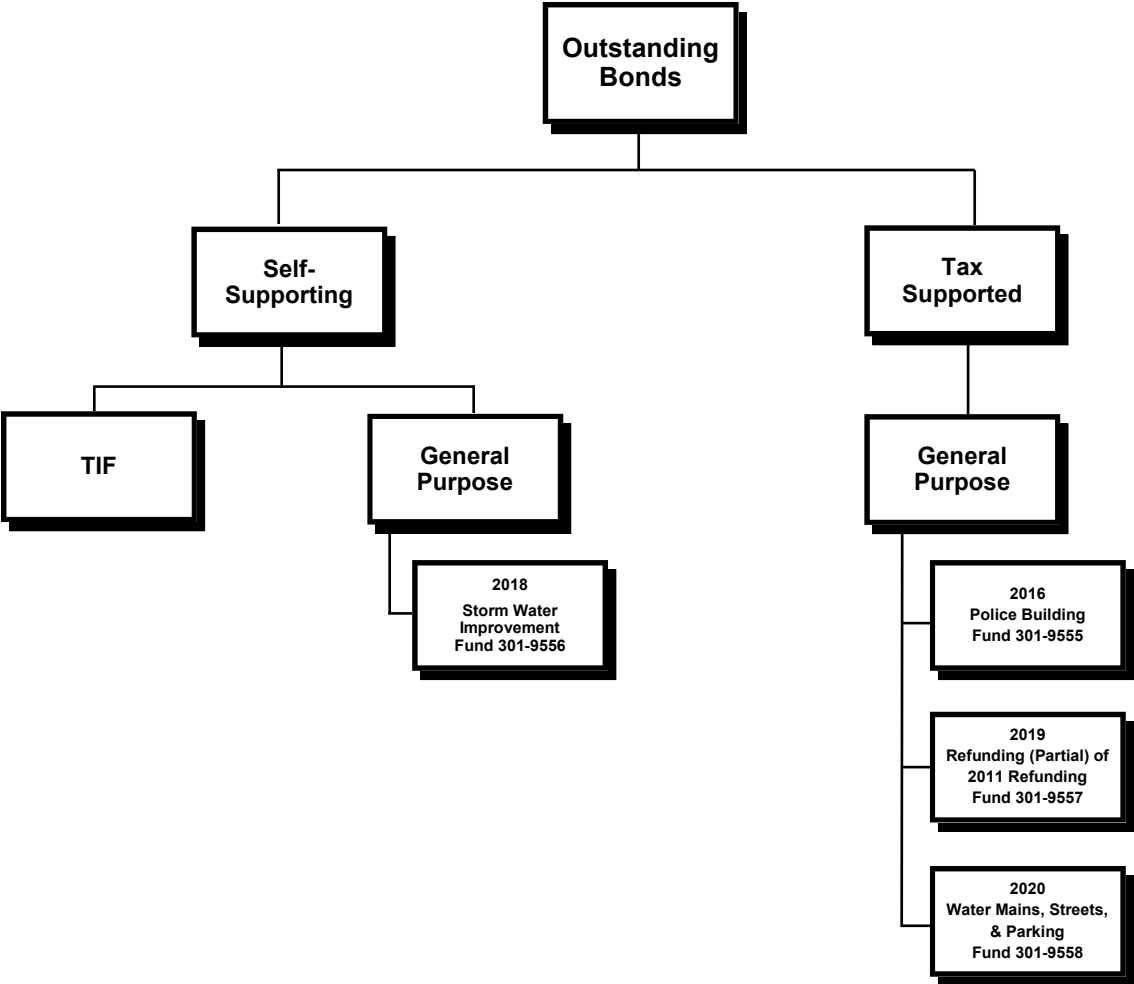
PLANNING 4001

Account Number	Account Title	Description	Budget 2023		Budget 2024	
CONTRACTUAL SERVICES:						
267-4001-520050-	Professional Services	Consultants/Legal	100,000		100,000	
TOTAL CONTRACTUAL SERVICES			100,000		100,000	
OTHER CHARGES:						
267-4001-540750-	Administrative Serv Charge	Administrative Service Charge	15,000		15,000	
TOTAL OTHER CHARGES			15,000		15,000	
CAPITAL OUTLAY:						
267-4001-550250-	Construction in Progress	South AH Rd Corridor Study Implementation (ST1903)	100,000		100,000	
		Prior Year Encumbrance Carryover	1,701	101,701	0	100,000
		South AH Rd Sewer Construction		0		1,000,000
TOTAL CAPITAL OUTLAY			101,701		1,100,000	
TOTAL PLANNING			216,701		1,215,000	
TOTAL SOUTH AH RD TIF FUND			216,701		1,215,000	

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**DEBT SERVICE FUND**

**ORGANIZATION STRUCTURE**



**Fund at a Glance**

The Debt Service Fund accounts for the costs for the payment of the principal and interest on all outstanding Village debt.

The Village is a “home rule” community and is presently not subject to debt limitations. Currently, all outstanding Village debt is general obligation bond debt, meaning that it is backed by the full faith and credit (and taxing power) of the Village. There are no revenue bonds which are considered outstanding for financial reporting purposes. The Village has used general obligation (GO) bonds exclusively in recent years because of the most favorable interest rates offered on GO bonds and thus, lower cost.

A portion of Arlington Heights’ debt is self-supporting; that is, it is paid for by sources other than a direct levy of property taxes. As of December 31, 2023, the Village had a total of \$46,385,000 in outstanding bonds. Of that amount, \$7,880,000 (17%) was self-supported.

The following is a table of outstanding debt, the debt per capita and debt as a percent of estimated property values as of December 31, 2023:

<b>OUTSTANDING DEBT AS OF 12/31/2023</b>			
	<b>Outstanding</b>	<b>Per Capita</b>	<b>% of Value of Taxable Property</b>
Tax Supported	\$ 38,505,000	\$ 496	1.034%
Self-Supported	7,880,000	101	0.212%
Total	\$ 46,385,000	\$ 597	1.246%

Note: Self-supported debt is debt for which property taxes are typically abated. The debt service is paid from other sources. The estimated 2023 value of all property in the Village is \$11.2 billion (equalized assessed value of \$3.72 billion). The population is 77,676 based on the 2020 census.

A portion of the property taxes for debt service has been abated (reduced from the original property tax levy amount). It is the intent of the Village to continue to abate property taxes on the following bond issues:

2018 Storm Water Control – This \$9,530,000 bond issue is used to pay for storm water control infrastructure projects. 100% of the debt service will be paid through a transfer-in from the Storm Water Control Fund.

In total, the Village will abate \$689,150 in property taxes in calendar year 2024.

The Village budgets for debt service by setting up a separate operation for each bond issue in the Debt Service Fund. This is done for efficiency and analysis purposes.

# DEBT SERVICE FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
<b>Revenues</b>							
Taxes	\$ 6,333,967	\$ 6,466,213	\$ 6,498,000	\$ 6,498,000	\$ 6,498,000	\$ -	0.0%
Investment Income	2,986	39,665	150,000	15,000	150,000	135,000	900.0%
Sales, Reimbursables, & Rents	287,875	289,100	-	-	-	-	0.0%
Other	2,307	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 6,627,135</b>	<b>\$ 6,794,978</b>	<b>\$ 6,648,000</b>	<b>\$ 6,513,000</b>	<b>\$ 6,648,000</b>	<b>\$ 135,000</b>	<b>2.1%</b>
Interfund Transfers In	692,100	693,300	693,900	693,900	690,200	(3,700)	(0.5%)
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 7,319,235</b>	<b>\$ 7,488,278</b>	<b>\$ 7,341,900</b>	<b>\$ 7,206,900</b>	<b>\$ 7,338,200</b>	<b>\$ 131,300</b>	<b>1.8%</b>
<b>Expenditures</b>							
2010 Bond Principal	\$ 270,000	\$ 280,000	\$ -	\$ -	\$ -	-	0.0%
2010 Bond Interest	17,875	9,100	-	-	-	-	0.0%
2012A Bond Principal	2,145,000	1,375,000	-	-	-	-	0.0%
2012A Bond Interest	70,400	27,500	-	-	-	-	0.0%
2016 Bond Principal	1,585,000	1,595,000	1,530,000	1,530,000	1,605,000	75,000	4.9%
2016 Bond Interest	987,700	940,150	892,300	892,300	846,400	(45,900)	(5.1%)
2018 Bond Principal	345,000	360,000	375,000	375,000	390,000	15,000	4.0%
2018 Bond Interest	346,100	332,300	317,900	317,900	299,200	(18,700)	(5.9%)
2019 Bond Principal	-	640,000	2,185,000	2,185,000	2,265,000	80,000	3.7%
2019 Bond Interest	399,250	399,250	368,000	368,000	258,000	(110,000)	(29.9%)
2020 Bond Principal	730,000	1,085,000	1,130,000	1,130,000	1,175,000	45,000	4.0%
2020 Bond Interest	581,206	436,800	393,400	393,400	348,200	(45,200)	(11.5%)
Agent Fees	2,803	1,682	4,000	4,000	4,000	-	0.0%
<b>Total Expenditures</b>	<b>\$ 7,480,333</b>	<b>\$ 7,481,782</b>	<b>\$ 7,195,600</b>	<b>\$ 7,195,600</b>	<b>\$ 7,190,800</b>	<b>\$ (4,800)</b>	<b>(0.1%)</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ (161,098)</b>	<b>\$ 6,496</b>	<b>\$ 146,300</b>	<b>\$ 11,300</b>	<b>\$ 147,400</b>	<b>\$ 136,100</b>	<b>1204.4%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,974,841</b>	<b>\$ 1,813,743</b>	<b>\$ 1,820,239</b>	<b>\$ 1,820,239</b>	<b>\$ 1,966,539</b>	<b>\$ 146,300</b>	<b>8.0%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,813,743</b>	<b>\$ 1,820,239</b>	<b>\$ 1,966,539</b>	<b>\$ 1,831,539</b>	<b>\$ 2,113,939</b>	<b>\$ 282,400</b>	<b>15.4%</b>

## DEBT SERVICE FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
301-0000-401050-	Real Estate Tax	6,333,967	6,466,213	6,498,000	6,498,000	6,498,000	-	0.0%
	<b>Real Estate Taxes</b>	<b>6,333,967</b>	<b>6,466,213</b>	<b>6,498,000</b>	<b>6,498,000</b>	<b>6,498,000</b>	<b>-</b>	<b>0.0%</b>
301-0000-461020-	Int Inc on Investments	1,057	31,099	130,000	10,000	130,000	120,000	1200.0%
301-0000-462100-	Invest Inc Invstmnt Inc IMET	1,929	8,566	20,000	5,000	20,000	15,000	300.0%
	<b>Investment Income</b>	<b>2,986</b>	<b>39,665</b>	<b>150,000</b>	<b>15,000</b>	<b>150,000</b>	<b>135,000</b>	<b>900.0%</b>
301-0000-472560-	Sales NWCDS Building Rent	287,875	289,100	-	-	-	-	0.0%
	<b>Sales &amp; Rents</b>	<b>287,875</b>	<b>289,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
301-0000-489900-	Other Income	2,307	-	-	-	-	-	0.0%
	<b>Other</b>	<b>2,307</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
301-0000-491050-	Other Fin Src Oper Transfer In	692,100	693,300	693,900	693,900	690,200	(3,700)	(0.5%)
	<b>Other Financing Sources</b>	<b>692,100</b>	<b>693,300</b>	<b>693,900</b>	<b>693,900</b>	<b>690,200</b>	<b>(3,700)</b>	<b>(0.5%)</b>
<b>TOTAL DEBT SERVICE FUND</b>		<b>7,319,235</b>	<b>7,488,278</b>	<b>7,341,900</b>	<b>7,206,900</b>	<b>7,338,200</b>	<b>131,300</b>	<b>1.8%</b>

Expenditures

### REFUNDING 2010 (REFUNDING OF NWCDS BUILDING 2002)

9550

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
301-9550-560050-	Debt Service Bond Principal	270,000	280,000	-	-	-	-	0.0%
301-9550-560150-	Debt Service Interest Expense	17,875	9,100	-	-	-	-	0.0%
301-9550-560200-	Debt Service Agent Fees	803	-	-	-	-	-	0.0%
	<b>Total Debt Service</b>	<b>288,678</b>	<b>289,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Refunding 2010</b>		<b>288,678</b>	<b>289,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### REFUNDING 2012A (PARTIAL REFUNDING OF PUBLIC BUILDINGS 2004)

9552

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
301-9552-560050-	Debt Service Bond Principal	2,145,000	1,375,000	-	-	-	-	0.0%
301-9552-560150-	Debt Service Interest Expense	70,400	27,500	-	-	-	-	0.0%
301-9552-560200-	Debt Service Agent Fees	428	428	-	-	-	-	0.0%
	<b>Total Debt Service</b>	<b>2,215,828</b>	<b>1,402,928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Refunding 2012A</b>		<b>2,215,828</b>	<b>1,402,928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

### POLICE BUILDING 2016

9555

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
301-9555-560050-	Debt Service Bond Principal	1,585,000	1,595,000	1,530,000	1,530,000	1,605,000	75,000	4.9%
301-9555-560150-	Debt Service Interest Expense	987,700	940,150	892,300	892,300	846,400	(45,900)	(5.1%)
301-9555-560200-	Debt Service Agent Fees	636	318	1,000	1,000	1,000	-	0.0%
	<b>Total Debt Service</b>	<b>2,573,336</b>	<b>2,535,468</b>	<b>2,423,300</b>	<b>2,423,300</b>	<b>2,452,400</b>	<b>29,100</b>	<b>1.2%</b>
<b>Total Police Building 2016</b>		<b>2,573,336</b>	<b>2,535,468</b>	<b>2,423,300</b>	<b>2,423,300</b>	<b>2,452,400</b>	<b>29,100</b>	<b>1.2%</b>

### STORM WATER CONTROL 2018

9556

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
301-9556-560050-	Debt Service Bond Principal	345,000	360,000	375,000	375,000	390,000	15,000	4.0%
301-9556-560150-	Debt Service Interest Expense	346,100	332,300	317,900	317,900	299,200	(18,700)	(5.9%)
301-9556-560200-	Debt Service Agent Fees	300	300	1,000	1,000	1,000	-	0.0%
	<b>Total Debt Service</b>	<b>691,400</b>	<b>692,600</b>	<b>693,900</b>	<b>693,900</b>	<b>690,200</b>	<b>(3,700)</b>	<b>(0.5%)</b>
<b>Total Storm Water Control 2018</b>		<b>691,400</b>	<b>692,600</b>	<b>693,900</b>	<b>693,900</b>	<b>690,200</b>	<b>(3,700)</b>	<b>(0.5%)</b>

## DEBT SERVICE FUND

Expenditures

### WATERMAINS, STREETS, & PARKING 2020

9558

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
301-9558-560050-	Debt Service Bond Principal	730,000	1,085,000	1,130,000	1,130,000	1,175,000	45,000	4.0%
301-9558-560150-	Debt Service Interest Expense	581,206	436,800	393,400	393,400	348,200	(45,200)	(11.5%)
301-9558-560200-	Debt Service Agent Fees	318	318	1,000	1,000	1,000	-	0.0%
	<b>Total Debt Service</b>	<b>1,311,524</b>	<b>1,522,118</b>	<b>1,524,400</b>	<b>1,524,400</b>	<b>1,524,200</b>	<b>(200)</b>	<b>(0.0%)</b>
	<b>Total Water, Streets, Parking 2020</b>	<b>1,311,524</b>	<b>1,522,118</b>	<b>1,524,400</b>	<b>1,524,400</b>	<b>1,524,200</b>	<b>(200)</b>	<b>(0.0%)</b>
	<b>TOTAL DEBT SERVICE FUND</b>	<b>7,480,333</b>	<b>7,481,782</b>	<b>7,195,600</b>	<b>7,195,600</b>	<b>7,190,800</b>	<b>(4,800)</b>	<b>(0.1%)</b>

## EXPENDITURE SUMMARY

	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
			Actuals	Budget			
Bond Principle	5,075,000	5,335,000	5,220,000	5,220,000	5,435,000	215,000	4.1%
Bond Interest	2,402,531	2,145,100	1,971,600	1,971,600	1,751,800	(219,800)	(11.1%)
<b>Total Principle &amp; Interest</b>	<b>7,477,531</b>	<b>7,480,100</b>	<b>7,191,600</b>	<b>7,191,600</b>	<b>7,186,800</b>	<b>(4,800)</b>	<b>(0.1%)</b>
Agent Fees	2,803	1,682	4,000	4,000	4,000	-	0.0%
<b>Total Fees</b>	<b>2,803</b>	<b>1,682</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL DEBT SERVICE FUND</b>	<b>7,480,333</b>	<b>7,481,782</b>	<b>7,195,600</b>	<b>7,195,600</b>	<b>7,190,800</b>	<b>(4,800)</b>	<b>(0.1%)</b>

## SUMMARY OF DEBT SERVICE

SUMMARY OF ANNUAL DEBT SERVICE PAYMENTS										SUMMARY OF OUTSTANDING DEBT (PRINCIPAL)		
Tax Levy Year	Calendar Year	Fiscal Year	-----Tax Supported-----			-----Self Supported-----			GRAND TOTAL	Tax Supported	Self Supported	Total
			PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL				
2023	2024	2024	5,045,000	1,452,600	6,497,600	390,000	299,150	689,150	7,186,750	38,505,000	7,880,000	46,385,000
2024	2025	2025	3,925,000	1,244,200	5,169,200	410,000	279,650	689,650	5,858,850	33,460,000	7,490,000	40,950,000
2025	2026	2026	3,585,000	1,086,500	4,671,500	435,000	259,150	694,150	5,365,650	29,535,000	7,080,000	36,615,000
2026	2027	2027	3,525,000	947,350	4,472,350	455,000	237,400	692,400	5,164,750	25,950,000	6,645,000	32,595,000
2027	2028	2028	3,650,000	823,450	4,473,450	470,000	221,475	691,475	5,164,925	22,425,000	6,190,000	28,615,000
2028	2029	2029	3,770,000	695,050	4,465,050	485,000	205,025	690,025	5,155,075	18,775,000	5,720,000	24,495,000
2029	2030	2030	2,365,000	562,350	2,927,350	505,000	188,050	693,050	3,620,400	15,005,000	5,235,000	20,240,000
2030	2031	2031	1,920,000	486,400	2,406,400	520,000	170,375	690,375	3,096,775	12,640,000	4,730,000	17,370,000
2031	2032	2032	1,980,000	428,800	2,408,800	540,000	152,175	692,175	3,100,975	10,720,000	4,210,000	14,930,000
2032	2033	2033	2,060,000	349,600	2,409,600	560,000	133,275	693,275	3,102,875	8,740,000	3,670,000	12,410,000
2033	2034	2034	2,140,000	267,200	2,407,200	580,000	113,675	693,675	3,100,875	6,680,000	3,110,000	9,790,000
2034	2035	2035	2,225,000	181,600	2,406,600	600,000	93,375	693,375	3,099,975	4,540,000	2,530,000	7,070,000
2035	2036	2036	2,315,000	92,600	2,407,600	620,000	72,375	692,375	3,099,975	2,315,000	1,930,000	4,245,000
2036	2037	2037	0	0	0	645,000	49,125	694,125	694,125	0	1,310,000	1,310,000
2037	2038	2038	0	0	0	665,000	24,938	689,938	689,938	0	665,000	665,000
			38,505,000	8,617,700	47,122,700	7,880,000	2,499,213	10,379,213	57,501,913			

# SELF SUPPORTED GENERAL OBLIGATION DEBT

			Fund 301-9556				
			2018				
Tax Levy Year	Calendar Year	Fiscal Year	2018 Storm Sewer Improvements		TOTAL SELF SUPPORTED		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2023	2024	2024	390,000.00	299,150.00	390,000.00	299,150.00	689,150.00
2024	2025	2025	410,000.00	279,650.00	410,000.00	279,650.00	689,650.00
2025	2026	2026	435,000.00	259,150.00	435,000.00	259,150.00	694,150.00
2026	2027	2027	455,000.00	237,400.00	455,000.00	237,400.00	692,400.00
2027	2028	2028	470,000.00	221,475.00	470,000.00	221,475.00	691,475.00
2028	2029	2029	485,000.00	205,025.00	485,000.00	205,025.00	690,025.00
2029	2030	2030	505,000.00	188,050.00	505,000.00	188,050.00	693,050.00
2030	2031	2031	520,000.00	170,375.00	520,000.00	170,375.00	690,375.00
2031	2032	2032	540,000.00	152,175.00	540,000.00	152,175.00	692,175.00
2032	2033	2033	560,000.00	133,275.00	560,000.00	133,275.00	693,275.00
2033	2034	2034	580,000.00	113,675.00	580,000.00	113,675.00	693,675.00
2034	2035	2035	600,000.00	93,375.00	600,000.00	93,375.00	693,375.00
2035	2036	2036	620,000.00	72,375.00	620,000.00	72,375.00	692,375.00
2036	2037	2037	645,000.00	49,125.00	645,000.00	49,125.00	694,125.00
2037	2038	2038	665,000.00	24,937.50	665,000.00	24,937.50	689,937.50
			7,880,000.00	2,499,212.50	7,880,000.00	2,499,212.50	10,379,212.50

Purpose of Issue: To Finance Village-wide storm sewer infrastructure projects.

Support Type: 100% Self Supported  
GO Bonds intended to be paid from Storm Sewer fees.

Financial Classification: General Obligation

Interest Dates: June and December

Date of Issue: September 11, 2018

Interest Rate: 3.50% to 5.00%

Amount of Issue: \$9,530,000

Call Date: December 1, 2026

Paying Agent: UMB Bank

# TAX SUPPORTED GENERAL OBLIGATION DEBT

Tax Levy Year	Calendar Year	Fiscal Year	Fund 301-9555		Fund 301-9557	
			2016		2019	
			2016 Police Station		Partial Refunding of 2011 (Public Bldgs)	
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2023	2024	2024	1,605,000.00	846,400.00	2,265,000.00	258,000.00
2024	2025	2025	1,580,000.00	798,250.00	1,650,000.00	144,750.00
2025	2026	2026	1,670,000.00	750,850.00	1,245,000.00	62,250.00
2026	2027	2027	1,710,000.00	700,750.00	0.00	0.00
2027	2028	2028	1,760,000.00	649,450.00	0.00	0.00
2028	2029	2029	1,810,000.00	596,650.00	0.00	0.00
2029	2030	2030	1,865,000.00	542,350.00	0.00	0.00
2030	2031	2031	1,920,000.00	486,400.00	0.00	0.00
2031	2032	2032	1,980,000.00	428,800.00	0.00	0.00
2032	2033	2033	2,060,000.00	349,600.00	0.00	0.00
2033	2034	2034	2,140,000.00	267,200.00	0.00	0.00
2034	2035	2035	2,225,000.00	181,600.00	0.00	0.00
2035	2036	2036	2,315,000.00	92,600.00	0.00	0.00
			24,640,000.00	6,690,900.00	5,160,000.00	465,000.00

Purpose of Issue:	Funding to build new police station	Partial refunding of 2004 Public Building Projects included L.A. Hanson Public Works Facility, Municipal Building Complex and Fire Station #1
Support Type:	100% tax supported	100% tax supported
Financial Classification:	General Obligation	General Obligation
Interest Dates:	June and December Beginning Dec 2016	June and December
Date of Issue:	January 19, 2016	September 18, 2019
Interest Rate:	2.9365%	1.515%
Call Date:	December 1, 2025	Noncallable
Amount of Issue:	\$32,900,000	\$7,985,000
Paying Agent:	UMB Bank	UMB Bank

# TAX SUPPORTED GENERAL OBLIGATION DEBT

Fund 301-9558

2020

Tax Levy Year	Calendar Year	Fiscal Year	2020 Water Main, Streets, & Parking		TOTAL TAX SUPPORTED		
			PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	TOTAL
2023	2024	2024	1,175,000.00	348,200.00	5,045,000.00	1,452,600.00	6,497,600.00
2024	2025	2025	695,000.00	301,200.00	3,925,000.00	1,244,200.00	5,169,200.00
2025	2026	2026	670,000.00	273,400.00	3,585,000.00	1,086,500.00	4,671,500.00
2026	2027	2027	1,815,000.00	246,600.00	3,525,000.00	947,350.00	4,472,350.00
2027	2028	2028	1,890,000.00	174,000.00	3,650,000.00	823,450.00	4,473,450.00
2028	2029	2029	1,960,000.00	98,400.00	3,770,000.00	695,050.00	4,465,050.00
2029	2030	2030	500,000.00	20,000.00	2,365,000.00	562,350.00	2,927,350.00
2030	2031	2031	0.00	0.00	1,920,000.00	486,400.00	2,406,400.00
2031	2032	2032	0.00	0.00	1,980,000.00	428,800.00	2,408,800.00
2032	2033	2033	0.00	0.00	2,060,000.00	349,600.00	2,409,600.00
2033	2034	2034	0.00	0.00	2,140,000.00	267,200.00	2,407,200.00
2034	2035	2035	0.00	0.00	2,225,000.00	181,600.00	2,406,600.00
2035	2036	2036	0.00	0.00	2,315,000.00	92,600.00	2,407,600.00
			8,705,000.00	1,461,800.00	38,505,000.00	8,617,700.00	47,122,700.00

Purpose of Issue: Funding for Water Main Replacements  
Streets Program, and Parking Lot  
infrastructure improvements.

Support Type: 100% tax supported

Financial Classification: General Obligation

Interest Dates: June and December

Date of Issue: September 2, 2020

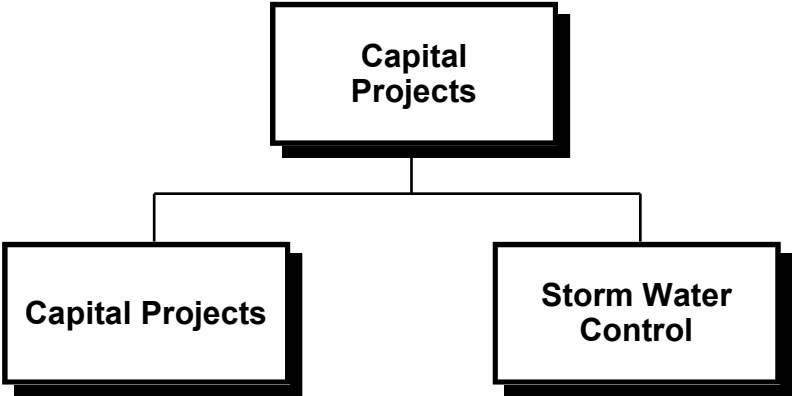
Interest Rate: 1.005%

Call Date: Noncallable

Amount of Issue: \$13,700,000

Paying Agent: UMB Bank

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# CAPITAL PROJECTS FUND

401

## Fund at a Glance

This fund accounts for capital acquisitions and construction projects of a significant nature, as well as scheduled replacement of fixed assets other than vehicles.

### Restrictions:

VILLAGE POLICY – The Village's policy requires one time revenues to be used for one time expenditures.

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
<b>Revenues</b>							
Taxes	\$ 6,477,814	\$ 7,626,110	\$ 7,850,000	\$ 7,875,000	\$ 8,150,000	\$ 275,000	3.5%
Intergovernmental	2,948,666	1,466,626	-	-	-	-	0.0%
Investment Income	23,510	411,906	1,060,000	80,000	1,060,000	980,000	1225.0%
Sales, Reimbursables, & Rents	2,231	12,826	7,200	-	-	-	0.0%
Other	258,525	290,910	819,100	819,000	-	(819,000)	(100.0%)
<b>Total Revenues</b>	<b>\$ 9,710,746</b>	<b>\$ 9,808,377</b>	<b>\$ 9,736,300</b>	<b>\$ 8,774,000</b>	<b>\$ 9,210,000</b>	<b>\$ 436,000</b>	<b>5.0%</b>
Interfund Transfers In	2,451,461	400,000	300,000	300,000	18,300,000	18,000,000	6000.0%
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 12,162,207</b>	<b>\$ 10,208,377</b>	<b>\$ 10,036,300</b>	<b>\$ 9,074,000</b>	<b>\$ 27,510,000</b>	<b>\$ 18,436,000</b>	<b>203.2%</b>
<b>Expenditures</b>							
Contractual Services	\$ -	\$ 30,567	\$ 150,000	\$ 150,000	\$ 150,000	-	0.0%
Other Charges	-	-	175,000	175,000	200,000	25,000	14.3%
Capital Outlay	6,675,638	7,769,787	15,968,600	16,095,609	14,673,100	(1,422,509)	(8.8%)
<b>Total Expenditures</b>	<b>\$ 6,675,638</b>	<b>\$ 7,800,354</b>	<b>\$ 16,293,600</b>	<b>\$ 16,420,609</b>	<b>\$ 15,023,100</b>	<b>\$ (1,397,509)</b>	<b>(8.5%)</b>
Interfund Transfers Out	2,500,000	3,000,000	-	-	18,000,000	18,000,000	0.0%
<b>Total Expenditures and Interfund Transfers Out</b>	<b>\$ 9,175,638</b>	<b>\$ 10,800,354</b>	<b>\$ 16,293,600</b>	<b>\$ 16,420,609</b>	<b>\$ 33,023,100</b>	<b>\$ 16,602,491</b>	<b>101.1%</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 2,986,569</b>	<b>\$ (591,977)</b>	<b>\$ (6,257,300)</b>	<b>\$ (7,346,609)</b>	<b>\$ (5,513,100)</b>	<b>\$ 1,833,509</b>	<b>(25.0%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 16,437,732</b>	<b>\$ 19,424,301</b>	<b>\$ 18,832,324</b>	<b>\$ 18,832,324</b>	<b>\$ 12,575,024</b>	<b>\$ (6,257,300)</b>	<b>(33.2%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 19,424,301</b>	<b>\$ 18,832,324</b>	<b>\$ 12,575,024</b>	<b>\$ 11,485,715</b>	<b>\$ 7,061,924</b>	<b>\$ (4,423,791)</b>	<b>(38.5%)</b>

## CAPITAL PROJECTS FUND (401)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)										
ACCOUNT DESCRIPTION	PROJ	2021	2022	2023	2023	2024	2025	2026	2027	2028
		ACTUAL	ACTUAL	ESTIMATED ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES										
TAXES - PROPERTY TAXES		4,288,532	5,223,755	5,500,000	5,500,000	5,700,000	5,800,000	5,900,000	6,000,000	6,100,000
HOME RULE SALES TAX		2,189,282	2,402,355	2,350,000	2,375,000	2,450,000	2,520,000	2,590,000	2,670,000	2,750,100
GRANTS		2,948,666	1,466,626	0	0	0	33,500	650,000	108,000	0
INTEREST INCOME		23,510	411,906	1,060,000	80,000	1,060,000	1,060,000	1,060,000	1,060,000	80,000
FORFEITURES		136,003	7,100	100	0	0	0	0	0	0
OTHER		14,753	186,635	706,200	699,000	0	0	0	0	0
ELECTRIC AGGREGATION REBATES		110,000	110,000	120,000	120,000	0	0	0	0	0
BOND PROCEEDS		0	0	0	0	18,000,000	0	0	0	0
TRANSFER IN FROM GENERAL FUND		2,151,461	100,000	0	0	0	0	0	0	0
TRANSFER IN FROM SWANCC FUND		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TOTAL REVENUES		12,162,207	10,208,377	10,036,300	9,074,000	27,510,000	9,713,500	10,500,000	10,138,000	9,230,100
EXPENDITURES										
OPERATING EXPENDITURES										
Contractual Services		0	30,567	150,000	150,000	150,000	0	0	0	0
SUBTOTAL - OPERATING EXPENDITURES		0	30,567	150,000	150,000	150,000	0	0	0	0
BUILDING & LAND										
Overhead Door Replacement	BL9004	23,340	19,648	30,000	30,000	35,000	35,000	35,000	40,000	200,000
Public Works Annex Improvements	BL9302	0	25,589	16,800	16,767	10,000	10,000	10,000	10,000	160,000
Building Equipment Replacement	BL9504	12,581	64,219	121,400	121,453	50,000	30,000	30,000	42,000	120,000
Municipal Buildings Refurbishing	BL9505	23,624	268,775	288,600	288,634	90,000	120,000	220,000	220,000	150,000
Roof Maintenance Program	BL9506	0	0	515,000	515,000	3,240,000	0	119,500	155,000	160,000
Heating Plant/Air Conditioner Replacement	BL9601	7,559	91,340	236,500	236,510	145,000	180,000	170,000	500,000	50,000
Ongoing Maintenance to Brick Exteriors	BL9603	19,110	7,030	165,900	165,934	30,000	40,000	40,000	50,000	50,000
Historical Society Museum - Building Repairs	BL9604	56,621	31,481	52,500	52,520	70,000	125,000	50,000	25,000	115,000
Police Station - Architect	BL1601	0	0	124,000	123,967	0	0	0	0	0
Senior Center Study	BL2002	47,474	11,659	3,100	3,122	0	0	0	0	0
Municipal Parking Lot Improvements	BL2102	0	0	0	0	80,000	30,000	90,000	200,000	175,000
Electric Vehicle Charging	BL2201	0	5,722	38,000	76,154	0	38,000	0	0	0
SUBTOTAL - BLDG & LAND		190,309	525,463	1,591,800	1,630,061	3,750,000	608,000	764,500	1,242,000	1,005,000
EQUIPMENT										
Operational Equipment - Public Works	EQ9401	30,072	26,318	50,000	63,960	379,600	68,000	61,500	166,000	57,800
Operational Equipment - Police Department	EQ9501	20,427	36,232	97,300	97,286	64,000	65,000	52,000	52,000	52,000
Operational Equipment - Fire Department	EQ9502	61,001	254,034	752,600	951,426	465,300	1,062,300	74,000	25,800	0
Office Equipment	EQ9503	79,339	34,084	67,400	67,393	72,000	30,000	30,000	5,000	0
Operational Equipment - Municipal Fleet Services	EQ9701	95,560	14,538	3,500	15,182	61,000	91,000	56,000	52,000	51,000
Operational Equipment - Information Technology	EQ0103	84,879	84,546	195,800	195,775	150,000	150,000	150,000	150,000	150,000
Patrol Vehicle Equipment Replacement Program	EQ0803	39,130	43,495	60,800	60,849	86,000	100,000	115,000	119,000	133,000
Phone System Upgrade	EQ2101	3,400	83,544	205,000	120,189	0	0	0	0	0
A/V System Upgrades	EQ2102	35,076	99,128	412,500	412,481	0	0	0	0	0
Body Worn Cams/Dash Cams/TASERs/Digital Evidence	EQ2201	0	264,136	265,000	265,000	265,000	265,000	265,000	300,000	300,000
Electric Vehicle Fleet Upgrades	EQ2203	0	0	34,100	34,100	8,500	40,000	25,000	0	23,400
Flock Safety LPR	EQ2301	0	0	68,500	68,500	60,000	60,000	60,000	60,000	60,000
Fire Turnout Gear Replacement Program	EQ2401	0	0	0	0	111,100	113,900	116,900	119,900	124,100
SUBTOTAL - EQUIPMENT		448,884	940,055	2,212,500	2,352,141	1,722,500	2,045,200	1,005,400	1,049,700	951,300
SIGNALS										
Traffic Signal Imprv at Northwest Hwy/Wilke	SG0802	33,111	(36,211)	0	0	0	0	0	0	0
Traffic Signal Pedestrian Upgrade - Central at Arthur	SG1410	0	0	52,300	52,260	0	0	0	0	0
Algonquin and New Wilke Intersection Improvement	SG1701	0	43,174	128,500	128,500	414,200	0	0	0	0
Pedestrian / Bicycle Crossing - Lake Cook / Wilke Rd	SG1801	80,368	(34,006)	25,100	25,073	0	0	0	0	0
Kensington Road at Waterman Avenue Traffic Signal	SG2301	0	0	0	0	50,000	20,000	600,000	0	0
SUBTOTAL - SIGNALS		113,479	(27,043)	205,900	205,833	464,200	20,000	600,000	0	0
STREETS										
Street Program	ST9008	4,296,479	4,914,395	6,565,200	6,565,190	4,942,000	2,256,000	5,345,000	5,405,000	6,100,000
Arthur Avenue Reconstruction	ST2302	0	0	0	0	0	150,000	187,000	0	0
Dryden Avenue Reconstruction	ST2303	0	0	0	0	60,000	67,000	0	0	0
Euclid Avenue Resurfacing	ST2304	0	0	250,000	250,000	340,000	2,630,000	0	0	0
Hintz Road Reconstruction	ST2305	0	0	0	0	0	175,000	213,000	0	0
Kennicott Avenue Reconstruction (contingency list)	ST2306	0	0	0	0	250,000	372,000	0	0	0
Thomas Street Resurfacing (contingency list)	ST2307	0	0	0	0	0	150,000	155,000	0	0
Windsor Drive Resurfacing	ST2308	0	0	0	0	108,000	0	0	595,000	0
Wilke-Kirchhoff Barrier Safety Project	ST2309	0	0	88,400	88,400	0	0	0	0	0
Street Program Subtotal		4,296,479	4,914,395	6,903,600	6,903,590	5,700,000	5,800,000	5,900,000	6,000,000	6,100,000
Sidewalk & Curb Replacement	ST9011	405,000	419,750	500,000	500,000	550,000	600,000	650,000	700,000	750,000
Pavement Crack Sealing Program	ST9201	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Street Light Cable Replacement	ST0001	9,887	9,809	10,000	10,000	20,000	20,000	10,000	10,000	10,000
Paver Brick Maintenance	ST0501	442,608	98,829	141,100	141,143	100,000	100,000	100,000	100,000	100,000
Downtown Street Furniture	ST1401	15,047	12,501	10,000	10,000	10,000	20,000	40,000	40,000	67,500
Downtown Streetscape Improvements	ST1535	84,652	0	15,000	115,348	115,000	125,000	0	0	0
Northwest Hwy (Rt. 14) Corridor Landscaping Impr	ST1620	95,816	59,356	103,700	103,742	0	25,000	30,000	15,000	210,000
Davis/Sigwalt Streets Fencing/Landscape Upgrade	ST1702	3,500	0	4,500	4,450	0	0	0	0	0

## CAPITAL PROJECTS FUND (401)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)										
ACCOUNT DESCRIPTION	PROJ	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
<b>STREETS (continued)</b>										
Rand Road Corridor Identification Enhancement	ST1720	0	1,200	273,700	273,690	445,000	43,000	155,000	0	0
Downtown Outdoor Living Room	ST1725	0	19,921	20,000	20,000	20,000	20,000	20,000	20,000	25,000
Kensington Road & Multi Use Path Improvements	ST1801	160,793	0	139,200	139,207	0	0	0	0	0
Surface Treatment - Streets	ST1802	131,092	309,200	310,000	310,000	320,000	330,000	340,000	350,000	360,000
LED Street Light Conversions	ST1901	64,000	84,996	64,000	64,000	64,000	64,000	64,000	0	0
South Arlington Heights Road Corridor	ST1903	111	0	10,000	10,278	0	0	0	0	0
Bike Plan/Bike Route Pavement Marking	ST1904	0	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Vail Ave Permeable Paver / Ped. Mall Prelim. Eng.	ST2001	0	0	0	0	200,000	0	0	0	0
Windsor Drive Road Diet	ST2101	0	46,874	3,100	3,126	0	0	0	0	0
Weber Dr/Old Wilke Rd Street Reconstruction	ST2102	0	51,521	17,500	17,500	174,400	0	0	0	0
Wilke Road Resurfacing & Multi-Use Path Ext.	ST2103	13,981	92,192	2,913,000	2,761,500	0	0	0	0	0
Sustainable Bike Plan Improvements	ST2201	0	10,768	0	0	120,000	0	0	0	0
Downtown ADA Compliance	ST2301	0	0	300,000	300,000	600,000	0	600,000	0	600,000
Downtown Entry Features	ST2401	0	0	0	0	78,000	0	0	0	0
<b>SUBTOTAL - STREETS</b>		5,922,966	6,331,312	11,958,400	11,907,574	8,736,400	7,367,000	8,129,000	7,455,000	8,442,500
<b>TOTAL CAPITAL EXPENDITURES</b>		6,675,638	7,769,787	15,968,600	16,095,609	14,673,100	10,040,200	10,498,900	9,746,700	10,398,800
<b>OPERATING TRANSFER OUT</b>										
ARPA Grant - Water & Sewer Fund		2,500,000	0	0	0	0	0	0	0	0
ARPA Grant - Fleet Fund		0	2,500,000	0	0	0	0	0	0	0
ARPA Grant - Park District		0	500,000	0	0	0	0	0	0	0
Bond Proceeds - Water & Sewer Fund		0	0	0	0	5,000,000	0	0	0	0
Bond Proceeds - Lead Service Line Replacement		0	0	0	0	11,000,000	0	0	0	0
Bond Proceeds - Municipal Parking Fund		0	0	0	0	2,000,000	0	0	0	0
<b>OPERATING TRANSFER OUT Subtotal</b>		2,500,000	3,000,000	0	0	18,000,000	0	0	0	0
OPERATING CONTINGENCY		0	0	175,000	175,000	200,000	0	0	0	0
<b>TOTAL EXPENDITURES</b>		9,175,638	10,800,354	16,293,600	16,420,609	33,023,100	10,040,200	10,498,900	9,746,700	10,398,800
<b>BEGINNING FUND BALANCE</b>		16,437,732	19,424,301	18,832,324	18,832,324	12,575,024	7,061,924	6,735,224	6,736,324	7,127,624
<b>REVENUES OVER (UNDER) EXPENDITURES</b>		2,986,569	(591,977)	(6,257,300)	(7,346,609)	(5,513,100)	(326,700)	1,100	391,300	(1,168,700)
<b>ENDING FUND BALANCE</b>		19,424,301	18,832,324	12,575,024	11,485,715	7,061,924	6,735,224	6,736,324	7,127,624	5,958,924
<b>Fund Balance as a Percent of Expenditures</b>						21%	67%	64%	73%	57%

### PROJECTS WITH SECOND FUND SOURCE AND/OR FUNDED WITH GRANTS

Overhead Door Replacement	BL9004	Ongoing program partially funded with Water & Sewer Fund revenue.
Public Works Annex Improvements	BL9302	Ongoing program partially funded with Water & Sewer Fund revenue.
Ongoing Maintenance to Brick Exteriors	BL9603	Ongoing program partially funded with Parking Fund revenue.
Operational Equipment - Public Works	EQ9401	Ongoing program partially funded with Water & Sewer Fund revenue.
Operational Equipment - Police Department	EQ9501	Ongoing program partially funded with Criminal Investigation Fund revenue.
Patrol Vehicle Equipment Replacement Program	EQ0803	Ongoing program partially funded with Criminal Investigation Fund revenue.
Pedestrian / Bicycle Crossing - Lake Cook / Wilke Rd	SG1801	Portions of this project are funded by the Capital Projects Fund, "Invest in Cook" Funding, and TAPL Grant from CMAP.
Rand Road Corridor Identification Enhancement	ST1720	Program partially funded from the TIF V Fund revenue.
Weber Dr/Old Wilke Rd Street Reconstruction	ST2102	Portions of this project are funded by the Capital Projects Fund, Federal STP Grant, and the City of Rolling Meadows.
Wilke Road Resurfacing & Multi-Use Path Ext.	ST2103	Portions of this project are funded by the Capital Projects Fund, Federal STP Grant, and the City of Rolling Meadows.
Arthur Avenue Reconstruction	ST2302	Portions of this project are funded by the Capital Projects Fund and Federal STP Grant.
Dryden Avenue Reconstruction	ST2303	Portions of this project are funded by the Capital Projects Fund and Federal STP Grant.
Euclid Avenue Resurfacing	ST2304	Portions of this project are funded by the Capital Projects Fund, Federal STP Grant, and Cook County.
Hintz Road Reconstruction	ST2305	Portions of this project are funded by the Capital Projects Fund, Motor Fuel Tax Fund, and Federal STP Grant.
Kennicott Avenue Reconstruction (contingency list)	ST2306	Portions of this project are funded by the Capital Projects Fund and is on a contingency list for a Federal STP Grant.
Thomas Street Resurfacing (contingency list)	ST2307	Portions of this project are funded by the Capital Projects Fund and is on a contingency list for a Federal STP Grant.
Windsor Drive Resurfacing	ST2308	Portions of this project are funded by the Capital Projects Fund and is on a contingency list for a Federal STP Grant.

## CAPITAL PROJECTS FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-0000-401050-	Real Estate Tax	4,288,532	5,223,755	5,500,000	5,500,000	5,700,000	200,000	3.6%
	<b>Real Estate Taxes</b>	<b>4,288,532</b>	<b>5,223,755</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>5,700,000</b>	<b>200,000</b>	<b>3.6%</b>
401-0000-402300-	Bus. Taxes Sales Tax Home Rule	2,189,282	2,402,355	2,350,000	2,375,000	2,450,000	75,000	3.2%
	<b>Business Taxes</b>	<b>2,189,282</b>	<b>2,402,355</b>	<b>2,350,000</b>	<b>2,375,000</b>	<b>2,450,000</b>	<b>75,000</b>	<b>3.2%</b>
401-0000-411540-	Intergov Rev EE&C Block Grant	3,000	3,000	-	-	-	-	0.0%
401-0000-411700-	Intergov Rev Other Grants	2,945,666	1,463,626	-	-	-	-	0.0%
	<b>Intergovernmental Revenue</b>	<b>2,948,666</b>	<b>1,466,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
401-0000-461020-	Int Inc on Investments	5,343	211,202	494,000	60,000	494,000	434,000	723.3%
401-0000-462100-	Invest Inc Invstmnt Inc IMET	8,288	53,517	110,000	20,000	110,000	90,000	450.0%
401-0000-462110-	Invest Inc Dividends	9,879	147,187	456,000	-	456,000	456,000	0.0%
	<b>Investment Income</b>	<b>23,510</b>	<b>411,906</b>	<b>1,060,000</b>	<b>80,000</b>	<b>1,060,000</b>	<b>980,000</b>	<b>1225.0%</b>
401-0000-472240-	Sales of Equipment	625	9,185	6,900	-	-	-	0.0%
401-0000-472420-	Sales Reimbursed Activity	1,606	3,641	300	-	-	-	0.0%
	<b>Sales &amp; Rents</b>	<b>2,231</b>	<b>12,826</b>	<b>7,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
401-0000-489890-	Other Elec Aggr Rebates	110,000	110,000	120,000	120,000	-	(120,000)	(100.0%)
401-0000-489900-	Other Income	12,523	173,810	699,000	699,000	-	(699,000)	(100.0%)
401-0000-489920-	Other Bond Forfeitures	136,003	7,100	100	-	-	-	0.0%
	<b>Other Income</b>	<b>258,525</b>	<b>290,910</b>	<b>819,100</b>	<b>819,000</b>	<b>-</b>	<b>(819,000)</b>	<b>(100.0%)</b>
401-0000-491050-	Other Fin Src Oper Transfer In	2,451,461	400,000	300,000	300,000	300,000	-	0.0%
401-0000-491150-	Other Fin Src Bond Proceeds	-	-	-	-	18,000,000	18,000,000	0.0%
	<b>Other Financing Sources</b>	<b>2,451,461</b>	<b>400,000</b>	<b>300,000</b>	<b>300,000</b>	<b>18,300,000</b>	<b>18,000,000</b>	<b>6000.0%</b>
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>12,162,207</b>	<b>10,208,377</b>	<b>10,036,300</b>	<b>9,074,000</b>	<b>27,510,000</b>	<b>18,436,000</b>	<b>203.2%</b>

Expenditures

### INTEGRATED SERVICES

0201

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-0201-520050-	Prof Tech Svcs Prof Svcs	-	30,567	150,000	150,000	150,000	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>30,567</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Integrated Services</b>		<b>-</b>	<b>30,567</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>0.0%</b>

### FINANCE

0501

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-0501-550100-	Property Office Equipment	-	-	27,000	27,000	20,000	(7,000)	(25.9%)
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>27,000</b>	<b>27,000</b>	<b>20,000</b>	<b>(7,000)</b>	<b>(25.9%)</b>
<b>Total Finance</b>		<b>-</b>	<b>-</b>	<b>27,000</b>	<b>27,000</b>	<b>20,000</b>	<b>(7,000)</b>	<b>(25.9%)</b>

### IT

0601

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-0601-550150-	Property Other Equipment	84,879	84,546	195,800	195,775	150,000	(45,775)	(23.4%)
	<b>Capital Outlay</b>	<b>84,879</b>	<b>84,546</b>	<b>195,800</b>	<b>195,775</b>	<b>150,000</b>	<b>(45,775)</b>	<b>(23.4%)</b>
<b>Total IT</b>		<b>84,879</b>	<b>84,546</b>	<b>195,800</b>	<b>195,775</b>	<b>150,000</b>	<b>(45,775)</b>	<b>(23.4%)</b>

### POLICE

3001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-3001-550100-	Property Office Equipment	379	-	15,000	15,000	15,000	-	0.0%
401-3001-550150-	Property Other Equipment	59,557	343,864	491,600	491,635	475,000	(16,635)	(3.4%)
	<b>Capital Outlay</b>	<b>59,936</b>	<b>343,864</b>	<b>506,600</b>	<b>506,635</b>	<b>490,000</b>	<b>(16,635)</b>	<b>(3.3%)</b>
<b>Total Police</b>		<b>59,936</b>	<b>343,864</b>	<b>506,600</b>	<b>506,635</b>	<b>490,000</b>	<b>(16,635)</b>	<b>(3.3%)</b>

## CAPITAL PROJECTS FUND

Expenditures

### FIRE

3501

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-3501-550100-	Property Office Equipment	73,960	34,084	25,400	25,393	30,000	4,607	18.1%
401-3501-550150-	Property Other Equipment	61,001	254,034	752,600	951,426	576,400	(375,026)	(39.4%)
	Capital Outlay	134,961	288,118	778,000	976,819	606,400	(370,419)	(37.9%)
	Total Fire	134,961	288,118	778,000	976,819	606,400	(370,419)	(37.9%)

### PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-4001-550100-	Property Office Equipment	5,000	-	-	-	-	-	0.0%
401-4001-550300-	Capital Road Projects	88,263	21,121	323,200	423,766	658,000	234,234	55.3%
	Capital Outlay	93,263	21,121	323,200	423,766	658,000	234,234	55.3%
	Total Planning	93,263	21,121	323,200	423,766	658,000	234,234	55.3%

### BUILDING & LIFE SAFETY

4501

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-4501-550100-	Property Office Equipment	-	-	-	-	7,000	7,000	0.0%
	Capital Outlay	-	-	-	-	7,000	7,000	0.0%
	Total Building & Life Safety	-	-	-	-	7,000	7,000	0.0%

### PUBLIC WORKS

7101

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-7101-550150-	Property Other Equipment	30,072	26,318	50,000	63,960	379,600	315,640	493.5%
401-7101-550200-	Property Building Improvements	228,786	702,413	2,171,300	2,086,577	3,750,000	1,663,423	79.7%
401-7101-550300-	Capital Road Projects	5,343,182	5,648,398	11,141,100	10,989,641	7,672,600	(3,317,041)	(30.2%)
401-7101-550400-	Capital Pavement Crack Seal	200,000	200,000	200,000	200,000	200,000	-	0.0%
401-7101-550450-	Capital Sidewalk Program	405,000	419,750	500,000	500,000	550,000	50,000	10.0%
401-7101-550600-	Capital Sustainability Project	-	20,722	72,100	110,254	128,500	18,246	16.5%
	Capital Outlay	6,207,040	7,017,601	14,134,500	13,950,432	12,680,700	(1,269,732)	(9.1%)
	Total Public Works	6,207,040	7,017,601	14,134,500	13,950,432	12,680,700	(1,269,732)	(9.1%)

### FLEET OPERATIONS

7501

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-7501-550150-	Property Other Equipment	95,560	14,538	3,500	15,182	61,000	45,818	301.8%
	Capital Outlay	95,560	14,538	3,500	15,182	61,000	45,818	301.8%
	Total Fleet Operations	95,560	14,538	3,500	15,182	61,000	45,818	301.8%

### NON-OPERATIONAL

9901

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
401-9901-540960-	Other Charges Oper Contingency	-	-	175,000	175,000	200,000	25,000	14.3%
	Other Charges	-	-	175,000	175,000	200,000	25,000	14.3%
401-9901-590050-	Other Fin Use Oper Trans Out	2,500,000	2,500,000	-	-	18,000,000	18,000,000	0.0%
401-9901-590060-	Other Fin Use ARP Grant-PrkDst	-	500,000	-	-	-	-	0.0%
	Other Financing Use	2,500,000	3,000,000	-	-	18,000,000	18,000,000	0.0%
	Total Non-Operational	2,500,000	3,000,000	175,000	175,000	18,200,000	18,025,000	10300.0%
	TOTAL CAPITAL PROJECTS FUND	9,175,638	10,800,354	16,293,600	16,420,609	33,023,100	16,602,491	101.1%

# CAPITAL PROJECTS FUND

## EXPENDITURE DETAIL

### INTEGRATED SERVICES

0201

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CAPITAL OUTLAY:</b>				
401-0201-520050-	Professional Services	Professional Services	150,000	150,000
		<b>TOTAL CAPITAL OUTLAY</b>	<b>150,000</b>	<b>150,000</b>
		<b>TOTAL INTEGRATED SERVICES</b>	<b>150,000</b>	<b>150,000</b>

### FINANCE

0401

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CAPITAL OUTLAY:</b>				
401-0501-550100-	Office Equipment	Office Equipment (EQ9503)		
		Replacement Copier	7,000	0
		Ongoing Equipment Replacement	20,000 27,000	20,000 20,000
		<b>TOTAL CAPITAL OUTLAY</b>	<b>27,000</b>	<b>20,000</b>
		<b>TOTAL LEGAL</b>	<b>27,000</b>	<b>20,000</b>

### INFORMATION TECHNOLOGY (IT)

0601

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CAPITAL OUTLAY:</b>				
401-0601-550150-	Other Equipment	IT Operational Equipment (EQ0103)		
		Software Licensing (Microsoft)	96,500	135,000
		Router/Switch Upgrades	40,000	0
		Security Systems Network / Update	27,000	15,000
		UPS Battery Backup	32,000	0
		Prior Year Encumbrance Carryover	275 195,775	0 150,000
		<b>TOTAL CAPITAL OUTLAY</b>	<b>195,775</b>	<b>150,000</b>
		<b>TOTAL IT</b>	<b>195,775</b>	<b>150,000</b>

# CAPITAL PROJECTS FUND

## EXPENDITURE DETAIL

### POLICE

3001

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>CAPITAL OUTLAY:</b>						
401-3001-550100-	Office Equipment	Office Equipment (EQ9503) Police Office Copiers/Furniture		15,000		15,000
401-3001-550150-	Other Equipment	Police Operational Equipment (EQ9501) Mobile Radios & Peripherals	0		28,000	
		Audio/Visual Technology Updates	0		12,000	
		Speed Enforcement Equipment	24,000		24,000	
		Parking LPR System	34,000		0	
		Forensic Equipment Replacement	12,000		0	
		Prior Year Encumbrance Carryover	27,286	97,286	0	64,000
		Patrol Vehicle Equip Repl (EQ0803)	47,000		86,000	
		Prior Year Encumbrance Carryover	13,849	60,849	0	86,000
		Body Worn Cams/Dash Cams/TASERS/ Digital Evidence (EQ2201)		265,000		265,000
		Flock Safety LPR (EQ2301)		68,500		60,000
		<b>TOTAL CAPITAL OUTLAY</b>		<b>506,635</b>		<b>490,000</b>
		<b>TOTAL POLICE</b>		<b>506,635</b>		<b>490,000</b>

### FIRE

3501

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>CAPITAL OUTLAY:</b>						
401-3501-550100-	Office Equipment	Office Equipment (EQ9503) Fire Admin Fire Admin Furniture Replacement	0		30,000	
		Training Room Furniture Sta 3	10,000		0	
		Furniture Station 1	8,000		0	
		Prior Year Encumbrance Carryover	7,393	25,393	0	30,000
401-3501-550150-	Other Equipment	Fire Operational Equipment (EQ9502) Defib & Comm Package (6 / 4)	330,000		260,000	
		Equipment for New Engine	29,600		0	
		Command Van Lights & Equipment	31,800		0	
		Special Teams Equipment Replacement	0		20,000	
		Station Alerting-Station 4 Dorm Remotes	25,000		0	
		Firefighter Turnout Gear Replacement Program	108,300		0	
		LUCAS CPR Device (2 / 1)	37,600		20,100	
		Extrication Equipment	56,600		68,500	
		Thermal Imaging Camera Replacement (3)	24,000		24,000	
		Resuscitation Dummy	8,000		0	
		Telestaff SaaS Set up	9,700		0	
		Equipment for New Ambulances (2 / 4)	29,400		64,800	
		AED replacement (7)	19,300		0	
		Storage Shed for Station (#3 / #4)	7,500		8,000	
		Four-gas (10) and CO meters (7)	10,800		0	
		Seagrave Restoration	25,000		0	
		Prior Year Encumbrance Carryover	198,826	951,426	0	465,400
		Turnout Gear Replacement Program (EQ2401)		0		111,000
		<b>TOTAL CAPITAL OUTLAY</b>		<b>976,819</b>		<b>606,400</b>
		<b>TOTAL FIRE</b>		<b>976,819</b>		<b>606,400</b>

## CAPITAL PROJECTS FUND

### EXPENDITURE DETAIL

#### PLANNING

4001

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CAPITAL OUTLAY:</b>				
401-4001-550300-	Road Projects	Downtown Streetscape Imprv (ST1535)	0	115,000
		Prior Year Encumbrance Carryover	115,348	0
		Davis/Sigwalt Fence (ST1702)	0	0
		Prior Year Encumbrance Carryover	4,450	0
		Rand Road Corridor Identification Enhancement (ST1720)	189,000	445,000
		Prior Year Encumbrance Carryover	84,690	0
		Downtown Outdoor Living Room (ST1725)	20,000	20,000
		South AH Rd Corridor Study Implementation (ST1903)	0	0
		Prior Year Encumbrance Carryover	10,278	0
		Downtown Entry Features (ST2401)	0	78,000
		<b>TOTAL CAPITAL OUTLAY</b>	<b>423,766</b>	<b>658,000</b>
		<b>TOTAL PLANNING</b>	<b>423,766</b>	<b>658,000</b>

#### BUILDING & LIFE SAFETY

4501

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CAPITAL OUTLAY:</b>				
401-4501-572.50-10	Office Equipment	Office Equipment (EQ9503) Replacement Copier	0	7,000
		<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>7,000</b>
		<b>TOTAL HEALTH SERVICES</b>	<b>0</b>	<b>7,000</b>

# CAPITAL PROJECTS FUND

## EXPENDITURE DETAIL

### PUBLIC WORKS

7101

Account Number	Account Title	Description	Budget 2023		Budget 2024	
CAPITAL OUTLAY:						
401-7101-550150-	Other Equipment	PW Operational Equipment (EQ9401)				
		Traffic:				
		Emergency Siren Upgrade	10,000		10,000	
		Vehicle Detection Upgrades	10,000		0	
		Traffic Signal Cabinet	15,000		0	
		Conflict Tester Traffic Signal	0		12,000	
		UPS Upgrades for Traffic Signals	0		10,000	
		Street:				
		Winter Maint. Operations Upgrades	10,000		0	
		Pothole Patching Truck	0		215,000	
		Portable Self Contained Salt Conveyer	0		100,000	
		Forestry:				
		Chainsaws	0		6,600	
		Walk Behind Tractor w/ Attachments	0		10,000	
		Engineering:				
		Traffic Counters/Laptop	5,000		0	
		Survey Equipment Upgrade	0		5,000	
		Miovision Traffic/Ped Counter	0		6,000	
		Laptop	0		5,000	
		Prior Year Encumbrance Carryover	13,960	63,960	0	379,600
401-7101-550200-	Building Improvements	Overhead Door Repl/Repair (BL9004)	30,000		35,000	
		Public Works Annex Improv. (BL9302)	10,000		10,000	
		Prior Year Encumbrance Carryover	6,767		0	
		Building Equipment Replacement (BL9504)	120,000		50,000	
		Prior Year Encumbrance Carryover	1,453		0	
		Municipal Buildings Refurbishing (BL9505)	208,200		90,000	
		Prior Year Encumbrance Carryover	80,434		0	
		Roof Maintenance Program (BL9506)	515,000		3,240,000	
		Heating Plant/Air Conditioner Repl (BL9601)	75,000		145,000	
		Prior Year Encumbrance Carryover	161,510		0	
		Ongoing Maint. of Brick Exteriors (BL9603)	30,000		30,000	
		Prior Year Encumbrance Carryover	135,934		0	
		Historical Soc. Building Repairs (BL9604)	50,000		70,000	
		Prior Year Encumbrance Carryover	2,520		0	
		Phone System Upgrade (EQ2101)	0		0	
		Prior Year Encumbrance Carryover	120,189		0	
		A/V System Upgrades (EQ2102)	120,000		0	
		Prior Year Encumbrance Carryover	292,481		0	
		Senior Center Study (BL2002)	0		0	
		Prior Year Encumbrance Carryover	3,122		0	
		Police Station - Architect (BL1601)	0		0	
		Prior Year Encumbrance Carryover	123,967		0	
		Municipal Parking Lot Improvements (BL2102)	0	2,086,577	80,000	3,750,000
401-7101-550300-	Road Projects	Traffic Signal Pedestrian Upgrade				
		Central at Arthur (SG1410)	0		0	
		Prior Year Encumbrance Carryover	52,260		0	
		Algonquin & New Wilke Intersection Improvement (SG1701)	35,000		414,200	
		Prior Year Encumbrance Carryover	93,500		0	
		Pedestrian/ Bicycle Crossing - Lake Cook / Wilke Road (SG1801)	0		0	
		Prior Year Encumbrance Carryover	25,073		0	

# CAPITAL PROJECTS FUND

## EXPENDITURE DETAIL

### PUBLIC WORKS (cont.)

7101

Account Number	Account Title	Description	Budget 2023		Budget 2024	
401-7101-550300-	Road Projects (cont.)	Kensington/Waterman Traffic Signal (SG2301)		0		50,000
		Street Resurfacing Program (ST9008)		5,350,000		4,942,000
		Dryden Avenue Reconstruction (ST2303)		0		60,000
		Euclid Avenue Reconstruction (ST2304)		250,000		340,000
		Kennicott Avenue Reconstruction (ST2306)		0		250,000
		Windsor Drive Resurfacing (ST2308)		0		108,000
		Wilke-Kirchoff Barrier Safety (ST2309)		88,400		0
		Prior Year Encumbrance Carryover		1,215,190		0
				<u>6,903,590</u>		<u>5,700,000</u>
		Street Light Cable Replacement (ST0001)		10,000		20,000
		Paver Brick Maintenance (ST0501)		100,000		100,000
		Prior Year Encumbrance Carryover		41,143		0
		Downtown Street Furniture (ST1401)		10,000		10,000
		Northwest Highway Landscape (ST1620)		77,000		0
		Prior Year Encumbrance Carryover		26,742		0
		Kensington Road & Multi-Use Path Improvements (ST1801)		0		0
		Prior Year Encumbrance Carryover		139,207		0
		Surface Treatments - Streets (ST1802)		310,000		320,000
		LED Street Light Conversions (ST1901)		64,000		64,000
		Bike Plan/Bike Route Pavement Markings (ST1904)		20,000		20,000
		Vail Ave Perm. Paver Prelim. Eng. (ST2001)		0		200,000
		Windsor Drive Road Diet (ST2101)		0		0
		Prior Year Encumbrance Carryover		3,126		0
		Weber Dr/Old Wilke Rd Street Reconstruction (ST2102)		17,500		174,400
		Wilke Road Resurfacing & Multi-Use Path Ext. (ST2103)		2,761,500		0
		Downtown ADA Compliance (ST2301)		300,000	10,989,641	600,000 7,672,600
401-7101-550400-	Pavement Crack Sealing	Pavement Crack Sealing Prog (ST9201)		200,000		200,000
401-7101-550450-	Sidewalk Program	Sidewalk & Curb Replacement (ST9011)		500,000		550,000
401-7101-550600-	Sustainability Projects	Sustainable Bike Plan Improvements (ST2201)		0		120,000
		Electric Vehicle Charging (BL2201)		37,000		0
		Prior Year Encumbrance Carryover		39,154		0
		Electric Vehicle Fleet Upgrades (EQ2203)		34,100	110,254	8,500 128,500
		<b>TOTAL CAPITAL OUTLAY</b>		<u><b>13,950,432</b></u>		<u><b>12,680,700</b></u>
		<b>TOTAL PUBLIC WORKS</b>		<u><b>13,950,432</b></u>		<u><b>12,680,700</b></u>

# CAPITAL PROJECTS FUND

## EXPENDITURE DETAIL

### MUNICIPAL FLEET SERVICES

7501

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>CAPITAL OUTLAY:</b>						
401-7501-550150-	Other Equipment	Municipal Fleet Services Operational Equipment (EQ9701)				
		Diagnostic tools	3,500		5,000	
		Wheel Lifts	0		50,000	
		Modular Storage for Stockroom	0		6,000	
		Prior Year Encumbrance Carryover	11,682		0	
			15,182		61,000	
		<b>TOTAL CAPITAL OUTLAY</b>	<b>15,182</b>		<b>61,000</b>	
		<b>TOTAL MUNICIPAL FLEET SERVICES</b>	<b>15,182</b>		<b>61,000</b>	

### NON-OPERATING

9901

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>OTHER CHARGES:</b>						
401-9901-540960-	Operating Contingency	Operating Contingency	175,000		200,000	
401-9901-590050-	Operating Transfer Out	Operating Transfer Out				
		Bond Proceeds to Water & Sewer Fund	0		5,000,000	
		Bond Proceeds to Lead Service Line Repl.	0		11,000,000	
		Bond Proceeds to Municipal Parking Fund	0		2,000,000	
		<b>TOTAL NON-OPERATING</b>	<b>175,000</b>		<b>18,200,000</b>	
		<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>16,420,609</b>		<b>33,023,100</b>	

## Fund at a Glance

The Storm Water Control Fund is used to account for the Backyard Drainage Improvement program, flood studies and utility modeling, the Storm Water Rehabilitation/Replacement program, and the storm water projects identified in the two flood studies.

- **Backyard Drainage Improvements** – This budget provides funds for public drainage improvements allowing new or improved access for residents to Village storm sewers. The program only covers work on public right-of-way or public easements with any connections or work on private property being the responsibility of the property owner.
- **Storm Water Rehabilitation/Replacement Program** – The budget includes the costs of a multi-year program to lightly clean, televise, and analyze the condition of the Village's storm sewer system. This portion of the program will take about eight years to complete, after which the budget for this program will be devoted to storm rehabilitation and replacement work identified by televising the system.
- **Sewer Back-up Rebate Program** – Through this program the Village continues to encourage resident participation in its Overhead Sewer/Backup Control Cost Sharing Program. Overhead Sewer installation isolate private sanitary sewers from our system and provide full protection against basement backups. Rebates are budgeted in the Water and Sewer Fund.
- **Storm Water Control Improvements** – This program was created after the approval the storm water utility fee in 2017. The projects were identified in the two flood studies completed in 2016 and were incorporated into the Departments multi-year project planning process.

## 2023 Accomplishments

### 1. Storm Water Assessment

Strategic Priority #4: Continue efforts to maintain high quality core municipal service

This project is designed to inspect, televise, and clean the Village's storm water only system to verify its capacity and condition. The results will be incorporated into the Village GIS.

Staff finalized the storm sewer system televising project, where all the storm sewers in the Village were televised, inspected, and assessed for maintenance and repair needs. Repair areas were categorized based on need, and developed a 5-year plan to address all high priority repairs, which began in 2022.

Additionally, the following projects were identified as part of the storm sewer system investigation. Included below is a brief description of the project and a project status for each.

**Forrest Avenue Stormwater Improvements:** Staff selected a consulting engineer and a contract was awarded by the Village Board in early 2023. The engineering consultant has completed the site investigation and surveying required for to update the Phase 1 report and continue with Phase II design to provide stormwater storage and improve the stormwater conveyance system. Phase III bidding, and construction are planned in 2024.

**Annual Backyard Drainage Program:** Staff identified priority areas for comprehensive block/neighbor improvements and met with potentially affected residents. Plans were prepared by in-house staff and the project was bid and a construction contract was awarded by the Village Board. The project started at the end of July 2023, and is anticipated to be completed by the end of 2023.

**Somerset Courts Basin Repairs:** Staff is working with a consulting engineer to develop plans to rehabilitate the storm detention system and replace the stormwater control structure. A plan is anticipated to be completed by end of 2023. There is no funding currently identified, but this project will be assessed against other needs in 2024 and addressed according to priority.

**Evergreen/Maude Stormwater Improvement:** Staff prepared plans in-house to address residential flooding with detention and stormwater conveyance solutions. A construction contract is anticipated to be awarded by the Village Board at the end of summer 2023 and completed by the end of 2023.

# STORM WATER CONTROL FUND

(Continued)

**Race and Chicago Stormwater Improvement:** Staff secured a consulting engineer and a contract was awarded by the Village Board in early 2023. The engineering consultant has completed the site investigation and surveying required for to update the Phase 1 report and continue with Phase II design to provide stormwater storage and improve the stormwater conveyance system. Phase III bidding, and construction are planned in 2024.

**Scarsdale Estates Drainage Study:** Staff and the consulting engineer have finalized the Phase 1 design for this project to address residential drainage concerns and flooding. Staff developed a Request for Qualifications to go out by end of summer, 2023. It is anticipated that a consulting engineer will be selected and a contract awarded for Phase II design by end of 2023, with construction and construction observation in 2024.

Project Leader: Mike Pagones, Village Engineer and Scott Schweda, Superintendent of Utilities

## 2. Wetland Maintenance

Strategic Priority #3: Pursue environmentally sustainable programs and business practices within the Village, including the encouragement and facilitation of alternative transportation options such as pedestrian and bicycle access.

This project is a federal mandate and a requirement of the Metropolitan Water Reclamation District of Greater Chicago

Staff worked with an environmental consultant to develop a program that includes an annual report identifying program needs and funding requirements. Staff has implemented this systematic program to regularly maintain native plant material in stormwater systems in alignment with newly established MWRD requirements. This program is ongoing indefinitely as a necessary stormwater quality practice.

Project Leader: Cris Papierniak, Director of Public Works; Ashley Karr, Village Forester

## 2024 Strategic Priorities & Key Projects

### 1. Storm Water Assessment

Strategic Priority #4: Continue efforts to maintain high quality core municipal service

This project is designed to inspect, televise, and clean the Village's storm water only system to verify its capacity and condition. The results will be incorporated into the Village GIS.

The following projects were identified as part of the storm sewer system investigation and are a continuation of projects started in 2023, or annual programs.

**Forrest Avenue Stormwater Improvements:** Staff anticipates completing project design and awarding this project in the first quarter of 2024 with construction over the summer.

**Annual Backyard Drainage Program:** Staff has already identified priority areas for improvement and will meet with potentially affected residents to finalize the project scope. Staff will focus on design, bid, award a contract for construction and completion of the project by the end of 2024.

**Somerset Courts Basin Repairs:** Staff will evaluate the plans to rehabilitate the storm detention system and replace the stormwater control structure, and assess the improvements against other priorities and address according to priority.

**Race/Chicago Storm Sewers:** Staff anticipates completed project design and awarding project in the first quarter of 2024 with construction over the summer.

**Scarsdale Estates Drainage Study:** Staff and the consulting engineer have finalized the Phase 1 design for this project. Staff developed a Request for Qualifications to go out by end of summer, 2023. It is anticipated that a consulting engineer will be selected and a contract awarded for Phase II design and construction observation by end of 2023, with construction and construction observation in 2024.

Project Leader: Mike Pagones, Village Engineer and Scott Schweda, Superintendent of Utilities

# STORM WATER CONTROL FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Intergovernmental	\$ -	\$ 768,398	\$ 845,000	\$ 845,000	\$ 600,000	\$ (245,000)	(29.0%)
Fees	1,677,031	1,641,041	1,630,000	1,630,400	1,630,400	-	0.0%
Investment Income	5,817	60,540	151,600	31,000	130,000	99,000	319.4%
Other	12,696	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 1,695,543</b>	<b>\$ 2,469,979</b>	<b>\$ 2,626,600</b>	<b>\$ 2,506,400</b>	<b>\$ 2,360,400</b>	<b>\$ (146,000)</b>	<b>(5.8%)</b>
Expenditures							
Contractual Services	\$ 2,114	\$ 177	\$ -	\$ -	\$ -	-	0.0%
Capital Outlay	5,016,204	3,254,147	2,808,200	2,796,809	4,205,000	1,408,191	50.3%
<b>Total Expenditures</b>	<b>\$ 5,018,319</b>	<b>\$ 3,254,324</b>	<b>\$ 2,808,200</b>	<b>\$ 2,796,809</b>	<b>\$ 4,205,000</b>	<b>\$ 1,408,191</b>	<b>50.3%</b>
Interfund Transfers Out	692,100	693,300	693,900	693,900	690,200	(3,700)	(0.5%)
<b>Total Expenditures and Interfund Transfers Out</b>	<b>\$ 5,710,419</b>	<b>\$ 3,947,624</b>	<b>\$ 3,502,100</b>	<b>\$ 3,490,709</b>	<b>\$ 4,895,200</b>	<b>\$ 1,404,491</b>	<b>40.2%</b>
Revenues over (under) Expenditures	\$ (4,014,875)	\$ (1,477,645)	\$ (875,500)	\$ (984,309)	\$ (2,534,800)	\$ (1,550,491)	157.5%
BEGINNING FUND BALANCE	\$ 9,926,588	\$ 5,911,713	\$ 4,434,068	\$ 4,434,068	\$ 3,558,568	\$ (875,500)	(19.7%)
ENDING FUND BALANCE	\$ 5,911,713	\$ 4,434,068	\$ 3,558,568	\$ 3,449,759	\$ 1,023,768	\$ (2,425,991)	(70.3%)

# STORM WATER CONTROL FUND (426)

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	PROJ	2023								
		2021 ACTUAL	2022 ACTUAL	ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES										
STORMWATER UTILITY FEE		1,677,031	1,641,041	1,630,000	1,630,400	1,630,400	1,630,400	1,630,400	1,630,400	1,630,400
GRANT		0	768,398	845,000	845,000	600,000	0	0	0	0
INTEREST INCOME		5,816	60,540	151,600	31,000	130,000	130,000	130,000	130,000	130,000
OTHER INCOME		12,696	0	0	0	0	0	0	0	0
TOTAL REVENUES		1,695,543	2,469,979	2,626,600	2,506,400	2,360,400	1,760,400	1,760,400	1,760,400	1,760,400
EXPENDITURES										
OPERATING EXPENDITURES										
Professional Services		2,114	177	0	0	0	0	0	0	0
SUBTOTAL - OPERATING EXPENDITURES		2,114	177	0	0	0	0	0	0	0
SEWERS										
Backyard Drainage Improvements	SW1102	312,999	429,233	301,500	301,504	300,000	300,000	300,000	300,000	300,000
Storm Sewer Rehab/Replacement Program	SW1520	909,642	260,663	684,700	684,676	500,000	500,000	500,000	500,000	500,000
Enhanced Overhead Sewer Program	SW1801	148,690	97,324	135,000	135,000	150,000	150,000	150,000	150,000	150,000
Area D - Greenbrier/Roanoke/Wilke	SW1803	3,576,295	14,778	0	0	0	0	0	0	0
Area C/NW & C/SE - Burr Oak/Burning Tree/Berkley/Hi	SW2001	0	2,294,379	389,000	377,621	0	0	0	0	0
Area C/SE - Hintz Rd west of Arl Hts Rd	SW2002	68,578	157,770	23,000	23,008	0	0	0	0	0
St. Ponding Area - Race Ave & Chicago Ave	SW2003	0	0	75,000	75,000	725,000	0	0	0	0
Area F - Forrest Ave Stormwater Improvements	SW2101	0	0	150,000	150,000	1,650,000	0	0	0	0
Evergreen-Maude Storm Sewer Improvements	SW2301	0	0	850,000	850,000	0	0	0	0	0
Scarsdale Estates Drainage Improvements	SW2302	0	0	200,000	200,000	880,000	0	0	0	0
SUBTOTAL - SEWERS		5,016,204	3,254,147	2,808,200	2,796,809	4,205,000	950,000	950,000	950,000	950,000
OTHER EXPENSE										
Transfer to Debt Service		692,100	693,300	693,900	693,900	690,200	690,700	695,200	693,400	692,500
SUBTOTAL - Other Expense		692,100	693,300	693,900	693,900	690,200	690,700	695,200	693,400	692,500
TOTAL EXPENDITURES		5,710,418	3,947,624	3,502,100	3,490,709	4,895,200	1,640,700	1,645,200	1,643,400	1,642,500
BEGINNING FUND BALANCE		9,926,588	5,911,713	4,434,068	4,434,068	3,558,568	1,023,768	1,143,468	1,258,668	1,375,668
REVENUES OVER (UNDER) EXPENDITURES		(4,014,875)	(1,477,645)	(875,500)	(984,309)	(2,534,800)	119,700	115,200	117,000	117,900
ENDING FUND BALANCE		5,911,713	4,434,068	3,558,568	3,449,759	1,023,768	1,143,468	1,258,668	1,375,668	1,493,568
Fund Balance as a Percent of Expenditures						21%	70%	77%	84%	91%

## STORM WATER CONTROL FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
426-0000-411700-	Intergov Rev Other Grants	-	768,398	845,000	845,000	600,000	(245,000)	(29.0%)
	<b>Intergovernmental Revenue</b>	<b>-</b>	<b>768,398</b>	<b>845,000</b>	<b>845,000</b>	<b>600,000</b>	<b>(245,000)</b>	<b>(29.0%)</b>
426-0000-452490-	Water & Sewer Stormwater Fee	1,677,031	1,641,041	1,630,000	1,630,400	1,630,400	-	0.0%
	<b>Fees</b>	<b>1,677,031</b>	<b>1,641,041</b>	<b>1,630,000</b>	<b>1,630,400</b>	<b>1,630,400</b>	<b>-</b>	<b>0.0%</b>
426-0000-461020-	Int Inc on Investments	2,294	48,034	130,000	20,000	115,000	95,000	475.0%
426-0000-462100-	Invest Inc Invstmnt Inc IMET	3,523	12,506	21,600	11,000	15,000	4,000	36.4%
	<b>Investment Income</b>	<b>5,817</b>	<b>60,540</b>	<b>151,600</b>	<b>31,000</b>	<b>130,000</b>	<b>99,000</b>	<b>319.4%</b>
426-0000-489900-	Other Income	12,696	-	-	-	-	-	0.0%
	<b>Other</b>	<b>12,696</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL STORM WATER CONTROL FUND</b>		<b>1,695,543</b>	<b>2,469,979</b>	<b>2,626,600</b>	<b>2,506,400</b>	<b>2,360,400</b>	<b>(146,000)</b>	<b>(5.8%)</b>

Expenditures

### PUBLIC WORKS

7101

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
426-7101-521650-	Prop Svcs Other Services	2,114	177	-	-	-	-	0.0%
	<b>Contractual Services</b>	<b>2,114</b>	<b>177</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
426-7101-550250-	Capital Const in Progress	5,016,204	3,254,147	2,808,200	2,796,809	4,205,000	1,408,191	50.3%
	<b>Capital Outlay</b>	<b>5,016,204</b>	<b>3,254,147</b>	<b>2,808,200</b>	<b>2,796,809</b>	<b>4,205,000</b>	<b>1,408,191</b>	<b>50.3%</b>
<b>Total Public Works</b>		<b>5,018,319</b>	<b>3,254,324</b>	<b>2,808,200</b>	<b>2,796,809</b>	<b>4,205,000</b>	<b>1,408,191</b>	<b>50.3%</b>

### NON-OPERATIONAL

9901

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
426-9901-590050-	Other Fin Use Oper Trans Out	692,100	693,300	693,900	693,900	690,200	(3,700)	(0.5%)
	<b>Other Financing Use</b>	<b>692,100</b>	<b>693,300</b>	<b>693,900</b>	<b>693,900</b>	<b>690,200</b>	<b>(3,700)</b>	<b>(0.5%)</b>
<b>Total Non-Operational</b>		<b>692,100</b>	<b>693,300</b>	<b>693,900</b>	<b>693,900</b>	<b>690,200</b>	<b>(3,700)</b>	<b>(0.5%)</b>
<b>TOTAL STORM WATER CTRL FUND</b>		<b>5,710,419</b>	<b>3,947,624</b>	<b>3,502,100</b>	<b>3,490,709</b>	<b>4,895,200</b>	<b>1,404,491</b>	<b>40.2%</b>

# STORM WATER CONTROL FUND

## EXPENDITURE DETAIL

### PUBLIC WORKS

7101

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CAPITAL OUTLAY:</b>				
426-7101-550250-	Construction in Progress	Backyard Drainage Imprv (SW1102)	300,000	300,000
		Prior Year Encumbrance Carryover	1,504	0
		Storm Water Rehabilitation/ Replacement Program (SW1520)	500,000	500,000
		Prior Year Encumbrance Carryover	184,676	0
		Enhanced Overhead Sewer Program (SW1801)	135,000	150,000
		Area C/NW - Burr Oak / Burning Tree (SW2001)	0	0
		Prior Year Encumbrance Carryover	377,621	0
		Area C/SE - Hintz Rd / W of Arlington Heights Rd (SW2002)	0	0
		Prior Year Encumbrance Carryover	23,008	0
		St. Ponding Area - Race Ave & Chicago Ave (SW2003)	75,000	725,000
		Area F - Forrest Ave Stormwater Improvements (SW2101)	150,000	1,650,000
		Evergreen-Maude Storm Sewer Improvements (SW2301)	850,000	0
		Scarsdale Estates Drainage Improvements (SW2302)	200,000	880,000
			2,796,809	4,205,000
		<b>TOTAL CAPITAL OUTLAY</b>	<b>2,796,809</b>	<b>4,205,000</b>
		<b>TOTAL PUBLIC WORKS</b>	<b>2,796,809</b>	<b>4,205,000</b>

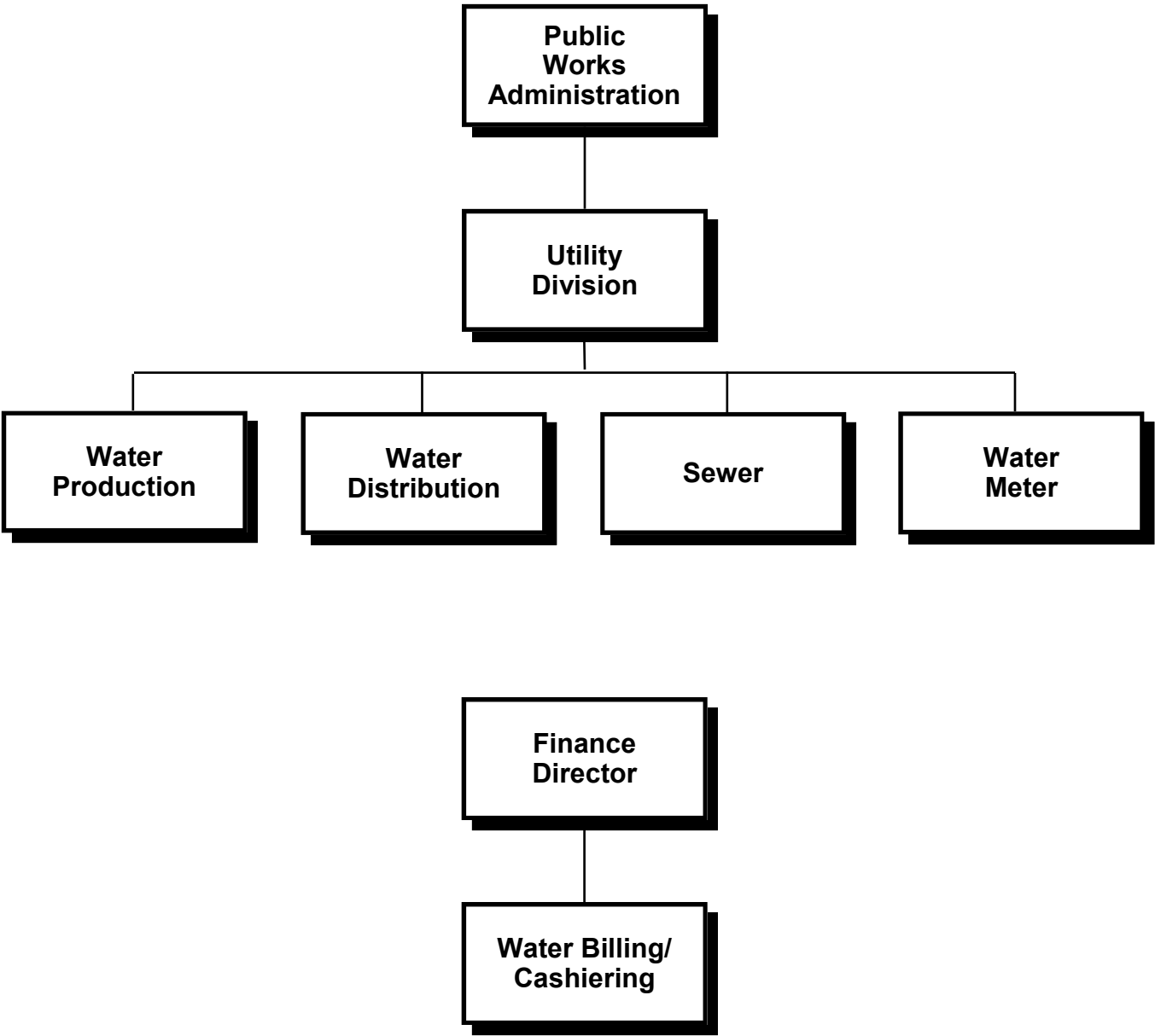
### NON-OPERATING

9901

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>NON-OPERATING:</b>				
426-9901-590050-	Operating Transfer Out	Transfer to Debt Service Fund	693,300	690,200
		<b>TOTAL NON-OPERATING</b>	<b>693,300</b>	<b>690,200</b>
		<b>TOTAL STORM WTR CTRL FUND</b>	<b>3,490,109</b>	<b>4,895,200</b>

**WATER & SEWER FUND**

**ORGANIZATION STRUCTURE**



## Fund at a Glance

The Water & Sewer Utility Operations are conducted within the Utilities Division of the Public Works Department. Responsibilities include the operations of the water distribution, production and storage system, the Village water meters, the sanitary sewage collection system and the storm water collection system. Monies for the operations, maintenance and capital improvements of the water, sanitary, combined and storm sewer systems are generated by the sale of water and sewer use charges, storm water utility fees, and charges made on new construction for capital improvements.

Potable water is delivered from Lake Michigan through the City of Evanston's filtration plant by way of the Northwest Water Commission transmission system. Six deep wells are maintained by the Village for standby emergency purposes only.

The operational units within the Utilities Division are as follows:

**Administration and Internal Services Unit** – Provides direct and indirect management of all Public Works Maintenance and Utility Divisions. Manage progress, payments, and completion of call capital projects. Creates, procures, and oversees all contractual services. Prepares agenda items and budget necessary for the operation of the division.

Reception and secretarial services maintain department records including service request systems and work management records, prepares analyses and recommendations for purchasing of equipment and supplies, maintains supplies and inventory controls.

**Water Production Unit** – This unit is responsible for the operation and maintenance of six deep wells, ten storage reservoirs, four booster pumping stations, six sanitary sewer lift stations, five storm water pump stations, and the management of all Public Works related after hours emergency response. An average of 7.4 million gallons of water per day is pumped into the distribution system.

**Water Distribution Unit** – This unit is responsible for the operation and maintenance of 260 miles of water main ranging in size from four inches to thirty inches in diameter, 3318 VAHPW maintained hydrants and auxiliary valves, 846 privately maintained hydrants and auxiliary valves, 21,300 individual water services and repairing an average of 225 water main breaks or leaks each year. The unit also provides assistance in snow and ice control operations and other emergencies.

**Sewer Unit** – This unit is responsible for the operation and maintenance of 255 miles of sanitary and combined sewer mains, 213 miles of storm sewer, 56 detention basins, 6,020 catch basins and 8,880 manholes. Sewer flushing and root cutting operations are performed on approximately 325,000 lineal feet of sewers each year and 2,900 catch basins are cleaned annually. This unit also provides assistance in snow and ice control operations and other emergencies.

**Water Meter Unit** – This unit is responsible for the repair and maintenance of all residential and commercial water meters. This unit also oversees Village-wide contracts for backflow preventer testing and larger commercial meter testing and repair.

## Performance Measures

	2020	2021	2022
<b>1. Water Distribution</b>			
(a) Main breaks	216	198	213
(b) Service repairs	338	735	515
(c) Utility locates	15,859	15,282	15,866
(d) Water main replaced (LF)	8,000	16,000	11,500

# WATER & SEWER FUND

(Continued)

## Performance Measures (cont.)

	2020	2021	2022
<b>2. Water Production</b>			
(a) Off-hour service calls (duty man callouts)	765	758	675
(b) Phone systems (buildings / voice mail / cell)	293	286	388
(c) Security systems (SCADA / key scan / camera)	173	269	335
(d) Water system repairs (valves / pumps / starts)	248	242	244
(e) Water samples collected	1724	2,077	1,889
(f) Emergency generators (exercise / clean / repair / maint.)	1320	1,310	1,305
<b>3. Sewer</b>			
(a) Root cutting (linear feet)			
• Sanitary	269,379	271,796	350,019
• Storm	804	3,357	505
(b) Flushing (linear feet)			
• Sanitary	22,856	12,901	10,626
• Storm	620	21,636	422
(c) Televising (linear feet)			
• Sanitary	15,558	16,321	17,000
• Storm	136,397	5,916	5,916
(d) Catch basin repair	94	55	53
(e) Catch basin cleaning	239	429	1,153
(f) Sewer lining (linear feet)	12,487	10,670	9,266
8"	7,783	2,416	2,530
10"	4,704	5,594	6,736
12"	0	2,360	0
<b>4. Water Billing Activity</b>			
# of Metered Accounts	21,137	21,171	21,176
Water Consumption Billed (1,000 gallons)			
Residential	1,491,692	1,493,399	1,368,606
Commercial	203,179	221,258	219,181
Industrial	220,263	229,476	205,178
Apartments	292,669	286,586	282,855
Total Consumption Billed	2,207,803	2,230,719	2,075,820
Water / Sewer Revenues	\$18,886,650	\$20,379,146	\$19,777,083
<b>5. Water Meter Services</b>			
Final reads	1,411	1,514	1,191
Miscellaneous reads	1,320	786	759
Commercial reads	7,524	7,524	7,512
Residential reads	119,310	119,502	119,544
Meter repairs	1,153	350	288
Meter exchanges	258	308	380
High bill work orders	1,039	750	626
Low consumption work orders	160	187	144
Appointments	655	963	789

# WATER & SEWER FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
<b>Revenues</b>							
Charges for Service	\$ 21,458,316	\$ 21,161,257	\$ 23,074,000	\$ 23,049,500	\$ 24,184,000	\$ 1,134,500	4.9%
Investment Income	11,359	213,937	645,000	30,000	645,000	615,000	2050.0%
Sales, Reimbursables, & Rents	51,661	60,575	58,000	63,000	58,000	(5,000)	(7.9%)
Other	55,883	32,750	30,000	20,000	30,000	10,000	50.0%
<b>Total Revenues</b>	<b>\$ 21,577,219</b>	<b>\$ 21,468,519</b>	<b>\$ 23,807,000</b>	<b>\$ 23,162,500</b>	<b>\$ 24,917,000</b>	<b>\$ 1,754,500</b>	<b>7.6%</b>
Interfund Transfers In	3,136,706	2,418,602	558,000	328,600	5,000,000	4,671,400	1421.6%
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 24,713,925</b>	<b>\$ 23,887,121</b>	<b>\$ 24,365,000</b>	<b>\$ 23,491,100</b>	<b>\$ 29,917,000</b>	<b>\$ 6,425,900</b>	<b>27.4%</b>
<b>Expenditures</b>							
Personal Services	\$ 6,606,948	\$ 6,838,613	\$ 7,258,800	\$ 7,382,900	\$ 7,634,500	251,600	3.4%
Contractual Services	6,734,739	7,003,218	7,327,200	7,278,924	7,477,100	198,176	2.7%
Commodities	642,115	977,017	862,800	862,843	862,300	(543)	(0.1%)
Other Charges	899,708	662,231	1,453,300	1,453,300	1,494,400	41,100	2.8%
Capital Outlay	4,867,901	5,105,572	10,707,900	13,115,005	9,872,400	(3,242,605)	(24.7%)
<b>Total Expenditures</b>	<b>\$ 19,751,411</b>	<b>\$ 20,586,651</b>	<b>\$ 27,610,000</b>	<b>\$ 30,092,972</b>	<b>\$ 27,340,700</b>	<b>\$ (2,752,272)</b>	<b>(9.1%)</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 4,962,514</b>	<b>\$ 3,300,469</b>	<b>\$ (3,245,000)</b>	<b>\$ (6,601,872)</b>	<b>\$ 2,576,300</b>	<b>\$ 9,178,172</b>	<b>(139.0%)</b>
<b>BEGINNING WORKING CASH</b>	<b>\$ 6,429,683</b>	<b>\$ 11,392,197</b>	<b>\$ 14,692,666</b>	<b>\$ 14,692,666</b>	<b>\$ 11,447,666</b>	<b>\$ (3,245,000)</b>	<b>(22.1%)</b>
<b>ENDING WORKING CASH</b>	<b>\$ 11,392,197</b>	<b>\$ 14,692,666</b>	<b>\$ 11,447,666</b>	<b>\$ 8,090,794</b>	<b>\$ 14,023,966</b>	<b>\$ 5,933,172</b>	<b>73.3%</b>

## FINANCE

## Water & Sewer Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2022	2023	+ (-)
Customer Service Supervisor	4	1.00	1.00	
Administrative Assistant	2	0.50	0.50	
Financial Assistant	2	2.00	2.00	
Water Billing Clerk	2	2.00	2.00	
Customer Support Assistant	2	1.00	1.00	
Account Clerk	1	0.50	0.50	
<b>Total F-T-E</b>		<b>7.00</b>	<b>7.00</b>	<b>0.00</b>

### Finance Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2022	2023	+ (-)
101	General Fund	9.50	9.50	
505	Water & Sewer Fund	7.00	7.00	
	<b>Total F-T-E All Funds</b>	<b>16.50</b>	<b>16.50</b>	<b>0.00</b>

# WATER UTILITY

# Water & Sewer Fund

## PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Supt. of Utilities	9	1.00	1.00	
Water Production Foreman II	8	1.00	1.00	
Public Works Services Coordinator	7	1.00	1.00	
Foreman II	7	1.00	1.00	
Foreman I	6	1.00	1.00	
Crew Chief	6	3.00	3.00	
Water Services Supervisor	6	1.00	1.00	
Electronics Technician	5	1.00	1.00	
Pump Operator	4	5.00	6.00	1.00
Maintenance Worker II	4	12.00	8.00	(4.00)
Administrative Support Coordinator	4	1.00	1.00	
Electrician I	3	1.00	0.00	(1.00)
Utility Technician	3	1.00	1.00	
Maintenance Worker I	2	6.00	10.00	4.00
Water Meter Technician	2	2.00	2.00	
Administrative Assistant	2	2.00	2.00	
Water Meter Reader	1	0.50	0.50	
Account Clerk	1	0.25	0.25	
<b>Total F-T-E</b>		<b>40.75</b>	<b>40.75</b>	<b>0.00</b>

## Public Works Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	51.25	53.25	2.00
505	Water & Sewer Fund	40.75	40.75	
621	Fleet Operations Fund	10.50	9.50	(1.00)
<b>Total F-T-E All Funds</b>		<b>102.50</b>	<b>103.50</b>	<b>1.00</b>

# WATER & SEWER FUND (505)

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	PROJ	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
<b>REVENUES</b>										
WATER SALES		16,137,571	15,873,142	17,465,000	17,465,000	18,335,000	18,338,300	18,338,300	18,338,300	18,338,300
SEWER CHARGE		4,206,643	4,117,895	4,502,000	4,502,000	4,742,000	4,796,000	4,796,000	4,796,000	4,796,000
SERVICE CHARGE		804,361	790,237	790,000	780,000	790,000	780,000	780,000	780,000	780,000
OTHER CHARGES & FEES		309,740	379,983	317,000	302,500	317,000	302,500	302,500	302,500	302,500
INTEREST INCOME		11,360	213,937	645,000	30,000	645,000	30,000	30,000	30,000	30,000
SALES/REIMB./RENTS		51,661	60,575	58,000	63,000	58,000	63,000	63,000	63,000	63,000
OTHER		55,883	32,750	30,000	20,000	30,000	20,000	20,000	20,000	20,000
OPERATING TRANSFER IN		2,500,000	1,200,000	0	0	5,000,000	0	0	0	0
NWWC REVENUE		636,706	1,218,602	558,000	328,600	0	0	0	0	0
<b>TOTAL REVENUES</b>		<b>24,713,925</b>	<b>23,887,121</b>	<b>24,365,000</b>	<b>23,491,100</b>	<b>29,917,000</b>	<b>24,329,800</b>	<b>24,329,800</b>	<b>24,329,800</b>	<b>24,329,800</b>
<b>EXPENDITURES</b>										
<b>OPERATING EXPENDITURES</b>										
Personal Services		6,606,948	6,838,613	7,258,800	7,382,900	7,634,500	7,863,500	8,099,400	8,342,400	8,592,700
Contractual Services		2,721,277	2,825,378	3,024,000	2,975,724	3,044,800	3,136,100	3,230,200	3,327,100	3,426,900
Northwest Water Commission		4,013,462	4,177,840	4,303,200	4,303,200	4,432,300	4,565,300	4,702,300	4,843,400	4,988,700
Commodities		642,115	977,017	862,800	862,843	862,300	888,200	914,800	942,200	970,500
Other Charges		899,708	662,231	1,193,900	1,193,900	1,194,400	1,194,400	1,194,400	1,194,400	1,194,400
<b>SUBTOTAL - OPERATING EXPENDITURES</b>		<b>14,883,510</b>	<b>15,481,079</b>	<b>16,642,700</b>	<b>16,718,567</b>	<b>17,168,300</b>	<b>17,647,500</b>	<b>18,141,100</b>	<b>18,649,500</b>	<b>19,173,200</b>
<b>BUILDING &amp; LAND</b>										
Overhead Door Replacement	BL9004	3,181	4,772	10,000	10,000	20,000	20,000	20,000	25,000	25,000
Public Works Annex Improvements	BL9302	705	0	33,100	33,100	19,000	19,000	19,000	19,000	169,000
IRMA Compliance Upgrades	BL1902	5,222	0	0	0	0	0	0	0	0
<b>SUBTOTAL - BUILDING &amp; LAND</b>		<b>9,108</b>	<b>4,772</b>	<b>43,100</b>	<b>43,100</b>	<b>39,000</b>	<b>39,000</b>	<b>39,000</b>	<b>44,000</b>	<b>194,000</b>
<b>EQUIPMENT</b>										
Operational Equipment - Public Works	EQ9401	129,156	107,227	137,000	136,960	135,000	154,000	254,500	135,000	103,000
Office Equipment	EQ9503	3,364	13,881	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Emergency Generator Upgrades/Replacemer	EQ9902	55,171	74,015	537,500	537,485	500,000	900,000	0	0	0
SCADA Enhancements	EQ1525	45,800	60,371	65,200	65,200	30,000	75,000	61,500	40,000	50,000
Pumps & Motor Controls Rehab/Replacement	EQ1530	113,376	53,869	104,700	104,739	90,000	100,000	60,000	200,000	350,000
<b>SUBTOTAL - EQUIPMENT</b>		<b>346,867</b>	<b>309,363</b>	<b>859,400</b>	<b>859,384</b>	<b>770,000</b>	<b>1,244,000</b>	<b>391,000</b>	<b>390,000</b>	<b>518,000</b>
<b>SEWER</b>										
Sewer Rehab/Replacement Program	SW9001	398,279	395,239	475,000	475,000	0	0	475,000	500,000	500,000
Manhole Rehabilitation	SW2004	0	0	25,000	25,000	50,000	50,000	50,000	75,000	75,000
S AH Rd Development Sewer	SW2401	0	0	0	0	1,000,000	1,000,000	0	0	0
<b>SUBTOTAL - SEWER</b>		<b>398,279</b>	<b>395,239</b>	<b>500,000</b>	<b>500,000</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>525,000</b>	<b>575,000</b>	<b>575,000</b>
<b>WATER</b>										
Watermain Replacement Program	WA9001	4,026,627	3,895,882	4,100,000	4,216,682	4,200,000	4,300,000	4,400,000	4,500,000	4,500,000
Residential Meter & AMR System Repl.	WA0302	0	9,180	1,116,000	3,120,600	3,279,400	2,612,900	0	0	0
Water Tank Repainting	WA1101	22,450	478,165	3,438,200	3,438,245	0	2,196,400	1,468,800	2,400,000	0
Deep Well Rehabilitation	WA1102	0	0	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Commercial Meter Replacement	WA2001	0	0	300,000	585,810	300,000	300,000	400,000	400,000	400,000
Risk & Resiliency Plan	WA2101	64,570	12,971	336,200	336,184	219,000	250,000	185,000	0	0
<b>SUBTOTAL - WATER</b>		<b>4,113,647</b>	<b>4,396,198</b>	<b>9,305,400</b>	<b>11,712,521</b>	<b>8,013,400</b>	<b>9,674,300</b>	<b>6,468,800</b>	<b>7,315,000</b>	<b>4,915,000</b>
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>4,867,901</b>	<b>5,105,572</b>	<b>10,707,900</b>	<b>13,115,005</b>	<b>9,872,400</b>	<b>12,007,300</b>	<b>7,423,800</b>	<b>8,324,000</b>	<b>6,202,000</b>
<b>OPERATING CONTINGENCY</b>		<b>0</b>	<b>0</b>	<b>259,400</b>	<b>259,400</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>19,751,411</b>	<b>20,586,651</b>	<b>27,610,000</b>	<b>30,092,972</b>	<b>27,340,700</b>	<b>29,654,800</b>	<b>25,564,900</b>	<b>26,973,500</b>	<b>25,375,200</b>
<b>BEGINNING WORKING CASH</b>		<b>6,429,682</b>	<b>11,392,196</b>	<b>14,692,666</b>	<b>14,692,666</b>	<b>11,447,666</b>	<b>14,023,966</b>	<b>8,698,966</b>	<b>7,463,866</b>	<b>4,820,166</b>
<b>REVENUES OVER (UNDER) EXPENDS.</b>		<b>4,962,514</b>	<b>3,300,470</b>	<b>(3,245,000)</b>	<b>(6,601,872)</b>	<b>2,576,300</b>	<b>(5,325,000)</b>	<b>(1,235,100)</b>	<b>(2,643,700)</b>	<b>(1,045,400)</b>
<b>ENDING WORKING CASH</b>		<b>11,392,196</b>	<b>14,692,666</b>	<b>11,447,666</b>	<b>8,090,794</b>	<b>14,023,966</b>	<b>8,698,966</b>	<b>7,463,866</b>	<b>4,820,166</b>	<b>3,774,766</b>
Working Cash as % of Expenditures		58%	71%	41%		51%	29%	29%	18%	15%

### PROJECTS WITH SECOND FUND SOURCE

Public Works Annex Improvements	BL9302	Ongoing program partially funded with Capital Project Fund revenue.
Overhead Door Replacement	BL9004	Ongoing program partially funded with Capital Project Fund revenue.
Operational Equipment - Public Works	EQ9401	Ongoing program partially funded with Capital Project Fund revenue.
Office Equipment	EQ9503	Ongoing program partially funded with Capital Project Fund revenue.
S AH Rd Development Sewer	SW2401	Program partially funded with S AH Rd TIF Fund revenue.

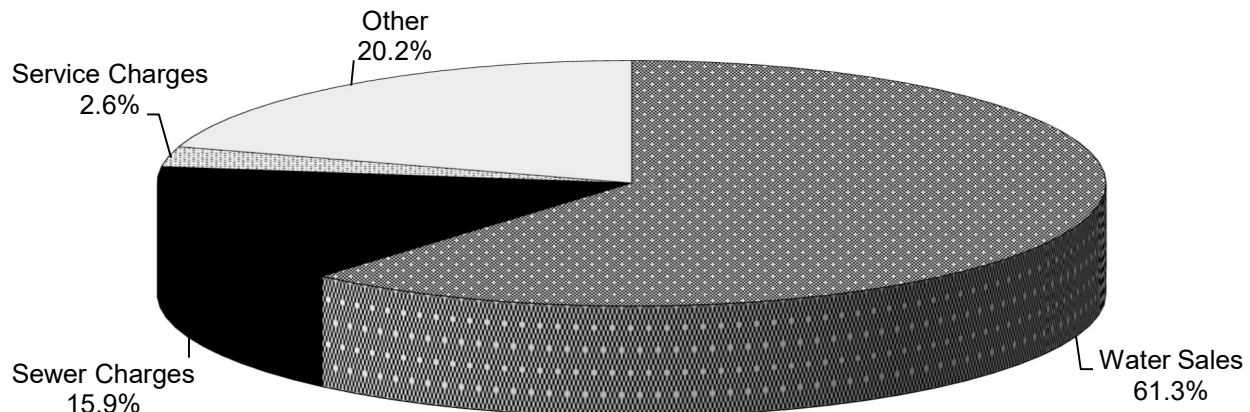
## WATER & SEWER FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
505-0000-452420-	Water & Sewer Water Sales	16,137,571	15,873,142	17,465,000	17,465,000	<b>18,335,000</b>	870,000	5.0%
505-0000-452430-	Water & Sewer Sewer Chg	4,206,643	4,117,895	4,502,000	4,502,000	<b>4,742,000</b>	240,000	5.3%
505-0000-452450-	Water & Sewer Service Chg	804,361	790,237	790,000	780,000	<b>790,000</b>	10,000	1.3%
505-0000-452460-	Water & Sewer Water Conn Fee	74,203	57,028	75,000	75,000	<b>75,000</b>	-	0.0%
505-0000-452480-	Water & Sewer Sewer Conn Fee	2,150	1,750	2,000	2,500	<b>2,000</b>	(500)	(20.0%)
505-0000-452500-	Water & Sewer Water Captl Fee	16,960	55,021	20,000	20,000	<b>20,000</b>	-	0.0%
505-0000-452520-	Water & Sewer Backflw Test Fee	88,987	91,715	90,000	90,000	<b>90,000</b>	-	0.0%
505-0000-452530-	Water & Sewer Pnlty Late Pymt	127,442	174,469	130,000	115,000	<b>130,000</b>	15,000	13.0%
	<b>Charges for Water Service</b>	<b>21,458,316</b>	<b>21,161,257</b>	<b>23,074,000</b>	<b>23,049,500</b>	<b>24,184,000</b>	<b>1,134,500</b>	<b>4.9%</b>
505-0000-461020-	Int Inc on Investments	2,559	109,418	380,000	25,000	<b>380,000</b>	355,000	1420.0%
505-0000-462100-	Invest Inc Invstmnt Inc IMET	3,830	27,977	25,000	5,000	<b>25,000</b>	20,000	400.0%
505-0000-462110-	Invest Inc Dividends	4,971	76,542	240,000	-	<b>240,000</b>	240,000	0.0%
	<b>Investment Income</b>	<b>11,359</b>	<b>213,937</b>	<b>645,000</b>	<b>30,000</b>	<b>645,000</b>	<b>615,000</b>	<b>2050.0%</b>
505-0000-471200-	Ins Prop Dmge Hydrants	6,088	-	2,000	2,000	<b>2,000</b>	-	0.0%
	<b>Property Damage</b>	<b>6,088</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>
505-0000-472280-	Sales of Scrap	9,550	-	1,000	1,000	<b>1,000</b>	-	0.0%
505-0000-472300-	Sales Sale of Water Meters	29,382	57,515	50,000	50,000	<b>50,000</b>	-	0.0%
505-0000-472320-	Sales Sale of Backflow Prevent	6,641	3,060	5,000	10,000	<b>5,000</b>	(5,000)	(50.0%)
	<b>Sales &amp; Rents</b>	<b>45,573</b>	<b>60,575</b>	<b>56,000</b>	<b>61,000</b>	<b>56,000</b>	<b>(5,000)</b>	<b>(8.2%)</b>
505-0000-489900-	Other Income	55,883	32,750	30,000	20,000	<b>30,000</b>	10,000	50.0%
	<b>Other</b>	<b>55,883</b>	<b>32,750</b>	<b>30,000</b>	<b>20,000</b>	<b>30,000</b>	<b>10,000</b>	<b>50.0%</b>
505-0000-491050-	Other Fin Src Oper Transfer In	2,500,000	1,200,000	-	-	<b>5,000,000</b>	5,000,000	0.0%
505-0000-491980-	Other Fin Src NWWC Revenue	636,706	1,218,602	558,000	328,600	-	(328,600)	(100.0%)
	<b>Other Financing Sources</b>	<b>3,136,706</b>	<b>2,418,602</b>	<b>558,000</b>	<b>328,600</b>	<b>5,000,000</b>	<b>4,671,400</b>	<b>1421.6%</b>
<b>TOTAL WATER &amp; SEWER FUND</b>		<b>24,713,925</b>	<b>23,887,121</b>	<b>24,365,000</b>	<b>23,491,100</b>	<b>29,917,000</b>	<b>6,425,900</b>	<b>27.4%</b>

# WATER & SEWER FUND REVENUE - Notes

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## ANALYSIS OF WATER & SEWER FUND REVENUES

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### Summary

The Water & Sewer Fund is operated primarily from user fees. In a normal year, approximately 96% of the operating revenue is generated by water sales which also includes a sewer charge and a service charge. Water rates are determined by operating costs, capital improvement costs and debt service costs.

The biggest fluctuation in water sales revenue annually is due to the weather during the summer months when outdoor water consumption is greatest. When drought-like conditions are experienced and rainfall is less than average, water sales can easily increase 10% or \$1,000,000 over annual average sales amounts. Only a couple of weeks without rainfall can trigger increased consumption in the form of lawn watering. The addition of new consumers also creates increases in revenue. The Village of Arlington Heights is essentially built-out; vacant, undeveloped land is scarce. Some residences and a few businesses continue to maintain private wells. When large consumers convert or abandon these private wells and connect to the Village's water system, a consistent increase in revenue can be realized. Redevelopment of single-family home sites to multi-family or mixed use (residential and commercial) areas can also increase water sales although not to the extent a large subdivision on previously vacant land can.

As needed, water rate studies are conducted to insure adequate system maintenance and improvements are provided for. Effective January 1, 2024 water rates increased 40¢ per 1,000 gallons and sewer rates increased 11¢ per 1,000 gallons. Reserve balances are also reviewed so that emergency situations can be accommodated and uninterrupted service can be provided to the residents of Arlington Heights.

### 452.42 Water Sales

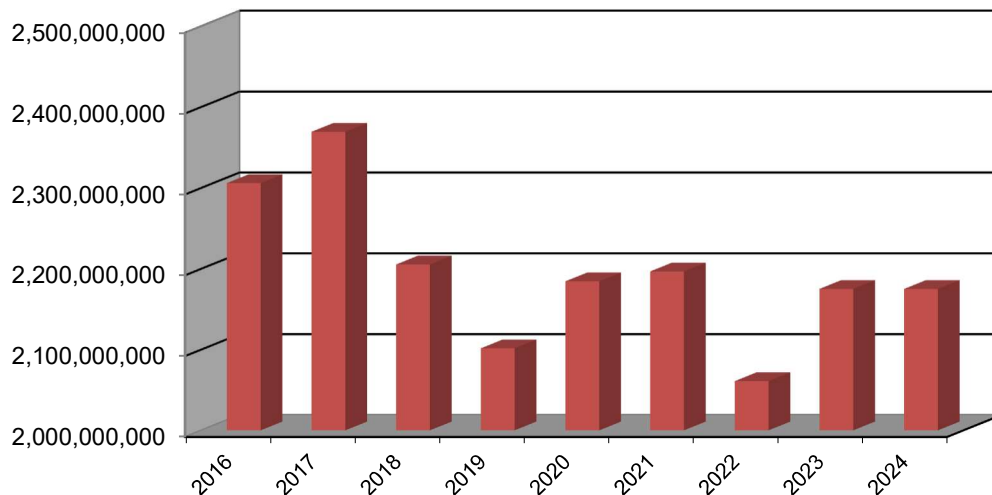
Fresh potable water is delivered from Lake Michigan and sold to customers at a rate of \$8.43 /1,000 gallons for 2024. Residential and commercial water meters located on the customer's property are read electronically by radio frequency and billed on a bi-monthly basis. There is no minimum charge for water consumption. Only water consumed is billed to the customer.

# WATER & SEWER FUND REVENUE - Notes

(Continued)

Fiscal Year	Water Sales	Sewer Charge	Service Charge	Total	\$ Inc (Dec)	% Inc (Dec)
2017 Actual	13,146,982	3,413,202	782,204	17,342,388	548,908	3.27%
2018 Actual	13,489,654	3,515,289	784,433	17,789,376	446,988	2.58%
2019 Actual	13,762,973	3,511,548	800,936	18,075,457	286,081	1.61%
2020 Actual	15,020,704	3,879,119	772,331	19,672,154	1,596,697	8.83%
2021 Actual	16,137,571	4,206,643	804,361	21,148,575	1,476,421	7.51%
2022 Actual	15,873,142	4,117,895	790,237	20,781,274	(367,301)	(1.74%)
2023 Proj. Actual	17,465,000	4,502,000	790,000	22,757,000	1,975,726	9.51%
2023 Budget	18,335,000	4,742,000	790,000	23,867,000	1,110,000	4.88%

## GALLONS SOLD



### 452.43 Sewer Charge

Waste water is conveyed through underground conduits to the Metropolitan Water Reclamation District of Greater Chicago (MWRDGC) for treatment. The MWRDGC is funded by real estate taxes and is a separate governmental agency. The underground piping or conveyance system is constructed and maintained by the Village of Arlington Heights for its customers. The 2024 sewer charge is \$2.18/1,000 gallons of fresh water consumed during a billing cycle.

### 452.45 Service Charge

A service charge is included on each bill based on the size of the water service to the property. Generally, the average homeowner's service size is 5/8" or 3/4" and therefore is charged \$5.20. This service charge helps defray the cost of providing water service regardless of consumption levels.

# **WATER & SEWER FUND REVENUE - Notes**

(Continued)

## **452.46 – 452.48 Water & Sewer Connection Fees**

Per Village ordinance any new service that is added to the Village-wide water and sewer system is required to contribute to the existing system as well as bear the cost of physically connecting to that system. Fees vary depending on the number and size of the connections.

## **452.52 Backflow Testing Fees**

Backflow devices prevent private water sources from entering and contaminating the Village's water system. The cost to maintain these devices is born solely by the customer as this is not a system-wide requirement. Backflow devices are tested by Village staff to insure system integrity.

## **452.53 Penalty Late Payment**

Bills for service are issued bi-monthly reflecting approximately 60 days of water consumption activity. Customers are given 20 days after the bill date to satisfy their account. When a bill becomes past due a 10% late charge is added to the account. If an account remains unpaid, service is suspended.

## **461.02 Interest on Investments**

The Village participates in a number of investment pools and owns a number of Certificates of Deposit to safeguard funds for reserve and daily operations. All funds not immediately needed for operations are invested on a "prudent man" concept.

## **472.30 Sale of Water Meters**

All water meters are the property of the Village. The initial purchase of a new meter is charged to the property owner but then it is the Village's responsibility to maintain or replace the meter. New meters are ordered by the Village for installation on private property to insure all metering devices are compatible with the Village's water system.

## **472.32 Sale of Backflow Preventers**

Similar to new water meters described above, when required, backflow preventers are ordered by the Village and sold to the customer upon any new or initial installation. Backflow preventers stop water from other sources, mainly underground wells, from entering the Village's water system. This is to prevent any contamination of the Village's water system from private wells or other sources.

# WATER & SEWER FUND

Expenditures

## FINANCE

0501

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
505-0501-510010-	Pers Svcs Salaries	542,543	556,147	564,300	581,500	605,700	24,200	4.2%
505-0501-518010-	Pers Svcs Temporary Help	-	-	1,100	1,100	1,100	-	0.0%
505-0501-518050-	Pers Svcs Overtime Civilian	-	-	500	500	500	-	0.0%
	<b>Salaries</b>	<b>542,543</b>	<b>556,147</b>	<b>565,900</b>	<b>583,100</b>	<b>607,300</b>	<b>-</b>	<b>0.0%</b>
505-0501-519010-	Empl Benefits Wrkrs Comp	1,300	1,400	1,400	1,400	1,400	-	0.0%
505-0501-519050-	Empl Benefits Med Insurance	157,200	168,600	188,400	174,400	174,200	(200)	(0.1%)
505-0501-519100-	Empl Benefits IMRF	67,813	63,417	64,700	66,700	69,500	2,800	4.2%
505-0501-519110-	Empl Benefits Social Security	31,889	32,307	35,000	36,100	37,700	1,600	4.4%
505-0501-519120-	Empl Benefits Medicare	7,458	7,556	8,200	8,500	8,800	300	3.5%
	<b>Fringe Benefits</b>	<b>265,660</b>	<b>273,280</b>	<b>297,700</b>	<b>287,100</b>	<b>291,600</b>	<b>4,500</b>	<b>1.6%</b>
505-0501-520050-	Prof Tech Svcs Prof Svcs	13,175	-	13,200	13,200	13,500	300	2.3%
505-0501-520230-	Prof Tech Svcs Bank Services	-	-	-	-	165,000	165,000	0.0%
505-0501-521650-	Prop Svcs Other Services	175,083	181,675	180,000	149,700	15,000	(134,700)	(90.0%)
505-0501-522030-	Other Cont Svcs Training	-	-	1,000	1,000	1,000	-	0.0%
505-0501-522050-	Other Cont Svcs Postage	83,297	78,286	82,000	64,000	80,000	16,000	25.0%
505-0501-522100-	Other Cont Svcs Printing	9,741	11,806	10,000	10,000	10,000	-	0.0%
505-0501-522250-	Other Cont Svcs IT/GIS Srv Chg	57,600	67,200	64,800	64,800	45,700	(19,100)	(29.5%)
	<b>Contractual Services</b>	<b>338,896</b>	<b>338,968</b>	<b>351,000</b>	<b>302,700</b>	<b>330,200</b>	<b>27,500</b>	<b>9.1%</b>
505-0501-530050-	Genl Supp Office Supp & Equip	18	12	100	100	100	-	0.0%
505-0501-540870-	Other Charges OH Sewer Reb Prg	-	-	-	-	-	-	0.0%
	<b>Commodities</b>	<b>18</b>	<b>12</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>0.0%</b>
<b>Total Finance</b>		<b>1,147,116</b>	<b>1,168,407</b>	<b>1,214,700</b>	<b>1,173,000</b>	<b>1,229,200</b>	<b>56,200</b>	<b>4.8%</b>

## PUBLIC WORKS WATER UTILITY

7201

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
505-7201-510010-	Pers Svcs Salaries	3,659,306	3,786,570	3,899,500	3,996,000	4,070,700	74,700	1.9%
505-7201-518010-	Pers Svcs Temporary Help	10,291	24,406	34,200	34,200	35,200	1,000	2.9%
505-7201-518050-	Pers Svcs Overtime Civilian	217,069	245,809	467,800	467,800	481,800	14,000	3.0%
	<b>Salaries</b>	<b>3,886,665</b>	<b>4,056,785</b>	<b>4,401,500</b>	<b>4,498,000</b>	<b>4,587,700</b>	<b>89,700</b>	<b>2.0%</b>
505-7201-519010-	Empl Benefits Wrkrs Comp	276,500	307,000	313,100	313,100	319,400	6,300	2.0%
505-7201-519050-	Empl Benefits Med Insurance	824,600	857,000	845,500	845,500	955,400	109,900	13.0%
505-7201-519100-	Empl Benefits IMRF	508,428	477,440	501,000	512,000	522,200	10,200	2.0%
505-7201-519110-	Empl Benefits Social Security	245,146	251,937	270,800	278,900	284,400	5,500	2.0%
505-7201-519120-	Empl Benefits Medicare	57,406	59,024	63,300	65,200	66,500	1,300	2.0%
	<b>Fringe Benefits</b>	<b>1,912,080</b>	<b>1,952,401</b>	<b>1,993,700</b>	<b>2,014,700</b>	<b>2,147,900</b>	<b>133,200</b>	<b>6.6%</b>
505-7201-520050-	Prof Tech Svcs Prof Svcs	223,724	92,794	123,000	123,030	100,300	(22,730)	(18.5%)
505-7201-520400-	Prof Tech Svcs General Insurnc	65,000	45,900	47,700	47,700	48,200	500	1.0%
505-7201-521020-	Prop Svcs Equipment Maint	48,885	54,854	54,600	54,598	55,000	402	0.7%
505-7201-521110-	Prop Svcs Bldg Maint	-	3,226	15,900	15,850	10,000	(5,850)	(36.9%)
505-7201-521200-	Prop Svcs Pumping Stat Maint	11,888	7,238	18,900	18,900	25,000	6,100	32.3%
505-7201-521250-	Prop Svcs Sewer Collection Sys	17,716	44,158	54,700	54,700	62,200	7,500	13.7%
505-7201-521300-	Prop Svcs Water Distr System	379,497	482,116	524,800	524,800	577,000	52,200	9.9%
505-7201-521350-	Prop Svcs Meter Installation	300,521	217,906	345,400	345,446	337,000	(8,446)	(2.4%)
505-7201-521360-	Prop Svcs Equipment Rental	82,150	213,156	163,000	163,000	165,000	2,000	1.2%
505-7201-521500-	Prop Svcs Utility Services	381,552	361,268	296,000	296,000	296,000	-	0.0%
505-7201-521530-	Prop Svcs Northwest Water Com	4,013,462	4,177,840	4,303,200	4,303,200	4,432,300	129,100	3.0%
505-7201-521620-	Prop Svcs Disposal Services	23,139	45,643	38,000	38,000	39,000	1,000	2.6%
505-7201-521650-	Prop Svcs Other Services	56,039	64,230	79,900	79,900	35,900	(44,000)	(55.1%)
505-7201-521655-	Prop Svcs Software Licenses	-	-	-	-	52,500	52,500	0.0%
505-7201-522020-	Other Cont Svcs Dues	5,244	5,289	5,000	5,000	5,000	-	0.0%
505-7201-522030-	Other Cont Svcs Training	9,869	16,423	25,800	25,800	38,800	13,000	50.4%
505-7201-522050-	Other Cont Svcs Postage	1,394	2,070	2,000	2,000	2,000	-	0.0%
505-7201-522100-	Other Cont Svcs Printing	98	1,232	3,800	3,800	4,000	200	5.3%

## WATER & SEWER FUND

Expenditures

### PUBLIC WORKS WATER UTILITY (cont.)

7201

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
505-7201-522200-	Other Cont Svcs Ann Cons Reprt	1,957	985	1,500	1,500	1,500	-	0.0%
505-7201-522250-	Other Cont Svcs IT/GIS Srv Chg	178,000	192,600	235,000	235,000	201,000	(34,000)	(14.5%)
505-7201-522300-	Other Cont Svcs Claims Refunds	-	8,666	10,000	10,000	10,000	-	0.0%
505-7201-522370-	Other Cont Svcs Veh Srv Chg	530,900	567,400	562,600	562,600	583,800	21,200	3.8%
505-7201-522700-	Other Cont Svcs Phone Services	64,809	59,256	65,400	65,400	65,400	-	0.0%
	<b>Contractual Services</b>	<b>6,395,843</b>	<b>6,664,250</b>	<b>6,976,200</b>	<b>6,976,224</b>	<b>7,146,900</b>	<b>170,676</b>	<b>2.4%</b>
505-7201-530010-	Genl Supp Publications	-	-	500	500	500	-	0.0%
505-7201-530050-	Genl Supp Office Supp & Equip	1,629	5,373	5,200	5,200	5,500	300	5.8%
505-7201-530300-	Genl Supp Data System Supplies	350	920	7,200	7,200	7,800	600	8.3%
505-7201-530350-	Genl Supp Clothing	21,245	23,845	26,000	26,000	28,600	2,600	10.0%
505-7201-530500-	Genl Supp Petroleum Products	73,061	122,139	133,300	133,300	109,800	(23,500)	(17.6%)
505-7201-531010-	PW Supp Water Distribution Sup	154,715	141,616	171,000	171,000	179,100	8,100	4.7%
505-7201-531020-	PW Supp Meter Backflow Devices	129,383	337,329	197,300	197,343	187,200	(10,143)	(5.1%)
505-7201-531050-	PW Supp Pumping & Storage Sup	27,192	23,576	25,000	25,000	30,000	5,000	20.0%
505-7201-531070-	PW Supp Sewer Collection Supp	27,726	27,892	38,000	38,000	39,100	1,100	2.9%
505-7201-531400-	PW Supp Agricultural Supplies	1,539	12,262	10,000	10,000	11,000	1,000	10.0%
505-7201-531550-	PW Supp Building Supplies	17,929	12,783	13,500	13,500	14,900	1,400	10.4%
505-7201-531600-	PW Supp Chemicals	10,235	13,074	12,200	12,200	13,400	1,200	9.8%
505-7201-531650-	PW Supp Other Equip & Supplies	69,214	106,468	83,000	83,000	91,300	8,300	10.0%
505-7201-531850-	PW Supp Small Tools and Equip	14,604	12,890	15,500	15,500	17,000	1,500	9.7%
505-7201-531900-	PW Supp Street & Sidewalk Supp	81,374	136,841	125,000	125,000	127,000	2,000	1.6%
505-7201-533050-	Other Supplies	11,903	-	-	-	-	-	0.0%
	<b>Commodities</b>	<b>642,097</b>	<b>977,005</b>	<b>862,700</b>	<b>862,743</b>	<b>862,200</b>	<b>(543)</b>	<b>(0.1%)</b>
505-7201-540750-	Other Charges Admin Serv Chg	1,821,500	1,876,100	1,178,900	1,178,900	1,178,900	-	0.0%
505-7201-540770-	Other Charges Bad Debt Expense	41	53	-	-	-	-	0.0%
505-7201-542790-	Insurance OPEB Exp Gen Govt	(11,519)	(9,203)	15,000	15,000	15,500	500	3.3%
505-7201-542860-	Insurance IMRF Liability Expns	(945,314)	(1,239,719)	-	-	-	-	0.0%
505-7201-542870-	Insurance ARO Liability Expnse	35,000	35,000	-	-	-	-	0.0%
	<b>Other Charges</b>	<b>899,708</b>	<b>662,231</b>	<b>1,193,900</b>	<b>1,193,900</b>	<b>1,194,400</b>	<b>500</b>	<b>0.0%</b>
505-7201-550100-	Property Office Equipment	3,364	13,881	15,000	15,000	15,000	-	0.0%
505-7201-550150-	Property Other Equipment	343,503	295,482	844,400	844,384	755,000	(89,384)	(10.6%)
505-7201-550200-	Property Building Improvements	9,108	4,772	43,100	43,100	39,000	(4,100)	(9.5%)
	<b>Capital Outlay</b>	<b>355,975</b>	<b>314,135</b>	<b>902,500</b>	<b>902,484</b>	<b>809,000</b>	<b>(93,484)</b>	<b>(10.4%)</b>
	<b>Total Water Utility</b>	<b>14,092,369</b>	<b>14,626,808</b>	<b>16,330,500</b>	<b>16,448,051</b>	<b>16,748,100</b>	<b>300,049</b>	<b>1.8%</b>

### CAPITAL

9001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
505-9001-550250-	Capital Const in Progress	4,511,926	4,791,437	9,805,400	12,212,521	9,063,400	(3,149,121)	(25.8%)
	<b>Capital Outlay</b>	<b>4,511,926</b>	<b>4,791,437</b>	<b>9,805,400</b>	<b>12,212,521</b>	<b>9,063,400</b>	<b>(3,149,121)</b>	<b>(25.8%)</b>
	<b>Total Capital</b>	<b>4,511,926</b>	<b>4,791,437</b>	<b>9,805,400</b>	<b>12,212,521</b>	<b>9,063,400</b>	<b>(3,149,121)</b>	<b>(25.8%)</b>

### NON-OPERATIONAL

9901

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
505-9901-540960-	Other Charges Oper Contingency	-	-	259,400	259,400	300,000	40,600	15.7%
	<b>Other Charges</b>	<b>-</b>	<b>-</b>	<b>259,400</b>	<b>259,400</b>	<b>300,000</b>	<b>40,600</b>	<b>15.7%</b>
	<b>Total Non-Operational</b>	<b>-</b>	<b>-</b>	<b>259,400</b>	<b>259,400</b>	<b>300,000</b>	<b>40,600</b>	<b>15.7%</b>
	<b>TOTAL WATER &amp; SEWER FUND</b>	<b>19,751,411</b>	<b>20,586,651</b>	<b>27,610,000</b>	<b>30,092,972</b>	<b>27,340,700</b>	<b>(2,752,272)</b>	<b>(9.1%)</b>

# WATER & SEWER FUND

## EXPENDITURE DETAIL

### FINANCE

0501

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
505-0501-510010-	Salaries	Salaries	581,500		605,700	
505-0501-518010-	Temporary Help	Temporary Help	1,100		1,100	
505-0501-518050-	Overtime Civilian	Overtime Civilian	500		500	
<b>TOTAL SALARIES</b>			<b>583,100</b>		<b>607,300</b>	
<b>FRINGE BENEFITS:</b>						
505-0501-519010-	Workers' Compensation	Workers' Compensation Insurance	1,400		1,400	
505-0501-519050-	Medical Insurance	Medical Insurance	174,400		174,200	
505-0501-519100-	IMRF	IMRF	66,700		69,500	
505-0501-519110-	Social Security	Social Security	36,100		37,700	
505-0501-519120-	Medicare	Medicare	8,500		8,800	
<b>TOTAL FRINGE BENEFITS</b>			<b>287,100</b>		<b>291,600</b>	
<b>CONTRACTUAL SERVICES:</b>						
505-0501-520050-	Professional Services	Annual audit	11,300		11,500	
		Annual actuarial valuation of post employment benefits	1,900	13,200	2,000	13,500
505-0501-520230-	Bank Services	Bank fees for credit card payment program	0		150,000	
		Bank service charges, lien filing and processing	0	0	15,000	165,000
505-0501-521650-	Other Services	Outsourcing of water billing services	17,500		15,000	
		Bank fees for credit card payment program	115,000		0	
		Bank service charges, lien filing and processing	17,200	149,700	0	15,000
505-0501-522030-	Training	GFOA programs	1,000		1,000	
505-0501-522050-	Postage	Mailing of water bills and notices	64,000		80,000	
505-0501-522100-	Printing	Water bills, envelopes and shut off notices	10,000		10,000	
505-0501-522250-	IT/GIS Service Charge	Information Technology/GIS service charge	64,800		45,700	
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>302,700</b>		<b>330,200</b>	
<b>COMMODITIES:</b>						
505-0501-530050-	Office Supplies & Equip	Miscellaneous supplies & equipment	100		100	
<b>TOTAL COMMODITIES</b>			<b>100</b>		<b>100</b>	
<b>TOTAL FINANCE</b>			<b>1,173,000</b>		<b>1,229,200</b>	

# WATER & SEWER FUND

## EXPENDITURE DETAIL

### WATER UTILITY OPERATIONS

7201

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
505-7201-510010-	Salaries	Salaries	3,996,000		4,070,700	
505-7201-518010-	Temporary Help	Temporary Help	34,200		35,200	
505-7201-518050-	Overtime Civilian	Overtime Civilian	467,800		481,800	
<b>TOTAL SALARIES</b>			<b>4,498,000</b>		<b>4,587,700</b>	
<b>FRINGE BENEFITS:</b>						
505-7201-519010-	Workers' Compensation	Workers' Compensation Insurance	313,100		319,400	
505-7201-519050-	Medical Insurance	Medical Insurance	845,500		955,400	
505-7201-519100-	IMRF	IMRF	512,000		522,200	
505-7201-519110-	Social Security	Social Security	278,900		284,400	
505-7201-519120-	Medicare	Medicare	65,200		66,500	
<b>TOTAL FRINGE BENEFITS</b>			<b>2,014,700</b>		<b>2,147,900</b>	
<b>CONTRACTUAL SERVICES:</b>						
505-7201-520050-	Professional Services	Samples - Environmental Protection				
		Agency & others, incl. lead sampling	34,800		42,000	
		Consulting engineering services	51,000		58,300	
		Prior Year Encumbrance Carryover	37,230	123,030	0	100,300
505-7201-520400-	General Insurance	Liability and property insurance	47,700		48,200	
505-7201-521020-	Equipment Maintenance	Maintenance of water & sewer control and information system, cathodic protection, chemical feed equipment, office equipment, tracers and detectors	35,000		35,000	
		Emergency generator maintenance	15,000		20,000	
		Prior Year Encumbrance Carryover	4,598	54,598	0	55,000
505-7201-521110-	Building Maintenance	Facility repairs	10,000		10,000	
		Prior Year Encumbrance Carryover	5,850	15,850	0	10,000
505-7201-521200-	Pumping Station Maint	Pump and motor repairs	18,900		25,000	
505-7201-521250-	Sewer Collection Systems	Emergency repairs	18,000		30,000	
		Root foaming	25,000		20,000	
		Wetland maintenance	11,700	54,700	12,200	62,200
505-7201-521300-	Water Distribution System	Contract landscape repairs for main break damage	12,500		15,000	
		Contract roadway repairs for main break damage	355,300		400,000	
		Emergency repairs	15,000		15,000	
		Leak detection survey	35,000		37,000	
		Hydrant painting	67,000		70,000	
		Lead service contractual	40,000	524,800	40,000	577,000

# WATER & SEWER FUND

## EXPENDITURE DETAIL

### WATER UTILITY OPERATIONS (cont.)

7201

Account Number	Account Title	Description	Budget 2023		Budget 2024	
505-7201-521350-	Meter Installation	Installation of replacement meters, testing and repair of larger meters and annual inspections	175,000		175,000	
		Installation, replacement, and testing of backflow devices and annual inspections	162,000		162,000	
		Prior Year Encumbrance Carryover	8,446	345,446	0	337,000
505-7201-521360-	Equipment Rental	Debris and spoil hauling	143,000		144,000	
		Heavy equipment rental	20,000	163,000	21,000	165,000
505-7201-521500-	Utility Services	Electrical energy for pumping water, operating lift stations & misc. uses; natural gas for standby power (minimum charges)		296,000		296,000
505-7201-521530-	Northwest Water Comm	Contribution per Commission agreement		4,303,200		4,432,300
505-7201-521620-	Disposal Services	Disposal and landfill		38,000		39,000
505-7201-521650-	Other Services	JULIE charge	13,500		13,500	
		State of Illinois NPDES permit fees (State mandate)	22,400		22,400	
		SDS database	500		0	
		AMR licensing	10,000		0	
		Work Management Software	25,500		0	
		Service Request Software	8,000	79,900	0	35,900
505-7201-521655-	Software Licenses	SDS database	0		500	
		AMR licensing	0		10,000	
		Work Management Software	0		32,000	
		Service Request Software	0	0	10,000	52,500
505-7201-522020-	Dues	Dues		5,000		5,000
505-7201-522030-	Training	Production Unit				
		Illinois Section AWWA Annual Meeting	1,800		1,800	
		Continuing education for licensed water operators	1,500		1,500	
		Sewer Unit				
		APWA Training	2,400		2,400	
		NASSCO Certification	2,000		2,000	
		Professional licensing	600		600	
		Meters Unit				
		Training	600		600	
		Distribution Unit				
		AWWA Training	2,600		2,600	
		State Water Competition	0		4,000	
		National Water Competition	0		9,000	
		Administration				
		Illinois Public Service Institute	1,100		1,100	
		Professional development/Conferences	10,200		10,200	
		Supervisory training	3,000	25,800	3,000	38,800
505-7201-522050-	Postage	Misc. postage and freight charges		2,000		2,000

# WATER & SEWER FUND

## EXPENDITURE DETAIL

### WATER UTILITY OPERATIONS (cont.)

7201

Account Number	Account Title	Description	Budget 2023		Budget 2024	
505-7201-522100-	Printing	Misc. notices, door hangers, envelopes, work management sheets		3,800		4,000
505-7201-522200-	Annual Consumer Report	Publication of "Consumer Confidence Report" (Federal mandate)		1,500		1,500
505-7201-522250-	IT/GIS Service Charge	IT/GIS service charge		235,000		201,000
505-7201-522300-	Claims and Refunds	Overpayment refunds, damage claims, reimbursement for maintenance due to system malfunctions		10,000		10,000
505-7201-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge		562,600		583,800
505-7201-522700-	Telephone Services	Leased lines for monitoring utility system; cell phone charges	56,000		56,000	
		Smart Cover System	1,000		1,000	
		Sewer Televising Data	400		400	
		GPS-AVL data	8,000	65,400	8,000	65,400
		<b>TOTAL CONTRACTUAL SERVICES</b>		<b>6,976,224</b>		<b>7,146,900</b>
<b>COMMODITIES:</b>						
505-7201-530010-	Publications/Periodicals	Miscellaneous publications		500		500
505-7201-530050-	Office Supplies & Equip.	General office supplies		5,200		5,500
505-7201-530300-	Data Systems Supplies	Charts, paper, mag tapes	700		0	
		Control boards	300		1,100	
		Security Systems	5,000		5,500	
		Miscellaneous electronic supplies	1,200	7,200	1,200	7,800
505-7201-530350-	Clothing	Uniform rental and cleaning	4,000		4,400	
		Miscellaneous clothing	11,000		12,100	
		Personal Protective Equipment	11,000	26,000	12,100	28,600
505-7201-530500-	Petroleum Products	Fuel for vehicles and equipment		133,300		109,800
505-7201-531010-	Water Distrib Supplies	Clamps and cut-in-sleeves	138,500		145,000	
		Service supplies	20,000		21,000	
		Damage repair (reimbursable)	3,500		3,600	
		New water tap & water service (resale)	9,000	171,000	9,500	179,100
505-7201-531020-	Meters/Backflow Devices	Meter repair parts	60,000		60,000	
		Backflow prevention	31,000		37,200	
		Meters (exchange/replace)	60,000		60,000	
		Water meters (resale)	30,000		30,000	
		Prior Year Encumbrance Carryover	16,343	197,343	0	187,200
505-7201-531050-	Pumping/Storage Supplies	Replacement materials for pipes, pumps, pump parts, etc.		25,000		30,000
505-7201-531070-	Sewer Collection Supplies	Sewer pipe, manholes, catch basins	10,000		10,500	
		Sand, brick, cement, rings	6,000		6,200	
		Sanitary Sewer Patches	8,000		8,200	
		Sewer clamps and covers	8,000		8,200	
		Frames and grates	6,000	38,000	6,000	39,100

# WATER & SEWER FUND

## EXPENDITURE DETAIL

### WATER UTILITY OPERATIONS (cont.)

7201

Account Number	Account Title	Description	Budget 2023		Budget 2024	
505-7201-531400-	Agricultural Supplies	Materials for repairing parkways due to main breaks and sewer blockages and for maintaining well sites: Black dirt Sod, seed and plants Fertilizers and chemicals	6,000 3,000 1,000	10,000	6,600 3,300 1,100	11,000
505-7201-531550-	Building Supplies	Electrical, plumbing & hardware supplies, lumber & paint for maintenance & building repairs		13,500		14,900
505-7201-531600-	Chemicals	Chlorine gas Test kits, buffer solution & misc supplies Grease emulsifier	4,000 6,000 2,200	12,200	4,400 6,600 2,400	13,400
505-7201-531650-	Other Equip. & Supplies	SCADA Modifications Pump controller supplies Electrical supplies Engine/generator supplies Hoses (sewer flusher) Miscellaneous supplies Concrete blades Sewer televising system supplies Root cutters, blades & shoes Chlorine system components Magnetic valve box locators (2) Misc. equipment and supplies	12,000 2,000 15,500 4,000 7,500 7,500 5,000 5,000 7,000 7,000 1,500 9,000	83,000	13,000 3,300 18,000 6,000 9,000 0 7,000 5,500 8,500 8,500 1,500 11,000	91,300
505-7201-531850-	Small Tools & Equipment	Misc. expendable hand tools & equipment		15,500		17,000
505-7201-531900-	Street & Sidewalk Supplies	Materials for restoration of streets and parkways due to water main breaks and repairs: Asphalt Concrete Gravel Miscellaneous materials	15,000 28,000 75,000 7,000	125,000	17,000 30,000 80,000 0	127,000
TOTAL COMMODITIES			862,743		862,200	
OTHER CHARGES:						
505-7201-540750-	Admin Service Charge	Costs of personal services and materials purchased from General Fund but benefiting Water Utility Operations		1,178,900		1,178,900
505-7201-542790-	OPEB Liability Expense	OPEB liability expense		15,000		15,500
TOTAL OTHER CHARGES			1,193,900		1,194,400	
CAPITAL OUTLAY:						
505-7201-550100-	Office Equipment	Desk, chair & file cabinet repl (EQ9503)		15,000		15,000
505-7201-550150-	Other Equipment	Water Operational Equipment (EQ9401) Prior Year Encumbrance Carryover	111,000 25,960		135,000 0	

# WATER & SEWER FUND

## EXPENDITURE DETAIL

### WATER UTILITY OPERATIONS (cont.)

7201

Account Number	Account Title	Description	Budget 2023		Budget 2024	
505-7201-550150-	Other Equipment (cont.)	Emergency Generator Upgrades and Replacement (EQ9902)	521,900		500,000	
		Prior Year Encumbrance Carryover	15,585		0	
		SCADA Enhancements (EQ1525)	65,200		30,000	
505-7201-550150-	Other Equipment (cont.)	Pump & Motor Controls Rehab and Replacement (EQ1530)	94,600		90,000	
		Prior Year Encumbrance Carryover	10,139	844,384	0	755,000
505-7201-550200-	Building Improvements	PW Annex improvements (BL9302)	19,000		19,000	
		Prior Year Encumbrance Carryover	14,100		0	
		Overhead Door replacement/repair (BL9004)	10,000	43,100	20,000	39,000
<b>TOTAL CAPITAL OUTLAY</b>			<b>902,484</b>		<b>809,000</b>	
<b>TOTAL WATER UTILITY</b>			<b>16,448,051</b>		<b>16,748,100</b>	

### CAPITAL PROJECTS

9001

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>CAPITAL OUTLAY:</b>						
505-9001-550250-	Construction in Progress	Sewer Rehab/Replacement Program (SW9001)	475,000		475,000	
		Manhole Rehabilitation (SW2004)	25,000		50,000	
		Residential Meter & AMR System Replacement (WA0302)	2,085,600		3,279,400	
		Prior Year Encumbrance Carryover	1,035,000		0	
		Watermain Replacement Program (WA9001)	4,100,000		4,200,000	
		Prior Year Encumbrance Carryover	116,682		0	
		Water Tank Repainting (WA1101)	1,816,800		0	
		Prior Year Encumbrance Carryover	1,621,445		0	
		Deep Well Rehabilitation (WA1102)	15,000		15,000	
		Commerical Meter Replacements (WA2001)	300,000		300,000	
		Prior Year Encumbrance Carryover	285,810		0	

WATER & SEWER FUND

EXPENDITURE DETAIL

CAPITAL PROJECTS 9001

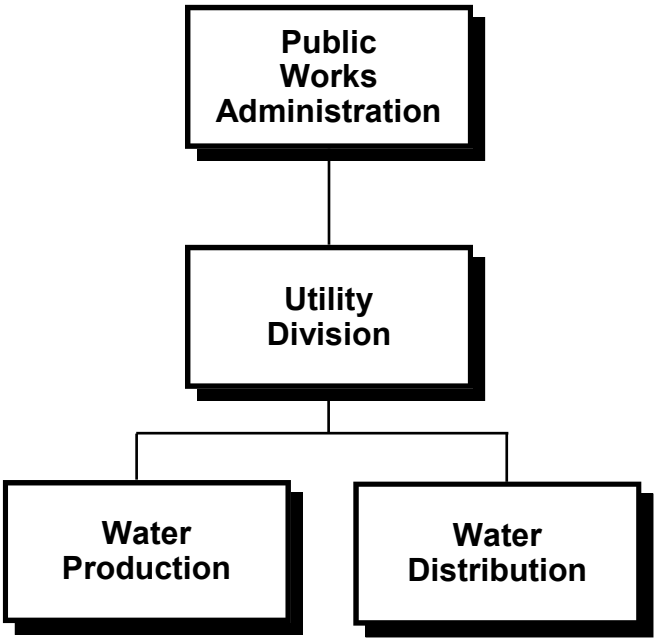
Account Number	Account Title	Description	Budget 2023	Budget 2024
505-9001-550250-	Construction in Prog (cont.)	Risk & Resiliency Plan (WA2101)	320,600	219,000
		Prior Year Encumbrance Carryover	15,584 12,212,521	0 8,538,400
		TOTAL CAPITAL OUTLAY	12,212,521	8,538,400
		TOTAL CAPITAL PROJECTS	12,212,521	8,538,400

NON-OPERATING 9901

Account Number	Account Title	Description	Budget 2023	Budget 2024
OTHER FINANCING USES:				
505-9901-540960-	Operating Contingency	Operating Contingency	259,400	300,000
		TOTAL NON-OPERATING	259,400	300,000
		TOTAL WATER & SEWER FUND	30,092,972	26,815,700

**LEAD SERVICE LINE REPLACEMENT FUND**

**ORGANIZATION STRUCTURE**



# LEAD SERVICE LINE REPLACEMENT FUND

506

## Fund at a Glance

In August of 2021 the State of Illinois approved Public Act 102-0613 referred to as the Lead Service Line Replacement (LSLR) Notification Act. The Act requires removing and replacing every lead water service line in the State by 2067. The timeline is based on the number of lead services located within the Village of Arlington Heights and how long it would take to complete the process. In response to this act, the Village created an internal fund to be compliant by 2044

The Village is initiating an aggressive approach to addressing lead water service lines in the community. Staff is pursuing Federal funding opportunities as they become available and have proposed significant funding as part of the annual work plan. As a condition of the IEPA regulations, staff is ahead of schedule in the development of an inventory of water service lines within the community, based in internal data and records. Additional efforts will be finalized in upcoming years, as a thorough assessment of each residential property will be visually confirmed in conjunction with the Residential Water Meter Replacement Program, which is expected to be completed by 2026. Public Works has also tasked itself with the goal of replacing approximately 100 public side services each year, as a supplement to the overall program, and a way to manage increased costs.

## Performance Measures

	2020	2021	2022
1. Total Services Replaced	35	58	126

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
<b>Revenues</b>							
Intergovernmental	\$ -	\$ -	\$ 756,000	\$ 1,911,000	\$ 700,000	\$ (1,211,000)	(63.4%)
Investment Income	-	55,489	135,000	-	180,000	180,000	0.0%
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 55,489</b>	<b>\$ 891,000</b>	<b>\$ 1,911,000</b>	<b>\$ 880,000</b>	<b>\$ (1,031,000)</b>	<b>(54.0%)</b>
Interfund Transfers In	4,000,000	3,000,000	-	-	11,000,000	11,000,000	0.0%
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 4,000,000</b>	<b>\$ 3,055,489</b>	<b>\$ 891,000</b>	<b>\$ 1,911,000</b>	<b>\$ 11,880,000</b>	<b>\$ 9,969,000</b>	<b>521.7%</b>
<b>Expenditures</b>							
Capital Outlay	\$ -	\$ -	\$ 2,100,000	\$ 4,000,000	\$ 1,800,000	\$ (2,200,000)	(55.0%)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,100,000</b>	<b>\$ 4,000,000</b>	<b>\$ 1,800,000</b>	<b>\$ (2,200,000)</b>	<b>(55.0%)</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 4,000,000</b>	<b>\$ 3,055,489</b>	<b>\$ (1,209,000)</b>	<b>\$ (2,089,000)</b>	<b>\$ 10,080,000</b>	<b>\$ 12,169,000</b>	<b>(582.5%)</b>
<b>BEGINNING WORKING CASH</b>	<b>\$ (0)</b>	<b>\$ 4,000,000</b>	<b>\$ 7,055,489</b>	<b>\$ 7,055,489</b>	<b>\$ 5,846,489</b>	<b>\$ (1,209,000)</b>	<b>(17.1%)</b>
<b>ENDING WORKING CASH</b>	<b>\$ 4,000,000</b>	<b>\$ 7,055,489</b>	<b>\$ 5,846,489</b>	<b>\$ 4,966,489</b>	<b>\$ 15,926,489</b>	<b>\$ 10,960,000</b>	<b>220.7%</b>

## LEAD SERVICE LINE REPLACEMENT FUND (506)

### 5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	PROJ	2023								
		2021 ACTUAL	2022 ACTUAL	ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES										
INTEREST INCOME		0	55,489	135,000	0	180,000	180,000	180,000	180,000	180,000
GRANTS		0	0	756,000	1,911,000	700,000	0	0	0	0
OPERATING TRANSFER IN		4,000,000	3,000,000	0	0	11,000,000	0	0	0	0
TOTAL REVENUES		4,000,000	3,055,489	891,000	1,911,000	11,880,000	180,000	180,000	180,000	180,000
EXPENDITURES										
EQUIPMENT										
Lead Service Line Replacement Equipment	EQ2303	0	0	100,000	100,000	100,000	300,000	100,000	100,000	100,000
SUBTOTAL - EQUIPMENT		0	0	100,000	100,000	100,000	300,000	100,000	100,000	100,000
WATER										
Lead Service Cost Sharing Program	WA2302	0	0	0	0	200,000	200,000	200,000	200,000	200,000
Lead Service Line Replacement Prof Service	WA2301	0	0	2,000,000	3,900,000	1,500,000	3,700,000	3,900,000	3,900,000	1,500,000
SUBTOTAL - WATER		0	0	2,000,000	3,900,000	1,700,000	3,900,000	4,100,000	4,100,000	1,700,000
TOTAL CAPITAL EXPENDITURES		0	0	2,100,000	4,000,000	1,800,000	4,200,000	4,200,000	4,200,000	1,800,000
TOTAL EXPENDITURES		0	0	2,100,000	4,000,000	1,800,000	4,200,000	4,200,000	4,200,000	1,800,000
BEGINNING WORKING CASH		0	4,000,000	7,055,489	7,055,489	5,846,489	15,926,489	11,906,489	7,886,489	3,866,489
REVENUES OVER (UNDER) EXPENDS.		4,000,000	3,055,489	(1,209,000)	(2,089,000)	10,080,000	(4,020,000)	(4,020,000)	(4,020,000)	(1,620,000)
ENDING WORKING CASH		4,000,000	7,055,489	5,846,489	4,966,489	15,926,489	11,906,489	7,886,489	3,866,489	2,246,489
Working Cash as % of Expenditures						885%	283%	188%	92%	125%

## LEAD SERVICE LINE REPLACEMENT FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
506-0000-411700-	Intergov Rev Other Grants	-	-	756,000	1,911,000	700,000	(1,211,000)	(63.4%)
	<b>Intergovernmental Revenue</b>	-	-	<b>756,000</b>	<b>1,911,000</b>	<b>700,000</b>	<b>(1,211,000)</b>	<b>(63.4%)</b>
506-0000-461020-	Int Inc on Investments	-	43,353	115,000	-	150,000	150,000	0.0%
506-0000-462100-	Invest Inc Invstmnt Inc IMET	-	12,136	20,000	-	30,000	30,000	0.0%
	<b>Investment Income</b>	-	<b>55,489</b>	<b>135,000</b>	-	<b>180,000</b>	<b>180,000</b>	<b>0.0%</b>
506-0000-491050-	Other Fin Src Oper Transfer In	4,000,000	3,000,000	-	-	11,000,000	11,000,000	0.0%
	<b>Other Financing Sources</b>	<b>4,000,000</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>11,000,000</b>	<b>11,000,000</b>	<b>0.0%</b>
<b>TOTAL LEAD SERVICE LINE REPLACEMENT FUND</b>		<b>4,000,000</b>	<b>3,055,489</b>	<b>891,000</b>	<b>1,911,000</b>	<b>11,880,000</b>	<b>9,969,000</b>	<b>521.7%</b>

Expenditures

### PUBLIC WORKS

7201

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
506-7201-550150-	Property Other Equipment	-	-	100,000	100,000	100,000	-	0.0%
	<b>Capital Outlay</b>	-	-	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	-	<b>0.0%</b>
<b>Total Public Works</b>		-	-	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	-	<b>0.0%</b>

### CAPITAL

9001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
506-9001-550250-	Capital Const in Progress	-	-	2,000,000	3,900,000	1,700,000	(2,200,000)	(56.4%)
	<b>Capital Outlay</b>	-	-	<b>2,000,000</b>	<b>3,900,000</b>	<b>1,700,000</b>	<b>(2,200,000)</b>	<b>(56.4%)</b>
<b>Total Capital</b>		-	-	<b>2,000,000</b>	<b>3,900,000</b>	<b>1,700,000</b>	<b>(2,200,000)</b>	<b>(56.4%)</b>
<b>TOTAL LEAD SERVICE LINE FUND</b>		-	-	<b>2,100,000</b>	<b>4,000,000</b>	<b>1,800,000</b>	<b>(2,200,000)</b>	<b>(55.0%)</b>

LEAD SERVICE LINE REPLACEMENT FUND (LSLR)

EXPENDITURE DETAIL

PUBLIC WORKS 7201

Account Number	Account Title	Description	Budget 2023	Budget 2024
CAPITAL OUTLAY:				
506-7201-550150-	Other Equipment	Lead Service Line Replacement Equipment (EQ2303)	100,000	100,000
TOTAL CAPITAL OUTLAY			100,000	100,000
TOTAL PUBLIC WORKS			100,000	100,000

CAPITAL PROJECTS 9001

Account Number	Account Title	Description	Budget 2023	Budget 2024
CAPITAL OUTLAY:				
506-9001-550250- #N/A	Construction in Progress	Lead Service Line Replacement Cost Sharing Program (WA2302)	0	200,000
		Professional Services (WA2301)	3,900,000	1,500,000
TOTAL CAPITAL OUTLAY			3,900,000	1,700,000
TOTAL CAPITAL PROJECTS			3,900,000	1,700,000
TOTAL LSLR FUND			4,000,000	1,800,000

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## **ARTS, ENTERTAINMENT & EVENTS FUND**

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# ARTS, ENTERTAINMENT & EVENTS FUND

515

## Fund at a Glance

The Arts, Entertainment & Events (A&E) Fund was established to account for the overtime and extraordinary costs associated with Village presentation and participation in arts, theatrical and other community events. 25% of the Village's 1.25% Food & Beverage Tax (FBT) is used as a dedicated source of revenue for this fund. These events should promote the Village and help generate opportunities for local businesses.

### Restrictions:

VILLAGE POLICY – The Village finances the items listed in this fund through a portion of the Food & Beverage Tax (FBT). Effective September 2004, the Village's total FBT was raised from 1% to 1.25%. Initially, .25% or 20% of the FBT was deposited directly into the A&E Fund. In 2015 the Village Board approved increasing the amount of the FBT that is allocated to the A & E Fund to 25%. In 2022, the allocation increased to 26%. However, due to the success of the Arlington Alfresco program and the normalization of post-COVID society, the 2023 Budget proposes this allocation return to 25%.

## Fund Summary

			2023 Projected		2023 Revised			
	2021 Actuals	2022 Actuals	Actuals	Budget	2024 Budget	Inc (Dec)	Inc (Dec) %	
Revenues								
Taxes	\$ 713,530	\$ 977,357	\$ 1,031,900	\$ 965,000	\$ 1,052,600	\$ 87,600	9.1%	
Fees	101,067	134,912	114,700	114,700	22,800	(91,900)	(80.1%)	
Investment Income	776	22,414	71,000	4,500	71,000	66,500	1477.8%	
Other	159	24,850	191,700	95,500	87,500	(8,000)	(8.4%)	
<b>Total Revenues</b>	<b>\$ 815,532</b>	<b>\$ 1,159,533</b>	<b>\$ 1,409,300</b>	<b>\$ 1,179,700</b>	<b>\$ 1,233,900</b>	<b>\$ 54,200</b>	<b>4.6%</b>	
Interfund Transfers In	650,000	-	-	-	-	-	0.0%	
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 1,465,532</b>	<b>\$ 1,159,533</b>	<b>\$ 1,409,300</b>	<b>\$ 1,179,700</b>	<b>\$ 1,233,900</b>	<b>\$ 54,200</b>	<b>4.6%</b>	
Expenditures								
Personal Services	\$ 143,759	\$ 221,300	\$ 271,900	\$ 257,500	\$ 287,000	\$ 29,500	11.5%	
Contractual Services	-	10,795	-	-	-	-	0.0%	
Commodities	69,614	103,249	129,300	130,800	178,800	48,000	36.7%	
Other Charges	427,852	482,361	845,500	843,000	655,000	(188,000)	(22.3%)	
Capital Outlay	72,868	69,251	211,100	211,047	107,000	(104,047)	(49.3%)	
<b>Total Expenditures</b>	<b>\$ 714,093</b>	<b>\$ 886,957</b>	<b>\$ 1,457,800</b>	<b>\$ 1,442,347</b>	<b>\$ 1,227,800</b>	<b>\$ (214,547)</b>	<b>(14.9%)</b>	
Revenues over (under) Expenditures	\$ 751,439	\$ 272,577	\$ (48,500)	\$ (262,647)	\$ 6,100	\$ 268,747	(102.3%)	
BEGINNING WORKING CASH	\$ (474,070)	\$ 277,368	\$ 549,945	\$ 549,945	\$ 501,445	\$ (48,500)	(8.8%)	
ENDING WORKING CASH	\$ 277,368	\$ 549,945	\$ 501,445	\$ 287,298	\$ 507,545	\$ 220,247	76.7%	

# ARTS, ENTERTAINMENT & EVENTS FUND (515)

## 5 YEAR FINANCIAL PLAN

ACCOUNT DESCRIPTION	PROJ	2023									
		2021 ACTUAL	2022 ACTUAL	ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	
REVENUES											
FOOD & BEVERAGE TAX		713,530	806,354	822,700	807,000	839,200	864,400	890,300	917,000	944,500	
ALFRESCO FBT		0	171,003	209,200	158,000	213,400	220,000	226,400	233,200	240,200	
BUILDING MANAGEMENT FEE		18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	
CAM CHARGES		83,067	116,912	92,000	92,000	0	0	0	0	0	
SPECIAL DETAIL PUBLIC WORKS		0	0	4,700	4,700	4,800	4,900	5,000	5,100	5,200	
INTEREST INCOME		776	22,414	71,000	4,500	71,000	71,000	71,000	71,000	71,000	
PREMIUM SPONSOR		0	5,000	11,600	7,500	7,500	7,500	7,500	7,500	7,500	
SOUNDS OF SUMMER		0	19,800	10,000	15,000	15,000	15,000	15,000	15,000	15,000	
TRANSFER-IN FROM PUBLIC BUILDING FUND		650,000	0	0	0	0	0	0	0	0	
OTHER INCOME		159	50	0	0	0	0	0	0	0	
CAPITAL RESERVES		0	0	170,100	73,000	65,000	65,000	65,000	65,000	65,000	
TOTAL REVENUES		1,465,532	1,159,533	1,409,300	1,179,700	1,233,900	1,265,800	1,298,200	1,331,800	1,366,400	
EXPENDITURES											
EVENTS											
Frontier Days	AE0618	15,720	25,300	40,500	27,300	41,600	42,800	44,100	45,400	46,800	
Halloween	AE0620	0	4,100	4,900	4,200	5,100	5,300	5,500	5,700	5,900	
July 4th Parade	AE0626	0	33,050	39,300	34,000	42,300	43,600	44,900	46,200	47,600	
Memorial Day Parade	AE0630	0	26,671	26,200	26,500	27,300	28,100	28,900	29,800	30,700	
Sounds of Summer	AE0638	66,772	77,052	90,000	88,700	101,800	104,900	108,000	111,200	114,500	
Tree Lighting Event	AE0640	14,172	20,427	25,400	22,900	25,500	26,300	27,100	27,900	28,700	
Community Awareness Events	AE0646	1,425	8,128	10,000	10,000	10,000	10,300	10,600	10,900	11,200	
Autumn Harvest	AE1001	0	10,901	12,000	12,000	14,200	14,600	15,000	15,500	16,000	
Bike Arlington Heights	AE1704	0	3,000	2,200	3,100	2,300	2,400	2,500	2,600	2,700	
Harmony Fest	AE2101	67,833	80,201	82,300	81,000	90,700	93,400	96,200	99,100	102,100	
Arlington Alfresco	AE2102	88,879	116,834	152,900	160,600	191,200	196,900	202,800	208,900	215,200	
Swing into Spring	AE2301	0	0	14,000	14,000	14,000	14,400	14,800	15,200	15,700	
SUBTOTAL - EVENTS		254,801	405,664	499,700	484,300	566,000	583,000	600,400	618,400	637,100	
METROPOLIS											
Metropolis Theater Operating Contribution	AE0504	270,000	275,000	475,000	475,000	280,000	285,000	290,000	295,000	300,000	
SUBTOTAL - METROPOLIS		270,000	275,000	475,000	475,000	280,000	285,000	290,000	295,000	300,000	
SUBTOTAL - OPERATING EXPENDITURES		524,801	680,664	974,700	959,300	846,000	868,000	890,400	913,400	937,100	
EQUIPMENT											
Equipment Replacement - Metropolis	EQ0603	28,735	22,033	41,000	41,000	42,000	43,000	44,000	45,000	46,000	
SUBTOTAL - EQUIPMENT		28,735	22,033	41,000	41,000	42,000	43,000	44,000	45,000	46,000	
BUILDING/EQUIPMENT RESERVE EXPENSES											
Metropolis Theater Replace Flooring MPAC	BL1706	44,133	0	0	0	0	0	0	0	0	
Metropolis Theater Clearcom Equipment	EQ1703	0	10,488	400	345	0	0	0	0	0	
Metropolis Theater Replace Smoke Detectors	EQ1710	0	8,700	0	0	0	0	0	0	0	
Metropolis Theater LED Series 2	EQ1711	0	28,030	0	0	0	0	0	0	0	
Metropolis Theater Lighting Fixtures in Theater	EQ1803	0	0	53,000	53,000	0	0	0	0	0	
Metropolis Theater Wireless Microphones	EQ1805	0	0	14,400	14,402	0	0	0	0	0	
Metropolis Theater Building Infrastructure Update	EQ2202	0	0	20,000	20,000	0	0	0	0	0	
Metropolis Theater AC Replacement (Village Port	EQ2204	0	0	65,300	65,300	0	0	0	0	0	
Metropolis Theater Infrastructure	BL8001	0	0	17,000	17,000	30,000	30,000	30,000	30,000	30,000	
Metropolis Theater Lighting	EQ8001	0	0	0	0	35,000	35,000	35,000	35,000	35,000	
SUBTOTAL - BLDG/EQUIP RESERVES		44,133	47,218	170,100	170,047	65,000	65,000	65,000	65,000	65,000	
TOTAL CAPITAL EXPENDITURES/EQUIPMENT		72,868	69,251	211,100	211,047	107,000	108,000	109,000	110,000	111,000	

# ARTS, ENTERTAINMENT & EVENTS FUND (515)

## 5 YEAR FINANCIAL PLAN

ACCOUNT DESCRIPTION	PROJ	2023									
		2021 ACTUAL	2022 ACTUAL	ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	
OPERATING											
Reserve for Restricted Contribution (Metropolis)		0	0	0	0	50,000	50,000	50,000	50,000	50,000	
NON-OPERATING											
Reserve for Replacement (Metropolis)		0	0	125,000	125,000	75,000	75,000	75,000	75,000	75,000	
Metropolis Special Assessments		6,923	6,923	0	0	0	0	0	0	0	
Building Reserve - MCCA		31,540	43,532	55,000	55,000	55,000	55,000	55,000	55,000	55,000	
Common Area Maintenance (CAM) Fees - MCCA		77,962	86,586	92,000	92,000	94,800	97,600	100,500	103,500	106,600	
SUBTOTAL - NON-OPERATING		116,425	137,041	272,000	272,000	224,800	227,600	230,500	233,500	236,600	
TOTAL EXPENDITURES											
		714,094	886,956	1,457,800	1,442,347	1,227,800	1,253,600	1,279,900	1,306,900	1,334,700	
BEGINNING WORKING CASH											
		(474,070)	277,368	549,945	549,945	501,445	507,545	519,745	538,045	562,945	
REVENUES OVER (UNDER) EXPENDS.											
		751,438	272,577	(48,500)	(262,647)	6,100	12,200	18,300	24,900	31,700	
ENDING WORKING CASH											
		277,368	549,945	501,445	287,298	507,545	519,745	538,045	562,945	594,645	
Fund Balance as a Percent of Expenditures											
						41%	41%	42%	43%	45%	

(1) Note: As of 4/30/08 the working cash calculation equals current assets less liabilities less a subtraction for the reserve for replacement. This provides a building/equipment reserve for future major repairs and improvements to the Metropolis Theater. The building/equipment reserve is shown as a net asset in the Village's CAFR and will be increased each year by \$75,000, unless some or all of the reserve funds are used with the advice of the theater operator, PAM, and per Village Board direction.

(2) Note: As of 12/31/15 the working cash calculation includes an additional subtraction for the restricted contribution to Metropolis. This represents a contribution to the Theater that is being held by the Village as the Theater demonstrates balanced budget and actual results.

		2024	2025	2026	2027	2028
2022		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
current assets	1,713,858	EQ	65,000	65,000	65,000	65,000
minus current liabilities	(22,073)					
	1,691,785					
Less Reserve for Replacement	(820,540)	CUMULATIVE RESERVE FOR REPLACEMENT				
Less Restricted Contribution	(321,300)	Metropolis			FY13	450,000
ending working cash	549,945	Build/Equip Resv			FY14	525,000
		Reduced by:	124,905		FY14	400,095
					FY15	475,095
		Reduced by:	250,000		FY15	225,095
					8-Month	300,095
		Reduced by:	17,072		8-Month	283,023
					2016	358,023
		Reduced by:	58,176		2016	299,847
					2017	374,847
		Reduced by:	82,651		2017	292,196
				50k res, incr. W. cash	2018	342,196
		Reduced by:	67,522		2018	274,674
					2019	349,674
		Reduced by:	118,650		2019	231,024
					2020	306,024
		Reduced by:	44,133		2020	261,891
				575k reserve incr.	2021	836,891
		Reduced by:	44,133		2021	792,758
					2022	867,758
		Reduced by:	47,218		2022	820,540
					2023	945,540
		Reduced by:	170,100		2023	775,440
					2024	850,440
		CUMULATIVE RESTRICTED CONTRIBUTION				
		reserve for restricted contribution:				
					8-Month	18,500
					2016	68,500
					2017	119,500
		Reduced by:	49,000		2017	70,500
					2018	122,500
					2019	175,500
		Reduced by:	19,200		2019	156,300
					2020	210,300
					2021	265,300
					2022	321,300
		Reduced by:	200,000		2023	121,300
					2024	171,300

## ARTS, ENTERTAINMENT & EVENTS FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
515-0000-402250-	Bus. Taxes Food & Beverage Tax	713,530	806,354	822,700	807,000	839,200	32,200	4.0%
515-0000-402260-	Bus. Taxes FBT-Alfresco	-	171,003	209,200	158,000	213,400	55,400	35.1%
	<b>Business Taxes</b>	<b>713,530</b>	<b>977,357</b>	<b>1,031,900</b>	<b>965,000</b>	<b>1,052,600</b>	<b>87,600</b>	<b>9.1%</b>
515-0000-431450-	Fees Gen Gov Bldg Mgmt Fee	18,000	18,000	18,000	18,000	18,000	-	0.0%
515-0000-431460-	Fees Gen Gov CAM Charges	83,067	116,912	92,000	92,000	-	(92,000)	(100.0%)
515-0000-431500-	Fees Gen Gov Spcl PW Detail	-	-	4,700	4,700	4,800	100	2.1%
	<b>Fees</b>	<b>101,067</b>	<b>134,912</b>	<b>114,700</b>	<b>114,700</b>	<b>22,800</b>	<b>(91,900)</b>	<b>(80.1%)</b>
515-0000-461020-	Int Inc on Investments	308	17,901	61,000	4,500	61,000	56,500	1255.6%
515-0000-462100-	Invest Inc Invstmnt Inc IMET	468	4,514	10,000	-	10,000	10,000	0.0%
	<b>Investment Income</b>	<b>776</b>	<b>22,414</b>	<b>71,000</b>	<b>4,500</b>	<b>71,000</b>	<b>66,500</b>	<b>1477.8%</b>
515-0000-481550-	Special Events Premium Sponsor	-	5,000	11,600	7,500	7,500	-	0.0%
515-0000-481650-	Special Events Sounds of Sum	-	19,800	10,000	15,000	15,000	-	0.0%
	<b>Special Events</b>	<b>-</b>	<b>24,800</b>	<b>21,600</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>0.0%</b>
515-0000-489900-	Other Income	159	50	-	-	-	-	0.0%
	<b>Other</b>	<b>159</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
515-0000-491050-	Other Fin Src Oper Transfer In	650,000	-	-	-	-	-	0.0%
515-0000-491100-	Other Fin Src Capital Reserves	-	-	170,100	73,000	65,000	(8,000)	(11.0%)
	<b>Other Financing Sources</b>	<b>650,000</b>	<b>-</b>	<b>170,100</b>	<b>73,000</b>	<b>65,000</b>	<b>(8,000)</b>	<b>(11.0%)</b>
<b>TOTAL ARTS, ENTERTAINMENT &amp; EVENTS FUND</b>		<b>1,465,532</b>	<b>1,159,533</b>	<b>1,409,300</b>	<b>1,179,700</b>	<b>1,233,900</b>	<b>54,200</b>	<b>4.6%</b>

Expenditures

### INTEGRATED SERVICES

0201

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
515-0201-540550-	Other Charges Special Events	27,943	25,546	33,500	33,500	57,200	23,700	70.7%
	<b>Other Charges</b>	<b>27,943</b>	<b>25,546</b>	<b>33,500</b>	<b>33,500</b>	<b>57,200</b>	<b>23,700</b>	<b>70.7%</b>
	<b>Total Integrated Services</b>	<b>27,943</b>	<b>25,546</b>	<b>33,500</b>	<b>33,500</b>	<b>57,200</b>	<b>23,700</b>	<b>70.7%</b>

### SPECIAL EVENTS

1018

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
515-1018-540550-	Other Charges Special Events	12,059	36,647	55,000	52,500	33,000	(19,500)	(37.1%)
	<b>Other Charges</b>	<b>12,059</b>	<b>36,647</b>	<b>55,000</b>	<b>52,500</b>	<b>33,000</b>	<b>(19,500)</b>	<b>(37.1%)</b>
	<b>Total Special Events</b>	<b>12,059</b>	<b>36,647</b>	<b>55,000</b>	<b>52,500</b>	<b>33,000</b>	<b>(19,500)</b>	<b>(37.1%)</b>

### ARTS COMMISSION

1022

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
515-1022-540550-	Other Charges Special Events	1,425	8,128	10,000	10,000	10,000	-	0.0%
	<b>Other Charges</b>	<b>1,425</b>	<b>8,128</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Arts Commission</b>	<b>1,425</b>	<b>8,128</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0.0%</b>

### METROPOLIS THEATER

2005

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
515-2005-540810-	Other Charges Operating Cntrbn	270,000	275,000	475,000	475,000	280,000	(195,000)	(41.1%)
	<b>Other Charges</b>	<b>270,000</b>	<b>275,000</b>	<b>475,000</b>	<b>475,000</b>	<b>280,000</b>	<b>(195,000)</b>	<b>(41.1%)</b>
515-2005-550550-	Capital Other Outlay	72,868	69,251	211,100	211,047	107,000	(104,047)	(49.3%)
	<b>Capital Outlay</b>	<b>72,868</b>	<b>69,251</b>	<b>211,100</b>	<b>211,047</b>	<b>107,000</b>	<b>(104,047)</b>	<b>(49.3%)</b>
	<b>Total Metropolis Theater</b>	<b>342,868</b>	<b>344,251</b>	<b>686,100</b>	<b>686,047</b>	<b>387,000</b>	<b>(299,047)</b>	<b>(43.6%)</b>

## ARTS, ENTERTAINMENT, & EVENTS FUND

Expenditures

### POLICE

3001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
515-3001-518070-	Pers Svcs Overtime Sworn	27,879	68,300	106,900	95,000	115,600	20,600	21.7%
	Salaries	27,879	68,300	106,900	95,000	115,600	20,600	21.7%
	<b>Total Police</b>	<b>27,879</b>	<b>68,300</b>	<b>106,900</b>	<b>95,000</b>	<b>115,600</b>	<b>20,600</b>	<b>21.7%</b>

### FIRE

3501

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
515-3501-518070-	Pers Svcs Overtime Sworn	3,385	3,000	4,300	4,300	4,500	200	4.7%
	Salaries	3,385	3,000	4,300	4,300	4,500	200	4.7%
	<b>Total Fire</b>	<b>3,385</b>	<b>3,000</b>	<b>4,300</b>	<b>4,300</b>	<b>4,500</b>	<b>200</b>	<b>4.7%</b>

### PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
515-4001-520050-	Prof Tech Svcs Prof Svcs	-	10,795	-	-	-	-	0.0%
	Contractual Services	-	10,795	-	-	-	-	0.0%
515-4001-533050-	Other Supplies	-	4,271	35,000	35,000	70,000	35,000	100.0%
	Commodities	-	4,271	35,000	35,000	70,000	35,000	100.0%
	<b>Total Planning</b>	<b>-</b>	<b>15,066</b>	<b>35,000</b>	<b>35,000</b>	<b>70,000</b>	<b>35,000</b>	<b>100.0%</b>

### PUBLIC WORKS

7101

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
515-7101-518050-	Pers Svcs Overtime Civilian	112,495	150,000	160,700	158,200	166,900	8,700	5.5%
	Salaries	112,495	150,000	160,700	158,200	166,900	8,700	5.5%
515-7101-533050-	Other Supplies	69,614	98,979	94,300	95,800	108,800	13,000	13.6%
	Commodities	69,614	98,979	94,300	95,800	108,800	13,000	13.6%
	<b>Total Public Works</b>	<b>182,109</b>	<b>248,979</b>	<b>255,000</b>	<b>254,000</b>	<b>275,700</b>	<b>21,700</b>	<b>8.5%</b>

### NON-OPERATING

9901

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
515-9901-540801-	Other Charges MCCA Spec Assmnt	6,923	6,923	-	-	-	-	0.0%
515-9901-540830-	Other Charges CAM Fees - MCCA	77,962	86,586	92,000	92,000	94,800	2,800	3.0%
515-9901-540840-	Other Charges Restrictd Resrvs	-	-	-	-	50,000	50,000	0.0%
515-9901-540910-	Other Charges Reserve for Repl	-	-	125,000	125,000	75,000	(50,000)	(40.0%)
515-9901-540920-	Other Charges ERI Payoff	31,540	43,532	-	-	-	-	0.0%
515-9901-540921-	Other Charges MCCA Bldg Resrve	-	-	55,000	55,000	55,000	-	0.0%
	<b>Other Charges</b>	<b>116,425</b>	<b>137,041</b>	<b>272,000</b>	<b>272,000</b>	<b>274,800</b>	<b>2,800</b>	<b>1.0%</b>
	<b>Total Non-Operating</b>	<b>116,425</b>	<b>137,041</b>	<b>272,000</b>	<b>272,000</b>	<b>274,800</b>	<b>2,800</b>	<b>1.0%</b>
	<b>TOTAL ARTS, ENTERTAINMENT FUND</b>	<b>714,093</b>	<b>886,957</b>	<b>1,457,800</b>	<b>1,442,347</b>	<b>1,227,800</b>	<b>(214,547)</b>	<b>(14.9%)</b>

# ARTS, ENTERTAINMENT & EVENTS FUND

## EXPENDITURE DETAIL

### INTERGRATED SERVICES

0201

Account Number	Account Title	Description	Budget 2023		Budget 2024	
OTHER CHARGES:						
515-0201-540550-	Special Events	Sounds of Summer (AE0638)	33,500		34,500	
		Harmony Fest (AE2101)	0	33,500	22,700	57,200
TOTAL OTHER CHARGES			<u>33,500</u>		<u>57,200</u>	
TOTAL INTEGRATED SERVICES			<u>33,500</u>		<u>57,200</u>	

### SPECIAL EVENTS COMMISSION

1018

Account Number	Account Title	Description	Budget 2023		Budget 2024	
OTHER CHARGES:						
515-1018-540550-	Special Events	Tree Lighting Event (AE0640)	5,500		8,000	
		Autumn Harvest (AE1001)	11,000		11,000	
		Harmony Fest (AE2101)	22,000		0	
		Swing into Spring (AE2301)	14,000	52,500	14,000	33,000
TOTAL OTHER CHARGES			<u>52,500</u>		<u>33,000</u>	
TOTAL SPECIAL EVENTS COMM			<u>52,500</u>		<u>33,000</u>	

### ARTS COMMISSION

1022

Account Number	Account Title	Description	Budget 2023		Budget 2024	
OTHER CHARGES:						
515-1022-540550-	Special Events	Community Awareness Events (AE0646)		10,000		10,000
TOTAL OTHER CHARGES			<u>10,000</u>		<u>10,000</u>	
TOTAL ARTS COMMISSION			<u>10,000</u>		<u>10,000</u>	

# ARTS, ENTERTAINMENT & EVENTS FUND

## EXPENDITURE DETAIL

### METROPOLIS THEATER

2005

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>OTHER CHARGES:</b>				
515-2005-540810-	Operating Contribution	PAM Operating Subsidy (AE0504)	475,000	280,000
<b>TOTAL OTHER CHARGES</b>			<b>475,000</b>	<b>280,000</b>
<b>CAPITAL OUTLAY:</b>				
515-2005-550550-	Other Capital Outlay	Metropolis Theater Capital Expenses (EQ0603)	41,000	42,000
		Metropolis Theater Clearcom Equipment (EQ1703)	0	0
		Prior Year Encumbrance Carryover	345	0
		Metropolis Theater Lighting Fixtures (EQ1803)	53,000	0
		Metropolis Theater Wireless Microphones (EQ1805)	0	0
		Prior Year Encumbrance Carryover	14,402	0
		Metropolis Theater Bldg Infrastructure Updates (EQ2202)	20,000	0
		Metropolis Theater AC Replacement Village Portion (EQ2204)	0	0
		Prior Year Encumbrance Carryover	65,300	0
		Metropolis Theater Infrastructure (BL8001)	17,000	30,000
		Metropolis Theater Lighting (EQ8001)	0	35,000
<b>TOTAL CAPITAL OUTLAY</b>			<b>211,047</b>	<b>107,000</b>
<b>TOTAL METROPOLIS THEATER</b>			<b>686,047</b>	<b>387,000</b>

ARTS, ENTERTAINMENT & EVENTS FUND

EXPENDITURE DETAIL

POLICE 3001

Account Number	Account Title	Description	Budget 2023	Budget 2024
SALARIES:				
515-3001-518070-	Overtime Sworn	Frontier Days (AE0618)	26,500	38,600
		Halloween (AE0620)	4,200	5,100
		July 4th Parade (AE0626)	11,000	19,800
		Memorial Day Parade (AE0630)	10,000	10,800
		Sounds of Summer (AE0638)	5,000	7,800
		Tree Lighting Event (AE0640)	1,900	2,000
		Bike Arlington Heights (AE1704)	3,100	2,300
		Harmony Fest (AE2101)	11,200	13,000
		Arlington Alfresco (AE2102)	22,100	16,200
			95,000	115,600
		TOTAL SALARIES	95,000	115,600
		TOTAL POLICE	95,000	115,600

FIRE 3501

Account Number	Account Title	Description	Budget 2023	Budget 2024
SALARIES:				
515-3501-518070-	Overtime Sworn	Harmony Fest (AE2101)	4,300	4,500
		TOTAL SALARIES	4,300	4,500
		TOTAL FIRE	4,300	4,500

# ARTS, ENTERTAINMENT & EVENTS FUND

## EXPENDITURE DETAIL

### PLANNING

4001

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>OTHER CHARGES:</b>				
515-4001-533050-	Other Supplies	Arlington Alfresco (AE2102)	35,000	70,000
		<b>TOTAL OTHER CHARGES</b>	<b>35,000</b>	<b>70,000</b>
		<b>TOTAL PLANNING</b>	<b>35,000</b>	<b>70,000</b>

### PUBLIC WORKS

7101

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>SALARIES:</b>				
515-7101-518050-	Overtime Civilian	Frontier Days (AE0618)	800	3,000
		July 4th Parade (AE0626)	20,000	20,000
		Memorial Day Parade (AE0630)	15,200	15,200
		Sounds of Summer (AE0638)	15,200	17,500
		Tree Lighting Event (AE0640)	15,500	15,500
		Autumn Harvest (AE1001)	1,000	3,200
		Arlington Alfresco (AE2102)	63,500	65,000
		Harmony Fest (AE2101)	27,000	27,500
		<b>TOTAL SALARIES</b>	<b>158,200</b>	<b>166,900</b>
<b>COMMODITIES:</b>				
515-7101-533050-	Other Supplies	Memorial Day (AE0630)	1,300	1,300
		July 4th Parade (AE0626)	3,000	2,500
		Sounds of Summer (AE0638) - stage, skirt, tent rental, etc.	35,000	42,000
		Arlington Alfresco (AE2102)	40,000	40,000
		Harmony Fest (AE2101)	16,500	23,000
		<b>TOTAL COMMODITIES</b>	<b>95,800</b>	<b>108,800</b>
		<b>TOTAL PUBLIC WORKS</b>	<b>254,000</b>	<b>275,700</b>

ARTS, ENTERTAINMENT & EVENTS FUND

EXPENDITURE DETAIL

NON-OPERATING 9901

Account Number	Account Title	Description	Budget 2023	Budget 2024
NON-OPERATING:				
515-9901-540830-	CAM Fees - MCCA	Common Area Maintenance (CAM)	92,000	94,800
515-9901-540840-	Restricted Reserve	Metropolis Theater	0	50,000
515-9901-540910-	Reserve for Replacement	Depreciation	125,000	75,000
515-9901-540921-	Building Reserves - MCCA	Building Reserve - Condo Association	55,000	55,000
TOTAL NON-OPERATING			272,000	274,800
TOTAL ARTS, ENTERT. & EVENTS FUND			1,442,347	1,227,800

## SPECIAL EVENTS - Cost by Event

Event	Project #	Department	Expense Description	2023 Budget	2023 Proj Act	2024 Budget
Autumn Harvest	AE1001	Special Events Com Public Works	Special Events	11,000	11,000	11,000
			Overtime	1,000	1,000	3,200
				12,000	12,000	14,200
Community Awareness Events	AE0646	Arts Commission	Special Events	10,000	10,000	10,000
				10,000	10,000	10,000
Frontier Days	AE0618	Police Public Works	Overtime	26,500	37,100	38,600
			Overtime	800	3,400	3,000
				27,300	40,500	41,600
Halloween	AE0620	Police	Overtime	4,200	4,900	5,100
				4,200	4,900	5,100
July 4th Parade	AE0626	Police Public Works Public Works	Overtime	11,000	19,000	19,800
			Overtime	20,000	18,500	20,000
			Event supplies	3,000	1,800	2,500
				34,000	39,300	42,300
Memorial Day Parade	AE0630	Police Public Works Public Works	Overtime	10,000	10,400	10,800
			Overtime	15,200	14,800	15,200
			Event supplies	1,300	1,000	1,300
				26,500	26,200	27,300
Sounds of Summer	AE0638	Integrated Services Police Public Works Public Works	Entertainment	33,500	33,500	34,500
			Overtime	5,000	4,500	7,800
			Overtime	15,200	17,000	17,500
			Stage, skirt, tent rental, etc.	35,000	35,000	42,000
				88,700	90,000	101,800
Tree Lighting Event	AE0640	Special Events Com Police Public Works	Special Events	5,500	8,000	8,000
			Overtime	1,900	1,900	2,000
			Overtime	15,500	15,500	15,500
				22,900	25,400	25,500
Bike Arlington Heights	AE1704	Police	Overtime	3,100	2,200	2,300
				3,100	2,200	2,300
Harmony Fest	AE2101	Integrated Services Public Works Public Works Police Fire Special Events Com	Special Events	0	0	22,700
			Overtime	27,000	27,000	27,500
			Lighting, fencing, sanitation	16,500	16,500	23,000
			Overtime	11,200	12,500	13,000
			Overtime	4,300	4,300	4,500
			Special Events	22,000	22,000	0
				81,000	82,300	90,700
Arlington Alfresco	AE2102	Police Planning Public Works Public Works	Overtime	22,100	14,400	16,200
			Materials	35,000	35,000	70,000
			Overtime	63,500	63,500	65,000
			Lighting, fencing, sanitation	40,000	40,000	40,000
				160,600	152,900	191,200
Swing into Spring	AE2301	Special Events Com	Special Events	14,000	14,000	14,000
				14,000	14,000	14,000
TOTAL SPECIAL EVENTS - COST BY EVENT				484,300	499,700	566,000

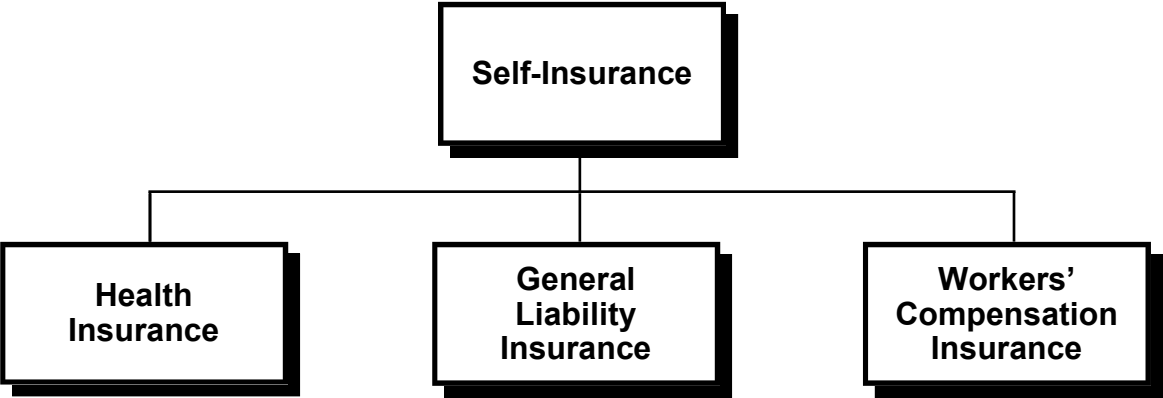
## SPECIAL EVENTS - Cost by Department

Department	Event	Project #	Expense Description	2023 Budget	2023 Proj Act	2024 Budget
Integrated Services	Sounds of Summer Harmony Fest	AE0638	Special Events	33,500	33,500	34,500
		AE2102	Special Events	0	0	22,700
				<b>33,500</b>	<b>33,500</b>	<b>57,200</b>
Special Events Com	Autumn Harvest	AE1001	Special Events	11,000	11,000	11,000
	Tree Lighting Event	AE0640	Special Events	5,500	8,000	8,000
	Harmony Fest	AE2102	Special Events	22,000	22,000	0
	Swing into Spring	AE2301	Special Events	14,000	14,000	14,000
				<b>52,500</b>	<b>55,000</b>	<b>33,000</b>
Arts Commission	Community Awareness Events	AE0646	Special Events	10,000	10,000	10,000
				<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Police	Bike Arlington	AE1704	Overtime	3,100	2,200	2,300
	Frontier Days	AE0618	Overtime	26,500	37,100	38,600
	Halloween	AE0620	Overtime	4,200	4,900	5,100
	July 4th Parade	AE0626	Overtime	11,000	19,000	19,800
	Memorial Day Parade	AE0630	Overtime	10,000	10,400	10,800
	Sounds of Summer	AE0638	Overtime	5,000	4,500	7,800
	Tree Lighting Event	AE0640	Overtime	1,900	1,900	2,000
	Harmony Fest	AE2101	Overtime	11,200	12,500	13,000
	Arlington Alfresco	AE2102	Overtime	22,100	14,400	16,200
				<b>95,000</b>	<b>106,900</b>	<b>115,600</b>
Fire	Harmony Fest	AE2101	Overtime	4,300	4,300	4,500
				<b>4,300</b>	<b>4,300</b>	<b>4,500</b>
Planning	Arlington Alfresco	AE2102	Materials	35,000	35,000	70,000
				<b>35,000</b>	<b>35,000</b>	<b>70,000</b>
Public Works/Water	Autumn Harvest	AE1001	Overtime	1,000	1,000	3,200
	Frontier Days	AE0618	Overtime	800	3,400	3,000
	July 4th Parade	AE0626	Overtime	20,000	18,500	20,000
	July 4th Parade	AE0626	Barricade rental, signs, etc.	3,000	1,800	2,500
	Memorial Day Parade	AE0630	Overtime	15,200	14,800	15,200
	Memorial Day Parade	AE0630	Barricade rental, signs, etc.	1,300	1,000	1,300
	Sounds of Summer	AE0638	Overtime	15,200	17,000	17,500
	Sounds of Summer	AE0638	Stage, skirt, tent rental, etc.	35,000	35,000	42,000
	Tree Lighting Event	AE0640	Overtime	15,500	15,500	15,500
	Arlington Alfresco	AE2102	Overtime	63,500	63,500	65,000
	Arlington Alfresco	AE2102	Materials	40,000	40,000	40,000
	Harmony Fest	AE2101	Overtime	27,000	27,000	27,500
	Harmony Fest	AE2101	Lighting, fencing, sanitation	16,500	16,500	23,000
				<b>254,000</b>	<b>255,000</b>	<b>275,700</b>
TOTAL SPECIAL EVENTS - COST BY DEPARTMENT				<b>484,300</b>	<b>499,700</b>	<b>566,000</b>

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# SELF INSURANCE FUNDS

## ORGANIZATION STRUCTURE



VILLAGE OF ARLINGTON HEIGHTS

**2024 CHARGES TO OPERATIONS FOR INSURANCE**

			MEDICAL INSURANCE 519050			GENERAL INSURANCE 520400			WORKERS' COMPENSATION 519010		
FUND	OPERATION		2023	2024	VARIANCE	2023	2024	VARIANCE	2023	2024	VARIANCE
101	0101	Board of Trustees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -
101	0201	Integrated Services	143,700	123,400	(20,300)	5,800	5,900	100	1,400	1,400	-
101	0301	Human Resources	43,200	82,900	39,700	4,800	4,800	-	600	600	-
101	0401	Legal	48,500	-	(48,500)	2,300	-	(2,300)	700	-	(700)
101	0501	Finance	275,600	267,800	(7,800)	14,800	14,900	100	3,900	4,000	100
101	1001	Boards & Commissions	-	-	-	2,300	2,300	-	-	-	-
101	3001	Police	3,100,100	3,397,600	297,500	203,400	205,400	2,000	765,900	781,200	15,300
101	3005	Police Grant	8,400	33,100	24,700	-	-	-	300	300	-
101	3501	Fire	2,752,000	3,018,900	266,900	169,600	171,300	1,700	766,000	781,300	15,300
101	4001	Planning & Comm Devlp	267,200	294,200	27,000	5,300	5,400	100	3,400	3,500	100
101	4501	Building & Life Safety	341,500	386,600	45,100	9,400	9,500	100	55,000	56,100	1,100
101	7001	Health Services	223,500	193,100	(30,400)	14,900	15,000	100	22,800	23,300	500
101	7007	Senior Services	87,900	69,200	(18,700)	8,600	8,700	100	600	600	-
101	7101	Public Works	1,128,000	1,317,600	189,600	108,600	109,700	1,100	556,700	567,800	11,100
	<b>Sub-Total General Fund</b>		<b>\$ 8,419,600</b>	<b>\$ 9,184,400</b>	<b>\$ 764,800</b>	<b>\$ 549,800</b>	<b>\$ 552,900</b>	<b>\$ 3,100</b>	<b>\$ 2,177,400</b>	<b>\$ 2,220,200</b>	<b>\$ 42,800</b>
235	3001	Police	\$ 117,500	\$ 96,600	\$ (20,900)	\$ 7,700	\$ 7,800	\$ 100	\$ 11,900	\$ 12,100	\$ 200
505	0501	Finance	174,400	174,200	(200)	-	-	-	1,400	1,400	-
505	7201	Water Utilities Operation	845,500	955,400	109,900	47,700	48,200	500	313,100	319,400	6,300
605	0301	Human Resources	29,600	33,800	4,200	-	-	-	100	100	-
615	0301	Human Resources	29,000	33,800	4,800	-	-	-	100	100	-
621	7501	Municipal Fleet Services	251,900	236,200	(15,700)	-	-	-	60,200	61,400	1,200
625	0601	IT	144,500	153,600	9,100	4,100	4,100	-	700	700	-
	<b>Sub-Total Other Funds</b>		<b>\$ 1,592,400</b>	<b>\$ 1,683,600</b>	<b>\$ 91,200</b>	<b>\$ 59,500</b>	<b>\$ 60,100</b>	<b>\$ 600</b>	<b>\$ 387,500</b>	<b>\$ 395,200</b>	<b>\$ 7,700</b>
	<b>TOTAL ALL FUNDS</b>		<b>\$ 10,012,000</b>	<b>\$ 10,868,000</b>	<b>\$ 856,000</b>	<b>\$ 609,300</b>	<b>\$ 613,000</b>	<b>\$ 3,700</b>	<b>\$ 2,564,900</b>	<b>\$ 2,615,400</b>	<b>\$ 50,500</b>
291	6001	Memorial Library	\$ 1,400,500	\$ 1,662,200	\$ 261,700	-	-	-	-	-	-
	<b>TOTAL CHARGES</b>		<b>\$ 11,412,500</b>	<b>\$ 12,530,200</b>	<b>\$ 1,117,700</b>	<b>\$ 609,300</b>	<b>\$ 613,000</b>	<b>\$ 3,700</b>	<b>\$ 2,564,900</b>	<b>\$ 2,615,400</b>	<b>\$ 50,500</b>

## Fund at a Glance

The Village is self-insured and separately tracks the revenues and expenditures for employee health insurance and related benefits. In distributing costs, formulas are developed to charge the appropriate amount back to the fund where the cost is associated. For example, the Village charges back to the fund/operation where the employees are accounted; costs are charged based on the type of elected coverage (health and dental, single or dependent, HMO or PPO). Because we are self-insured, we monitor these costs in a single fund presentation for the purpose of financial analysis.

### Restrictions:

VILLAGE POLICY – The Village has decided to self-insure these costs. Personnel policy regulates the level of the employee's share of the cost benefits for non-union employees. Labor contracts govern the level and employee's share of the cost of benefits for the police and fire unions.

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
<b>Revenues</b>							
Charges for Services	\$ 10,566,500	\$ 11,018,900	\$ 11,412,500	\$ 11,412,500	\$ 12,495,900	\$ 1,083,400	9.5%
Investment Income	4,647	82,236	187,000	22,000	175,000	153,000	695.5%
Sales, Reimbursables, & Rents	3,023,853	3,939,962	3,227,000	3,298,500	3,477,800	179,300	5.4%
Other	112,664	1,930	1,600	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 13,707,664</b>	<b>\$ 15,043,027</b>	<b>\$ 14,828,100</b>	<b>\$ 14,733,000</b>	<b>\$ 16,148,700</b>	<b>\$ 1,415,700</b>	<b>9.6%</b>
<b>Expenditures</b>							
Personal Services	\$ 161,274	\$ 165,581	\$ 176,700	\$ 568,800	\$ 608,500	\$ 39,700	7.0%
Contractual Services	5,226,459	5,267,005	5,241,200	5,565,200	5,365,600	(199,600)	(3.6%)
Commodities	126	500	500	500	600	100	20.0%
Other Charges	8,188,673	9,526,393	8,833,700	8,462,400	10,064,400	1,602,000	18.9%
<b>Total Expenditures</b>	<b>\$ 13,576,532</b>	<b>\$ 14,959,478</b>	<b>\$ 14,252,100</b>	<b>\$ 14,596,900</b>	<b>\$ 16,039,100</b>	<b>\$ 1,442,200</b>	<b>9.9%</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 131,132</b>	<b>\$ 83,550</b>	<b>\$ 576,000</b>	<b>\$ 136,100</b>	<b>\$ 109,600</b>	<b>\$ (26,500)</b>	<b>(19.5%)</b>
<b>BEGINNING WORKING CASH</b>	<b>\$ 4,474,093</b>	<b>\$ 4,605,224</b>	<b>\$ 4,688,774</b>	<b>\$ 4,688,774</b>	<b>\$ 5,264,774</b>	<b>\$ 576,000</b>	<b>12.3%</b>
<b>ENDING WORKING CASH</b>	<b>\$ 4,605,224</b>	<b>\$ 4,688,774</b>	<b>\$ 5,264,774</b>	<b>\$ 4,824,874</b>	<b>\$ 5,374,374</b>	<b>\$ 549,500</b>	<b>11.4%</b>

## HUMAN RESOURCES

## Health Insurance Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Employee Benefits Coordinator	7	1.00	1.00	
<b>Total F-T-E</b>		<b>1.00</b>	<b>1.00</b>	<b>0.00</b>

### Human Resources Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	2.50	3.00	0.50
605	Health Insurance Fund	1.00	1.00	
615	Workers' Compensation Fund	1.00	1.00	
<b>Total F-T-E All Funds</b>		<b>4.50</b>	<b>5.00</b>	<b>0.50</b>

## HEALTH INSURANCE FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
605-0000-451680-	Intragvt Srvc Chg Chgs To Oper	9,180,100	9,693,100	10,012,000	10,012,000	<b>10,833,700</b>	821,700	8.2%
605-0000-451700-	Intragvt Srvc Chg Lib Hlth Chg	1,386,400	1,325,800	1,400,500	1,400,500	<b>1,662,200</b>	261,700	18.7%
	<b>Charges for Service</b>	<b>10,566,500</b>	<b>11,018,900</b>	<b>11,412,500</b>	<b>11,412,500</b>	<b>12,495,900</b>	<b>1,083,400</b>	<b>9.5%</b>
605-0000-461020-	Int Inc on Investments	1,841	65,579	157,000	17,000	<b>150,000</b>	133,000	782.4%
605-0000-462100-	Invest Inc Invstmnt Inc IMET	2,805	16,657	30,000	5,000	<b>25,000</b>	20,000	400.0%
	<b>Investment Income</b>	<b>4,647</b>	<b>82,236</b>	<b>187,000</b>	<b>22,000</b>	<b>175,000</b>	<b>153,000</b>	<b>695.5%</b>
605-0000-471100-	Ins Retiree Insurance Payment	844,595	886,904	850,000	900,000	<b>875,000</b>	(25,000)	(2.8%)
605-0000-471110-	Ins Cobra Payments	20,357	15,767	15,000	-	<b>15,000</b>	15,000	0.0%
605-0000-471120-	Ins Employee Contrib Health	1,190,772	1,507,957	1,570,000	1,618,000	<b>1,790,800</b>	172,800	10.7%
605-0000-471130-	Ins Employee Contrib Dental	227,604	248,019	248,000	243,000	<b>252,000</b>	9,000	3.7%
605-0000-471190-	Ins Employee Contrib Life	41,783	46,975	44,000	37,500	<b>45,000</b>	7,500	20.0%
605-0000-471230-	Ins Aggregate Loss Proceeds	698,743	1,234,340	500,000	500,000	<b>500,000</b>	-	0.0%
	<b>Insurance</b>	<b>3,023,853</b>	<b>3,939,962</b>	<b>3,227,000</b>	<b>3,298,500</b>	<b>3,477,800</b>	<b>179,300</b>	<b>5.4%</b>
605-0000-489900-	Other Income	112,664	1,930	1,600	-	-	-	0.0%
	<b>Other</b>	<b>112,664</b>	<b>1,930</b>	<b>1,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL HEALTH INSURANCE FUND</b>		<b>13,707,664</b>	<b>15,043,027</b>	<b>14,828,100</b>	<b>14,733,000</b>	<b>16,148,700</b>	<b>1,415,700</b>	<b>9.6%</b>

## HEALTH INSURANCE FUND

Expenditures

### HUMAN RESOURCES

0301

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
605-0301-510010-	Pers Svcs Salaries	111,836	115,505	121,700	121,700	127,200	5,500	4.5%
605-0301-518010-	Pers Svcs Temporary Help	-	-	1,800	1,800	1,900	100	5.6%
	<b>Salaries</b>	<b>111,836</b>	<b>115,505</b>	<b>123,500</b>	<b>123,500</b>	<b>129,100</b>	<b>5,600</b>	<b>4.5%</b>
605-0301-519010-	Empl Benefits Wrks Comp	100	100	100	100	100	-	0.0%
605-0301-519050-	Empl Benefits Med Insurance	27,300	28,600	29,600	29,600	33,800	4,200	14.2%
605-0301-519060-	Empl Benefits Med Ins Duty Inj	-	-	-	390,100	419,000	28,900	7.4%
605-0301-519100-	Empl Benefits IMRF	13,978	13,109	14,000	14,000	14,600	600	4.3%
605-0301-519110-	Empl Benefits Social Security	6,532	6,700	7,700	7,700	8,000	300	3.9%
605-0301-519120-	Empl Benefits Medicare	1,528	1,567	1,800	1,800	1,900	100	5.6%
605-0301-519150-	Empl Benefits Compensated Abs	-	-	-	2,000	2,000	-	0.0%
	<b>Fringe Benefits</b>	<b>49,438</b>	<b>50,076</b>	<b>53,200</b>	<b>445,300</b>	<b>479,400</b>	<b>34,100</b>	<b>7.7%</b>
605-0301-520050-	Prof Tech Svcs Prof Svcs	11,256	30,493	22,000	22,000	22,000	-	0.0%
605-0301-520440-	Prof Tech Svcs Flex Spend Admn	7,985	7,867	9,600	9,600	9,600	-	0.0%
605-0301-520450-	Prof Tech Svcs Claims Admin	96,962	106,886	15,000	100,000	15,000	(85,000)	(85.0%)
605-0301-520500-	Prof Tech Svcs Loss Prev Prog	114,628	112,081	132,500	132,500	133,500	1,000	0.8%
605-0301-520550-	Prof Tech Svcs Health Ins Prem	1,060,356	1,220,316	1,253,000	1,328,000	1,433,000	105,000	7.9%
605-0301-520600-	Prof Tech Svcs HMO Ins Prem	3,831,780	3,684,952	3,700,000	3,864,000	3,643,000	(221,000)	(5.7%)
605-0301-520650-	Prof Tech Svcs Life Insurance	53,518	49,967	55,000	55,000	55,000	-	0.0%
605-0301-520660-	Prof Tech Svcs Supple Life Ins	42,242	46,759	45,000	45,000	45,000	-	0.0%
605-0301-522020-	Other Cont Svcs Dues	219	30	500	500	500	-	0.0%
605-0301-522030-	Other Cont Svcs Training	981	665	1,000	1,000	1,000	-	0.0%
605-0301-522050-	Other Cont Svcs Postage	1,034	564	1,000	1,000	1,000	-	0.0%
605-0301-522150-	Other Cont Svcs Photocopying	-	-	100	100	100	-	0.0%
605-0301-522250-	Other Cont Svcs IT/GIS Srv Chg	3,200	4,000	4,200	4,200	4,600	400	9.5%
605-0301-522260-	Other Cont Svcs ACA Fees	2,298	2,425	2,300	2,300	2,300	-	0.0%
	<b>Contractual Services</b>	<b>5,226,459</b>	<b>5,267,005</b>	<b>5,241,200</b>	<b>5,565,200</b>	<b>5,365,600</b>	<b>(199,600)</b>	<b>(3.6%)</b>
605-0301-533050-	Other Supplies	126	500	500	500	600	100	20.0%
	<b>Commodities</b>	<b>126</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>600</b>	<b>100</b>	<b>20.0%</b>
605-0301-542750-	Insurance Claims Medical Loss	7,625,635	8,946,093	8,211,000	7,807,000	9,420,000	1,613,000	20.7%
605-0301-542770-	Insurance Claims Dental Loss	567,356	580,170	620,000	651,000	640,000	(11,000)	(1.7%)
605-0301-542790-	Insurance OPEB Exp Gen Govt	(4,318)	129	2,700	4,400	4,400	-	0.0%
	<b>Other Charges</b>	<b>8,188,673</b>	<b>9,526,393</b>	<b>8,833,700</b>	<b>8,462,400</b>	<b>10,064,400</b>	<b>1,602,000</b>	<b>18.9%</b>
<b>TOTAL HEALTH INSURANCE FUND</b>		<b>13,576,532</b>	<b>14,959,478</b>	<b>14,252,100</b>	<b>14,596,900</b>	<b>16,039,100</b>	<b>1,442,200</b>	<b>9.9%</b>

# HEALTH INSURANCE FUND

## EXPENDITURE DETAIL

### HUMAN RESOURCES

0301

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
605-0301-510010-	Salaries	Salaries	121,700		127,200	
605-0301-518010-	Temporary Help	Temporary Help	1,800		1,900	
<b>TOTAL SALARIES</b>			<b>123,500</b>		<b>129,100</b>	
<b>FRINGE BENEFITS:</b>						
605-0301-519010-	Workers' Compensation	Workers' Compensation Insurance	100		100	
605-0301-519050-	Medical Insurance	Medical Insurance	29,600		33,800	
605-0301-519060-	Med Ins On Duty Injury	Medical insurance premium for Police and Fire on duty Injury per PSEBA				
		Police (4)	104,000		116,000	
		Fire (12)	286,100	390,100	303,000	419,000
605-0301-519100-	IMRF	IMRF	14,000		14,600	
605-0301-519110-	Social Security	Social Security	7,700		8,000	
605-0301-519120-	Medicare	Medicare	1,800		1,900	
605-0301-519150-	Compensated Absences	Compensated Absences	2,000		2,000	
<b>TOTAL FRINGE BENEFITS</b>			<b>445,300</b>		<b>479,400</b>	
<b>CONTRACTUAL SERVICES:</b>						
605-0301-520050-	Professional Services	Legal and consultant fees	22,000		22,000	
605-0301-520440-	Flexible Spend Admin	Fee charges	9,600		9,600	
605-0301-520450-	Claims Administration	Fee charged for processing claims and administering contracts, including utilization review	100,000		15,000	
605-0301-520500-	Loss Prevention/Program	Employee Assistance Program	13,500		13,500	
		Wellness Program	17,000		18,000	
		Employee physical exams	102,000	132,500	102,000	133,500
605-0301-520550-	Health Insurance Prem	Stop loss (145,000 per claim)	1,328,000		1,433,000	
605-0301-520600-	HMO Insurance Premium	HMO medical coverage	3,864,000		3,643,000	
605-0301-520650-	Life Ins Prem - Employer	Life and accidental death and dismemberment insurance coverage	55,000		55,000	
605-0301-520660-	Supplemental Life-Employee	Supplemental life additional at the employee's expense	45,000		45,000	
605-0301-522020-	Dues	Dues	500		500	
605-0301-522030-	Training	Training	1,000		1,000	

# HEALTH INSURANCE FUND

## EXPENDITURE DETAIL

### HUMAN RESOURCES (cont.)

0301

Account Number	Account Title	Description	Budget 2023	Budget 2024
605-0301-522050-	Postage	Postage	1,000	1,000
605-0301-522150-	Photocopying	Photocopies & supplies	100	100
605-0301-522250-	IT/GIS Service Charge	IT/GIS Service Charge	4,200	4,600
605-0301-522260-	ACA Fees	Affordable Care Act fees	2,300	2,300
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>5,565,200</b>	<b>5,365,600</b>
<b>COMMODITIES:</b>				
605-0301-533050-	Other Supplies	Miscellaneous office supplies	500	600
<b>TOTAL COMMODITIES</b>			<b>500</b>	<b>600</b>
<b>OTHER CHARGES:</b>				
605-0301-542750-	Claims-Medical Loss	Self-funded maximum claims of employees using conventional (PPO) health insurance (net of individual stop loss)	7,807,000	9,420,000
605-0301-542770-	Claims-Dental Loss	Self-funded expected dental claims	651,000	640,000
605-0301-542790-	OPEB Liability Expense	OPEB liability expense	4,400	4,400
<b>TOTAL OTHER CHARGES</b>			<b>8,462,400</b>	<b>10,064,400</b>
<b>TOTAL HUMAN RESOURCES</b>			<b>14,596,900</b>	<b>16,039,100</b>
<b>TOTAL HEALTH INSURANCE FUND</b>			<b>14,596,900</b>	<b>16,039,100</b>

## Fund at a Glance

As of June 2017, the Village began transitioning from being self-insured up to \$1 million to joining the Intergovernmental Risk Management Agency (IRMA). IRMA is an intergovernmental insurance cooperative which consolidates general liability and workers' compensation insurance, as well as claims administration for its 82 members. By joining IRMA, the Village was able to reduce its overall insurance costs and reduced its liability exposure from \$1 million per claim to \$100,000 per claim. The last existing general liability coverage for high excess claims provided through HELP will expire as of April 2018.

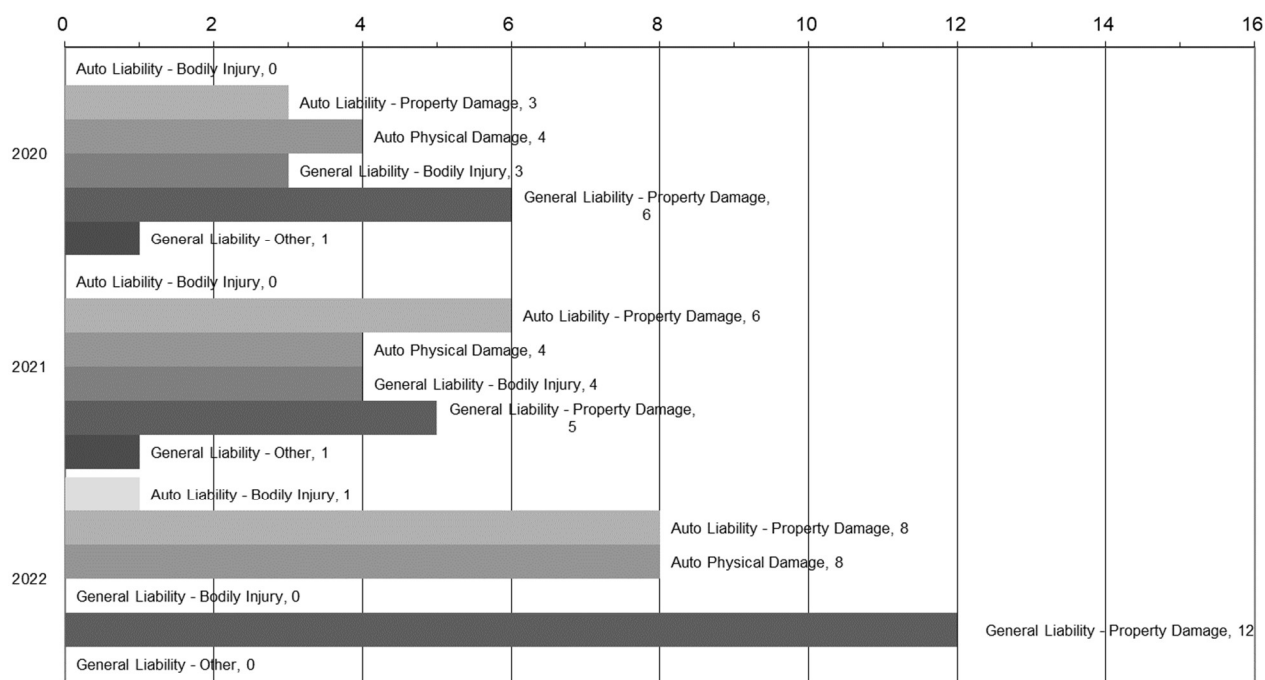
### Restrictions:

VILLAGE POLICY – The Village has joined a multi-jurisdictional pooled arrangement to provide for general liability insurance coverage through the Intergovernmental Risk Management Agency (IRMA).

## Performance Measures

### Number of Claims by Type

	2020	2021	2022
<b>Auto Liability – Bodily Injury</b>	0	0	1
<b>Auto Liability – Property Damage</b>	3	6	8
<b>Auto Physical Damage</b>	4	4	8
<b>General Liability – Bodily Injury</b>	3	4	0
<b>General Liability – Property Damage</b>	6	5	12
<b>General Liability – Other</b>	1	1	0
	17	20	29



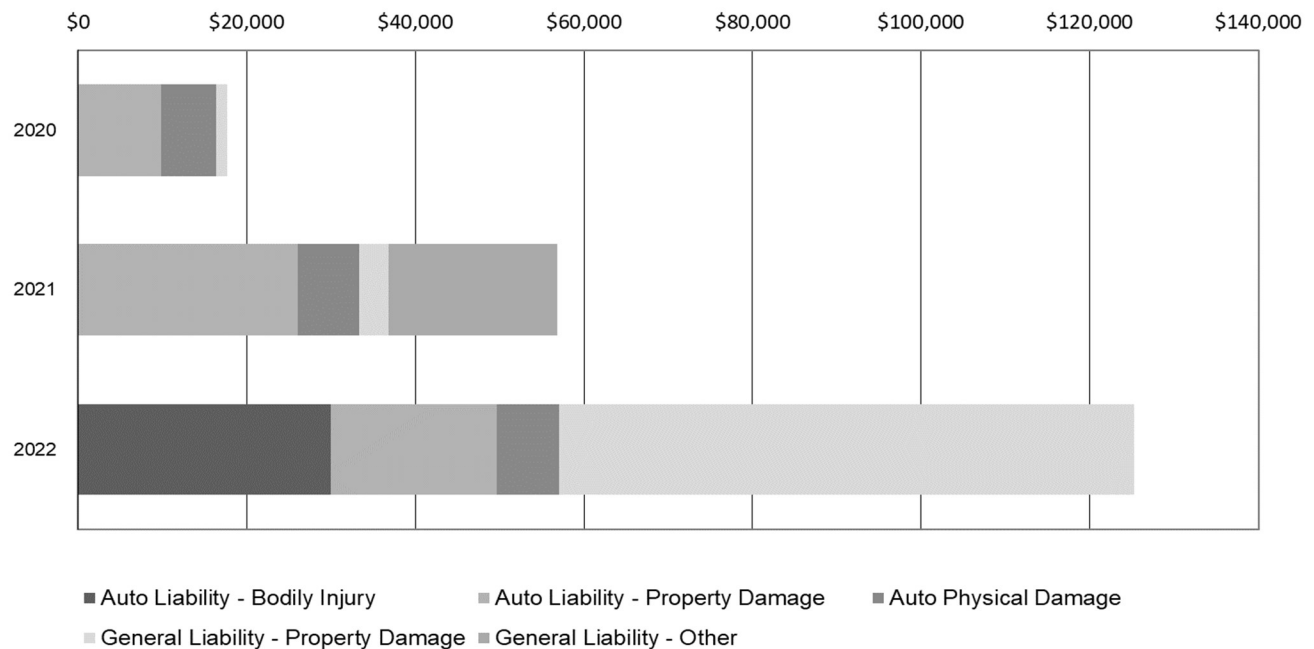
# GENERAL LIABILITY INSURANCE FUND

(Continued)

## Performance Measures (cont.)

### Total Dollars Paid by Claim Type

	2020	2021	2022
<b>Auto Liability - Bodily Injury</b>	\$0	\$0	\$30,000
<b>Auto Liability - Property Damage</b>	\$9,801	\$26,047	\$19,704
<b>Auto Physical Damage</b>	\$6,625	\$7,278	\$7,328
<b>General Liability - Property Damage</b>	\$1,297	\$3,501	\$68,192
<b>General Liability - Other</b>	\$0	\$20,001	\$0
	\$17,723	\$56,827	\$125,224



# GENERAL LIABILITY INSURANCE FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Charges for Services	\$ 851,800	\$ 601,800	\$ 609,300	\$ 609,300	\$ 613,000	\$ 3,700	0.6%
Investment Income	3,170	57,412	197,000	24,000	197,000	173,000	720.8%
Other	20,399	10,329	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 875,368</b>	<b>\$ 669,541</b>	<b>\$ 806,300</b>	<b>\$ 633,300</b>	<b>\$ 810,000</b>	<b>\$ 176,700</b>	<b>27.9%</b>
Expenditures							
Contractual Services	\$ 336,952	\$ 378,476	\$ 323,500	\$ 321,000	\$ 382,000	\$ 61,000	19.0%
Other Charges	285,659	185,771	145,000	300,000	300,000	-	0.0%
<b>Total Expenditures</b>	<b>\$ 622,611</b>	<b>\$ 564,247</b>	<b>\$ 468,500</b>	<b>\$ 621,000</b>	<b>\$ 682,000</b>	<b>\$ 61,000</b>	<b>9.8%</b>
Revenues over (under) Expenditures	\$ 252,758	\$ 105,294	\$ 337,800	\$ 12,300	\$ 128,000	\$ 115,700	940.7%
BEGINNING WORKING CASH	\$ 4,145,737	\$ 4,398,495	\$ 4,503,789	\$ 4,503,789	\$ 4,841,589	\$ 337,800	7.5%
ENDING WORKING CASH	\$ 4,398,495	\$ 4,503,789	\$ 4,841,589	\$ 4,516,089	\$ 4,969,589	\$ 453,500	10.0%

## GENERAL LIABILITY INSURANCE FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
611-0000-451680-	Intragvt Svc Chg Chgs To Oper	851,800	601,800	609,300	609,300	613,000	3,700	0.6%
	<b>Charges for Service</b>	<b>851,800</b>	<b>601,800</b>	<b>609,300</b>	<b>609,300</b>	<b>613,000</b>	<b>3,700</b>	<b>0.6%</b>
611-0000-461020-	Int Inc on Investments	1,257	45,794	170,000	24,000	170,000	146,000	608.3%
611-0000-462100-	Invest Inc Invstmnt Inc IMET	1,913	11,618	27,000	-	27,000	27,000	0.0%
	<b>Investment Income</b>	<b>3,170</b>	<b>57,412</b>	<b>197,000</b>	<b>24,000</b>	<b>197,000</b>	<b>173,000</b>	<b>720.8%</b>
611-0000-489900-	Other Income	20,399	10,329	-	-	-	-	0.0%
	<b>Other Income</b>	<b>20,399</b>	<b>10,329</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL HEALTH INSURANCE FUND</b>		<b>875,368</b>	<b>669,541</b>	<b>806,300</b>	<b>633,300</b>	<b>810,000</b>	<b>176,700</b>	<b>27.9%</b>

Expenditures

## FINANCE

0501

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
611-0501-520450-	Prof Tech Svcs Claims Admin	-	-	-	3,000	-	(3,000)	(100.0%)
611-0501-520700-	Prof Tech Svcs Insurance Prem	336,952	378,476	323,500	318,000	382,000	64,000	20.1%
	<b>Contractual Services</b>	<b>336,952</b>	<b>378,476</b>	<b>323,500</b>	<b>321,000</b>	<b>382,000</b>	<b>61,000</b>	<b>19.0%</b>
611-0501-542600-	Insurance Liability Loss	66,898	6,576	30,000	50,000	50,000	-	0.0%
611-0501-542610-	Insurance Liability Loss IRMA	218,760	179,195	115,000	250,000	250,000	-	0.0%
	<b>Other Charges</b>	<b>285,659</b>	<b>185,771</b>	<b>145,000</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL GENERAL LIABILITY INS FUND</b>		<b>622,611</b>	<b>564,247</b>	<b>468,500</b>	<b>621,000</b>	<b>682,000</b>	<b>61,000</b>	<b>9.8%</b>

GENERAL LIABILITY INSURANCE FUND

EXPENDITURE DETAIL

FINANCE 0501

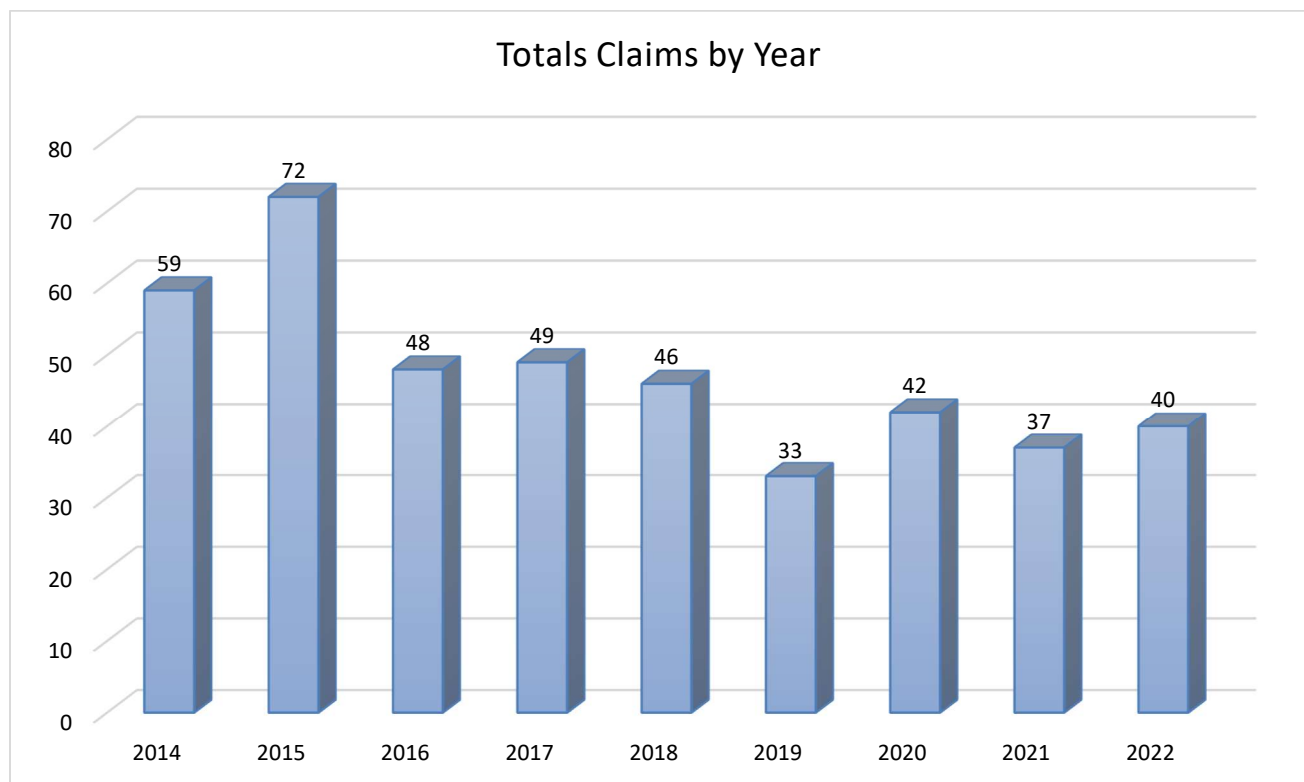
Account Number	Account Title	Description	Budget 2023	Budget 2024
CONTRACTUAL SERVICES:				
611-0501-520450-	Claims Administration	Claims administration	3,000	0
611-0501-520700-	Insurance Premiums	IRMA Contribution (25%)	318,000	382,000
TOTAL CONTRACTUAL SERVICES			321,000	382,000
OTHER CHARGES:				
611-0501-542600-	Liability Losses	General liability, not including vehicle liability	50,000	50,000
611-0501-542610-	IRMA Deductible	IRMA General Liability Deductible	250,000	250,000
TOTAL OTHER CHARGES			300,000	300,000
TOTAL FINANCE			621,000	682,000
TOTAL GENERAL LIABILITY INS FUND			621,000	682,000

**Fund at a Glance**

The Village maintains a separate fund for the purpose of accounting for state mandated Workers' Compensation benefits for employees who suffer job related illness or injury. In distributing cost, formulas are developed to charge the appropriate amount of "manual premium" back to the fund where the employees are budgeted and accounted. Because we are self-insured, we monitor these costs in a single fund presentation for the purpose of financial analysis.

**Restrictions:**

VILLAGE POLICY/STATE LAW – Since the Village has decided to self-insure these costs, certain regulations of the State of Illinois' Workers' Compensation Act must meet regulations promulgated by the State Department of Insurance.

**Performance Measures**

# WORKERS' COMPENSATION INSURANCE FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Charges for Services	\$ 2,264,800	\$ 2,514,800	\$ 2,564,900	\$ 2,564,900	\$ 2,615,400	\$ 50,500	2.0%
Investment Income	3,618	68,965	187,000	24,000	187,000	163,000	679.2%
Sales, Reimbursables, & Rents	127,710	45,844	63,000	-	-	-	0.0%
Other	10,979	163,029	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 2,407,108</b>	<b>\$ 2,792,637</b>	<b>\$ 2,814,900</b>	<b>\$ 2,588,900</b>	<b>\$ 2,802,400</b>	<b>\$ 213,500</b>	<b>8.2%</b>
Expenditures							
Personal Services	\$ 160,214	\$ 162,447	\$ 194,600	\$ 194,600	\$ 205,800	\$ 11,200	5.8%
Contractual Services	1,039,901	1,167,002	1,341,100	1,318,600	1,575,300	256,700	19.5%
Commodities	1,958	1,014	1,600	1,600	1,700	100	6.3%
Other Charges	635,498	1,154,746	1,238,000	1,450,000	1,450,000	-	0.0%
<b>Total Expenditures</b>	<b>\$ 1,837,572</b>	<b>\$ 2,485,209</b>	<b>\$ 2,775,300</b>	<b>\$ 2,964,800</b>	<b>\$ 3,232,800</b>	<b>\$ 268,000</b>	<b>9.0%</b>
Revenues over (under) Expenditures	\$ 569,536	\$ 307,428	\$ 39,600	\$ (375,900)	\$ (430,400)	\$ (54,500)	14.5%
BEGINNING WORKING CASH	\$ 4,599,446	\$ 5,168,982	\$ 5,476,410	\$ 5,476,410	\$ 5,516,010	\$ 39,600	0.7%
ENDING WORKING CASH	\$ 5,168,982	\$ 5,476,410	\$ 5,516,010	\$ 5,100,510	\$ 5,085,610	\$ (14,900)	(0.3%)

# HUMAN RESOURCES      Workers' Compensation Fund

## PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Asst Director of Human Resources	8	1.00	1.00	
<b>Total F-T-E</b>		<b>1.00</b>	<b>1.00</b>	<b>0.00</b>

## Human Resources Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	2.50	3.00	0.50
605	Health Insurance Fund	1.00	1.00	
615	Workers' Compensation Fund	1.00	1.00	
<b>Total F-T-E All Funds</b>		<b>4.50</b>	<b>5.00</b>	<b>0.50</b>

## WORKERS' COMPENSATION INSURANCE FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
615-0000-451680-	Intragvt Svc Chg Chgs To Oper	2,264,800	2,514,800	2,564,900	2,564,900	2,615,400	50,500	2.0%
	<b>Charges for Service</b>	<b>2,264,800</b>	<b>2,514,800</b>	<b>2,564,900</b>	<b>2,564,900</b>	<b>2,615,400</b>	<b>50,500</b>	<b>2.0%</b>
615-0000-461020-	Int Inc on Investments	1,445	55,064	160,000	24,000	160,000	136,000	566.7%
615-0000-462100-	Invest Inc Invstmnt Inc IMET	2,173	13,900	27,000	-	27,000	27,000	0.0%
	<b>Investment Income</b>	<b>3,618</b>	<b>68,965</b>	<b>187,000</b>	<b>24,000</b>	<b>187,000</b>	<b>163,000</b>	<b>679.2%</b>
615-0000-471220-	Ins Workers Comp Reimburse	127,710	45,844	63,000	-	-	-	0.0%
	<b>Insurance</b>	<b>127,710</b>	<b>45,844</b>	<b>63,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
615-0000-489900-	Other Income	10,979	163,029	-	-	-	-	0.0%
	<b>Other</b>	<b>10,979</b>	<b>163,029</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL WORERS' COMPENSATION INSURANCE FUND</b>		<b>2,407,108</b>	<b>2,792,637</b>	<b>2,814,900</b>	<b>2,588,900</b>	<b>2,802,400</b>	<b>213,500</b>	<b>8.2%</b>

Expenditures

### HUMAN RESOURCES

0301

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
615-0301-510010-	Pers Svcs Salaries	105,111	111,987	118,900	118,900	124,200	5,300	4.5%
615-0301-518010-	Pers Svcs Temporary Help	-	-	4,600	4,600	4,600	-	0.0%
615-0301-518800-	Pers Svcs Special Detail	-	-	7,500	7,500	7,500	-	0.0%
	<b>Salaries</b>	<b>105,111</b>	<b>111,987</b>	<b>131,000</b>	<b>131,000</b>	<b>136,300</b>	<b>5,300</b>	<b>4.0%</b>
615-0301-519010-	Empl Benefits Wrkrs Comp	100	100	100	100	100	-	0.0%
615-0301-519050-	Empl Benefits Med Insurance	26,700	28,000	29,000	29,000	33,800	4,800	16.6%
615-0301-519100-	Empl Benefits IMRF	13,138	12,754	14,500	14,500	15,100	600	4.1%
615-0301-519110-	Empl Benefits Social Security	6,247	6,617	8,100	8,100	8,500	400	4.9%
615-0301-519120-	Empl Benefits Medicare	1,461	1,548	1,900	1,900	2,000	100	5.3%
615-0301-519150-	Empl Benefits Compensated Abs	77	1,102	-	-	-	-	0.0%
615-0301-519300-	Empl Benefits Unemployment Ben	7,380	340	10,000	10,000	10,000	-	0.0%
	<b>Fringe Benefits</b>	<b>55,103</b>	<b>50,461</b>	<b>63,600</b>	<b>63,600</b>	<b>69,500</b>	<b>5,900</b>	<b>9.3%</b>
615-0301-520200-	Prof Tech Svcs Legal Services	-	-	4,700	4,700	4,700	-	0.0%
615-0301-520450-	Prof Tech Svcs Claims Admin	9,928	8,534	15,000	15,000	15,000	-	0.0%
615-0301-520500-	Prof Tech Svcs Loss Prev Prog	11,976	15,679	15,000	15,000	15,000	-	0.0%
615-0301-520700-	Prof Tech Svcs Insurance Prem	1,012,179	1,136,440	1,294,500	1,272,000	1,528,000	256,000	20.1%
615-0301-521650-	Prop Svcs Other Services	-	-	500	500	500	-	0.0%
615-0301-522020-	Other Cont Svcs Dues	449	459	500	500	500	-	0.0%
615-0301-522030-	Other Cont Svcs Training	2,169	1,823	2,500	2,500	2,500	-	0.0%
615-0301-522050-	Other Cont Svcs Postage	-	67	-	-	-	-	0.0%
615-0301-522250-	Other Cont Svcs IT/GIS Srv Chg	3,200	4,000	8,400	8,400	9,100	700	8.3%
	<b>Contractual Services</b>	<b>1,039,901</b>	<b>1,167,002</b>	<b>1,341,100</b>	<b>1,318,600</b>	<b>1,575,300</b>	<b>256,700</b>	<b>19.5%</b>
615-0301-530010-	Genl Supp Publications	367	181	500	500	500	-	0.0%
615-0301-530050-	Genl Supp Office Supp & Equip	1,591	833	800	800	900	100	12.5%
615-0301-533050-	Other Supplies	-	-	300	300	300	-	0.0%
	<b>Commodities</b>	<b>1,958</b>	<b>1,014</b>	<b>1,600</b>	<b>1,600</b>	<b>1,700</b>	<b>100</b>	<b>6.3%</b>
615-0301-542750-	Insurance Claims Medical Loss	68,988	84,531	85,000	100,000	100,000	-	0.0%
615-0301-542790-	Insurance OPEB Exp Gen Govt	562	1,473	-	-	-	-	0.0%
615-0301-542800-	Insurance Claims WC Salary Rpl	80,000	126,097	35,000	350,000	250,000	(100,000)	(28.6%)
615-0301-542810-	Insurance Claims IRMA Deductbl	485,949	942,645	1,118,000	1,000,000	1,100,000	100,000	10.0%
	<b>Other Charges</b>	<b>635,498</b>	<b>1,154,746</b>	<b>1,238,000</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL WORKER'S COMP INS FUND</b>		<b>1,837,572</b>	<b>2,485,209</b>	<b>2,775,300</b>	<b>2,964,800</b>	<b>3,232,800</b>	<b>268,000</b>	<b>9.0%</b>

# WORKERS' COMPENSATION INSURANCE FUND

## EXPENDITURE DETAIL

### HUMAN RESOURCES

0301

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>SALARIES:</b>				
615-0301-510010-	Salaries	Salaries	118,900	124,200
615-0301-518010-	Temporary Help	Temporary Help	4,600	4,600
615-0301-518800-	Special Detail	Special details by trained Village personnel acting as instructors for the Driver Safety Program	7,500	7,500
<b>TOTAL SALARIES</b>			<b>131,000</b>	<b>136,300</b>
<b>FRINGE BENEFITS:</b>				
615-0301-519010-	Workers' Compensation	Workers' Compensation Insurance	100	100
615-0301-519050-	Medical Insurance	Medical Insurance	29,000	33,800
615-0301-519100-	IMRF	IMRF	14,500	15,100
615-0301-519110-	Social Security	Social Security	8,100	8,500
615-0301-519120-	Medicare	Medicare	1,900	2,000
615-0301-519300-	Unemployment Benefits	Unemployment benefits	10,000	10,000
<b>TOTAL FRINGE BENEFITS</b>			<b>63,600</b>	<b>69,500</b>
<b>CONTRACTUAL SERVICES:</b>				
615-0301-520200-	Legal Services	Legal Services	4,700	4,700
615-0301-520450-	Claims Administration	Claims administration / Loss Control Service	15,000	15,000
615-0301-520500-	Loss Prevention/Program	Risk Mgmt Prevention and Training	15,000	15,000
615-0301-520700-	Insurance Premiums	IRMA Contribution (75%)	1,272,000	1,528,000
615-0301-521650-	Other Services	Miscellaneous services	500	500
615-0301-522020-	Dues	Dues	500	500
615-0301-522030-	Training	Training	2,500	2,500
615-0301-522250-	IT/GIS Service Charge	IT/GIS Service Charge	8,400	9,100
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>1,318,600</b>	<b>1,575,300</b>
<b>COMMODITIES:</b>				
615-0301-530010-	Publications/Periodicals	Miscellaneous publications	500	500
615-0301-530050-	Office Supplies & Equip.	General office supplies	800	900
615-0301-533050-	Other Supplies	Other Commodities	300	300
<b>TOTAL COMMODITIES</b>			<b>1,600</b>	<b>1,700</b>

WORKERS' COMPENSATION INSURANCE FUND

EXPENDITURE DETAIL

HUMAN RESOURCES (cont.) 0301

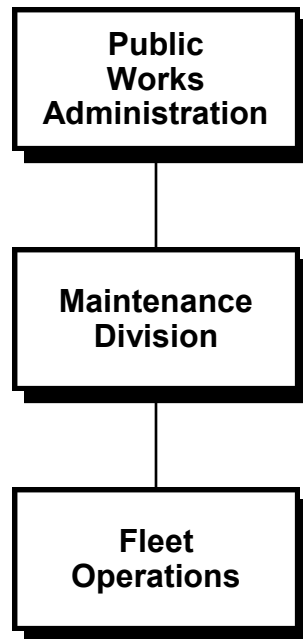
Account Number	Account Title	Description	Budget 2023	Budget 2024
OTHER CHARGES:				
615-0301-542750-	Claims Medical Losses	Employee medical claims	100,000	100,000
615-0301-542800-	Claims WC Sal. Rpl/Indem	Salary replacement, final settlements	350,000	250,000
615-0301-542810-	IRMA Deductible - Medical	IRMA Medical Loss Deductible	1,000,000	1,100,000
TOTAL OTHER CHARGES			1,450,000	1,450,000
TOTAL HUMAN RESOURCES			2,964,800	3,232,800
TOTAL WORKERS' COMP INS FUND			2,964,800	3,232,800

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## **FLEET OPERATIONS FUND**

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### **ORGANIZATION STRUCTURE**



**Fund at a Glance**

The Village created an internal service fund for fleet operations. This allows departments to "lease" their vehicles internally from the Fleet Operations Fund, and allows the Village to accumulate reserves for the maintenance and periodic replacement of the fleet.

Fleet Operations is organizationally within the Maintenance Division of the Public Works Department. The unit is responsible for maintaining the 248 vehicles and 79 pieces of maintenance equipment operated by the various departments within the Village. Costs associated with maintenance, repair and fueling are maintained in a PC based fleet management program.

Preventive maintenance and most repairs are made by personnel assigned to the Fleet Unit. Repairs such as mufflers, front-end alignments, transmissions, body repairs and several other repairs, are contracted to local businesses as needed. All vehicle maintenance personnel are ASE certified. This is the same certification carried by repair personnel in car dealerships and franchise service stations.

**Performance Measures**

	<b>2020</b>	<b>2021</b>	<b>2022</b>
1. Vehicles/equipment maintained	327	327	324
2. Work orders completed*	1,053	1,111	1,418
3. Fleet availability	99.3%	99.28%	99.19%
4. Technician Productivity	71%	75%	74%
5. Alternative Fuel Vehicles (Percentage of Fleet)			42%

# FLEET OPERATIONS FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Fees	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -	0.0%
Fines	210	116	-	-	-	-	0.0%
Charges for Service	3,697,300	3,773,700	4,101,900	4,101,900	<b>4,087,000</b>	(14,900)	(0.4%)
Investment Income	6,466	163,979	507,000	54,000	<b>507,000</b>	453,000	838.9%
Sales, Reimbursables, & Rents	276,429	234,047	120,500	130,000	<b>130,000</b>	-	0.0%
Other	20,242	6,828	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 4,000,647</b>	<b>\$ 4,178,718</b>	<b>\$ 4,729,400</b>	<b>\$ 4,285,900</b>	<b>\$ 4,724,000</b>	<b>\$ 438,100</b>	<b>10.2%</b>
Interfund Transfers In	1,200,000	4,500,000	-	-	-	-	0.0%
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 5,200,647</b>	<b>\$ 8,678,718</b>	<b>\$ 4,729,400</b>	<b>\$ 4,285,900</b>	<b>\$ 4,724,000</b>	<b>\$ 438,100</b>	<b>10.2%</b>
Expenditures							
Personal Services	\$ 1,615,864	\$ 1,587,615	\$ 1,734,000	\$ 1,734,000	<b>\$ 1,640,400</b>	\$ (93,600)	(5.4%)
Contractual Services	299,839	356,876	408,700	408,700	<b>411,300</b>	2,600	0.6%
Commodities	406,378	546,227	530,000	530,000	<b>545,100</b>	15,100	2.8%
Other Charges	11,041	10,445	14,000	14,000	<b>35,000</b>	21,000	150.0%
Capital Outlay	1,110,207	619,188	3,970,100	5,953,750	<b>3,061,000</b>	(2,892,750)	(48.6%)
<b>Total Expenditures</b>	<b>\$ 3,443,329</b>	<b>\$ 3,120,351</b>	<b>\$ 6,656,800</b>	<b>\$ 8,640,450</b>	<b>\$ 5,692,800</b>	<b>\$ (2,947,650)</b>	<b>(34.1%)</b>
Revenues over (under) Expenditures	<b>\$ 1,757,318</b>	<b>\$ 5,558,368</b>	<b>\$ (1,927,400)</b>	<b>\$ (4,354,550)</b>	<b>\$ (968,800)</b>	<b>\$ 3,385,750</b>	<b>(77.8%)</b>
<b>BEGINNING WORKING CASH</b>	<b>\$ 8,463,870</b>	<b>\$ 10,221,188</b>	<b>\$ 15,779,556</b>	<b>\$ 15,779,556</b>	<b>\$ 13,852,156</b>	<b>\$ (1,927,400)</b>	<b>(12.2%)</b>
<b>ENDING WORKING CASH</b>	<b>\$ 10,221,188</b>	<b>\$ 15,779,556</b>	<b>\$ 13,852,156</b>	<b>\$ 11,425,006</b>	<b>\$ 12,883,356</b>	<b>\$ 1,458,350</b>	<b>12.8%</b>

## FLEET SERVICES

## Fleet Operations Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Vehicle Maintenance Foreman II	7	1.00	1.00	
Lead Automotive Technician	7	1.00	1.00	
Automotive Technician II	6	3.00	3.00	
Automotive Technician I	5	2.00	2.00	
Storekeeper Supervisor	3	1.00	1.00	
Welder	3	1.00	0.00	(1.00)
Storekeeper	1	1.00	1.00	
Store Clerk	1	0.50	0.50	
<b>Total F-T-E</b>		<b>10.50</b>	<b>9.50</b>	<b>(1.00)</b>

### Public Works Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	51.25	53.25	2.00
505	Water & Sewer Fund	40.75	40.75	
621	Fleet Operations Fund	10.50	9.50	(1.00)
<b>Total F-T-E All Funds</b>		<b>102.50</b>	<b>103.50</b>	<b>1.00</b>

# FLEET OPERATIONS FUND (621)

5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)										
ACCOUNT DESCRIPTION	PROJ	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
<b>REVENUES</b>										
CHARGES TO OPERATIONS		3,697,300	3,773,700	4,101,900	4,101,900	<b>4,087,000</b>	4,291,400	4,506,000	4,731,300	4,967,900
FINES		210	116	0	0	<b>0</b>	0	0	0	0
WHEELING BUS MAINTENANCE		0	48	0	0	<b>0</b>	0	0	0	0
INTEREST INCOME		6,466	163,979	507,000	54,000	<b>507,000</b>	507,000	507,000	507,000	507,000
SALES/REIMB/RENTS		276,429	234,047	120,500	130,000	<b>130,000</b>	130,000	130,000	130,000	130,000
OTHER		20,242	6,828	0	0	<b>0</b>	0	0	0	0
OPERATING TRANSFER IN		1,200,000	4,500,000	0	0	<b>0</b>	0	0	0	0
<b>TOTAL REVENUES</b>		<b>5,200,647</b>	<b>8,678,718</b>	<b>4,729,400</b>	<b>4,285,900</b>	<b>4,724,000</b>	<b>4,928,400</b>	<b>5,143,000</b>	<b>5,368,300</b>	<b>5,604,900</b>
<b>EXPENDITURES</b>										
<b>OPERATING EXPENDITURES</b>										
Personal Services		1,615,864	1,587,615	1,734,000	1,734,000	<b>1,640,400</b>	1,689,600	1,740,300	1,792,500	1,846,300
Contractual Services		299,839	356,876	408,700	408,700	<b>411,300</b>	423,600	436,300	449,400	462,900
Commodities		406,378	546,227	530,000	530,000	<b>545,100</b>	561,500	578,300	595,600	613,500
Other Charges		11,041	10,445	5,000	5,000	<b>5,000</b>	5,000	5,000	5,000	5,000
SUBTOTAL - OPERATING EXPENDITURES		<b>2,333,122</b>	<b>2,501,163</b>	<b>2,677,700</b>	<b>2,677,700</b>	<b>2,601,800</b>	<b>2,679,700</b>	<b>2,759,900</b>	<b>2,842,500</b>	<b>2,927,700</b>
<b>BUILDING &amp; LAND</b>										
Buildings Refurbishing (Electrical Upgrade to Garage)	BL9505	29,859	0	0	0	<b>0</b>	0	0	0	0
SUBTOTAL - BUILDING & LAND		<b>29,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>VEHICLES</b>										
Vehicle and Special Equipment Repl - PW	VH9501	688,859	370,695	1,334,700	2,226,460	<b>962,500</b>	2,200,000	1,500,000	760,000	740,000
Vehicle and Special Equipment Repl - W&S	VH9502	145,743	0	31,000	190,141	<b>645,200</b>	1,469,000	137,000	609,000	26,800
Vehicle Replacement - Police Department	VH9503	245,746	57,249	283,100	780,779	<b>581,500</b>	459,000	552,500	460,000	531,500
Vehicle Replacement - Fire Department	VH9504	0	42,735	2,199,200	2,587,770	<b>772,600</b>	1,328,800	36,600	1,206,700	0
Vehicle Replacement - Municipal Fleet Services	VH9506	0	0	0	46,500	<b>62,600</b>	0	0	0	0
Vehicle Replacement - Municipal Parking Operations	VH9508	0	118,600	0	0	<b>0</b>	72,500	0	0	22,700
Vehicle Replacement - Building & Health Services	VH9510	0	29,909	122,100	122,100	<b>0</b>	113,100	116,500	199,900	82,400
Vehicle Replacement - Planning Department	VH9512	0	0	0	0	<b>36,600</b>	0	0	0	0
SUBTOTAL - VEHICLES		<b>1,080,348</b>	<b>619,188</b>	<b>3,970,100</b>	<b>5,953,750</b>	<b>3,061,000</b>	<b>5,642,400</b>	<b>2,342,600</b>	<b>3,235,600</b>	<b>1,403,400</b>
OPERATING CONTINGENCY		0	0	9,000	9,000	<b>30,000</b>	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>3,443,329</b>	<b>3,120,351</b>	<b>6,656,800</b>	<b>8,640,450</b>	<b>5,692,800</b>	<b>8,322,100</b>	<b>5,102,500</b>	<b>6,078,100</b>	<b>4,331,100</b>
		1,110,207	619,188	3,979,100	5,962,750	3,091,000	5,642,400	2,342,600	3,235,600	1,403,400
<b>BEGINNING WORKING CASH</b>		8,463,871	10,221,189	15,779,556	15,779,556	<b>13,852,156</b>	12,883,356	9,489,656	9,530,156	8,820,356
REVENUES OVER (UNDER) EXPENDITURES		1,757,318	5,558,367	(1,927,400)	(4,354,550)	<b>(968,800)</b>	(3,393,700)	40,500	(709,800)	1,273,800
<b>ENDING WORKING CASH</b>		10,221,189	15,779,556	13,852,156	11,425,006	<b>12,883,356</b>	9,489,656	9,530,156	8,820,356	10,094,156
<b>Fund Balance as a Percent of Expenditures</b>						<b>226%</b>	<b>114%</b>	<b>187%</b>	<b>145%</b>	<b>233%</b>

## FLEET FUND

Revenues

Account	Account Description			2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
		2021 Actuals	2022 Actuals	Actuals	Budget			
621-0000-431240-	Fees Gen Gov Wheeling Bus Main	-	48	-	-	-	-	0.0%
	<b>Fees</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
621-0000-441200-	Fines Crt/Ticket Veh Code Viol	210	116	-	-	-	-	0.0%
	<b>Fines</b>	<b>210</b>	<b>116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
621-0000-451680-	Intragvt Srvc Chg Chgs To Oper	3,697,300	3,773,700	4,101,900	4,101,900	<b>4,087,000</b>	(14,900)	(0.4%)
	<b>Charges for Service</b>	<b>3,697,300</b>	<b>3,773,700</b>	<b>4,101,900</b>	<b>4,101,900</b>	<b>4,087,000</b>	<b>(14,900)</b>	<b>(0.4%)</b>
621-0000-461020-	Int Inc on Investments	2,557	130,992	437,000	49,000	<b>437,000</b>	388,000	791.8%
621-0000-462100-	Invest Inc Invstmnt Inc IMET	3,909	32,987	70,000	5,000	<b>70,000</b>	65,000	1300.0%
	<b>Investment Income</b>	<b>6,466</b>	<b>163,979</b>	<b>507,000</b>	<b>54,000</b>	<b>507,000</b>	<b>453,000</b>	<b>838.9%</b>
621-0000-471150-	Ins Property Damage GB Pay	13,332	15,254	8,500	-	-	-	0.0%
	<b>Insurance</b>	<b>13,332</b>	<b>15,254</b>	<b>8,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
621-0000-472240-	Sales of Equipment	169,494	63,609	11,000	-	-	-	0.0%
621-0000-472260-	Sales Non Village Fuel Sales	93,603	155,183	101,000	130,000	<b>130,000</b>	-	0.0%
	<b>Sales &amp; Rents</b>	<b>263,097</b>	<b>218,792</b>	<b>112,000</b>	<b>130,000</b>	<b>130,000</b>	<b>-</b>	<b>0.0%</b>
621-0000-489900-	Other Income	20,242	6,828	-	-	-	-	0.0%
	<b>Other</b>	<b>20,242</b>	<b>6,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
621-0000-491050-	Other Fin Src Oper Transfer In	1,200,000	4,500,000	-	-	-	-	0.0%
	<b>Other Financing Sources</b>	<b>1,200,000</b>	<b>4,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL FLEET FUND</b>		<b>5,200,647</b>	<b>8,678,718</b>	<b>4,729,400</b>	<b>4,285,900</b>	<b>4,724,000</b>	<b>438,100</b>	<b>10.2%</b>

VILLAGE OF ARLINGTON HEIGHTS

2024 CHARGES TO OPERATIONS FOR VEHICLE LEASE CHARGES

FUND	DEPT	OPERATION	MAINTENANCE FEE			DEPRECIATION			TOTAL CHARGES VEHICLE/EQUIP LEASE CHARGE		
			2023	2024	VARIANCE	2023	2024	VARIANCE	2023	2024	VARIANCE
101	3001	Police	\$402,300	\$494,100	\$91,800	\$187,900	\$228,500	\$40,600	\$590,200	\$722,600	\$132,400
101	3501	Fire	663,400	581,000	(82,400)	428,500	334,200	(94,300)	1,091,900	915,200	(176,700)
101	4001	Planning & Community Devlp	3,100	4,300	1,200	1,500	1,500	0	4,600	5,800	1,200
101	4501	Building & Life Safety	41,000	40,500	(500)	10,300	12,700	2,400	51,300	53,200	1,900
101	7001	Health Services	23,000	29,100	6,100	6,600	7,800	1,200	29,600	36,900	7,300
101	7101	Public Works	950,800	998,800	48,000	742,000	700,500	(41,500)	1,692,800	1,699,300	6,500
		Sub-Total General Fund	\$2,083,600	\$2,147,800	\$64,200	\$1,376,800	\$1,285,200	(\$91,600)	\$3,460,400	\$3,433,000	(\$27,400)
235	3001	Police	6,300	8,600	2,300	3,600	4,600	1,000	9,900	13,200	3,300
235	7101	Public Works	35,700	21,200	(14,500)	17,100	16,100	(1,000)	52,800	37,300	(15,500)
505	7201	Water Utilities	357,600	379,100	21,500	205,000	204,700	(300)	562,600	583,800	21,200
621	7501	Municipal Fleet Services	12,900	12,700	(200)	1,200	3,500	2,300	14,100	16,200	2,100
625	0601	IT	2,100	1,700	(400)	0	1,800	1,800	2,100	3,500	1,400
		Sub-Total Other Funds	\$414,600	\$423,300	\$8,700	\$226,900	\$230,700	\$3,800	\$641,500	\$654,000	\$12,500
		TOTAL CHARGES									
		ALL FUNDS	\$2,498,200	\$2,571,100	\$72,900	\$1,603,700	\$1,515,900	(\$87,800)	\$4,101,900	\$4,087,000	(\$14,900)

## FLEET FUND

Expenditures

### FLEET OPERATIONS

7501

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
621-7501-510010-	Pers Svcs Salaries	1,074,532	1,070,860	1,124,400	1,124,400	1,056,500	(67,900)	(6.0%)
621-7501-518010-	Pers Svcs Temporary Help	-	-	9,900	9,900	10,100	200	2.0%
621-7501-518050-	Pers Svcs Overtime Civilian	60,728	40,883	63,800	63,800	65,200	1,400	2.2%
	<b>Salaries</b>	<b>1,135,260</b>	<b>1,111,743</b>	<b>1,198,100</b>	<b>1,198,100</b>	<b>1,131,800</b>	<b>(66,300)</b>	<b>(5.5%)</b>
621-7501-519010-	Empl Benefits Wrks Comp	53,100	59,000	60,200	60,200	61,400	1,200	2.0%
621-7501-519050-	Empl Benefits Med Insurance	204,900	212,900	251,900	251,900	236,200	(15,700)	(6.2%)
621-7501-519100-	Empl Benefits IMRF	138,259	122,664	132,100	132,100	124,400	(7,700)	(5.8%)
621-7501-519110-	Empl Benefits Social Security	68,357	65,897	74,300	74,300	70,200	(4,100)	(5.5%)
621-7501-519120-	Empl Benefits Medicare	15,987	15,411	17,400	17,400	16,400	(1,000)	(5.7%)
	<b>Fringe Benefits</b>	<b>480,603</b>	<b>475,872</b>	<b>535,900</b>	<b>535,900</b>	<b>508,600</b>	<b>(27,300)</b>	<b>(5.1%)</b>
621-7501-521020-	Prop Svcs Equipment Maint	63,523	32,380	40,800	40,800	35,500	(5,300)	(13.0%)
621-7501-521070-	Prop Svcs Vehicle Equip Maint	170,743	225,191	260,000	260,000	265,600	5,600	2.2%
621-7501-521080-	Prop Svcs Vehicle Damage	8,004	32,847	35,000	35,000	35,000	-	0.0%
621-7501-521360-	Prop Svcs Equipment Rental	2,215	2,064	2,500	2,500	2,600	100	4.0%
621-7501-521620-	Prop Svcs Disposal Services	1,752	1,854	2,000	2,000	2,100	100	5.0%
621-7501-521650-	Prop Svcs Other Services	802	-	-	-	-	-	0.0%
621-7501-522020-	Other Cont Svcs Dues	2,072	1,373	1,700	1,700	1,700	-	0.0%
621-7501-522030-	Other Cont Svcs Training	4,104	6,879	6,000	6,000	6,600	600	10.0%
621-7501-522050-	Other Cont Svcs Postage	124	89	300	300	200	(100)	(33.3%)
621-7501-522100-	Other Cont Svcs Printing	-	-	400	400	100	(300)	(75.0%)
621-7501-522250-	Other Cont Svcs IT/GIS Srv Chg	34,700	40,000	45,900	45,900	45,700	(200)	(0.4%)
621-7501-522370-	Other Cont Svcs Veh Srv Chg	11,800	14,200	14,100	14,100	16,200	2,100	14.9%
	<b>Contractual Services</b>	<b>299,839</b>	<b>356,876</b>	<b>408,700</b>	<b>408,700</b>	<b>411,300</b>	<b>2,600</b>	<b>0.6%</b>
621-7501-530010-	Genl Supp Publications	126	40	100	100	100	-	0.0%
621-7501-530050-	Genl Supp Office Supp & Equip	121	519	500	500	500	-	0.0%
621-7501-530350-	Genl Supp Clothing	6,980	6,433	6,700	6,700	6,700	-	0.0%
621-7501-530500-	Genl Supp Petroleum Products	23,484	3,361	4,000	4,000	3,100	(900)	(22.5%)
621-7501-530550-	Genl Supp Non Vlg Fuel Resale	65,705	130,684	200,000	200,000	200,000	-	0.0%
621-7501-531500-	PW Supp Maintenance Sup	297,856	383,537	300,000	300,000	315,000	15,000	5.0%
621-7501-531650-	PW Supp Other Equip & Supplies	8,716	16,843	14,500	14,500	15,300	800	5.5%
621-7501-531850-	PW Supp Small Tools and Equip	3,389	4,801	4,200	4,200	4,400	200	4.8%
621-7501-533050-	Other Supplies	-	8	-	-	-	-	0.0%
	<b>Commodities</b>	<b>406,378</b>	<b>546,227</b>	<b>530,000</b>	<b>530,000</b>	<b>545,100</b>	<b>15,100</b>	<b>2.8%</b>
621-7501-540960-	Other Charges Oper Contingency	-	-	9,000	9,000	30,000	21,000	233.3%
621-7501-542790-	Insurance OPEB Exp Gen Govt	11,041	10,445	5,000	5,000	5,000	-	0.0%
	<b>Other Charges</b>	<b>11,041</b>	<b>10,445</b>	<b>14,000</b>	<b>14,000</b>	<b>35,000</b>	<b>21,000</b>	<b>150.0%</b>
621-7501-550200-	Property Building Improvements	29,859	-	-	-	-	-	0.0%
	<b>Capital Outlay</b>	<b>29,859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Fleet Operations</b>		<b>2,362,981</b>	<b>2,501,163</b>	<b>2,686,700</b>	<b>2,686,700</b>	<b>2,631,800</b>	<b>(54,900)</b>	<b>(2.0%)</b>

### CAPITAL

9001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
621-9003-550050-	Capital Vehicle Equipment	1,080,348	619,188	3,970,100	5,953,750	3,061,000	(2,892,750)	(48.6%)
	<b>Capital Outlay</b>	<b>1,080,348</b>	<b>619,188</b>	<b>3,970,100</b>	<b>5,953,750</b>	<b>3,061,000</b>	<b>(2,892,750)</b>	<b>(48.6%)</b>
	<b>Total Capital</b>	<b>1,080,348</b>	<b>619,188</b>	<b>3,970,100</b>	<b>5,953,750</b>	<b>3,061,000</b>	<b>(2,892,750)</b>	<b>(48.6%)</b>
<b>TOTAL FLEET FUND</b>		<b>3,443,329</b>	<b>3,120,351</b>	<b>6,656,800</b>	<b>8,640,450</b>	<b>5,692,800</b>	<b>(2,947,650)</b>	<b>(34.1%)</b>

# FLEET OPERATIONS FUND

## EXPENDITURE DETAIL

### MUNICIPAL FLEET SERVICES

7501

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
621-7501-510010-	Salaries	Salaries	1,124,400		1,056,500	
621-7501-518010-	Temporary Help	Temporary Help	9,900		10,100	
621-7501-518050-	Overtime Civilian	Overtime Civilian	63,800		65,200	
<b>TOTAL SALARIES</b>			<b>1,198,100</b>		<b>1,131,800</b>	
<b>FRINGE BENEFITS:</b>						
621-7501-519010-	Workers' Compensation	Workers' Compensation Insurance	60,200		61,400	
621-7501-519050-	Medical Insurance	Medical Insurance	251,900		236,200	
621-7501-519100-	IMRF	IMRF	132,100		124,400	
621-7501-519110-	Social Security	Social Security	74,300		70,200	
621-7501-519120-	Medicare	Medicare	17,400		16,400	
<b>TOTAL FRINGE BENEFITS</b>			<b>535,900</b>		<b>508,600</b>	
<b>CONTRACTUAL SERVICES:</b>						
621-7501-521020-	Equipment Maintenance	Fleet/ Inv. Software Support & Subscriptions	13,000		18,000	
		Fuel island maintenance	10,000		13,000	
		Diagnostic equipment	3,500		3,700	
		Overhead crane	700		800	
		Prior Year Encumbrance Carryover	13,600	40,800	0	35,500
621-7501-521070-	Vehicle Equip. Maint.	Vehicle equipment maintenance				
		Police	20,000		21,500	
		Fire	120,000		122,000	
		Building	5,000		5,000	
		Health	5,000		5,000	
		IT	4,500		4,500	
		Planning	4,500		4,500	
		PW Maint	80,000		81,000	
		PW Utility	10,000		10,500	
		PW Fleet	6,000		6,300	
		Parking	5,000	260,000	5,300	265,600
621-7501-521080-	Vehicle Damage	Vehicle accident repair	35,000		35,000	
621-7501-521360-	Equipment Rental	Monthly pressure cylinders	2,500		2,600	
621-7501-521620-	Disposal Services	Removal of special and hazardous waste and scrap tires	2,000		2,100	
621-7501-522020-	Dues	Dues	1,700		1,700	

# FLEET OPERATIONS FUND

## EXPENDITURE DETAIL

### MUNICIPAL FLEET SERVICES (cont.)

7501

Account Number	Account Title	Description	Budget 2023		Budget 2024	
621-7501-522030-	Training	Elect. and Computer Cntrl.	750		800	
		Mechanic Test (ASE)	1,250		1,200	
		In-service Training	500		1,000	
		APWA (10 @ 20)	500		500	
		Fleet Management Program	800		800	
		Police and Fire Equipment Training	2,200	6,000	2,300	6,600
621-7501-522050-	Postage	Postage		300		200
621-7501-522100-	Printing	Shop orders, time cards, decals		400		100
621-7501-522250-	IT/GIS Service Charge	IT/GIS Service Charge		45,900		45,700
621-7501-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge		14,100		16,200
TOTAL CONTRACTUAL SERVICES				408,700		411,300
COMMODITIES:						
621-7501-530010-	Publications/Periodicals	Miscellaneous publications		100		100
621-7501-530050-	Office Supplies & Equip.	General office supplies		500		500
621-7501-530350-	Clothing	Uniform rental	3,000		3,000	
		Boots, rainwear, gloves & misc. clothing	2,500		2,500	
		Safety glasses, goggles, safety shoes, hard hats & misc. safety equipment	1,200	6,700	1,200	6,700
621-7501-530500-	Petroleum Products	Gasoline for department vehicle(s)		4,000		3,100
621-7501-530550-	Non-Village Petro Resale	Non-Village Petroleum Resale		200,000		200,000
621-7501-531500-	Vehicle Maintenance Supl	Public Works Maintenance	110,000		115,500	
		Public Works Fleet	3,000		3,100	
		Manager's Office / IT	1,000		1,100	
		Police	62,000		65,100	
		Fire	50,000		52,500	
		Planning & Community Development	1,000		1,100	
		Building Services	5,000		5,200	
		Health Services	3,000		3,200	
		Water/Sewer - PW Utility	60,000		63,000	
		Parking	5,000	300,000	5,200	315,000
621-7501-531650-	Other Equip. & Supplies	Drill bits and hoses	2,000		2,100	
		General Maintenance Materials	6,000		6,300	
		Welding supplies	4,000		4,200	
		Tire repair supplies	1,000		1,100	
		Wiping rags, first aid & misc. supplies	1,500	14,500	1,600	15,300
621-7501-531850-	Small Tools & Equipment	Misc. small tools & equipment		4,200		4,400
TOTAL COMMODITIES				530,000		545,100

# FLEET OPERATIONS FUND

## EXPENDITURE DETAIL

### MUNICIPAL FLEET SERVICES (cont.)

7501

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>OTHER CHARGES:</b>				
621-7501-540960-	Operating Contingency	Operating contingency	9,000	30,000
621-7501-542790-	OPEB Liability Expense	OPEB liability expense	5,000	5,000
<b>TOTAL OTHER CHARGES</b>			<b>14,000</b>	<b>35,000</b>
<b>TOTAL MUNICIPAL FLEET SERVICES</b>			<b>2,686,700</b>	<b>2,631,800</b>

### EQUIPMENT

9003

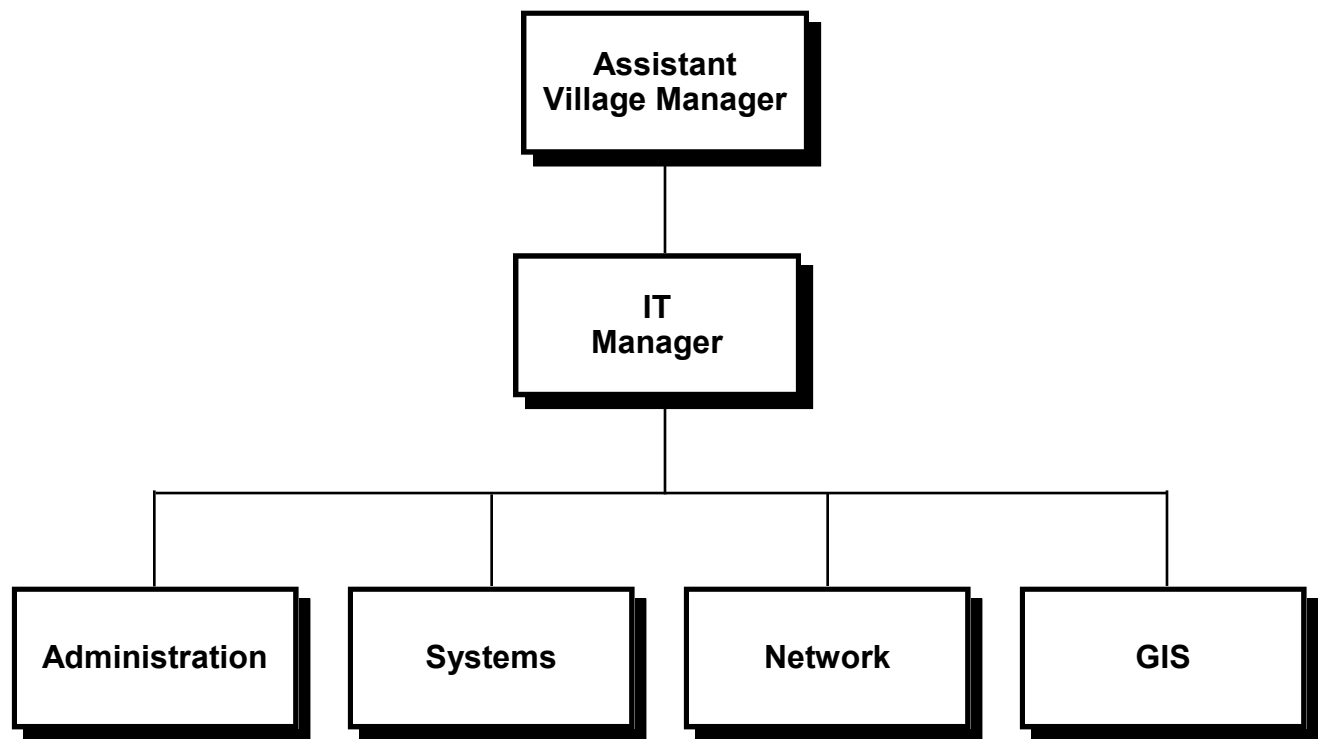
Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CAPITAL OUTLAY:</b>				
621-9003-550050-	Vehicle Equipment	Public Works Vehicle Repl. (VH9501)		
		Trailer	11,900	0
		Pick-up Truck	39,100	0
		SUV	34,200	0
		Backhoe	182,300	0
		Vans (2)	62,000	0
		2.5 Ton Dump Trucks (4)	1,005,200	0
		Electric Vehicle Upgrades	33,000	0
		Trackless	0	171,800
		ATV (Kubota)	0	24,500
		Air Compressor	0	36,300
		One Ton Dump Truck (2)	0	159,800
		Aerial Truck Traffic (2)	0	266,800
		Sweeper Three Wheel	0	303,300
		Prior Year Encumbrance Carryover	858,760 2,226,460	0 962,500
		Water Utility Vehicle Repl. (VH9502)		
		Van (Meters)	31,000	0
		Electric Vehicle Upgrades	16,500	0
		Catch Basin Cleaner	0	336,200
		SUV (Utility Supt.)	0	42,900
		Trailer	0	14,200
		Step Van (Water Dist.)	0	215,600
		Air Compressor	0	36,300
		Prior Year Encumbrance Carryover	142,641 190,141	0 645,200
		Police Vehicle Repl. (VH9503)		
		Patrol Vehicles (6)	283,100	370,300
		Trailer (2)	0	14,500
		SUV	0	39,900
		Sedan (3)	0	92,400
		Motorcycle (2)	0	64,400
		Prior Year Encumbrance Carryover	497,679 780,779	0 581,500

FLEET OPERATIONS FUND

EXPENDITURE DETAIL

EQUIPMENT (cont.) 9003

Account Number	Account Title	Description	Budget 2023		Budget 2024	
		Fire Vehicle Repl. (VH9504)				
		Ambulance	344,900		772,600	
		Ladder Truck	1,854,300		0	
		Prior Year Encumbrance Carryover	388,570	2,587,770	0	772,600
		Public Works Fleet Vehicle Repl. (VH9506)				
		Utility Body	0		62,600	
		Prior Year Encumbrance Carryover	46,500	46,500	0	62,600
		Building & Health Vehicle Repl. (VH9510)				
		Pick-up Truck	33,300		0	
		Compact Sedan (3)	88,800	122,100	0	0
		Planning Vehicle Repl. (VH9512)				
		Sedan (1)	0	0	36,600	36,600
		TOTAL CAPITAL OUTLAY	5,953,750		3,061,000	
		TOTAL EQUIPMENT	5,953,750		3,061,000	
		TOTAL FLEET OPERATIONS FUND	8,640,450		5,692,800	



## Fund at a Glance

This fund was created to accumulate the costs of providing technology services to all departments and operations of the Village. There are currently two divisions in the Technology Fund: Information Technology (IT) and Geographic Information Systems (GIS). The Technology Fund falls under the general management of the Assistant Village Manager, but daily operations are managed by the IT Manager.

### Restrictions:

VILLAGE POLICY – It is the intent of the Village to charge each fund and department for its share of the costs of providing technology services. Costs are allocated among individual departments in the General, Health Insurance, Fleet, and Water & Sewer Funds for IT and GIS activities based on the number of computers used in each department.

## Information Technology Division

The Information Technology (IT) Division is responsible for managing all computer and information system operations of the Village, except for specialized uses, such as those handled through the NWCDs police and fire dispatching cooperative. The IT operation is also responsible for providing the infrastructure and functionality needed for technology solutions and automation. IT also helps to establish and implement the governance for the use of the Village's network and operating systems.

The IT Division consists of seven technical staff. In addition to managing computer systems for the Village, the IT Manager provides for periodic review of Village and departmental operations to ensure they are effectively utilizing automation.

Computer services for the Village are provided through the following services and equipment:

**Enterprise Resource Planning (ERP) system** – A cloud-based computer system that provides software to support a suite of integrated applications that is used to capture, track, report, interpret and share data across the organization. The Village purchased a new Tyler Technology ERP SaaS solution that will encompass the following modules:

- Financial
- Human Resources including Employee Self Service
- Community Development
- Utility Billing

**Computer Network Infrastructure** – A high-speed computer network supporting PCs and related peripheral equipment at the Village Hall and seven remote sites. There are 608 personal computers that provide access to financial, administrative and office automation applications. These personal computers also provide word processing, spreadsheet and database capabilities, as well as hundreds of specialized department specific applications.

**Police and Fire Dispatching and Routing** – The Village jointly owns with twelve other communities a cooperative dispatch system called the Northwest Central Dispatch System (NWCDs) to provide Fire and Police dispatch services.

## Geographic Information Systems (GIS)

Geographic Information Systems (GIS) is a computer-based information system, which captures, stores, manipulates, analyzes and displays spatially referenced and associated attribute data for solving complex research, planning and management problems.

The Village is a member of the GIS Consortium, which is an organization of Chicago-area communities unified by a common goal: to share resources, information, staffing, and technology so that municipalities can optimize the value of geographic information systems (GIS). The day-to-day GIS activities are

performed by GIS Consortium service provider (MGP Inc.) staff member. The oversight of the Village GIS System is jointly shared by the IT Manager and the Assistant Village Manager.

**2023 Accomplishments**

- Migration from the Village's legacy ERP system to a new cloud-based ERP System including data migration, connectivity, security, backups, financial payment and bank transactions, printing, middleware, cashiering, and user administration.
- Coordinated with Police and a camera vendor to outfit Village Police Officers with bodycams and new in-car cameras.
- Replaced the Village's aging Cisco ASA firewalls with next-gen Palo Alto firewalls offering improved network security features and multi-factor Remote Access VPN.
- Transitioned Department network shared folders from on-prem Windows file servers to Office365 OneDrive/Teams cloud storage. I.T. also implemented a new Office365 file backup system.
- Replaced three of the Village's primary datacenter UPS battery backup units with one new larger capacity unit increasing battery runtime 10x.
- Migrated from an on-prem email archive solution to a new cloud-based email archive solution making FOIA responses easier, faster and more secure.
- Assisted with implementation of a new cloud-based FOIA management solution with Azure Active Directory sign-in.
- Upgraded the Public Works asset management system, CityWorks, and is in final testing stages.
- Migrated the Fire Department's on-prem scheduling software called Telestaff to the online cloud version.
- Protected the Village's public-facing websites (vah.com, CityWorks, Laserfiche, etc.) by placing them behind the popular Cloudflare website protection services.
- Assisted in improving and migrating the Village's website to a new web hosting provider.
- Participated in a tabletop Cyber Disaster exercise with the Village's regional 911 dispatch center and all Village departments.
- Migrated Police and Fire vehicle VPN solution to a free VPN solution provided by our regional 911 dispatch center, thus saving the Village over \$17,000 per year.
- Through the Village's IRMA membership, the popular KnowBe4 phishing email training program was offered free of charge to the Village from IRMA, a \$14k value. I.T. has begun phishing email training on all village employees

## 2024 Strategic Priorities & Key Projects

### 1. Village-Wide ERP Integration and Optimization

Strategic Priority #4: Continue efforts to maintain high quality core municipal services.

IT staff will lead the final implementation of the new Tyler Technologies ERP across all departments, migrate data from the Village's legacy ERP system to the new cloud-based Tyler system, and provide IT Support to departments as they begin utilizing the new ERP.

Project Lead: Dan Davis, IT Manager

### 2. Evaluate Departmental IT Services and Needs

Strategic Priority #4: Continue efforts to maintain high quality core municipal services.

Evaluate IT services among Village Departments to enhance their performance and use of technology while serving the public. In addition to addressing the increasing number of service requests, IT will complete the following projects: replace or upgrade IT infrastructure; upgrade CityWorks asset management and work order system; introduce a second, redundant internet connection to the Public Works Facility and each Fire Station; transition the Village's online forms solution to JotForm; and implement a new video conferencing solution in the Fire Department.

Project Lead: Dan Davis, IT Manager

### 3. Enhance Use of Office 365 Suite of Applications

Strategic Priority #4: Continue efforts to maintain high quality core municipal services.

Enhance staff's utilization and comfortability of the Office 365 Suite of Applications, and evaluate the need to upgrade Office 365 licenses to improve security, features, and usability.

Project Lead: Dan Davis, IT Manager

### 4. Evaluate the Village's IT Security Infrastructure

Strategic Priority #4: Continue efforts to maintain high quality core municipal services.

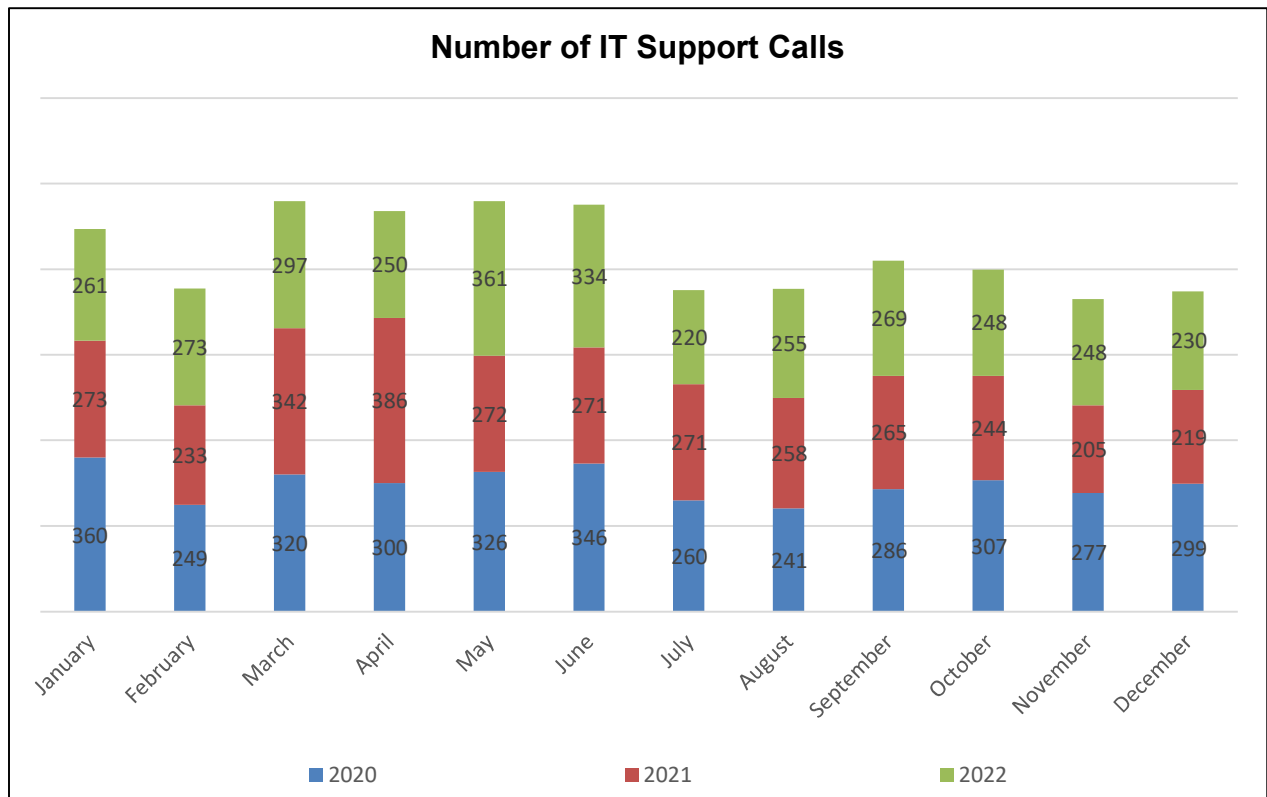
Evaluate the Village's IT security infrastructure and explore additional opportunities for improvement.

Project Lead: Dan Davis, IT Manager

# TECHNOLOGY FUND

(Continued)

## Performance Measures



	2020	2021	2022
1. Total # of PC's/Laptops/Tablets	527	609	617
# of PC's/Laptops replaced	83	91	110
% of PC's/Laptops replaced	15.78%	14.94%	17.83%
2. Total # of printers	180	181	177
# of printers replaced	11	11	13
% of printers replaced	6.15%	6.07%	7.34%
3. # of Help Desk service calls	3,613	3,343	3,246

## TECHNOLOGY FUND

(Continued)

### Hardware Inventory

Department	Computers*	Printers	Servers	Switches	Routers
Mayor/Board of Trustees	1	0	n/a	n/a	n/a
Manager's Office	12	6	n/a	n/a	n/a
Human Resources	11	7	n/a	n/a	n/a
Legal	0	0	n/a	n/a	n/a
Finance	22	22	n/a	n/a	n/a
Police	174	43	2	n/a	n/a
Fire	77	24	n/a	n/a	n/a
Planning	20	5	n/a	n/a	n/a
Building Services	33	14	n/a	n/a	n/a
Health Services	20	10	n/a	n/a	n/a
Senior Services	21	12	n/a	n/a	n/a
Engineering	25	7	n/a	n/a	n/a
Public Works	109	19	1	n/a	n/a
<b>Sub-Total: Depts. not incl. IT/GIS</b>	525	169	3	n/a	n/a
IT/GIS					
User & Testing Workstations	25	7	56	39	5
Training Room	13	1	n/a	n/a	n/a
Fire Station #2 EOC	12	0	n/a	n/a	n/a
Loaners/Spare (remaining in IT)	17	0	n/a	n/a	n/a
<b>Sub-Total: IT/GIS</b>	67	8	56	39	5
<b>Total</b>	592	177	59	39	5

\*Includes IT loaners temporarily assigned to that department

# TECHNOLOGY FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
<b>Revenues</b>							
Charges for Service	\$ 1,885,600	\$ 2,334,200	\$ 2,418,700	\$ 2,418,700	\$ 2,370,500	\$ (48,200)	(2.0%)
Investment Income	3,011	64,939	185,000	6,000	185,000	179,000	2983.3%
Other	5,522	8,756	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 1,894,133</b>	<b>\$ 2,407,895</b>	<b>\$ 2,603,700</b>	<b>\$ 2,424,700</b>	<b>\$ 2,555,500</b>	<b>\$ 130,800</b>	<b>5.4%</b>
Interfund Transfers In	2,000,000	-	-	-	-	-	0.0%
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 3,894,133</b>	<b>\$ 2,407,895</b>	<b>\$ 2,603,700</b>	<b>\$ 2,424,700</b>	<b>\$ 2,555,500</b>	<b>\$ 130,800</b>	<b>5.4%</b>
<b>Expenditures</b>							
Personal Services	\$ 827,961	\$ 901,066	\$ 1,011,800	\$ 1,011,800	\$ 1,077,600	\$ 65,800	6.5%
Contractual Services	635,486	681,100	1,270,400	1,284,400	1,257,200	(27,200)	(2.1%)
Commodities	75,487	105,298	89,200	89,200	6,600	(82,600)	(92.6%)
Other Charges	4,232	7,113	2,000	2,000	2,100	100	5.0%
Capital Outlay	246,768	905,778	2,792,400	2,792,381	214,500	(2,577,881)	(92.3%)
<b>Total Expenditures</b>	<b>\$ 1,789,934</b>	<b>\$ 2,600,355</b>	<b>\$ 5,165,800</b>	<b>\$ 5,179,781</b>	<b>\$ 2,558,000</b>	<b>\$ (2,621,781)</b>	<b>(50.6%)</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 2,104,199</b>	<b>\$ (192,460)</b>	<b>\$ (2,562,100)</b>	<b>\$ (2,755,081)</b>	<b>\$ (2,500)</b>	<b>\$ 2,752,581</b>	<b>(99.9%)</b>
<b>BEGINNING WORKING CASH</b>	<b>\$ 2,809,765</b>	<b>\$ 4,913,965</b>	<b>\$ 4,721,505</b>	<b>\$ 4,721,505</b>	<b>\$ 2,159,405</b>	<b>\$ (2,562,100)</b>	<b>(54.3%)</b>
<b>ENDING WORKING CASH</b>	<b>\$ 4,913,965</b>	<b>\$ 4,721,505</b>	<b>\$ 2,159,405</b>	<b>\$ 1,966,424</b>	<b>\$ 2,156,905</b>	<b>\$ 190,481</b>	<b>9.7%</b>

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**PERSONNEL SUMMARY**


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Title	Grade	<u>Authorized Positions in F-T-E</u>		
		2023	2024	+ (-)
IT Manager	10	1.00	1.00	
Systems Engineer	8	1.00	1.00	
Enterprise Systems Analyst	5	2.00	2.00	
Applications Programmer	5	1.00	1.00	
IT Support Analyst	4	1.00	1.00	
IT Specialist	4	1.00	1.00	
<b>Total F-T-E</b>		<b>7.00</b>	<b>7.00</b>	<b>0.00</b>

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**Integrated Services Department  
Cross Reference to All Funds**


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Code	Fund	<u>Authorized Positions in F-T-E</u>		
		2023	2024	+ (-)
101	General Fund	6.00	6.00	
625	Technology Fund	7.00	7.00	
	<b>Total F-T-E All Funds</b>	<b>13.00</b>	<b>13.00</b>	<b>0.00</b>

# TECHNOLOGY FUND (625)

## 5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

ACCOUNT DESCRIPTION	PROJ	2023								
		2021 ACTUAL	2022 ACTUAL	ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
REVENUES										
CHARGES TO OPERATIONS		1,885,600	2,334,200	2,418,700	2,418,700	2,370,500	2,407,800	2,445,400	2,483,600	2,522,600
INTEREST INCOME		3,011	64,939	185,000	6,000	185,000	185,000	185,000	185,000	185,000
OTHER INCOME		5,522	8,756	0	0	0	0	0	0	0
OPERATING TRANSFER IN		2,000,000	0	0	0	0	0	0	0	0
TOTAL REVENUES		3,894,133	2,407,895	2,603,700	2,424,700	2,555,500	2,592,800	2,630,400	2,668,600	2,707,600
EXPENDITURES										
OPERATING EXPENDITURES										
Personal Services		827,961	901,066	1,011,800	1,011,800	1,077,600	1,101,800	1,126,600	1,151,900	1,177,800
Contractual Services		635,486	681,100	1,270,400	1,284,400	1,257,200	1,269,800	1,282,500	1,295,300	1,308,300
Commodities		75,487	105,298	89,200	89,200	6,600	6,700	6,800	6,900	7,000
Other Charges		4,232	7,113	2,000	2,000	2,100	0	0	0	0
SUBTOTAL - OPERATING EXPENDITURE		1,543,166	1,694,577	2,373,400	2,387,400	2,343,500	2,378,300	2,415,900	2,454,100	2,493,100
EQUIPMENT										
IT Equipment Replacement	EQ9708	207,515	173,298	241,800	241,800	214,500	214,500	214,500	214,500	214,500
Village ERP Software Replacement	EQ1904	39,253	732,480	2,500,600	2,500,581	0	0	0	0	0
Plan Review Software	EQ2302	0	0	50,000	50,000	0	0	0	0	0
SUBTOTAL - EQUIPMENT		246,768	905,778	2,792,400	2,792,381	214,500	214,500	214,500	214,500	214,500
TOTAL EXPENDITURES		1,789,934	2,600,355	5,165,800	5,179,781	2,558,000	2,592,800	2,630,400	2,668,600	2,707,600
BEGINNING WORKING CASH										
REVENUES OVER (UNDER) EXPENDS.		2,809,766	4,913,965	4,721,505	4,721,505	2,159,405	2,156,905	2,156,905	2,156,905	2,156,905
ENDING WORKING CASH		2,104,199	(192,460)	(2,562,100)	(2,755,081)	(2,500)	0	0	0	0
		4,913,965	4,721,505	2,159,405	1,966,424	2,156,905	2,156,905	2,156,905	2,156,905	2,156,905
Fund Balance as a Percent of Expenditures						84%	83%	82%	81%	80%

## TECHNOLOGY FUND

Revenues

Account	Account Description			2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
		2021 Actuals	2022 Actuals	Actuals	Budget			
625-0000-451680-	Intragvt Svc Chg Chgs To Oper	1,885,600	2,334,200	2,418,700	2,418,700	2,370,500	(48,200)	(2.0%)
	<b>Charges for Service</b>	<b>1,885,600</b>	<b>2,334,200</b>	<b>2,418,700</b>	<b>2,418,700</b>	<b>2,370,500</b>	<b>(48,200)</b>	<b>(2.0%)</b>
625-0000-461020-	Int Inc on Investments	1,201	51,737	160,000	6,000	160,000	154,000	2566.7%
625-0000-462100-	Invest Inc Invstmnt Inc IMET	1,811	13,202	25,000	-	25,000	25,000	0.0%
	<b>Investment Income</b>	<b>3,011</b>	<b>64,939</b>	<b>185,000</b>	<b>6,000</b>	<b>185,000</b>	<b>179,000</b>	<b>2983.3%</b>
625-0000-489900-	Other Income	5,522	8,756	-	-	-	-	0.0%
	<b>Other</b>	<b>5,522</b>	<b>8,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
625-0000-491050-	Other Fin Src Oper Transfer In	2,000,000	-	-	-	-	-	0.0%
	<b>Other Financing Sources</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL TECHNOLOGY FUND</b>		<b>3,894,133</b>	<b>2,407,895</b>	<b>2,603,700</b>	<b>2,424,700</b>	<b>2,555,500</b>	<b>130,800</b>	<b>5.4%</b>

VILLAGE OF ARLINGTON HEIGHTS

**2024 CHARGES TO OPERATIONS FOR IT/GIS SERVICES**

		IT/GIS SERVICE CHARGE		
FUND	OPERATION	2023	2024	VARIANCE
101	0101 Board of Trustees	12,500	4,600	(7,900)
101	0201 Integrated Services	55,900	50,200	(5,700)
101	0301 Human Resources	33,400	36,500	3,100
101	0401 Legal Department	16,700	0	(16,700)
101	0501 Finance Department	50,100	54,800	4,700
101	3001 Police Department	718,400	749,100	30,700
101	3501 Fire Department	353,000	338,000	(15,000)
101	4001 Planning & Community Development	82,500	86,800	4,300
101	4501 Building & Life Safety	156,700	159,900	3,200
101	7001 Health Services	89,300	91,300	2,000
101	7007 Senior Services	83,500	95,900	12,400
101	7101 Public Works Department	387,500	374,500	(13,000)
<b>Sub-Total General Fund</b>		<b>\$2,039,500</b>	<b>\$2,041,600</b>	<b>\$2,100</b>
235	3001 Parking - Police	20,900	22,800	1,900
505	0501 Water & Sewer - Finance Department	64,800	45,700	(19,100)
505	7201 Water & Sewer - Water Utility	235,000	201,000	(34,000)
605	0301 Health Insurance - Human Resources	4,200	4,600	400
615	0301 Workers' Comp - Human Resources	8,400	9,100	700
621	7501 Fleet Operations - Mun. Fleet Services	45,900	45,700	(200)
<b>Sub-Total Other Funds</b>		<b>\$379,200</b>	<b>\$328,900</b>	<b>(\$50,300)</b>
<b>TOTAL VILLAGE</b>		<b>\$2,418,700</b>	<b>\$2,370,500</b>	<b>(\$48,200)</b>

Note: Village IT/GIS service charges are calculated as follows: The number of computers inventoried in each cost center at a point in time is divided by the total number of computers at the same point in time. The resulting percentage is multiplied by the total IT portion of the proposed budget (including the IT Equipment Replacement Program) which is calculated by subtracting the GIS portion of the budget from the total IT/GIS budget. The GIS level of support percentage is assigned to each cost center (not all cost centers are charged for GIS services) as provided by the GIS Manager. The percentage is multiplied by the total GIS portion of the proposed budget. These two calculations for each cost center are added together for the IT/GIS Service Charge.

# TECHNOLOGY FUND

Expenditures

## INFORMATION TECHNOLOGY / GIS

0601

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
625-0601-510010-	Pers Svcs Salaries	590,719	618,027	713,000	713,000	760,300	47,300	6.6%
625-0601-518010-	Pers Svcs Temporary Help	-	-	11,100	11,100	11,400	300	2.7%
625-0601-518050-	Pers Svcs Overtime Civilian	-	-	4,400	4,400	4,500	100	2.3%
	<b>Salaries</b>	<b>590,719</b>	<b>618,027</b>	<b>728,500</b>	<b>728,500</b>	<b>776,200</b>	<b>47,700</b>	<b>6.5%</b>
625-0601-519010-	Empl Benefits Wrks Comp	600	700	700	700	700	-	0.0%
625-0601-519050-	Empl Benefits Med Insurance	119,600	166,300	144,500	144,500	153,600	9,100	6.3%
625-0601-519100-	Empl Benefits IMRF	73,824	71,106	82,300	82,300	87,700	5,400	6.6%
625-0601-519110-	Empl Benefits Social Security	35,027	36,417	45,200	45,200	48,100	2,900	6.4%
625-0601-519120-	Empl Benefits Medicare	8,192	8,517	10,600	10,600	11,300	700	6.6%
	<b>Fringe Benefits</b>	<b>237,242</b>	<b>283,040</b>	<b>283,300</b>	<b>283,300</b>	<b>301,400</b>	<b>18,100</b>	<b>6.4%</b>
625-0601-520050-	Prof Tech Svcs Prof Svcs	208,514	220,780	230,000	230,000	236,800	6,800	3.0%
625-0601-520390-	Prof Tech Svcs Data Proc Svcs	279,928	325,330	852,400	866,400	584,000	(282,400)	(32.6%)
625-0601-520400-	Prof Tech Svcs General Insurnc	5,500	3,900	4,100	4,100	4,100	-	0.0%
625-0601-521020-	Prop Svcs Equipment Maint	35,050	35,513	44,500	44,500	31,300	(13,200)	(29.7%)
625-0601-521650-	Prop Svcs Other Services	88,376	84,302	123,200	123,200	-	(123,200)	(100.0%)
625-0601-521655-	Prop Svcs Software Licenses	-	-	-	-	255,600	255,600	0.0%
625-0601-522020-	Other Cont Svcs Dues	7,094	5,475	1,100	1,100	700	(400)	(36.4%)
625-0601-522030-	Other Cont Svcs Training	6,061	2,600	12,100	12,100	12,100	-	0.0%
625-0601-522050-	Other Cont Svcs Postage	164	-	800	800	800	-	0.0%
625-0601-522150-	Other Cont Svcs Photocopying	-	-	100	100	100	-	0.0%
625-0601-522370-	Other Cont Svcs Veh Srv Chg	4,800	3,200	2,100	2,100	3,500	1,400	66.7%
625-0601-522700-	Other Cont Svcs Phone & Data	-	-	-	-	128,200	128,200	0.0%
	<b>Contractual Services</b>	<b>635,486</b>	<b>681,100</b>	<b>1,270,400</b>	<b>1,284,400</b>	<b>1,257,200</b>	<b>(27,200)</b>	<b>(2.1%)</b>
625-0601-530010-	Genl Supp Publications	-	-	1,000	1,000	1,000	-	0.0%
625-0601-530050-	Genl Supp Office Supp & Equip	4,079	3,365	5,200	5,200	5,200	-	0.0%
625-0601-530500-	Genl Supp Petroleum Products	191	399	400	400	400	-	0.0%
625-0601-533050-	Other Supplies	71,217	101,534	82,600	82,600	-	(82,600)	(100.0%)
	<b>Commodities</b>	<b>75,487</b>	<b>105,298</b>	<b>89,200</b>	<b>89,200</b>	<b>6,600</b>	<b>(82,600)</b>	<b>(92.6%)</b>
625-0601-542790-	Insurance OPEB Exp Gen Govt	4,232	7,113	2,000	2,000	2,100	100	5.0%
	<b>Other Charges</b>	<b>4,232</b>	<b>7,113</b>	<b>2,000</b>	<b>2,000</b>	<b>2,100</b>	<b>100</b>	<b>5.0%</b>
625-0601-550100-	Property Office Equipment	246,768	905,778	2,792,400	2,792,381	214,500	(2,577,881)	(92.3%)
	<b>Capital Outlay</b>	<b>246,768</b>	<b>905,778</b>	<b>2,792,400</b>	<b>2,792,381</b>	<b>214,500</b>	<b>(2,577,881)</b>	<b>(92.3%)</b>
	<b>TOTAL TECHNOLOGY FUND</b>	<b>1,789,934</b>	<b>2,600,355</b>	<b>5,165,800</b>	<b>5,179,781</b>	<b>2,558,000</b>	<b>(2,621,781)</b>	<b>(50.6%)</b>

# TECHNOLOGY FUND

## EXPENDITURE DETAIL

### INFORMATION TECHNOLOGY / GEOGRAPHIC INFORMATION SYSTEMS

0601

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>SALARIES:</b>						
625-0601-510010-	Salaries	Salaries	713,000		760,300	
625-0601-518010-	Temporary Help	Temporary Help	11,100		11,400	
625-0601-518050-	Overtime Civilian	Overtime Civilian	4,400		4,500	
<b>TOTAL SALARIES</b>			<b>728,500</b>		<b>776,200</b>	
<b>FRINGE BENEFITS:</b>						
625-0601-519010-	Workers' Compensation	Workers' Compensation Insurance	700		700	
625-0601-519050-	Medical Insurance	Medical Insurance	144,500		153,600	
625-0601-519100-	IMRF	IMRF	82,300		87,700	
625-0601-519110-	Social Security	Social Security	45,200		48,100	
625-0601-519120-	Medicare	Medicare	10,600		11,300	
<b>TOTAL FRINGE BENEFITS</b>			<b>283,300</b>		<b>301,400</b>	
<b>CONTRACTUAL SERVICES:</b>						
625-0601-520050-	Professional Services	GIS Consortium Staffing	230,000		230,000	
		GIS Consortium Membership Cost Sharing	0	230,000	6,800	236,800
625-0601-520390-	Data Processing Services	Disaster Recovery Project	13,000		0	
		Web Maintenance Project	12,300		0	
		HTE services (ASP)	234,200		59,000	
		Two-Factor Maintenance Renewal	16,000		0	
		Business Process Improvement	12,100		0	
		NovusAGENDA electronic packets	20,400		0	
		Tyler Services	525,000		525,000	
		Veeam Office365 Backup	6,300		0	
		NextRequest FOIA Software	13,100		0	
		Executime Licensing	14,000	866,400	0	584,000
625-0601-520400-	General Insurance	Liability and property insurance	4,100		4,100	
625-0601-521020-	Equipment Maintenance	Mini-computer and support equipment maintenance				
		GIS	23,200		0	
		Printers	7,000		7,000	
		Cisco Smartnet Renewal	0		10,000	
		Routers/Switches	5,200		5,200	
		Network	9,100	44,500	9,100	31,300
625-0601-521650-	Other Services	Internet services	84,000		0	
		Police squad car wireless service	19,200		0	
		Fire vehicles wireless service	5,500		0	
		Cell Phone Charges	5,500		0	
		Laserfiche Licenses	9,000	123,200	0	0
625-0601-521655-	Software Licenses	Dell MS Software Agreement O365	0		112,500	
		Bluebeam Core & Studio Prime (for Energov)	0		16,000	
		NovusAgenda Electronic Packets	0		20,400	
		Laserfiche Licensing	0		4,000	

# TECHNOLOGY FUND

## EXPENDITURE DETAIL

### INFORMATION TECHNOLOGY / GEOGRAPHIC INFORMATION SYSTEMS

0601

Account Number	Account Title	Description	Budget 2023		Budget 2024	
625-0601-521655-	Software Licenses (cont.)	Seamless Gov - Interactive Web Forms	0		10,300	
		NextRequest FOIA Software	0		14,500	
		GIS Consortium Software (ESRI ArcGIS)	0		16,400	
		Fortra Helpsystems HTE Doc. Mgmt	0		1,100	
		PDQ Deploy/PDQ Inventory	0		6,500	
		SimpleMDM	0		1,600	
		Cloudflare	0		300	
		CrowdStrike	0		15,000	
		NearMap GIS	0		5,000	
		Entrust SSL Certificate	0		3,000	
		Veeam Office365 Backup	0		9,500	
		Veeam Backup & Replication	0		4,000	
		Barracuda Mail Archiver Cloud	0		15,000	
		AssetTiger	0	0	500	255,600
625-0601-522020-	Dues	Dues and professional memberships				
		IT (GMIS)	700		700	
		GIS (ILGISA/URISA/AAG)	400	1,100	0	700
625-0601-522030-	Training	Seminars and specialized training				
		Conferences	1,000		1,000	
		Technical seminars & webinars	2,000		2,000	
		End-user training	4,100		4,100	
		User group seminars	1,500		1,500	
		Tuition reimbursement	2,000		2,000	
		Miscellaneous	1,500	12,100	1,500	12,100
625-0601-522050-	Postage	Postage		800		800
625-0601-522150-	Photocopying	Photocopies, supplies & maintenance		100		100
625-0601-522370-	Vehicle/Equip Lease Chrg	Vehicle lease charge		2,100		3,500
625-0601-522700-	Phone & Data Services	Cell Phone Charges	0		5,500	
		Internet Services	0		20,000	
		VH, SC, FS2 Comcast Internet & MetroE	0		60,000	
		Police Squad Car Wireless Services	0		22,000	
		Fire Vehicles Wireless Services	0		9,000	
		FS2 Astound	0		1,700	
		Revize Village Website Hosting	0	0	10,000	128,200
		<b>TOTAL CONTRACTUAL SERVICES</b>		<b>1,284,400</b>		<b>1,257,200</b>
<b>COMMODITIES:</b>						
625-0601-530010-	Publications/Periodicals	Periodicals and books				
		IT		1,000		1,000
625-0601-530050-	Office Supplies & Equip.	General office supplies				
		IT	1,100		1,100	
		GIS (includes media & cartridges for Canon plotter and printer)	4,100	5,200	4,100	5,200
625-0601-530500-	Petroleum Products	Gasoline for department vehicle(s)		400		400
625-0601-533050-	Other Supplies	Computer software, etc.				
		IT	82,600	82,600		0
		<b>TOTAL COMMODITIES</b>		<b>89,200</b>		<b>6,600</b>

# TECHNOLOGY FUND

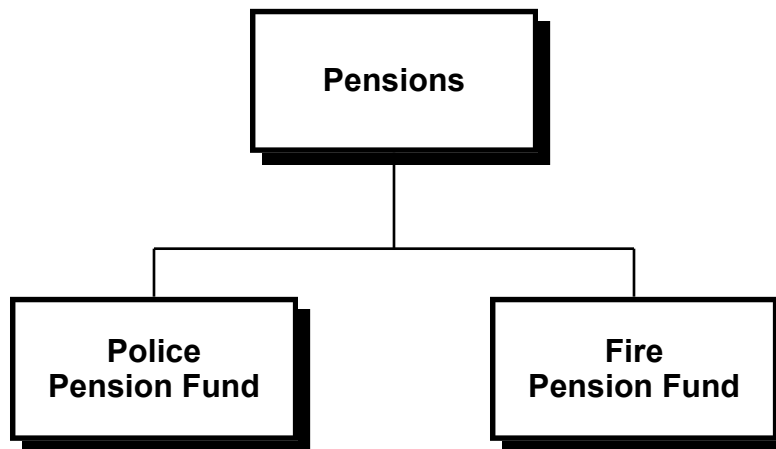
## EXPENDITURE DETAIL

### INFORMATION TECHNOLOGY / GEOGRAPHIC INFORMATION SYSTEMS

0601

Account Number	Account Title	Description	Budget 2023		Budget 2024	
<b>OTHER CHARGES:</b>						
625-0601-542790-	OPEB Liability Expense	OPEB liability expense		2,000		2,100
<b>TOTAL OTHER CHARGES</b>				<u>2,000</u>		<u>2,100</u>
<b>CAPITAL OUTLAY:</b>						
625-0601-550100-	Office Equipment	IT Equipment Repl Program (EQ9708)				
		PC, printer & server replacement	96,800		0	
		Laptops (10)	0		12,000	
		Desktops (70)	0		56,000	
		Slim Laptops (Surfaces) (4)	0		7,000	
		Printer Replacements	0		7,500	
		iPad Pro Replacements	0		27,000	
		Ubiquiti VH Core Network Switches	0		10,000	
		Dell Server Warranty Renewal	0		10,000	
		Public Safety vehicle computer systems -				
		Police Laptops (7)	0		75,000	
		Replacement Batteries for UPS Battery				
		Backups	0		10,000	
		Public Safety vehicle computer systems	145,000	241,800	0	214,500
		Plan Review Software (EQ2302)		50,000		0
		Village ERP Software Replacement (EQ1904)	0		0	
		Prior Year Encumbrance Carryover	2,500,581	2,500,581	0	0
<b>TOTAL CAPITAL OUTLAY</b>				<u>2,792,381</u>		<u>214,500</u>
<b>TOTAL TECHNOLOGY FUND</b>				<u>5,179,781</u>		<u>2,558,000</u>

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**Fund at a Glance**

The Village has been mandated by state law to provide for a separate Police Pension Plan. This fund is created for the purpose of providing for the retirement pensions for our police officers. The fund is administered locally and the fiduciary responsibility is placed upon the Village Treasurer and the Board of Trustees of the Police Pension Fund.

**Restrictions:**

State Law – The Police Pension Fund is locally administered as prescribed in Chapter 40 of the Illinois State Statutes. This fund must be separately accounted for and not commingled with other Village funds. The Village contracts for independent actuarial services.

**Performance Measures**

	<b>2020</b>	<b>2021</b>	<b>2022</b>
1. # of Active Participants	102	105	107
# of Retired Participants	119	123	124
Regular Pensioners	92	95	96
Duty Disability Pensioners	9	11	11
Non-Duty Disability Pensioners	1	1	1
Surviving Spouses	17	16	16
2. Actuarial Value of Fund Assets at December 31	\$163,159,680	\$185,773,937	\$159,959,904
3. Total Actuarial Liability	\$182,236,547	\$199,539,605	\$208,310,398
4. Funded Ratio	89.53%	93.10%	87.76%
5. Annual Actuarial Investment Return As Percentage of Fund Assets at Dec 31	12.97%	17.57%	-13.73%
6. Employer Annual Actuarial Funding Requirements	\$3,750,000	\$3,757,000	\$4,190,000

# POLICE PENSION FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Investment Income	\$ 26,959,756	\$ (23,319,198)	\$ 22,900,000	\$ 4,500,000	\$ 4,500,000	\$ -	0.0%
Other	5,750,448	6,211,463	5,784,400	5,111,000	5,426,000	315,000	6.2%
<b>Total Revenues</b>	<b>\$ 32,710,204</b>	<b>\$ (17,107,736)</b>	<b>\$ 28,684,400</b>	<b>\$ 9,611,000</b>	<b>\$ 9,926,000</b>	<b>\$ 315,000</b>	<b>3.3%</b>
Interfund Transfers In	-	2,000,000	-	-	-	-	0.0%
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 32,710,204</b>	<b>\$ (15,107,736)</b>	<b>\$ 28,684,400</b>	<b>\$ 9,611,000</b>	<b>\$ 9,926,000</b>	<b>\$ 315,000</b>	<b>3.3%</b>
Expenditures							
Personal Services	\$ 9,601,023	\$ 10,179,704	\$ 10,518,100	\$ 10,829,200	\$ 10,887,800	\$ 58,600	0.5%
Contractual Services	437,170	410,095	377,500	384,800	385,500	700	0.2%
Commodities	297	-	200	200	200	-	0.0%
Other Charges	57,455	116,497	-	25,000	25,000	-	0.0%
<b>Total Expenditures</b>	<b>\$ 10,095,946</b>	<b>\$ 10,706,296</b>	<b>\$ 10,895,800</b>	<b>\$ 11,239,200</b>	<b>\$ 11,298,500</b>	<b>\$ 59,300</b>	<b>0.5%</b>
Revenues over (under) Expenditures	\$ 22,614,258	\$ (25,814,032)	\$ 17,788,600	\$ (1,628,200)	\$ (1,372,500)	\$ 255,700	(15.7%)
<b>BEGINNING FUND BALANCE</b>	<b>\$ 163,159,678</b>	<b>\$ 185,773,936</b>	<b>\$ 159,959,904</b>	<b>\$ 159,959,904</b>	<b>\$ 177,748,504</b>	<b>\$ 17,788,600</b>	<b>11.1%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 185,773,936</b>	<b>\$ 159,959,904</b>	<b>\$ 177,748,504</b>	<b>\$ 158,331,704</b>	<b>\$ 176,376,004</b>	<b>\$ 18,044,300</b>	<b>11.4%</b>

## POLICE PENSION FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
705-0000-461020-	Int Inc on Investments	979,297	1,472,879	1,400,000	1,000,000	1,000,000	-	0.0%
705-0000-462100-	Invest Inc Invstmnt Inc IMET	24,222,163	(26,442,944)	20,000,000	2,000,000	2,000,000	-	0.0%
705-0000-462110-	Invest Inc Dividends	1,758,295	1,650,868	1,500,000	1,500,000	1,500,000	-	0.0%
	<b>Investment Income</b>	<b>26,959,756</b>	<b>(23,319,198)</b>	<b>22,900,000</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>-</b>	<b>0.0%</b>
705-0000-485860-	Pens Contrib Participant	1,146,864	1,224,154	1,200,000	1,200,000	1,236,000	36,000	3.0%
705-0000-485870-	Pens Contrib R/E Tax	4,073,000	4,114,000	3,911,000	3,911,000	4,190,000	279,000	7.1%
705-0000-485880-	Pens Contrib Portability Pymts	507,626	871,688	670,000	-	-	-	0.0%
	<b>Pension Contributions</b>	<b>5,727,490</b>	<b>6,209,842</b>	<b>5,781,000</b>	<b>5,111,000</b>	<b>5,426,000</b>	<b>315,000</b>	<b>6.2%</b>
705-0000-489900-	Other Income	22,958	1,621	3,400	-	-	-	0.0%
	<b>Other</b>	<b>22,958</b>	<b>1,621</b>	<b>3,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
705-0000-491050-	Other Fin Src Oper Transfer In	-	2,000,000	-	-	-	-	0.0%
	<b>Other Financing Sources</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL POLICE PENSION FUND</b>		<b>32,710,204</b>	<b>(15,107,736)</b>	<b>28,684,400</b>	<b>9,611,000</b>	<b>9,926,000</b>	<b>315,000</b>	<b>3.3%</b>

Expenditures

### PENSIONS

8001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
705-8001-515010-	Pers Svcs Pensions	8,050,492	8,567,243	8,837,000	9,088,700	9,151,200	62,500	0.7%
705-8001-515020-	Pers Svcs Non Duty Disab Pens	42,529	42,529	42,500	42,500	42,500	-	0.0%
705-8001-515030-	Pers Svcs Duty Disability Pens	628,928	649,078	653,600	713,000	684,700	(28,300)	(4.0%)
705-8001-515040-	Pers Svcs Survive Spouse Pens	879,075	920,854	985,000	985,000	1,009,400	24,400	2.5%
	<b>Salaries</b>	<b>9,601,023</b>	<b>10,179,704</b>	<b>10,518,100</b>	<b>10,829,200</b>	<b>10,887,800</b>	<b>58,600</b>	<b>0.5%</b>
705-8001-520200-	Prof Tech Svcs Legal Services	16,792	6,533	10,000	17,000	10,000	(7,000)	(41.2%)
705-8001-520210-	Prof Tech Svcs Invest Mgr Serv	338,190	348,405	300,000	300,000	300,000	-	0.0%
705-8001-520220-	Prof Tech Svcs Invest Custodan	46,594	29,763	30,000	25,000	30,000	5,000	20.0%
705-8001-520750-	Prof Tech Svcs Examinations	13,218	2,151	2,000	10,000	10,000	-	0.0%
705-8001-521650-	Prop Svcs Other Services	18,785	20,463	31,500	28,800	31,500	2,700	9.4%
705-8001-522020-	Other Cont Svcs Dues	795	1,590	1,500	1,500	1,500	-	0.0%
705-8001-522030-	Other Cont Svcs Training	2,560	1,189	2,000	2,000	2,000	-	0.0%
705-8001-522050-	Other Cont Svcs Postage	237	-	500	500	500	-	0.0%
	<b>Contractual Services</b>	<b>437,170</b>	<b>410,095</b>	<b>377,500</b>	<b>384,800</b>	<b>385,500</b>	<b>700</b>	<b>0.2%</b>
705-8001-530010-	Genl Supp Publications	-	-	100	100	100	-	0.0%
705-8001-530050-	Genl Supp Office Supp & Equip	297	-	100	100	100	-	0.0%
	<b>Commodities</b>	<b>297</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>0.0%</b>
705-8001-540650-	Other Charges Pension Refunds	57,455	116,497	-	25,000	25,000	-	0.0%
	<b>Other Charges</b>	<b>57,455</b>	<b>116,497</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL POLICE PENSION FUND</b>		<b>10,095,946</b>	<b>10,706,296</b>	<b>10,895,800</b>	<b>11,239,200</b>	<b>11,298,500</b>	<b>59,300</b>	<b>0.5%</b>

# POLICE PENSION FUND

## EXPENDITURE DETAIL

### PENSIONS

8001

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>SALARIES:</b>				
705-8001-515010-	Service Pensions	Service Pensions	9,088,700	9,151,200
705-8001-515020-	Non-Duty Disability Pens	Non-Duty Disability Pension	42,500	42,500
705-8001-515030-	Duty Disability Pension	Duty Disability Pension	713,000	684,700
705-8001-515040-	Surviving Spouse Pension	Surviving Spouse Pension	985,000	1,009,400
<b>TOTAL SALARIES</b>			<b>10,829,200</b>	<b>10,887,800</b>
<b>CONTRACTUAL SERVICES:</b>				
705-8001-520200-	Legal Services	Legal services	17,000	10,000
705-8001-520210-	Invest Manager Services	Investment manager services	300,000	300,000
705-8001-520220-	Investment Custodian	Investment custodian services	25,000	30,000
705-8001-520750-	Examinations	Examinations	10,000	10,000
705-8001-521650-	Other Services	Tracker annual fee	6,100	7,000
		DOI Filing Fee	8,000	9,000
		Fiduciary Insurance	7,500	8,000
		Other services	7,200	7,500
705-8001-522020-	Dues	Dues	1,500	1,500
705-8001-522030-	Training	Training	2,000	2,000
705-8001-522050-	Postage	Postage	500	500
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>384,800</b>	<b>385,500</b>
<b>COMMODITIES:</b>				
705-8001-530010-	Publications Periodicals	Publications	100	100
705-8001-530050-	Office Supplies & Equip.	General office supplies	100	100
<b>TOTAL COMMODITIES</b>			<b>200</b>	<b>200</b>
<b>OTHER CHARGES:</b>				
705-8001-540650-	Pension Refunds	Refunds of contributions upon withdrawal	25,000	25,000
<b>TOTAL OTHER CHARGES</b>			<b>25,000</b>	<b>25,000</b>
<b>TOTAL PENSIONS</b>			<b>11,239,200</b>	<b>11,298,500</b>
<b>TOTAL POLICE PENSION FUND</b>			<b>11,239,200</b>	<b>11,298,500</b>

**Fund at a Glance**

The Village has been mandated by state law to provide for a separate Fire Pension Plan. This fund is created for the purpose of providing for the retirement pensions of our firefighters. The fund is administered locally and the fiduciary responsibility is placed upon the Village Treasurer and the Board of Trustees of the Fire Pension Fund.

**Restrictions:**

STATE LAW – The Fire Pension Fund is locally administered as prescribed in Chapter 40 of the Illinois State Statutes. This fund must be separately accounted for and not commingled with other Village funds. The Village contracts for independent actuarial services.

**Performance Measures**

	2020	2021	2022
1. # of Active Participants	103	106	107
# of Retired Participants	104	106	109
Regular Pensioners	62	62	65
Duty Disability Pensioners	25	22	23
Non-Duty Disability Pensioners	1	2	2
Surviving Spouses	16	20	19
2. Actuarial Value of Fund Assets at December 31	\$136,198,812	\$149,361,461	\$127,478,716
3. Total Actuarial Liability	\$163,873,563	\$179,441,272	\$189,539,868
4. Funded Ratio	83.11%	83.24%	78.53%
5. Annual Actuarial Investment Return As Percentage of Fund Assets at December 31	11.2%	11.52%	-14.76%
6. Employer Annual Actuarial Funding Requirements	\$4,829,000	\$5,255,000	\$5,880,000

# FIRE PENSION FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Investment Income	\$ 15,244,160	\$ (21,301,148)	\$ 11,930,000	\$ 3,400,000	\$ 3,400,000	\$ -	0.0%
Other	6,152,784	6,123,586	6,441,200	6,431,000	7,091,000	660,000	10.3%
<b>Total Revenues</b>	<b>\$ 21,396,945</b>	<b>\$ (15,177,562)</b>	<b>\$ 18,371,200</b>	<b>\$ 9,831,000</b>	<b>\$ 10,491,000</b>	<b>\$ 660,000</b>	<b>6.7%</b>
Interfund Transfers In	-	2,000,000	-	-	-	-	0.0%
<b>Total Revenues and Interfund Transfers In</b>	<b>\$ 21,396,945</b>	<b>\$ (13,177,562)</b>	<b>\$ 18,371,200</b>	<b>\$ 9,831,000</b>	<b>\$ 10,491,000</b>	<b>\$ 660,000</b>	<b>6.7%</b>
Expenditures							
Personal Services	\$ 7,913,187	\$ 8,508,695	\$ 8,791,800	\$ 8,948,500	\$ 9,013,100	\$ 64,600	0.7%
Contractual Services	320,614	196,389	174,900	82,100	192,300	110,200	134.2%
Commodities	84	99	200	200	200	-	0.0%
Other Charges	409	-	-	25,000	25,000	-	0.0%
<b>Total Expenditures</b>	<b>\$ 8,234,295</b>	<b>\$ 8,705,182</b>	<b>\$ 8,966,900</b>	<b>\$ 9,055,800</b>	<b>\$ 9,230,600</b>	<b>\$ 174,800</b>	<b>1.9%</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 13,162,650</b>	<b>\$ (21,882,744)</b>	<b>\$ 9,404,300</b>	<b>\$ 775,200</b>	<b>\$ 1,260,400</b>	<b>\$ 485,200</b>	<b>62.6%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 136,198,810</b>	<b>\$ 149,361,460</b>	<b>\$ 127,478,716</b>	<b>\$ 127,478,716</b>	<b>\$ 136,883,016</b>	<b>\$ 9,404,300</b>	<b>7.4%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 149,361,460</b>	<b>\$ 127,478,716</b>	<b>\$ 136,883,016</b>	<b>\$ 128,253,916</b>	<b>\$ 138,143,416</b>	<b>\$ 9,889,500</b>	<b>7.7%</b>

## FIRE PENSION FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
711-0000-461020-	Int Inc on Investments	1,025,880	48,751	880,000	900,000	900,000	-	0.0%
711-0000-462100-	Invest Inc Invstmnt Inc IMET	12,551,814	(22,206,916)	10,350,000	2,000,000	2,000,000	-	0.0%
711-0000-462110-	Invest Inc Dividends	1,666,466	857,018	700,000	500,000	500,000	-	0.0%
	<b>Investment Income</b>	<b>15,244,160</b>	<b>(21,301,148)</b>	<b>11,930,000</b>	<b>3,400,000</b>	<b>3,400,000</b>	<b>-</b>	<b>0.0%</b>
711-0000-485860-	Pens Contrib Participant	1,145,403	1,168,906	1,175,000	1,175,000	1,210,000	35,000	3.0%
711-0000-485870-	Pens Contrib R/E Tax	4,913,000	4,962,000	5,256,000	5,256,000	5,881,000	625,000	11.9%
711-0000-485880-	Pens Contrib Portability Pymts	91,705	-	-	-	-	-	0.0%
	<b>Pension Contributions</b>	<b>6,150,108</b>	<b>6,130,906</b>	<b>6,431,000</b>	<b>6,431,000</b>	<b>7,091,000</b>	<b>660,000</b>	<b>10.3%</b>
711-0000-489900-	Other Income	2,676	(7,320)	10,200	-	-	-	0.0%
	<b>Other</b>	<b>2,676</b>	<b>(7,320)</b>	<b>10,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
711-0000-491050-	Other Fin Src Oper Transfer In	-	2,000,000	-	-	-	-	0.0%
	<b>Other Financing Sources</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL FIRE PENSION FUND</b>		<b>21,396,945</b>	<b>(13,177,562)</b>	<b>18,371,200</b>	<b>9,831,000</b>	<b>10,491,000</b>	<b>660,000</b>	<b>6.7%</b>

Expenditures

### PENSIONS

8001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
711-8001-515010-	Pers Svcs Pensions	5,304,941	5,762,436	6,042,500	6,191,800	6,233,300	41,500	0.7%
711-8001-515020-	Pers Svcs Non Duty Disab Pens	73,913	151,972	215,800	88,900	197,300	108,400	121.9%
711-8001-515030-	Pers Svcs Duty Disability Pens	1,258,500	1,267,425	1,222,400	1,356,700	1,243,400	(113,300)	(8.4%)
711-8001-515040-	Pers Svcs Survive Spouse Pens	1,075,640	1,142,854	1,123,900	1,123,900	1,123,900	-	0.0%
711-8001-515050-	Pers Svcs Occup Disease Pens	200,192	184,008	187,200	187,200	215,200	28,000	15.0%
	<b>Salaries</b>	<b>7,913,187</b>	<b>8,508,695</b>	<b>8,791,800</b>	<b>8,948,500</b>	<b>9,013,100</b>	<b>64,600</b>	<b>0.7%</b>
711-8001-520200-	Prof Tech Svcs Legal Services	43,620	89,906	40,000	50,000	50,000	-	0.0%
711-8001-520210-	Prof Tech Svcs Invest Mgr Serv	234,613	5,000	117,600	-	120,000	120,000	0.0%
711-8001-520220-	Prof Tech Svcs Invest Custodian	13,276	69,280	-	10,000	-	(10,000)	(100.0%)
711-8001-520750-	Prof Tech Svcs Examinations	7,681	23,474	5,000	10,000	10,000	-	0.0%
711-8001-521650-	Prop Svcs Other Services	19,525	6,710	9,700	9,700	9,700	-	0.0%
711-8001-522020-	Other Cont Svcs Dues	1,295	1,295	1,300	1,300	1,300	-	0.0%
711-8001-522030-	Other Cont Svcs Training	550	725	1,000	1,000	1,000	-	0.0%
711-8001-522050-	Other Cont Svcs Postage	54	-	300	100	300	200	200.0%
	<b>Contractual Services</b>	<b>320,614</b>	<b>196,389</b>	<b>174,900</b>	<b>82,100</b>	<b>192,300</b>	<b>110,200</b>	<b>134.2%</b>
711-8001-530010-	Genl Supp Publications	-	-	100	100	100	-	0.0%
711-8001-530050-	Genl Supp Office Supp & Equip	84	99	100	100	100	-	0.0%
	<b>Commodities</b>	<b>84</b>	<b>99</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>0.0%</b>
711-8001-540650-	Other Charges Pension Refunds	-	-	-	25,000	25,000	-	0.0%
711-8001-540930-	Other Charges Foreign Taxes Pd	409	-	-	-	-	-	0.0%
	<b>Other Charges</b>	<b>409</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL FIRE PENSION</b>		<b>8,234,295</b>	<b>8,705,182</b>	<b>8,966,900</b>	<b>9,055,800</b>	<b>9,230,600</b>	<b>174,800</b>	<b>1.9%</b>

# FIRE PENSION FUND

## EXPENDITURE DETAIL

### PENSIONS

8001

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>SALARIES:</b>				
711-8001-515010-	Service Pensions	Service Pensions	6,191,800	6,233,300
711-8001-515020-	Non-Duty Disability Pens	Non-Duty Disability Pension	88,900	197,300
711-8001-515030-	Duty Disability Pension	Duty Disability Pension	1,356,700	1,243,400
711-8001-515040-	Surviving Spouse Pension	Surviving Spouse Pension	1,123,900	1,123,900
711-8001-515050-	Occupational Disease Pen	Occupational Disease Pension	187,200	215,200
<b>TOTAL SALARIES</b>			<b>8,948,500</b>	<b>9,013,100</b>
<b>CONTRACTUAL SERVICES:</b>				
711-8001-520200-	Legal Services	Legal services	50,000	50,000
711-8001-520210-	Invest Manager Services	IFPIF Expenses	0	120,000
711-8001-520220-	Investment Custodian	Investment custodian	10,000	0
711-8001-520750-	Examinations	Examinations	10,000	10,000
711-8001-521650-	Other Services	Secretarial	1,500	1,500
		Fiduciary Insurance	5,200	5,200
		Court Reporter	2,200	2,200
		Miscellaneous	800	800
711-8001-522020-	Dues	Dues	1,300	1,300
711-8001-522030-	Training	Training	1,000	1,000
711-8001-522050-	Postage	Postage	100	300
<b>TOTAL CONTRACTUAL SERVICES</b>			<b>82,100</b>	<b>192,300</b>
<b>COMMODITIES:</b>				
711-8001-530010-	Publications/Periodicals	Publications and periodicals	100	100
711-8001-530050-	Office Supplies & Equip.	General office supplies	100	100
<b>TOTAL COMMODITIES</b>			<b>200</b>	<b>200</b>
<b>OTHER CHARGES:</b>				
711-8001-540650-	Pension Refunds	Refunds of contributions upon withdrawal	25,000	25,000
<b>TOTAL OTHER CHARGES</b>			<b>25,000</b>	<b>25,000</b>
<b>TOTAL PENSIONS</b>			<b>9,055,800</b>	<b>9,230,600</b>
<b>TOTAL FIRE PENSION FUND</b>			<b>9,055,800</b>	<b>9,230,600</b>

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## **AFFORDABLE HOUSING FUND**

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## Fund at a Glance

In July 2013 the Village Board adopted the Affordable Housing Trust Fund. The Trust Fund Ordinance delineates the purpose, procedures, sources of funds, and eligibility requirement for use of funds. Sources of funds as delineated in the ordinance, are from three primary sources:

1. Cash payments in lieu of constructing affordable units.
2. Income from fees collected from the Village's transfer of Industrial Revenue Bond Cap
3. 1% of all gaming revenue received annually by the Village after the first full fiscal year the Village of Arlington Heights receives any gaming revenue as well 10% of any gaming revenue from slot machines received by the Village in the full first year.

The Trust Fund Ordinance establishes eligibility of requirements for use of the funds as follows: the use of Housing Trust Fund resources shall be limited to supporting, in whole or in part, one or more of the following Eligible Activities:

1. Creation and preservation of Attainable Housing including, without limitations, new construction, rehabilitation, and adaptive reuse;
2. Acquisition and disposition, including without limitation, vacant land, single family homes, multi-unit buildings, and other existing structures that may be used in whole or part to provide Attainable Housing;
3. Payments for costs incurred in connection with administering the Housing Trust Fund. No costs shall be reimbursed except pursuant to a written agreement between the Village and any third-party approved by the Village to administer a program or a funded program.

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Investment Income	\$ 441	\$ 11,523	\$ 29,000	\$ -	\$ 29,000	\$ 29,000	0.0%
Other	377,310	84,498	100,000	100,000	100,000	-	0.0%
<b>Total Revenues</b>	<b>\$ 377,751</b>	<b>\$ 96,021</b>	<b>\$ 129,000</b>	<b>\$ 100,000</b>	<b>\$ 129,000</b>	<b>\$ 29,000</b>	<b>29.0%</b>
Expenditures							
Contractual Services	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>0.0%</b>
Revenues over (under) Expenditures	\$ 377,751	\$ 96,021	\$ 104,000	\$ 75,000	\$ 104,000	\$ 29,000	38.7%
<b>BEGINNING FUND BALANCE</b>	<b>\$ 446,844</b>	<b>\$ 824,595</b>	<b>\$ 920,616</b>	<b>\$ 920,616</b>	<b>\$ 1,024,616</b>	<b>\$ 104,000</b>	<b>11.3%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 824,595</b>	<b>\$ 920,616</b>	<b>\$ 1,024,616</b>	<b>\$ 995,616</b>	<b>\$ 1,128,616</b>	<b>\$ 133,000</b>	<b>13.4%</b>

## AFFORDABLE HOUSING FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
217-0000-461020-	Int Inc on Investments	179	9,194	25,000	-	25,000	25,000	0.0%
217-0000-462100-	Invest Inc Invstmnt Inc IMET	262	2,329	4,000	-	4,000	4,000	0.0%
	<b>Investment Income</b>	<b>441</b>	<b>11,523</b>	<b>29,000</b>	<b>-</b>	<b>29,000</b>	<b>29,000</b>	<b>0.0%</b>
217-0000-484500-	Spcl Ops Afford Housing Trust	377,310	84,498	100,000	100,000	100,000	-	0.0%
	<b>Special Operations</b>	<b>377,310</b>	<b>84,498</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL AFFORDABLE HOUSING FUND</b>		<b>377,751</b>	<b>96,021</b>	<b>129,000</b>	<b>100,000</b>	<b>129,000</b>	<b>29,000</b>	<b>29.0%</b>

Expenditures

### PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
217-4001-520050-	Prof Tech Svcs Prof Svcs	-	-	25,000	25,000	25,000	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL AFFORDABLE HOUSING FUND</b>		<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.0%</b>

AFFORDABLE HOUSING FUND

EXPENDITURE DETAIL

PLANNING 4001

Account Number	Account Title	Description	Budget 2023	Budget 2024
CONTRACTUAL SERVICES:				
217-4001-520050-	Professional Services	Consultants/Legal	25,000	25,000
TOTAL CONTRACTUAL SERVICES			25,000	25,000
TOTAL PLANNING			25,000	25,000
TOTAL AFFORDABLE HOUSING FUND			25,000	25,000

## **ZERO INTEREST LOAN FUND**

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## Fund at a Glance

The Zero Interest Loan Program was approved by the Village Board in April 2014, and is designed to provide financial assistance to prospective and existing businesses, commercial/industrial properties and tenant spaces, and to fund other potential economic development projects within the Village of Arlington Heights. Revenue for the program comes from the Cook County Class 6/7 property tax abatements in two ways:

1. A \$1,000 application fee for municipal consideration of the tax abatement
2. A rebate to the Village of 10% of *savings* under the abatement over the first:
  - a. 5 years for the Class 6b program
  - b. 3 years for the Class 7c program

Primary goals of the Zero Interest Loan Program include assisting with company growth, improving the appearance and function of sites and buildings, and helping fund other economic development projects and programs.

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
<b>Revenues</b>							
Investment Income	\$ 483	\$ 12,227	\$ 39,000	\$ -	\$ 39,000	\$ 39,000	0.0%
Other	371,324	114,545	300,000	359,300	363,000	3,700	1.0%
<b>Total Revenues</b>	<b>\$ 371,807</b>	<b>\$ 126,772</b>	<b>\$ 339,000</b>	<b>\$ 359,300</b>	<b>\$ 402,000</b>	<b>\$ 42,700</b>	<b>11.9%</b>
<b>Expenditures</b>							
Personal Services	\$ -	\$ -	\$ 13,000	\$ 13,000	\$ 12,200	\$ (800)	(6.2%)
Contractual Services	-	-	60,000	60,000	60,000	\$ -	0.0%
Other Charges	20,000	-	100,000	100,000	250,000	\$ 150,000	150.0%
<b>Total Expenditures</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 173,000</b>	<b>\$ 173,000</b>	<b>\$ 322,200</b>	<b>\$ 149,200</b>	<b>86.2%</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ 351,807</b>	<b>\$ 126,772</b>	<b>\$ 166,000</b>	<b>\$ 186,300</b>	<b>\$ 79,800</b>	<b>\$ (106,500)</b>	<b>(57.2%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 513,710</b>	<b>\$ 865,517</b>	<b>\$ 992,289</b>	<b>\$ 992,289</b>	<b>\$ 1,158,289</b>	<b>\$ 166,000</b>	<b>16.7%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 865,517</b>	<b>\$ 992,289</b>	<b>\$ 1,158,289</b>	<b>\$ 1,178,589</b>	<b>\$ 1,238,089</b>	<b>\$ 59,500</b>	<b>5.0%</b>

## PLANNING

## Zero Interest Loan Fund

### PERSONNEL SUMMARY

Title	Grade	Authorized Positions in F-T-E		
		2023	2024	+ (-)
Planning Assistant	2	0.25	0.25	
<b>Total F-T-E</b>		<b>0.25</b>	<b>0.25</b>	<b>0.00</b>

### Planning Department Cross Reference to All Funds

Code	Fund	Authorized Positions in F-T-E		
		2023	2024	+ (-)
101	General Fund	10.25	10.25	
215	CDBG Fund	0.50	0.50	
225	Zero Interest Loan Fund	0.25	0.25	
	<b>Total F-T-E All Funds</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>

## ZERO INTEREST LOAN FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
225-0000-461020-	Int Inc on Investments	195	9,757	33,000	-	33,000	33,000	0.0%
225-0000-462100-	Invest Inc Invstmnt Inc IMET	288	2,471	6,000	-	6,000	6,000	0.0%
	<b>Investment Income</b>	<b>483</b>	<b>12,227</b>	<b>39,000</b>	<b>-</b>	<b>39,000</b>	<b>39,000</b>	<b>0.0%</b>
225-0000-484160-	Special Ops Class 6/7 Tax Rebt	258,256	32,181	250,000	343,600	325,000	(18,600)	(5.4%)
225-0000-484930-	Spcl Ops Loan Repayments	110,068	78,364	50,000	15,700	38,000	22,300	142.0%
	<b>Special Operations</b>	<b>368,324</b>	<b>110,545</b>	<b>300,000</b>	<b>359,300</b>	<b>363,000</b>	<b>3,700</b>	<b>1.0%</b>
225-0000-489900-	Other Income	3,000	4,000	-	-	-	-	0.0%
	<b>Other</b>	<b>3,000</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL ZERO INTEREST LOAN FUND</b>		<b>371,807</b>	<b>126,772</b>	<b>339,000</b>	<b>359,300</b>	<b>402,000</b>	<b>42,700</b>	<b>11.9%</b>

Expenditures

### PLANNING

4001

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
225-4001-510010-	Pers Svcs Salaries	-	-	13,000	13,000	12,200	(800)	(6.2%)
	<b>Salaries</b>	<b>-</b>	<b>-</b>	<b>13,000</b>	<b>13,000</b>	<b>12,200</b>	<b>(800)</b>	<b>(6.2%)</b>
225-4001-520050-	Prof Tech Svcs Prof Svcs	-	-	60,000	60,000	60,000	-	0.0%
	<b>Contractual Services</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>0.0%</b>
225-4001-540430-	Other Charges Zero Int Loan Pr	20,000	-	100,000	100,000	250,000	150,000	150.0%
	<b>Other Charges</b>	<b>20,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>250,000</b>	<b>150,000</b>	<b>150.0%</b>
<b>TOTAL ZERO INTEREST LOAN FUND</b>		<b>20,000</b>	<b>-</b>	<b>173,000</b>	<b>173,000</b>	<b>322,200</b>	<b>149,200</b>	<b>86.2%</b>

# ZERO INTEREST LOAN FUND

## EXPENDITURE DETAIL

### PLANNING

4001

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
225-4001-510010-	Salaries	Salaries	13,000	12,200
		<b>TOTAL SALARIES</b>	<b>13,000</b>	<b>12,200</b>
<b>CONTRACTUAL SERVICES:</b>				
225-4001-520050-	Professional Services	Consultants/Legal	60,000	60,000
		<b>TOTAL CONTRACTUAL SERVICES</b>	<b>60,000</b>	<b>60,000</b>
<b>OTHER CHARGES:</b>				
225-4001-540430-	Zero Interest Loan Program	Zero Interest Loans	100,000	250,000
		<b>TOTAL OTHER CHARGES</b>	<b>100,000</b>	<b>250,000</b>
		<b>TOTAL PLANNING</b>	<b>173,000</b>	<b>322,200</b>
		<b>TOTAL ZERO INTEREST LOAN FUND</b>	<b>173,000</b>	<b>322,200</b>

## **FOREIGN FIRE INSURANCE TAX FUND**

## Fund at a Glance

Each Village that has a fire department shall receive a 2% tax of the gross receipts received from every corporation, company and association which is not incorporated under the laws of the State of Illinois and which are engaged in effecting fire insurance in their Village. This tax is due by the 15th day of July and is collected by the Illinois Municipal League and subsequently distributed on a per capita basis to eligible municipalities or fire protection districts.

### Restrictions:

STATE LAW – State Law ILCS 5/11-10-1 through 10-3 requires municipalities to pass the proceeds of this tax to the treasurer of the fire department for the maintenance, use, and benefit of the department. Arlington Heights has designated a "Board" to administer these funds.

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Taxes	\$ 157,551	\$ 180,396	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%
Investment Income	360	6,932	17,500	2,500	17,500	15,000	600.0%
Other	182	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 158,094</b>	<b>\$ 187,328</b>	<b>\$ 147,500</b>	<b>\$ 132,500</b>	<b>\$ 147,500</b>	<b>\$ 15,000</b>	<b>11.3%</b>
Expenditures							
Contractual Services	\$ 23,478	\$ 35,037	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.0%
Commodities	43,104	31,809	75,000	75,000	75,000	\$ -	0.0%
Capital Outlay	41,577	97,955	125,000	125,000	100,000	\$ (25,000)	(20.0%)
<b>Total Expenditures</b>	<b>\$ 108,159</b>	<b>\$ 164,801</b>	<b>\$ 275,000</b>	<b>\$ 275,000</b>	<b>\$ 250,000</b>	<b>\$ (25,000)</b>	<b>(9.1%)</b>
Revenues over (under) Expenditures	\$ 49,935	\$ 22,528	\$ (127,500)	\$ (142,500)	\$ (102,500)	\$ 40,000	(28.1%)
BEGINNING FUND BALANCE	\$ 486,798	\$ 536,732	\$ 559,260	\$ 559,260	\$ 431,760	\$ (127,500)	(22.8%)
ENDING FUND BALANCE	\$ 536,732	\$ 559,260	\$ 431,760	\$ 416,760	\$ 329,260	\$ (87,500)	(21.0%)

## FOREIGN FIRE INSURANCE TAX FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
227-0000-403300-	Intergov Taxes Frgn Fire Ins	157,551	180,396	130,000	130,000	130,000	-	0.0%
	<b>Intergovernmental Taxes</b>	<b>157,551</b>	<b>180,396</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>-</b>	<b>0.0%</b>
227-0000-461020-	Int Inc on Investments	144	5,540	15,000	2,500	15,000	12,500	500.0%
227-0000-462100-	Invest Inc Invstmnt Inc IMET	216	1,392	2,500	-	2,500	2,500	0.0%
	<b>Investment Income</b>	<b>360</b>	<b>6,932</b>	<b>17,500</b>	<b>2,500</b>	<b>17,500</b>	<b>15,000</b>	<b>600.0%</b>
227-0000-489900-	Other Income	182	-	-	-	-	-	0.0%
	<b>Other</b>	<b>182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL FOREIGN FIRE INSURANCE TAX FUND</b>		<b>158,094</b>	<b>187,328</b>	<b>147,500</b>	<b>132,500</b>	<b>147,500</b>	<b>15,000</b>	<b>11.3%</b>

Expenditures

FIRE

3701

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
227-3701-522030-	Other Cont Svcs Training	23,478	35,037	75,000	75,000	75,000	-	0.0%
	<b>Contractual Services</b>	<b>23,478</b>	<b>35,037</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>0.0%</b>
227-3701-530350-	Genl Supp Clothing	43,104	31,809	75,000	75,000	75,000	-	0.0%
	<b>Commodities</b>	<b>43,104</b>	<b>31,809</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>0.0%</b>
227-3701-550150-	Property Other Equipment	41,577	97,955	125,000	125,000	100,000	(25,000)	(20.0%)
	<b>Capital Outlay</b>	<b>41,577</b>	<b>97,955</b>	<b>125,000</b>	<b>125,000</b>	<b>100,000</b>	<b>(25,000)</b>	<b>(20.0%)</b>
<b>TOTAL FOREIGN FIRE INS TAX FUND</b>		<b>108,159</b>	<b>164,801</b>	<b>275,000</b>	<b>275,000</b>	<b>250,000</b>	<b>(25,000)</b>	<b>(9.1%)</b>

FOREIGN FIRE INSURANCE TAX FUND

EXPENDITURE DETAIL

FOREIGN FIRE INSURANCE 3701

Account Number	Account Title	Description	Budget 2023	Budget 2024
CONTRACTUAL SERVICES:				
227-3701-522030-	Training	Training	75,000	75,000
TOTAL CONTRACTUAL SERVICES			75,000	75,000
COMMODITIES:				
227-3701-530350-	Clothing	Clothing	75,000	75,000
TOTAL COMMODITIES			75,000	75,000
CAPITAL OUTLAY:				
227-3701-550150-	Other Equipment	Other Equipment	125,000	100,000
TOTAL CAPITAL OUTLAY			125,000	100,000
TOTAL FOREIGN FIRE INSURANCE			275,000	250,000
TOTAL FOREIGN FIRE INS. TAX FUND			275,000	250,000

## **CRIMINAL INVESTIGATION FUND**

## Fund at a Glance

State and Federal statutes allow for the seizure of assets used in criminal activities. Assets can be money, real estate or automobiles. After the courts award the assets to the Police Department, they are recorded in this fund for future police expenditures.

### Restrictions:

FEDERAL LAW – Requires all confiscated and court awarded assets obtained under Federal statutes be expended for any general law enforcement purposes.

STATE LAW – Requires all confiscated and court awarded assets obtained under State statutes be expended for drug enforcement purposes.

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
Revenues							
Investment Income	\$ 375	\$ 12,238	\$ 36,000	\$ 8,700	\$ 36,000	\$ 27,300	313.8%
Other	63,835	360,492	340,000	95,000	95,000	-	0.0%
<b>Total Revenues</b>	<b>\$ 64,210</b>	<b>\$ 372,730</b>	<b>\$ 376,000</b>	<b>\$ 103,700</b>	<b>\$ 131,000</b>	<b>\$ 27,300</b>	<b>26.3%</b>
Expenditures							
Other Charges	\$ 207,357	\$ 177,243	\$ 406,200	\$ 406,191	\$ 274,900	\$ (131,291)	(32.3%)
<b>Total Expenditures</b>	<b>\$ 207,357</b>	<b>\$ 177,243</b>	<b>\$ 406,200</b>	<b>\$ 406,191</b>	<b>\$ 274,900</b>	<b>\$ (131,291)</b>	<b>(32.3%)</b>
Revenues over (under) Expenditures	\$ (143,147)	\$ 195,487	\$ (30,200)	\$ (302,491)	\$ (143,900)	\$ 158,591	(52.4%)
BEGINNING FUND BALANCE	\$ 1,434,079	\$ 1,290,932	\$ 1,486,419	\$ 1,486,419	\$ 1,456,219	\$ (30,200)	(2.0%)
ENDING FUND BALANCE	\$ 1,290,932	\$ 1,486,419	\$ 1,456,219	\$ 1,183,928	\$ 1,312,319	\$ 128,391	10.8%

# CRIMINAL INVESTIGATION FUND (231)

5 YEAR FINANCIAL PLAN										
ACCOUNT DESCRIPTION	PROJ	2021 ACTUAL	2022 ACTUAL	2023 ESTIMATED ACTUAL	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET
<b>REVENUES</b>										
INTEREST INCOME		1,347	12,238	36,000	8,700	<b>36,000</b>	0	0	0	0
OTHER - DEFERRED REVENUE		62,863	360,492	340,000	95,000	<b>95,000</b>	0	0	0	0
<b>TOTAL REVENUES</b>		<b>64,210</b>	<b>372,730</b>	<b>376,000</b>	<b>103,700</b>	<b>131,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>										
<b>OPERATING EXPENDITURES</b>										
Other Expenditures		195,857	171,442	97,900	97,900	<b>97,900</b>	97,900	97,900	97,900	97,900
SUBTOTAL - OPERATING EXPENDITURES		<b>195,857</b>	<b>171,442</b>	<b>97,900</b>	<b>97,900</b>	<b>97,900</b>	<b>97,900</b>	<b>97,900</b>	<b>97,900</b>	<b>97,900</b>
<b>BUILDING &amp; LAND</b>										
Seized Vehicle & LT Evidence Storage Structur	BL2101	0	0	0	0	<b>0</b>	362,300	0	0	0
SUBTOTAL - BUILDING & LAND		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>362,300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EQUIPMENT</b>										
Operational Equipment - Police Department	EQ9501	0	0	100,000	100,000	<b>160,000</b>	100,000	100,000	100,000	100,000
Patrol Vehicle Equipment Replacement Progra	EQ0803	11,500	5,801	13,000	13,000	<b>17,000</b>	19,000	22,000	0	29,000
SUBTOTAL - EQUIPMENT		<b>11,500</b>	<b>5,801</b>	<b>113,000</b>	<b>113,000</b>	<b>177,000</b>	<b>119,000</b>	<b>122,000</b>	<b>100,000</b>	<b>129,000</b>
<b>VEHICLES</b>										
Surveillance Van	VH2201	0	0	195,300	195,291	<b>0</b>	0	0	0	0
SUBTOTAL - VEHICLES		<b>0</b>	<b>0</b>	<b>195,300</b>	<b>195,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>		<b>207,357</b>	<b>177,243</b>	<b>406,200</b>	<b>406,191</b>	<b>274,900</b>	<b>579,200</b>	<b>219,900</b>	<b>197,900</b>	<b>226,900</b>
<b>BEGINNING FUND BALANCE</b>		1,434,079	1,290,932	1,486,419	1,486,419	<b>1,456,219</b>	1,312,319	733,119	513,219	315,319
REVENUES OVER (UNDER) EXPENDITURES		(143,147)	195,487	(30,200)	(302,491)	<b>(143,900)</b>	(579,200)	(219,900)	(197,900)	(226,900)
<b>ENDING FUND BALANCE</b>		<b>1,290,932</b>	<b>1,486,419</b>	<b>1,456,219</b>	<b>1,183,928</b>	<b>1,312,319</b>	<b>733,119</b>	<b>513,219</b>	<b>315,319</b>	<b>88,419</b>
<b>Fund Balance as a Percent of Expenditures</b>						<b>477%</b>	<b>127%</b>	<b>233%</b>	<b>159%</b>	<b>39%</b>

## PROJECTS WITH SECOND FUND SOURCE

Operational Equipment - Police Department EQ9501 Ongoing program partially funded with Capital Project Fund revenue.  
 Patrol Vehicle Equipment Replacement Progra EQ0803 Ongoing program partially funded with Capital Project Fund revenue.

## CRIMINAL INVESTIGATION FUND

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
231-0000-461020-	Int Inc on Investments	207	11,506	35,000	7,000	35,000	28,000	400.0%
231-0000-462100-	Invest Inc Invstmnt Inc IMET	168	732	1,000	1,700	1,000	(700)	(41.2%)
	<b>Investment Income</b>	<b>375</b>	<b>12,238</b>	<b>36,000</b>	<b>8,700</b>	<b>36,000</b>	<b>27,300</b>	<b>313.8%</b>
231-0000-484060-	Special Ops State Award Funds	-	-	-	20,000	20,000	-	0.0%
231-0000-484100-	Special Ops Treasury Awards	-	111,075	-	-	-	-	0.0%
231-0000-484110-	Special Ops Justice Awards	23,251	244,417	340,000	75,000	75,000	-	0.0%
231-0000-484130-	Special Ops NCN Task Force	5,000	5,000	-	-	-	-	0.0%
231-0000-484170-	Spcl Ops US Customs	34,612	-	-	-	-	-	0.0%
	<b>Special Operations</b>	<b>62,863</b>	<b>360,492</b>	<b>340,000</b>	<b>95,000</b>	<b>95,000</b>	<b>-</b>	<b>0.0%</b>
231-0000-489900-	Other Income	971	-	-	-	-	-	0.0%
	<b>Other</b>	<b>971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL CRIMINAL INVESTIGATION FUND</b>		<b>64,210</b>	<b>372,730</b>	<b>376,000</b>	<b>103,700</b>	<b>131,000</b>	<b>27,300</b>	<b>26.3%</b>

Expenditures

### POLICE

3003

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
231-3003-540010-	Other Charges Exp State Awards	35,243	22,115	39,000	39,000	43,000	4,000	10.3%
231-3003-540020-	Other Charges Exp Fedrl Awards	-	200	-	-	-	-	0.0%
231-3003-540030-	Other Charges Exp Court Awards	-	724	1,000	1,000	1,000	-	0.0%
231-3003-540110-	Other Charges Exp Justice	172,114	154,204	366,200	366,191	230,900	(135,291)	(36.9%)
	<b>Other Charges</b>	<b>207,357</b>	<b>177,243</b>	<b>406,200</b>	<b>406,191</b>	<b>274,900</b>	<b>(131,291)</b>	<b>(32.3%)</b>
<b>TOTAL CRIMINAL INV FUND</b>		<b>207,357</b>	<b>177,243</b>	<b>406,200</b>	<b>406,191</b>	<b>274,900</b>	<b>(131,291)</b>	<b>(32.3%)</b>

# CRIMINAL INVESTIGATION FUND

## EXPENDITURE DETAIL

3003

Account Number	Account Title	Description	Budget 2023		Budget 2024	
OTHER CHARGES:						
231-3003-540010-	Expend - State Awards	Canine Program	24,000		24,000	
		Replenish Official Advance Funds	2,000		2,000	
		Project EQ-08-03:				
		Patrol Vehicle Equipment Replacement	13,000	39,000	17,000	43,000
231-3003-540030-	Expend - Court Awards	Expend - Court Awards		1,000		1,000
231-3003-540110-	Expend - Justice	Police Community Events	10,000		10,000	
		Commission of Accreditation for Law				
		Enforcement Agencies Program	13,000		13,000	
		Specialized Police Training	30,000		30,000	
		Citizen Observer	5,900		5,900	
		LEADS OnLine Program	7,000		7,000	
		Rental Car - Covert Surveillance	3,000		3,000	
		Replenish Official Advance Funds	2,000		2,000	
		Prior Year Encumbrance Carryover	195,291		0	
		Project EQ-95-01:				
		Police Equipment	100,000		100,000	
		Vitra Simulator System Update	0	366,191	60,000	230,900
TOTAL OTHER CHARGES			406,191		274,900	
TOTAL CRIMINAL INVESTIGATION			406,191		274,900	
TOTAL CRIMINAL INVESTIGATION FUND			406,191		274,900	

## **SOLID WASTE FUND — SWANCC**

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## Fund at a Glance

The Village of Arlington Heights, along with 22 other North and Northwest Suburban Cook County municipalities, has entered into an intergovernmental agreement thereby creating the "Solid Waste Agency of Northern Cook County" (S.W.A.N.C.C.) to provide an efficient and environmentally sound municipal solid waste disposal system. The Village contractor is required to pay to the Village a predetermined municipal disposal fee and must utilize the transfer station owned and operated by S.W.A.N.C.C. The Village has set up an enterprise fund to account for the "user charges" collected from the hauler and further paid to S.W.A.N.C.C. at a set price per ton.

## Restrictions:

The intergovernmental agreements and project use agreement governs the financing of the S.W.A.N.C.C. operation. A Board of Directors of the member municipalities is charged with the responsibility of its future operations and contract negotiations with its members. To account for the garbage trucks' wear and tear on Village streets, on an annual basis \$200,000 is transferred to the General Fund for the street patching program and \$300,000 to the Capital Projects Fund for street work.

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec)	Inc (Dec) %
<b>Revenues</b>							
Fees	\$ 1,969,866	\$ 1,970,484	\$ 1,935,000	\$ 1,935,000	\$ 1,935,000	\$ -	0.0%
Investment Income	2,761	43,971	122,000	10,000	122,000	112,000	1120.0%
Other	1,425	-	3,200	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 1,974,053</b>	<b>\$ 2,014,455</b>	<b>\$ 2,060,200</b>	<b>\$ 1,945,000</b>	<b>\$ 2,057,000</b>	<b>\$ 112,000</b>	<b>5.8%</b>
<b>Expenditures</b>							
Contractual Services	\$ 1,615,341	\$ 1,659,483	\$ 1,737,100	\$ 1,737,100	\$ 2,305,300	\$ 568,200	32.7%
<b>Total Expenditures</b>	<b>\$ 1,615,341</b>	<b>\$ 1,659,483</b>	<b>\$ 1,737,100</b>	<b>\$ 1,737,100</b>	<b>\$ 2,305,300</b>	<b>\$ 568,200</b>	<b>32.7%</b>
Interfund Transfers Out	500,000	500,000	500,000	500,000	500,000	0	0.0%
<b>Total Expenditures and Interfund Transfers Out</b>	<b>\$ 2,115,341</b>	<b>\$ 2,159,483</b>	<b>\$ 2,237,100</b>	<b>\$ 2,237,100</b>	<b>\$ 2,805,300</b>	<b>\$ 568,200</b>	<b>25.4%</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ (141,288)</b>	<b>\$ (145,028)</b>	<b>\$ (176,900)</b>	<b>\$ (292,100)</b>	<b>\$ (748,300)</b>	<b>\$ (456,200)</b>	<b>156.2%</b>
<b>BEGINNING WORKING CASH</b>	<b>\$ 3,811,668</b>	<b>\$ 3,670,380</b>	<b>\$ 3,525,352</b>	<b>\$ 3,525,352</b>	<b>\$ 3,348,452</b>	<b>\$ (176,900)</b>	<b>(5.0%)</b>
<b>ENDING WORKING CASH</b>	<b>\$ 3,670,380</b>	<b>\$ 3,525,352</b>	<b>\$ 3,348,452</b>	<b>\$ 3,233,252</b>	<b>\$ 2,600,152</b>	<b>\$ (633,100)</b>	<b>(19.6%)</b>

## SOLID WASTE FUND - SWANCC

Revenues

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
511-0000-437810-	Fees SWANCC Solid Waste Disp	1,282,461	1,285,109	1,285,000	1,285,000	1,285,000	-	0.0%
511-0000-437830-	Fees SWANCC Solid Waste Multi	652,131	666,985	650,000	650,000	650,000	-	0.0%
511-0000-437850-	Fees SWANCC Recycl Incen Prog	35,274	18,390	-	-	-	-	0.0%
	<b>SWANCC Fees</b>	<b>1,969,866</b>	<b>1,970,484</b>	<b>1,935,000</b>	<b>1,935,000</b>	<b>1,935,000</b>	<b>-</b>	<b>0.0%</b>
511-0000-461020-	Int Inc on Investments	1,086	35,024	107,000	10,000	107,000	97,000	970.0%
511-0000-462100-	Invest Inc Invstmnt Inc IMET	1,675	8,947	15,000	-	15,000	15,000	0.0%
	<b>Investment Income</b>	<b>2,761</b>	<b>43,971</b>	<b>122,000</b>	<b>10,000</b>	<b>122,000</b>	<b>112,000</b>	<b>1120.0%</b>
511-0000-489900-	Other Income	1,425	-	3,200	-	-	-	0.0%
	<b>Other</b>	<b>1,425</b>	<b>-</b>	<b>3,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL SOLID WASTE FUND</b>		<b>1,974,053</b>	<b>2,014,455</b>	<b>2,060,200</b>	<b>1,945,000</b>	<b>2,057,000</b>	<b>112,000</b>	<b>5.8%</b>

Expenditures

### SOLID WASTE DISPOSAL

7201

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
511-7401-521540-	Prop Svcs Solid Waste SWANCC	1,615,341	1,659,483	1,737,100	1,737,100	2,305,300	568,200	32.7%
	<b>Contractual Services</b>	<b>1,615,341</b>	<b>1,659,483</b>	<b>1,737,100</b>	<b>1,737,100</b>	<b>2,305,300</b>	<b>568,200</b>	<b>32.7%</b>
	<b>Total Solid Waste Disposal</b>	<b>1,615,341</b>	<b>1,659,483</b>	<b>1,737,100</b>	<b>1,737,100</b>	<b>2,305,300</b>	<b>568,200</b>	<b>32.7%</b>

### NON-OPERATING

9901

Account	Account Description	2021 Actuals	2022 Actuals	2023 Projected	2023 Revised	2024 Budget	Inc (Dec) \$	Inc (Dec) %
				Actuals	Budget			
511-9901-590050-	Other Fin Use Oper Trans Out	500,000	500,000	500,000	500,000	500,000	-	0.0%
	<b>Other Finance Use</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>0.0%</b>
	<b>Total Non-Operating</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL SOLID WASTE FUND</b>		<b>2,115,341</b>	<b>2,159,483</b>	<b>2,237,100</b>	<b>2,237,100</b>	<b>2,805,300</b>	<b>568,200</b>	<b>25.4%</b>

## SOLID WASTE FUND - SWANCC

### EXPENDITURE DETAIL

#### SOLID WASTE DISPOSAL

7401

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>CONTRACTUAL SERVICES:</b>				
511-7401-521540-	Solid Waste Disp SWANCC	Single family refuse disposal (estimated tons 18,768 @ 51.33/ton)	963,400	0
		Multi-family refuse disposal (estimated tons 13,850 @ 51.33/ton)	710,900	0
		FY2022 True Up	62,800	0
		Single family refuse disposal (estimated tons 18,997 @ 54.60/ton)	0	1,037,200
		Multi-family refuse disposal (estimated tons 13,757 @ 54.60/ton)	0	751,100
		FY2023 True Up	0	17,000
		Transfer Station Roof Capital Assessment	0	500,000
<b>TOTAL CONTRACTUAL SERVICES</b>			<u>1,737,100</u>	<u>2,305,300</u>
<b>TOTAL SOLID WASTE DISPOSAL</b>			<u>1,737,100</u>	<u>2,305,300</u>

#### NON-OPERATING

9901

Account Number	Account Title	Description	Budget 2023	Budget 2024
<b>NON-OPERATING:</b>				
511-9901-590050-	Operating Transfer Out	Transfer to General Fund	200,000	200,000
		Transfer to Capital Projects Fund	300,000	300,000
<b>TOTAL NON-OPERATING</b>			<u>500,000</u>	<u>500,000</u>
<b>TOTAL SOLID WASTE FUND</b>			<u>2,237,100</u>	<u>2,805,300</u>

# **ARLINGTON HEIGHTS MEMORIAL LIBRARY**

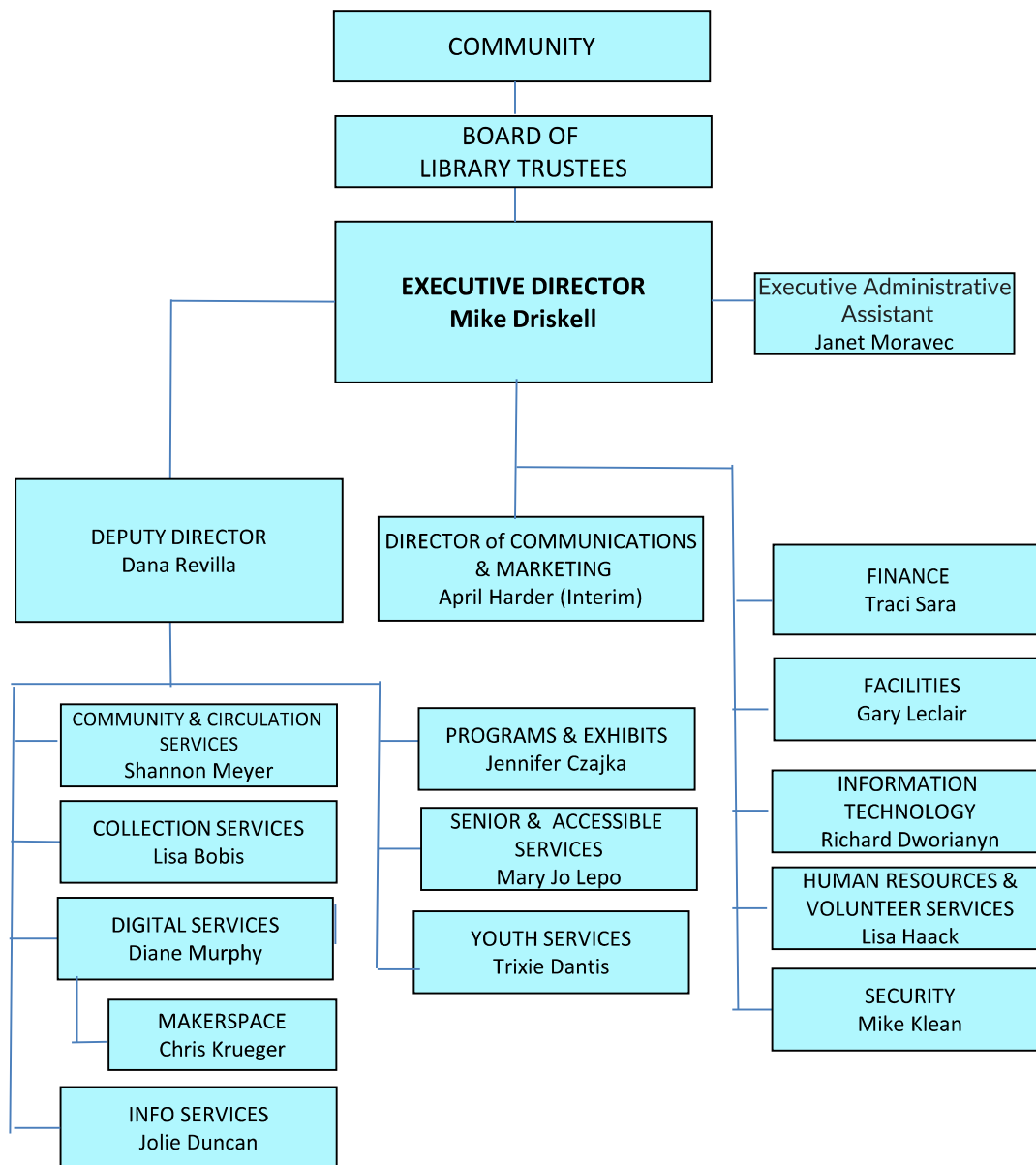
## **OPERATING BUDGET FOR THE FISCAL YEAR 2024** BEGINNING JANUARY 1, 2024

### **LIBRARY BOARD**

Jennifer Borrell  
Sarah Galla  
Stacey Kelly  
Carole Medal  
Andi Ruhl  
Amy Somary  
Greg Zyck

### **EXECUTIVE DIRECTOR**

Michael Driskell



## **Fund at a Glance**

The Arlington Heights Memorial Library uses two funds to account for its expenditures. The General Fund (291) is a subcategory of the special revenue fund type and is reported under Special Revenues in the Village of Arlington Heights' financial statements. The Capital Fund (491) accounts for a variety of capital improvements listed in the library's Long Range Fiscal Plan. The Memorial Library General and Capital Funds are for the operations of the library. No current debt service or capital expenditures are associated with bond issues by the village for library purposes.

Since 1926, library funding has been derived from a special revenue tax fund set up for the purpose of maintaining a library for village residents. For the most recent fiscal year ended December 31, 2022, the library received 95.3% of its total revenue from property taxes.

## LIBRARY GOVERNANCE AND STAFF

- The library is governed by a seven-member Board of Library Trustees: Amy Somary (president), Andi Ruhl (vice president/secretary), Sarah Galla (treasurer), Jennifer Borrell, Stacey Kelly, Carole Medal, and Greg Zyck.
- The Board of Library Trustees regularly meets twice monthly. Board meetings are held on the third Tuesday of each month and Committee of the Whole meetings are held on the first Monday; all meetings are open to the public.
- As of August 31, 2023, the library had 218 staff members, including 85 full-time and 133 part-time. The total full-time equivalent (FTE) of employees was 147.48. 158.56 FTEs were budgeted in 2023.

## SERVICE POINTS

- Main library, 500 N. Dunton Ave.
- Makerplace, 112 N. Belmont Ave.
- Reading Room at the Village of Arlington Heights Senior Center, 1801 W. Central Rd.
- Bookmobile

## CAPITAL PROJECTS

Most items were recommended in the engineering assessment, by the Board of Library Trustees, and all are considered part of the library's strategic plan.

- Interior renovations including two updated second floor restrooms and Kids' World restrooms as well as new tile in elevators, second floor vending area, lower Dunton entrance, and core entrance
- Replacement of truck and van
- Replacement of 2 copiers in the ESL/Genealogy area and 2 printers in the public computer lab
- Potential partnership with the Arlington Heights Park District on a new Belmont parking lot

## SERVICES AND COLLECTIONS

Expenditures in professional services and collections for 2024 will reflect the Board of Library Trustee's priorities of timely access of new and popular materials, technology instruction, inclusion, and popular programs for all populations represented in Arlington Heights. Items to note:

- New engineering assessment
- Lighting assessment

## MEMORIAL LIBRARY FUND

(Continued)

- Consulting fees for a new Bookmobile
- Inclusion, Diversity, Equity, and Accessibility training
- ADA-compliant furniture, door closures, and signage
- Additional programming
- New web-based data analytics and visualization application

### ARLINGTON HEIGHTS MEMORIAL LIBRARY FOUNDATION AND FRIENDS OF THE LIBRARY

The Arlington Heights Memorial Library is the beneficiary of two generous volunteer and nonprofit (501c3) fundraising entities that provide additional revenue through their gifts to the library.

The Friends of the Library has a long tenure of supporting the library with over \$1.8 million in donated funds to date. The group organizes several yearly used book sales and maintain a book boutique on the first floor of the library. Expenditures and reimbursements from the Friends of the Library are reflected in the Library's financials as paid by gifts and grants.

The Arlington Heights Memorial Library Foundation focuses on individual, foundation and corporate gifts and planned giving opportunities, and has supported the library with over \$243,577 (monetary) and \$157,639 (in-kind) donations as of September 22, 2023.

### LEARN MORE ON THE LIBRARY'S WEBSITE

Visit <https://www.ahml.info>

Vision, Mission and Values

<https://bit.ly/3Zr8vaA>

2023-2026 Strategic Plan

<https://bit.ly/3RxqJoV>

2022 Annual Report

<http://bit.ly/3rnCqnx>

# MEMORIAL LIBRARY FUND

(Continued)

## Fund Summary

	2021 Actuals	2022 Actuals	2023 Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
Revenues							
Taxes	\$ 14,481,600	\$ 15,070,030	\$ 15,073,464	\$ 15,212,000	\$ 15,092,000	\$ (120,000)	(0.8%)
Intergovernmental	148,597	147,138	124,572	114,572	119,572	5,000	4.4%
Fees	32,268	40,907	47,985	31,600	45,550	13,950	44.1%
Fines	12,220	13,117	14,817	10,000	12,500	2,500	25.0%
Investment Income	3,303	85,487	434,016	5,000	400,000	395,000	7900.0%
Other	112,127	44,707	194,370	191,400	191,250	(150)	(0.1%)
<b>Total Revenues</b>	<b>\$ 14,790,113</b>	<b>\$ 15,401,385</b>	<b>\$ 15,889,223</b>	<b>\$ 15,564,572</b>	<b>\$ 15,860,872</b>	<b>\$ 296,300</b>	<b>1.9%</b>
Expenditures							
Personal Services	\$ 10,111,834	\$ 10,510,482	\$ 10,947,660	\$ 11,848,626	\$ 12,289,461	\$ 440,835	3.7%
Contractual Services	1,265,825	1,540,787	1,642,059	1,797,123	1,950,037	152,914	8.5%
Commodities	1,831,325	1,934,463	2,167,538	2,246,902	2,317,328	70,426	3.1%
Other Charges	104,100	108,692	88,623	153,154	175,905	22,751	14.9%
<b>Total Expenditures</b>	<b>\$ 13,313,084</b>	<b>\$ 14,094,423</b>	<b>\$ 14,845,880</b>	<b>\$ 16,045,806</b>	<b>\$ 16,732,731</b>	<b>\$ 686,926</b>	<b>4.3%</b>
Revenues over (under) Expenditures	\$ 1,477,030	\$ 1,306,962	\$ 1,043,343	\$ (481,234)	\$ (871,859)	\$ (390,625)	81.2%
Interfund Transfers Out	-	-	-	105,000	825,000	720,000	685.7%
<b>BEGINNING FUND BALANCE</b>	<b>\$ 9,179,116</b>	<b>\$ 10,656,146</b>	<b>\$ 11,963,108</b>	<b>\$ 11,963,108</b>	<b>\$ 13,006,451</b>	<b>\$ 1,043,343</b>	<b>8.7%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 10,656,146</b>	<b>\$ 11,963,108</b>	<b>\$ 13,006,451</b>	<b>\$ 11,376,874</b>	<b>\$ 11,309,591</b>	<b>\$ (67,283)</b>	<b>(0.6%)</b>

# MEMORIAL LIBRARY FUND

## REVENUES

Account No.	Account Description	Actual 2021	Actual 2022	Proj Actual 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-0000-401030-	Real Estate Tax IMRF	906,979	886,111	924,660	934,000	<b>953,000</b>	19,000	2.0%
291-0000-401040-	Real Estate Tax FICA	602,033	637,334	660,330	667,000	<b>682,000</b>	15,000	2.2%
291-0000-401050-	Real Estate Tax	12,670,393	13,155,685	13,094,730	13,227,000	<b>13,193,000</b>	(34,000)	(0.3%)
	<b>Real Estate Taxes</b>	<b>14,179,405</b>	<b>14,679,130</b>	<b>14,679,720</b>	<b>14,828,000</b>	<b>14,828,000</b>	<b>0</b>	<b>0.0%</b>
291-0000-403250-	Replacement Tax	302,194	390,900	393,744	384,000	<b>264,000</b>	(120,000)	(31.3%)
	<b>Intergovernmental Taxes</b>	<b>302,194</b>	<b>390,900</b>	<b>393,744</b>	<b>384,000</b>	<b>264,000</b>	<b>(120,000)</b>	<b>(31.3%)</b>
291-0000-411650-	Per Capita Grant & Gifts	110,774	114,572	114,572	114,572	<b>114,572</b>	0	0.0%
291-0000-411700-	Other Grants	13,898	20,735	0	0	<b>0</b>	0	N/A
291-0000-411900-	Contribution Ord. Library	23,925	11,830	10,000	0	<b>5,000</b>	5,000	N/A
	<b>Intergovernmental</b>	<b>148,597</b>	<b>147,138</b>	<b>124,572</b>	<b>114,572</b>	<b>119,572</b>	<b>5,000</b>	<b>4.4%</b>
291-0000-436720-	Non Resident Fees	1,132	681	884	800	<b>800</b>	0	0.0%
291-0000-436740-	Copier/Reader Printer Fees	30,386	38,451	44,651	30,000	<b>42,500</b>	12,500	41.7%
291-0000-436750-	Meeting Room Fees	750	1,775	2,450	800	<b>2,250</b>	1,450	181.3%
	<b>Library Fees</b>	<b>32,268</b>	<b>40,907</b>	<b>47,985</b>	<b>31,600</b>	<b>45,550</b>	<b>13,950</b>	<b>44.1%</b>
291-0000-442200-	Late Charges	820	1,280	880	0	<b>500</b>	500	N/A
291-0000-442250-	Lost Item Charges	11,400	11,837	13,937	10,000	<b>12,000</b>	2,000	20.0%
	<b>Library Fines</b>	<b>12,220</b>	<b>13,117</b>	<b>14,817</b>	<b>10,000</b>	<b>12,500</b>	<b>2,500</b>	<b>25.0%</b>
291-0000-461020-	Interest on Investments	1,967	82,025	434,016	5,000	<b>400,000</b>	395,000	7900.0%
291-0000-462100-	Market Value Adjustments	1,336	3,462	0	0	<b>0</b>	0	N/A
	<b>Interest Income</b>	<b>3,303</b>	<b>85,487</b>	<b>434,016</b>	<b>5,000</b>	<b>400,000</b>	<b>395,000</b>	<b>7900.0%</b>
291-0000-483700-	Donations - Library	10,058	3,225	44,487	5,000	<b>95,000</b>	90,000	1800.0%
291-0000-489900-	Other Income	25,915	9,991	15,540	10,000	<b>15,150</b>	5,150	51.5%
291-0000-489940-	FOL Reimbursements	72,996	23,399	125,298	169,000	<b>70,600</b>	(98,400)	(58.2%)
291-0000-489950-	Foundation Reimbursements	329	27	0	0	<b>0</b>	0	N/A
291-0000-489960-	IL Vehicle Renewal Sticker	2,044	3,127	3,583	2,400	<b>3,000</b>	600	25.0%
291-0000-489970-	Misc. Revenue Makerspace	784	4,488	5,462	2,500	<b>5,000</b>	2,500	100.0%
291-0000-489980-	Makerspace Rental Revenue	0	450	0	2,500	<b>2,500</b>	0	0.0%
	<b>Other</b>	<b>112,127</b>	<b>44,707</b>	<b>194,370</b>	<b>191,400</b>	<b>191,250</b>	<b>(150)</b>	<b>(0.1%)</b>
	<b>Total Memorial Library Fund</b>	<b>14,790,113</b>	<b>15,401,385</b>	<b>15,889,223</b>	<b>15,564,572</b>	<b>15,860,872</b>	<b>296,300</b>	<b>1.9%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Administration

6001

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6001-611685-	Salaries	328,334	297,426	379,900	402,486	410,129	7,643	1.9%
291-6001-611692-	Achievement Awards	500	1,000	3,000	3,000	3,000	0	0.0%
291-6001-611805-	Overtime Civilian	841	1,724	726	1,000	1,000	0	0.0%
	<b>Salaries</b>	<b>329,675</b>	<b>300,151</b>	<b>383,625</b>	<b>406,486</b>	<b>414,129</b>	<b>7,643</b>	<b>1.9%</b>
291-6001-611905-	Medical Insurance	36,992	28,605	32,176	30,450	62,590	32,140	105.5%
291-6001-611910-	IMRF	41,199	35,379	29,612	45,708	47,042	1,334	2.9%
291-6001-611911-	Social Security	20,113	17,982	22,886	24,707	25,428	721	2.9%
291-6001-611912-	Medicare	4,704	4,205	5,353	5,778	5,947	169	2.9%
291-6001-611953-	Flexible Spending	3,399	4,919	2,083	3,000	8,000	5,000	166.7%
291-6001-611955-	Unemployment Compensation	0	0	0	0	0	0	N/A
	<b>Fringe Benefits</b>	<b>106,406</b>	<b>91,091</b>	<b>92,110</b>	<b>109,644</b>	<b>149,007</b>	<b>39,363</b>	<b>35.9%</b>
291-6001-612005-	Professional Services	2,090	16,000	21,264	29,000	27,560	(1,440)	(5.0%)
291-6001-612008-	Consulting Services Library	0	17,900	13,375	26,275	27,000	725	2.8%
291-6001-612020-	Legal Services	6,714	16,116	10,000	16,000	14,000	(2,000)	(12.5%)
291-6001-612040-	General Insurance	143,223	151,892	150,503	205,971	197,500	(8,471)	(4.1%)
291-6001-612165-	Other Services	660	894	0	0	2,671	2,671	N/A
291-6001-612201-	Advertising	84	65	400	600	500	(100)	(16.7%)
291-6001-612202-	Dues	2,973	4,293	5,905	5,997	6,043	46	0.8%
291-6001-612203-	Training	8,457	64,951	69,359	81,353	140,715	59,362	73.0%
291-6001-612205-	Postage	23,099	26,097	44,287	40,500	48,250	7,750	19.1%
291-6001-612270-	Telephone Services	0	4,893	0	0	0	0	N/A
	<b>Contractual Services</b>	<b>187,300</b>	<b>303,100</b>	<b>315,093</b>	<b>405,696</b>	<b>464,239</b>	<b>58,543</b>	<b>14.4%</b>
291-6001-613005-	Office Supplies & Equipment	2,561	3,620	4,259	6,770	5,110	(1,660)	(24.5%)
291-6001-613185-	Small Tools & Equipment	0	46	500	2,500	1,250	(1,250)	(50.0%)
291-6001-613272-	Special Events	765	1,385	850	1,300	1,300	0	0.0%
291-6001-613299-	Items Reimbursed by Employees	20	15	0	0	0	0	N/A
	<b>Commodities</b>	<b>3,346</b>	<b>5,067</b>	<b>5,609</b>	<b>10,570</b>	<b>7,660</b>	<b>(2,910)</b>	<b>(27.5%)</b>
291-6001-614096-	Operating Contingency	902	3,554	2,000	8,000	8,000	0	0.0%
	<b>Other Charges</b>	<b>902</b>	<b>3,554</b>	<b>2,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>0.0%</b>
291-6001-615015-	Other Equipment	30,180	16,469	25,000	25,000	49,750	24,750	99.0%
	<b>Property</b>	<b>30,180</b>	<b>16,469</b>	<b>25,000</b>	<b>25,000</b>	<b>49,750</b>	<b>24,750</b>	<b>99.0%</b>
	<b>Total Administration</b>	<b>657,810</b>	<b>719,431</b>	<b>823,437</b>	<b>965,395</b>	<b>1,092,784</b>	<b>127,389</b>	<b>13.2%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Communications & Marketing

6002

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6002-611685-	Salaries	416,981	442,156	473,577	476,706	<b>468,546</b>	(8,160)	(1.7%)
291-6002-611805-	Overtime Civilian	337	698	112	1,200	<b>1,200</b>	0	0.0%
	<b>Salaries</b>	<b>417,318</b>	<b>442,854</b>	<b>473,689</b>	<b>477,906</b>	<b>469,746</b>	<b>(8,160)</b>	<b>(1.7%)</b>
291-6002-611905-	Medical Insurance	80,176	82,841	93,156	88,184	<b>115,806</b>	27,622	31.3%
291-6002-611910-	IMRF	52,126	51,044	36,869	53,997	<b>53,742</b>	(255)	(0.5%)
291-6002-611911-	Social Security	25,026	26,248	27,969	29,187	<b>29,050</b>	(138)	(0.5%)
291-6002-611912-	Medicare	5,853	6,139	6,541	6,826	<b>6,794</b>	(32)	(0.5%)
	<b>Fringe Benefits</b>	<b>163,181</b>	<b>166,272</b>	<b>164,535</b>	<b>178,194</b>	<b>205,392</b>	<b>27,198</b>	<b>15.3%</b>
291-6002-612005-	Professional Services	75	0	0	0	<b>0</b>	0	N/A
291-6002-612102-	Equipment Maintenance	1,424	3,154	1,727	1,727	<b>1,744</b>	17	1.0%
291-6002-612165-	Other Services	11,248	8,787	12,500	15,575	<b>24,430</b>	8,855	56.9%
291-6002-612202-	Dues	228	729	56	800	<b>808</b>	8	1.0%
291-6002-612203-	Training	0	94	1,309	1,051	<b>1,051</b>	0	0.0%
291-6002-612210-	Printing	125,891	159,009	188,000	190,696	<b>194,399</b>	3,703	1.9%
	<b>Contractual Services</b>	<b>138,866</b>	<b>171,773</b>	<b>203,592</b>	<b>209,849</b>	<b>222,432</b>	<b>12,583</b>	<b>6.0%</b>
291-6002-613005-	Office Supplies & Equipment	12,305	15,806	15,734	15,734	<b>15,891</b>	157	1.0%
291-6002-613007-	Supplies Reimbursed by Patrons	0	0	2,040	0	<b>0</b>	0	N/A
291-6002-613185-	Small Tools & Equipment	2,683	4,982	4,249	6,060	<b>20,843</b>	14,783	243.9%
291-6002-613272-	Special Events	13,113	15,891	12,958	16,234	<b>16,234</b>	0	0.0%
	<b>Commodities</b>	<b>28,101</b>	<b>36,679</b>	<b>34,981</b>	<b>38,028</b>	<b>52,968</b>	<b>14,940</b>	<b>39.3%</b>
	<b>Total Communications &amp; Marketing</b>	<b>747,466</b>	<b>817,579</b>	<b>876,796</b>	<b>903,977</b>	<b>950,538</b>	<b>46,561</b>	<b>5.2%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Human Resources

6003

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6003-611685-	Salaries	171,306	181,669	195,001	209,942	214,786	4,844	2.3%
291-6003-611805-	Overtime Civilian	185	677	479	300	300	0	0.0%
	<b>Salaries</b>	<b>171,491</b>	<b>182,346</b>	<b>195,479</b>	<b>210,242</b>	<b>215,086</b>	<b>4,844</b>	<b>2.3%</b>
291-6003-611905-	Medical Insurance	46,555	39,399	44,304	41,940	50,706	8,766	20.9%
291-6003-611910-	IMRF	21,540	21,019	15,208	22,239	22,915	677	3.0%
291-6003-611911-	Social Security	9,852	10,468	11,252	12,021	12,387	366	3.0%
291-6003-611912-	Medicare	2,304	2,448	2,631	2,811	2,897	86	3.0%
291-6003-611950-	Employee Asst. Program	5,366	5,115	5,301	6,000	6,000	0	0.0%
	<b>Fringe Benefits</b>	<b>85,617</b>	<b>78,449</b>	<b>78,697</b>	<b>85,011</b>	<b>94,905</b>	<b>9,894</b>	<b>11.6%</b>
291-6003-612165-	Other Services	6,502	34,265	9,450	8,900	19,000	10,100	113.5%
291-6003-612201-	Advertising	674	249	300	1,300	1,300	0	0.0%
291-6003-612202-	Dues	3,383	3,538	3,823	3,678	3,906	228	6.2%
291-6003-612203-	Training	398	759	1,350	1,300	1,313	13	1.0%
291-6003-612255-	In Service Training	9,971	7,720	10,330	10,000	14,000	4,000	40.0%
	<b>Contractual Services</b>	<b>20,928</b>	<b>46,531</b>	<b>25,253</b>	<b>25,178</b>	<b>39,519</b>	<b>14,341</b>	<b>57.0%</b>
291-6003-613201-	Program Supplies	19	23	300	400	400	0	0.0%
	<b>Commodities</b>	<b>19</b>	<b>23</b>	<b>300</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>0.0%</b>
291-6003-614062-	Tuition Reimbursement	22,313	15,203	3,176	25,000	25,000	0	0.0%
291-6003-614070-	Employee Recognition Program	18,763	16,355	13,693	21,564	22,279	715	3.3%
	<b>Other Charges</b>	<b>41,076</b>	<b>31,558</b>	<b>16,869</b>	<b>46,564</b>	<b>47,279</b>	<b>715</b>	<b>1.5%</b>
	<b>Total Human Resources</b>	<b>319,131</b>	<b>338,908</b>	<b>316,598</b>	<b>367,395</b>	<b>397,189</b>	<b>29,794</b>	<b>8.1%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Paid by Gifts and Grants

6004

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6004-612165-	Other Services	5,702	5,707	5,249	5,000	6,000	1,000	20.0%
291-6004-612202-	Dues	0	125	0	500	0	(500)	(100.0%)
291-6004-612210-	Printing	0	556	586	500	600	100	20.0%
291-6004-612218-	Other Services - Programs/Exhib	11,200	19,650	24,104	25,000	25,000	0	0.0%
	<b>Contractual Services</b>	<b>16,902</b>	<b>26,037</b>	<b>29,939</b>	<b>31,000</b>	<b>31,600</b>	<b>600</b>	<b>1.9%</b>
291-6004-613185-	Small Tools and Equipment	2,874	484	362	2,000	9,500	7,500	375.0%
291-6004-613201-	Program Supplies	0	1,373	356	3,000	3,000	0	0.0%
291-6004-613202-	Program Events	5,058	10,308	7,000	8,500	10,500	2,000	23.5%
291-6004-613232-	Software	0	0	0	500	0	(500)	(100.0%)
291-6004-613272-	Special Events	0	238	6,151	16,000	15,000	(1,000)	(6.3%)
291-6004-613275-	Audio Visual	3,307	346	50	500	500	0	0.0%
291-6004-613278-	Electronic Resources	0	0	0	1,000	0	(1,000)	(100.0%)
291-6004-613280-	Books	2,810	738	1,200	1,500	1,500	0	0.0%
	<b>Commodities</b>	<b>14,049</b>	<b>13,488</b>	<b>15,119</b>	<b>33,000</b>	<b>40,000</b>	<b>7,000</b>	<b>21.2%</b>
291-6004-615015-	Other Equipment	5,542	3,256	0	2,500	2,000	(500)	(20.0%)
291-6004-615055-	Other Capital Outlay	0	0	0	2,500	2,000	(500)	(20.0%)
	<b>Property</b>	<b>5,542</b>	<b>3,256</b>	<b>0</b>	<b>5,000</b>	<b>4,000</b>	<b>(1,000)</b>	<b>(20.0%)</b>
<b>Total Paid by Gifts and Grants</b>		<b>36,493</b>	<b>42,781</b>	<b>45,058</b>	<b>69,000</b>	<b>75,600</b>	<b>6,600</b>	<b>9.6%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Finance

6008

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6008-611685-	Salaries	225,570	233,716	254,141	257,731	<b>262,373</b>	4,642	1.8%
291-6008-611805-	Overtime Civilian	65	1,128	915	1,000	<b>1,000</b>	0	0.0%
	<b>Salaries</b>	<b>225,635</b>	<b>234,844</b>	<b>255,056</b>	<b>258,731</b>	<b>263,373</b>	<b>4,642</b>	<b>1.8%</b>
291-6008-611905-	Medical Insurance	65,664	68,075	76,548	72,465	<b>101,596</b>	29,130	40.2%
291-6008-611910-	IMRF	28,249	27,096	19,843	29,269	<b>30,094</b>	825	2.8%
291-6008-611911-	Social Security	13,539	13,857	14,697	15,821	<b>16,267</b>	446	2.8%
291-6008-611912-	Medicare	3,166	3,241	3,437	3,700	<b>3,804</b>	104	2.8%
	<b>Fringe Benefits</b>	<b>110,618</b>	<b>112,269</b>	<b>114,525</b>	<b>121,255</b>	<b>151,761</b>	<b>30,506</b>	<b>25.2%</b>
291-6008-612005-	Professional Services	6,075	7,650	6,500	7,805	<b>9,460</b>	1,655	21.2%
291-6008-612136-	Equipment Rental	1,689	1,947	2,268	2,270	<b>0</b>	(2,270)	(100.0%)
291-6008-612165-	Other Services	5,268	6,947	6,280	6,251	<b>4,064</b>	(2,187)	(35.0%)
291-6008-612202-	Dues	875	400	456	750	<b>450</b>	(300)	(40.0%)
291-6008-612203-	Training	139	133	725	1,200	<b>1,200</b>	0	0.0%
291-6008-612225-	IT Service Charge	129,267	135,000	138,000	139,050	<b>138,000</b>	(1,050)	(0.8%)
	<b>Contractual Services</b>	<b>143,313</b>	<b>152,077</b>	<b>154,229</b>	<b>157,326</b>	<b>153,174</b>	<b>(4,152)</b>	<b>(2.6%)</b>
291-6008-613005-	Office Supplies & Equipment	0	0	0	0	<b>750</b>	750	N/A
	<b>Commodities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750</b>	<b>750</b>	<b>N/A</b>
	<b>Total Finance</b>	<b>479,566</b>	<b>499,189</b>	<b>523,810</b>	<b>537,312</b>	<b>569,058</b>	<b>31,745</b>	<b>5.9%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Information Technology

6010

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6010-611685-	Salaries	619,253	647,980	687,666	702,975	<b>702,173</b>	(801)	(0.1%)
291-6010-611805-	Overtime Civilian	589	580	600	250	<b>250</b>	0	0.0%
	<b>Salaries</b>	<b>619,842</b>	<b>648,561</b>	<b>688,266</b>	<b>703,225</b>	<b>702,423</b>	<b>(801)</b>	<b>(0.1%)</b>
291-6010-611905-	Medical Insurance	146,844	162,417	182,652	172,892	<b>178,687</b>	5,795	3.4%
291-6010-611910-	IMRF	75,566	73,388	52,419	77,870	<b>78,546</b>	675	0.9%
291-6010-611911-	Social Security	37,016	38,394	40,736	43,153	<b>43,535</b>	382	0.9%
291-6010-611912-	Medicare	8,657	8,979	9,527	10,092	<b>10,182</b>	89	0.9%
	<b>Fringe Benefits</b>	<b>268,083</b>	<b>283,179</b>	<b>285,334</b>	<b>304,007</b>	<b>310,949</b>	<b>6,941</b>	<b>2.3%</b>
291-6010-612005-	Professional Services	3,145	3,116	3,895	5,895	<b>5,895</b>	0	0.0%
291-6010-612008-	Consulting Services Library	65	0	3,000	3,590	<b>3,500</b>	(90)	(2.5%)
291-6010-612102-	Equipment Maintenance	173,378	182,801	190,698	182,698	<b>207,710</b>	25,012	13.7%
291-6010-612165-	Other Services	0	0	0	0	<b>2,230</b>	2,230	N/A
291-6010-612203-	Travel & Training	0	0	1,000	6,450	<b>6,450</b>	0	0.0%
291-6010-612242-	Internet Access	43,907	49,042	62,667	62,667	<b>62,667</b>	0	0.0%
	<b>Contractual Services</b>	<b>220,495</b>	<b>234,960</b>	<b>261,260</b>	<b>261,300</b>	<b>288,452</b>	<b>27,152</b>	<b>10.4%</b>
291-6010-613005-	Office Supplies & Equipment	178	108	683	683	<b>683</b>	0	0.0%
291-6010-613030-	Data System Supplies	18,172	18,205	21,870	21,870	<b>21,870</b>	0	0.0%
291-6010-613032-	Software Library	140,778	141,495	150,025	153,245	<b>155,092</b>	1,847	1.2%
291-6010-613033-	Documentation Library	0	0	0	100	<b>100</b>	0	0.0%
291-6010-613185-	Small Tools and Equipment	10,287	11,687	13,401	13,226	<b>13,226</b>	0	0.0%
291-6010-613205-	Processing Supplies	0	264	300	300	<b>300</b>	0	0.0%
291-6010-613232-	Software	1,179	293	5,887	10,887	<b>9,887</b>	(1,000)	(9.2%)
	<b>Commodities</b>	<b>170,594</b>	<b>172,052</b>	<b>192,166</b>	<b>200,311</b>	<b>201,158</b>	<b>847</b>	<b>0.4%</b>
291-6010-615012-	Computer Equipment	26,399	23,956	38,590	38,590	<b>30,876</b>	(7,714)	(20.0%)
291-6010-615015-	Other Equipment	0	12,274	0	0	<b>0</b>	0	N/A
	<b>Property</b>	<b>26,399</b>	<b>36,230</b>	<b>38,590</b>	<b>38,590</b>	<b>30,876</b>	<b>(7,714)</b>	<b>(20.0%)</b>
	<b>Total Information Technology</b>	<b>1,305,413</b>	<b>1,374,981</b>	<b>1,465,616</b>	<b>1,507,433</b>	<b>1,533,858</b>	<b>26,425</b>	<b>1.8%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Security

6015

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6015-611685-	Salaries	249,514	263,860	280,917	284,025	<b>287,118</b>	3,093	1.1%
291-6015-611805-	Overtime Civilian	959	1,323	751	2,000	<b>2,000</b>	0	0.0%
	<b>Salaries</b>	<b>250,473</b>	<b>265,183</b>	<b>281,668</b>	<b>286,025</b>	<b>289,118</b>	<b>3,093</b>	<b>1.1%</b>
291-6015-611905-	Medical Insurance	80,152	83,104	93,456	88,463	<b>97,602</b>	9,139	10.3%
291-6015-611910-	IMRF	29,093	28,216	20,365	30,241	<b>31,117</b>	876	2.9%
291-6015-611911-	Social Security	14,617	15,327	16,292	17,359	<b>17,801</b>	442	2.5%
291-6015-611912-	Medicare	3,419	3,585	3,810	4,060	<b>4,163</b>	103	2.5%
	<b>Fringe Benefits</b>	<b>127,281</b>	<b>130,231</b>	<b>133,924</b>	<b>140,123</b>	<b>150,684</b>	<b>10,561</b>	<b>7.5%</b>
291-6015-612203-	Training	184	952	0	500	<b>1,000</b>	500	100.0%
	<b>Contractual Services</b>	<b>184</b>	<b>952</b>	<b>0</b>	<b>500</b>	<b>1,000</b>	<b>500</b>	<b>100.0%</b>
291-6015-613005-	Office Supplies & Equipment	0	56	43	435	<b>435</b>	0	0.0%
	<b>Commodities</b>	<b>0</b>	<b>56</b>	<b>43</b>	<b>435</b>	<b>435</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Security</b>	<b>377,937</b>	<b>396,422</b>	<b>415,635</b>	<b>427,083</b>	<b>441,237</b>	<b>14,154</b>	<b>3.3%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Facilities

6020

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6020-611685-	Salaries	380,525	401,640	433,929	426,947	<b>436,773</b>	9,826	2.3%
291-6020-611805-	Overtime Civilian	4,219	4,116	4,739	4,500	<b>4,500</b>	0	0.0%
	<b>Salaries</b>	<b>384,744</b>	<b>405,757</b>	<b>438,667</b>	<b>431,447</b>	<b>441,273</b>	<b>9,826</b>	<b>2.3%</b>
291-6020-611905-	Medical Insurance	106,826	104,346	117,336	111,075	<b>138,579</b>	27,504	24.8%
291-6020-611910-	IMRF	45,575	45,072	33,106	46,931	<b>48,547</b>	1,616	3.4%
291-6020-611911-	Social Security	22,447	23,554	25,500	26,171	<b>27,080</b>	909	3.5%
291-6020-611912-	Medicare	5,250	5,509	5,964	6,121	<b>6,333</b>	213	3.5%
	<b>Fringe Benefits</b>	<b>180,098</b>	<b>178,480</b>	<b>181,906</b>	<b>190,298</b>	<b>220,539</b>	<b>30,242</b>	<b>15.9%</b>
291-6020-612102-	Equipment Maintenance	35,612	48,743	48,784	48,784	<b>59,275</b>	10,491	21.5%
291-6020-612107-	Vehicle Maintenance	3,627	3,184	18,900	9,121	<b>9,121</b>	0	0.0%
291-6020-612111-	Building Maintenance	221,418	197,170	203,400	203,280	<b>199,054</b>	(4,226)	(2.1%)
291-6020-612136-	Equipment Rental	526	0	600	1,000	<b>1,000</b>	0	0.0%
291-6020-612160-	Water and Sewer Service	23,830	24,174	21,066	16,472	<b>21,472</b>	5,000	30.4%
291-6020-612203-	Travel & Training	0	0	432	432	<b>432</b>	0	0.0%
	<b>Contractual Services</b>	<b>285,013</b>	<b>273,271</b>	<b>293,182</b>	<b>279,089</b>	<b>290,354</b>	<b>11,265</b>	<b>4.0%</b>
291-6020-613005-	Office Supplies	0	92	49	0	<b>100</b>	100	N/A
291-6020-613050-	Petroleum Products	4,454	5,343	2,400	4,000	<b>4,000</b>	0	0.0%
291-6020-613051-	Heating Fuel	48,384	60,748	52,000	62,537	<b>62,537</b>	0	0.0%
291-6020-613145-	Janitorial Supplies	21,164	20,152	24,500	24,637	<b>24,637</b>	0	0.0%
	<b>Commodities</b>	<b>74,002</b>	<b>86,335</b>	<b>78,949</b>	<b>91,174</b>	<b>91,274</b>	<b>100</b>	<b>0.1%</b>
291-6020-615015-	Other Equipment	0	5,653	630	20,000	<b>20,000</b>	0	0.0%
	<b>Property</b>	<b>0</b>	<b>5,653</b>	<b>630</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.0%</b>
	<b>Total Facilities</b>	<b>923,857</b>	<b>949,495</b>	<b>993,333</b>	<b>1,012,008</b>	<b>1,063,440</b>	<b>51,433</b>	<b>5.1%</b>
	<b>Total Admin Support Services</b>	<b>4,847,674</b>	<b>5,138,787</b>	<b>5,460,284</b>	<b>5,789,603</b>	<b>6,123,705</b>	<b>334,101</b>	<b>5.8%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Youth Services

6401

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6401-611685-	Salaries	872,642	900,800	926,184	1,098,342	<b>1,049,338</b>	(49,004)	(4.5%)
291-6401-611805-	Overtime Civilian	0	707	0	2,000	<b>2,000</b>	0	0.0%
	<b>Salaries</b>	<b>872,642</b>	<b>901,506</b>	<b>926,184</b>	<b>1,100,342</b>	<b>1,051,338</b>	<b>(49,004)</b>	<b>(4.5%)</b>
291-6401-611905-	Medical Insurance	126,637	164,549	154,932	146,660	<b>178,236</b>	31,576	21.5%
291-6401-611910-	IMRF	102,216	97,419	68,136	113,752	<b>111,061</b>	(2,692)	(2.4%)
291-6401-611911-	Social Security	51,999	53,595	55,069	66,200	<b>65,059</b>	(1,141)	(1.7%)
291-6401-611912-	Medicare	12,161	12,534	12,879	15,482	<b>15,215</b>	(267)	(1.7%)
	<b>Fringe Benefits</b>	<b>293,013</b>	<b>328,098</b>	<b>291,016</b>	<b>342,094</b>	<b>369,571</b>	<b>27,477</b>	<b>8.0%</b>
291-6401-612202-	Dues	2,499	2,962	3,375	4,548	<b>4,548</b>	0	0.0%
291-6401-612203-	Travel & Training	1,152	1,742	2,500	3,979	<b>3,979</b>	0	0.0%
291-6401-612218-	Contracted Programs & Exhibits	15,902	17,084	17,000	17,480	<b>17,655</b>	175	1.0%
	<b>Contractual Services</b>	<b>19,553</b>	<b>21,789</b>	<b>22,875</b>	<b>26,007</b>	<b>26,182</b>	<b>175</b>	<b>0.7%</b>
291-6401-613005-	Office Supplies & Equipment	1,290	1,799	2,000	2,438	<b>2,438</b>	0	0.0%
291-6401-613201-	Program Supplies	7,823	8,069	8,500	10,948	<b>10,948</b>	0	0.0%
291-6401-613202-	Program Events	16,440	21,553	23,045	33,430	<b>25,930</b>	(7,500)	(22.4%)
291-6401-613290-	Circulation Supplies	4,089	6,277	6,000	6,026	<b>6,026</b>	0	0.0%
	<b>Commodities</b>	<b>29,642</b>	<b>37,698</b>	<b>39,545</b>	<b>52,842</b>	<b>45,342</b>	<b>(7,500)</b>	<b>(14.2%)</b>
291-6401-615015-	Other Equipment	0	0	534	0	<b>0</b>	0	N/A
	<b>Property</b>	<b>0</b>	<b>0</b>	<b>534</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
	<b>Total Youth Services</b>	<b>1,214,850</b>	<b>1,289,091</b>	<b>1,280,154</b>	<b>1,521,285</b>	<b>1,492,433</b>	<b>(28,853)</b>	<b>(1.9%)</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Info Services

6410

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6410-611685-	Salaries	951,493	1,041,524	1,077,458	1,175,566	<b>1,177,363</b>	1,796	0.2%
291-6410-611805-	Overtime Civilian	566	533	526	1,000	<b>1,000</b>	0	0.0%
	<b>Salaries</b>	<b>952,059</b>	<b>1,042,057</b>	<b>1,077,984</b>	<b>1,176,566</b>	<b>1,178,363</b>	<b>1,796</b>	<b>0.2%</b>
291-6410-611905-	Medical Insurance	153,022	189,666	154,524	146,266	<b>169,136</b>	22,870	15.6%
291-6410-611910-	IMRF	108,522	105,420	73,748	116,833	<b>119,070</b>	2,237	1.9%
291-6410-611911-	Social Security	58,973	62,394	64,421	71,596	<b>72,996</b>	1,401	2.0%
291-6410-611912-	Medicare	13,792	14,592	15,066	16,744	<b>17,072</b>	328	2.0%
	<b>Fringe Benefits</b>	<b>334,309</b>	<b>372,072</b>	<b>307,760</b>	<b>351,439</b>	<b>378,274</b>	<b>26,835</b>	<b>7.6%</b>
291-6410-612202-	Dues	1,755	2,404	2,600	2,957	<b>2,669</b>	(288)	(9.7%)
291-6410-612203-	Travel & Training	1,413	981	2,000	2,700	<b>2,700</b>	0	0.0%
291-6410-612218-	Contracted Programs & Exhibits	1,410	2,610	4,500	5,040	<b>5,040</b>	0	0.0%
	<b>Contractual Services</b>	<b>4,578</b>	<b>5,995</b>	<b>9,100</b>	<b>10,697</b>	<b>10,409</b>	<b>(288)</b>	<b>(2.7%)</b>
291-6410-613005-	Office Supplies & Equipment	885	1,926	1,888	1,888	<b>1,888</b>	0	0.0%
291-6410-613201-	Program Supplies	1,688	2,266	2,475	2,750	<b>2,250</b>	(500)	(18.2%)
291-6410-613290-	Circulation Supplies	828	2,292	1,600	1,795	<b>1,795</b>	0	0.0%
	<b>Commodities</b>	<b>3,401</b>	<b>6,484</b>	<b>5,963</b>	<b>6,433</b>	<b>5,933</b>	<b>(500)</b>	<b>(7.8%)</b>
	<b>Total Info Services</b>	<b>1,294,348</b>	<b>1,426,608</b>	<b>1,400,807</b>	<b>1,545,135</b>	<b>1,572,978</b>	<b>27,843</b>	<b>1.8%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Circulation

6420

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6420-611685-	Salaries	1,164,880	1,213,144	1,324,651	1,473,578	<b>1,341,899</b>	(131,678)	(8.9%)
291-6420-611805-	Overtime Civilian	232	7,469	1,591	1,000	<b>550</b>	(450)	(45.0%)
	<b>Salaries</b>	<b>1,165,112</b>	<b>1,220,613</b>	<b>1,326,241</b>	<b>1,474,578</b>	<b>1,342,449</b>	<b>(132,128)</b>	<b>(9.0%)</b>
291-6420-611905-	Medical Insurance	141,472	67,646	107,748	101,996	<b>114,809</b>	12,813	12.6%
291-6420-611910-	IMRF	122,827	118,573	86,390	138,312	<b>125,408</b>	(12,904)	(9.3%)
291-6420-611911-	Social Security	71,026	74,608	80,841	89,208	<b>83,198</b>	(6,010)	(6.7%)
291-6420-611912-	Medicare	16,611	17,448	18,906	20,863	<b>19,458</b>	(1,406)	(6.7%)
	<b>Fringe Benefits</b>	<b>351,936</b>	<b>278,275</b>	<b>293,885</b>	<b>350,379</b>	<b>342,873</b>	<b>(7,507)</b>	<b>(2.1%)</b>
291-6420-612165-	Other Services	1,856	1,785	1,976	1,976	<b>1,996</b>	20	1.0%
291-6420-612202-	Dues	1,070	738	1,200	1,391	<b>1,391</b>	0	0.0%
291-6420-612203-	Travel & Training	1,733	2,383	2,000	2,477	<b>2,357</b>	(120)	(4.8%)
	<b>Contractual Services</b>	<b>4,659</b>	<b>4,906</b>	<b>5,176</b>	<b>5,844</b>	<b>5,744</b>	<b>(100)</b>	<b>(1.7%)</b>
291-6420-613005-	Office Supplies & Equipment	1,513	1,852	1,847	1,847	<b>1,747</b>	(100)	(5.4%)
291-6420-613201-	Program Supplies	155	903	1,000	1,000	<b>1,010</b>	10	1.0%
291-6420-613290-	Circulation Supplies	6,534	8,427	7,460	7,460	<b>8,235</b>	775	10.4%
	<b>Commodities</b>	<b>8,202</b>	<b>11,182</b>	<b>10,307</b>	<b>10,307</b>	<b>10,992</b>	<b>685</b>	<b>6.6%</b>
	<b>Total Circulation</b>	<b>1,529,909</b>	<b>1,514,976</b>	<b>1,635,610</b>	<b>1,841,108</b>	<b>1,702,058</b>	<b>(139,050)</b>	<b>(7.6%)</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Bookmobile

6425

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6425-611685-	Salaries	0	0	0	0	164,455	164,455	N/A
291-6425-611805-	Overtime Civilian	0	0	0	0	450	450	N/A
	<b>Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,905</b>	<b>164,905</b>	<b>N/A</b>
291-6425-611905-	Medical Insurance	0	0	0	0	39,666	39,666	N/A
291-6425-611910-	IMRF	0	0	0	0	18,863	18,863	N/A
291-6425-611911-	Social Security	0	0	0	0	10,196	10,196	N/A
291-6425-611912-	Medicare	0	0	0	0	2,385	2,385	N/A
	<b>Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,110</b>	<b>71,110</b>	<b>N/A</b>
291-6425-612202-	Dues	0	0	0	0	100	100	N/A
291-6425-612203-	Travel & Training	0	0	0	0	120	120	N/A
	<b>Contractual Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>220</b>	<b>220</b>	<b>N/A</b>
291-6425-613005-	Office Supplies & Equipment	0	0	0	0	100	100	N/A
291-6425-613290-	Circulation Supplies	0	0	0	0	300	300	N/A
	<b>Commodities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>400</b>	<b>N/A</b>
	<b>Total Bookmobile</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>236,635</b>	<b>236,635</b>	<b>N/A</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Senior and Accessibility Services (SAS)

6430

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6430-611685-	Salaries	219,251	233,441	247,029	255,386	265,370	9,985	3.9%
	<b>Salaries</b>	<b>219,251</b>	<b>233,441</b>	<b>247,029</b>	<b>255,386</b>	<b>265,370</b>	<b>9,985</b>	<b>3.9%</b>
291-6430-611905-	Medical Insurance	11,386	13,277	14,928	14,133	14,314	181	1.3%
291-6430-611910-	IMRF	26,985	24,345	19,219	28,137	29,722	1,585	5.6%
291-6430-611911-	Social Security	13,063	13,826	14,647	15,526	16,453	927	6.0%
291-6430-611912-	Medicare	3,055	3,233	3,426	3,631	3,848	217	6.0%
	<b>Fringe Benefits</b>	<b>54,489</b>	<b>54,681</b>	<b>52,219</b>	<b>61,427</b>	<b>64,337</b>	<b>2,910</b>	<b>4.7%</b>
291-6430-612202-	Dues	35	295	495	540	450	(90)	(16.7%)
291-6430-612203-	Travel & Training	57	162	750	750	795	45	6.0%
291-6430-612218-	Contracted Programs & Exhibits	7,090	6,840	9,590	9,590	9,685	95	1.0%
	<b>Contractual Services</b>	<b>7,182</b>	<b>7,296</b>	<b>10,835</b>	<b>10,880</b>	<b>10,930</b>	<b>50</b>	<b>0.5%</b>
291-6430-613005-	Office Supplies & Equipment	405	466	505	505	705	200	39.6%
291-6430-613201-	Program Supplies	1,758	1,675	1,838	1,838	1,856	18	1.0%
291-6430-613202-	Program Events	496	224	600	600	600	0	0.0%
291-6430-613290-	Circulation Supplies	837	699	850	1,050	850	(200)	(19.0%)
	<b>Commodities</b>	<b>3,496</b>	<b>3,065</b>	<b>3,793</b>	<b>3,993</b>	<b>4,011</b>	<b>18</b>	<b>0.5%</b>
	<b>Total SAS</b>	<b>284,418</b>	<b>298,482</b>	<b>313,876</b>	<b>331,686</b>	<b>344,648</b>	<b>12,963</b>	<b>3.9%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Programs and Exhibits

**6440**

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6440-611685-	Salaries	209,141	211,968	262,153	279,288	<b>270,365</b>	(8,923)	(3.2%)
291-6440-611805-	Overtime Civilian	249	64	163	250	<b>250</b>	0	0.0%
	<b>Salaries</b>	<b>209,390</b>	<b>212,032</b>	<b>262,315</b>	<b>279,538</b>	<b>270,615</b>	<b>(8,923)</b>	<b>(3.2%)</b>
291-6440-611905-	Medical Insurance	64,410	48,005	45,924	43,467	<b>70,529</b>	27,062	62.3%
291-6440-611910-	IMRF	22,694	24,924	20,408	31,647	<b>31,011</b>	(636)	(2.0%)
291-6440-611911-	Social Security	10,695	12,526	15,369	17,107	<b>16,763</b>	(344)	(2.0%)
291-6440-611912-	Medicare	2,501	2,929	3,594	4,001	<b>3,920</b>	(80)	(2.0%)
	<b>Fringe Benefits</b>	<b>100,300</b>	<b>88,384</b>	<b>85,296</b>	<b>96,222</b>	<b>122,222</b>	<b>26,001</b>	<b>27.0%</b>
291-6440-612202-	Dues	927	756	1,100	1,156	<b>1,156</b>	0	0.0%
291-6440-612203-	Travel & Training	390	522	1,000	1,442	<b>1,442</b>	0	0.0%
291-6440-612218-	Contracted Programs & Exhibits	50,591	62,771	65,000	85,005	<b>85,005</b>	0	0.0%
	<b>Contractual Services</b>	<b>51,908</b>	<b>64,049</b>	<b>67,100</b>	<b>87,603</b>	<b>87,603</b>	<b>0</b>	<b>0.0%</b>
291-6440-613202-	Program Events	6,487	9,046	9,200	8,219	<b>10,719</b>	2,500	30.4%
	<b>Commodities</b>	<b>6,487</b>	<b>9,046</b>	<b>9,200</b>	<b>8,219</b>	<b>10,719</b>	<b>2,500</b>	<b>30.4%</b>
	<b>Total Programs and Exhibits</b>	<b>368,086</b>	<b>373,510</b>	<b>423,911</b>	<b>471,582</b>	<b>491,159</b>	<b>19,578</b>	<b>4.2%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Digital Services

6450

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6450-611685-	Salaries	492,814	517,278	565,187	593,071	<b>575,654</b>	(17,417)	(2.9%)
	<b>Salaries</b>	<b>492,814</b>	<b>517,278</b>	<b>565,187</b>	<b>593,071</b>	<b>575,654</b>	<b>(17,417)</b>	<b>(2.9%)</b>
291-6450-611905-	Medical Insurance	50,191	50,255	44,904	42,502	<b>63,721</b>	21,220	49.9%
291-6450-611910-	IMRF	57,692	54,979	40,827	59,526	<b>59,033</b>	(492)	(0.8%)
291-6450-611911-	Social Security	29,910	31,326	34,270	36,217	<b>35,691</b>	(526)	(1.5%)
291-6450-611912-	Medicare	6,995	7,326	8,015	8,470	<b>8,347</b>	(123)	(1.5%)
	<b>Fringe Benefits</b>	<b>144,788</b>	<b>143,886</b>	<b>128,016</b>	<b>146,715</b>	<b>166,792</b>	<b>20,078</b>	<b>13.7%</b>
291-6450-612202-	Dues	1,510	1,249	1,200	1,995	<b>1,995</b>	0	0.0%
291-6450-612203-	Travel & Training	99	189	270	500	<b>500</b>	0	0.0%
291-6450-612242-	Internet Access	3,840	3,840	3,720	3,840	<b>3,878</b>	38	1.0%
291-6450-612266-	Outside Reference Service	2,974	3,203	3,685	3,699	<b>4,069</b>	370	10.0%
	<b>Contractual Services</b>	<b>8,423</b>	<b>8,481</b>	<b>8,875</b>	<b>10,034</b>	<b>10,442</b>	<b>408</b>	<b>4.1%</b>
291-6450-613005-	Office Supplies & Equipment	562	584	700	700	<b>707</b>	7	1.0%
291-6450-613007-	Supplies Reimbursed by Patron	543	459	550	550	<b>706</b>	156	28.4%
291-6450-613185-	Small Tools and Equipment	2,649	5,325	5,235	6,200	<b>6,200</b>	0	0.0%
291-6450-613201-	Program Supplies	42	407	166	700	<b>700</b>	0	0.0%
291-6450-613278-	Electronic Resources	363,065	355,053	364,184	371,508	<b>414,768</b>	43,260	11.6%
291-6450-613290-	Circulation Supplies	1,364	1,107	500	1,575	<b>1,575</b>	0	0.0%
	<b>Commodities</b>	<b>368,225</b>	<b>362,935</b>	<b>371,335</b>	<b>381,233</b>	<b>424,656</b>	<b>43,423</b>	<b>11.4%</b>
	<b>Total Digital Services</b>	<b>1,014,250</b>	<b>1,032,580</b>	<b>1,073,413</b>	<b>1,131,053</b>	<b>1,177,544</b>	<b>46,492</b>	<b>4.1%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Collection Services

6470

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6470-611685-	Salaries	821,000	879,351	900,155	947,543	<b>950,486</b>	2,943	0.3%
291-6470-611805-	Overtime Civilian	143	100	67	150	<b>150</b>	0	0.0%
	<b>Salaries</b>	<b>821,143</b>	<b>879,451</b>	<b>900,222</b>	<b>947,693</b>	<b>950,636</b>	<b>2,943</b>	<b>0.3%</b>
291-6470-611905-	Medical Insurance	222,891	198,073	209,196	198,022	<b>233,129</b>	35,107	17.7%
291-6470-611910-	IMRF	102,617	101,816	70,045	104,902	<b>109,021</b>	4,119	3.9%
291-6470-611911-	Social Security	49,006	52,042	53,307	57,901	<b>58,930</b>	1,029	1.8%
291-6470-611912-	Medicare	11,461	12,171	12,467	13,541	<b>13,782</b>	241	1.8%
	<b>Fringe Benefits</b>	<b>385,975</b>	<b>364,102</b>	<b>345,014</b>	<b>374,366</b>	<b>414,862</b>	<b>40,495</b>	<b>10.8%</b>
291-6470-612081-	OCLC Services	63,750	64,160	62,997	62,998	<b>64,998</b>	2,000	3.2%
291-6470-612164-	Access Services	4,549	3,306	4,150	4,000	<b>4,000</b>	0	0.0%
291-6470-612202-	Dues	1,375	1,542	2,908	2,478	<b>2,478</b>	0	0.0%
291-6470-612203-	Travel & Training	463	839	1,000	1,000	<b>1,000</b>	0	0.0%
291-6470-612285-	Processing Services	58,831	54,883	70,000	116,900	<b>95,400</b>	(21,500)	(18.4%)
	<b>Contractual Services</b>	<b>128,968</b>	<b>124,730</b>	<b>141,055</b>	<b>187,376</b>	<b>167,876</b>	<b>(19,500)</b>	<b>(10.4%)</b>
291-6470-613005-	Office Supplies & Equipment	1,387	1,919	1,500	1,500	<b>1,500</b>	0	0.0%
291-6470-613033-	Documentation Library	905	910	760	911	<b>911</b>	0	0.0%
291-6470-613203-	Binding	1,098	452	0	1,000	<b>200</b>	(800)	(80.0%)
291-6470-613205-	Processing Supplies	13,626	14,727	12,000	20,000	<b>17,000</b>	(3,000)	(15.0%)
291-6470-613275-	Audio Visual	395,871	418,187	513,581	513,581	<b>518,581</b>	5,000	1.0%
291-6470-613280-	Books	573,243	600,956	693,769	693,769	<b>708,769</b>	15,000	2.2%
291-6470-613290-	Circulation Supplies	2,277	4,945	5,000	6,450	<b>6,450</b>	0	0.0%
291-6470-613295-	Periodicals	111,056	112,485	118,611	119,365	<b>101,440</b>	(17,925)	(15.0%)
	<b>Commodities</b>	<b>1,099,463</b>	<b>1,154,581</b>	<b>1,345,221</b>	<b>1,356,576</b>	<b>1,354,851</b>	<b>(1,725)</b>	<b>(0.1%)</b>
	<b>Total Collection Services</b>	<b>2,435,549</b>	<b>2,522,864</b>	<b>2,731,512</b>	<b>2,866,011</b>	<b>2,888,224</b>	<b>22,213</b>	<b>0.8%</b>

# MEMORIAL LIBRARY FUND

## EXPENDITURES

### Belmont Makerspace

6480

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
291-6480-611685-	Salaries	183,832	276,061	297,557	310,766	350,998	40,232	12.9%
291-6480-611805-	Overtime Civilian	167	60	23	250	250	0	0.0%
	<b>Salaries</b>	<b>183,999</b>	<b>276,120</b>	<b>297,580</b>	<b>311,016</b>	<b>351,248</b>	<b>40,232</b>	<b>12.9%</b>
291-6480-611905-	Medical Insurance	53,182	25,540	28,716	27,188	65,495	38,307	140.9%
291-6480-611910-	IMRF	22,995	32,502	23,159	34,802	38,112	3,310	9.5%
291-6480-611911-	Social Security	11,325	16,839	18,118	18,812	21,762	2,950	15.7%
291-6480-611912-	Medicare	2,649	3,938	4,237	4,400	5,089	689	15.7%
	<b>Fringe Benefits</b>	<b>90,151</b>	<b>78,819</b>	<b>74,231</b>	<b>85,202</b>	<b>130,458</b>	<b>45,256</b>	<b>53.1%</b>
291-6480-612005-	Professional Services	0	0	0	0	2,000	2,000	N/A
291-6480-612040-	General Insurance	1,288	0	0	216	216	0	0.0%
291-6480-612102-	Equipment Maintenance	9,848	5,015	9,530	10,490	10,930	440	4.2%
291-6480-612111-	Building Maintenance	13,012	66,814	52,000	40,866	83,366	42,500	104.0%
291-6480-612136-	Equipment Rental	0	0	0	1,000	1,000	0	0.0%
291-6480-612160-	Water and Sewer Service	489	607	500	500	500	0	0.0%
291-6480-612165-	Other Services	35	220	265	300	300	0	0.0%
291-6480-612202-	Dues	680	308	500	487	586	99	20.3%
291-6480-612203-	Travel & Training	452	389	1,000	1,000	1,000	0	0.0%
291-6480-612228-	Contracted Programs & Exhibits - Adult	0	18,935	26,404	29,310	31,388	2,078	7.1%
291-6480-612238-	Contracted Programs & Exhibits - Youth	0	0	1,300	1,500	5,500	4,000	266.7%
291-6480-612242-	Internet Access	1,749	2,552	2,997	3,075	3,075	0	0.0%
	<b>Contractual Services</b>	<b>27,553</b>	<b>94,840</b>	<b>94,496</b>	<b>88,744</b>	<b>139,861</b>	<b>51,117</b>	<b>57.6%</b>
291-6480-613005-	Office Supplies & Equipment	1,517	1,713	2,000	2,000	2,920	920	46.0%
291-6480-613007-	Supplies Reimbursed by Patrons	6,923	5,882	5,532	8,231	8,231	0	0.0%
291-6480-613032-	Software Library	0	3,313	14,276	6,750	8,670	1,920	28.4%
291-6480-613051-	Heating Fuel & Electric	3,736	5,225	8,000	10,000	10,000	0	0.0%
291-6480-613145-	Janitorial Supplies	324	1,182	1,600	1,600	1,600	0	0.0%
291-6480-613185-	Small Tools & Equipment	4,723	6,458	5,600	5,800	5,858	58	1.0%
291-6480-613201-	Program Supplies	5,076	0	0	0	0	0	N/A
291-6480-613212-	Program Events - Adult	0	10,988	15,000	16,000	19,500	3,500	21.9%
291-6480-613222-	Program Events - Youth	0	1,012	3,000	3,000	8,000	5,000	166.7%
291-6480-613232-	Software	0	0	0	0	1,000	1,000	N/A
	<b>Commodities</b>	<b>22,299</b>	<b>35,773</b>	<b>55,008</b>	<b>53,381</b>	<b>65,779</b>	<b>12,398</b>	<b>23.2%</b>
291-6480-615012-	Computer Equipment	0	1,199	0	0	0	0	N/A
291-6480-615015-	Other Equipment	0	10,774	5,000	10,000	16,000	6,000	60.0%
	<b>Property</b>	<b>0</b>	<b>11,973</b>	<b>5,000</b>	<b>10,000</b>	<b>16,000</b>	<b>6,000</b>	<b>60.0%</b>
<b>Total Belmont Makerspace</b>		<b>324,001</b>	<b>497,525</b>	<b>526,314</b>	<b>548,343</b>	<b>703,347</b>	<b>155,004</b>	<b>28.3%</b>
<b>Total User Services</b>		<b>8,465,410</b>	<b>8,955,637</b>	<b>9,385,597</b>	<b>10,256,204</b>	<b>10,609,027</b>	<b>352,824</b>	<b>3.4%</b>
<b>Total Memorial Library Fund</b>		<b>13,313,084</b>	<b>14,094,423</b>	<b>14,845,880</b>	<b>16,045,806</b>	<b>16,732,731</b>	<b>686,925</b>	<b>4.3%</b>

# LIBRARY CAPITAL PROJECTS FUND

491

## Fund Summary

	2021 Actuals	2022 Actuals	Projected Actuals	2023 Revised Budget	2024 Budget	Inc (Dec) \$	Inc (Dec) %
Revenues							
Investment Income	\$ 2,667	\$ 45,613	\$ 42,272	\$ 7,500	\$ 40,000	\$ 32,500	433.3%
Other	305	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>\$ 2,972</b>	<b>\$ 45,613</b>	<b>\$ 42,272</b>	<b>\$ 7,500</b>	<b>\$ 40,000</b>	<b>\$ 32,500</b>	<b>433.3%</b>
Expenditures							
Capital Outlay	\$ 1,038,125	\$ 977,445	\$ 1,157,607	\$ 1,780,413	\$ 1,469,337	\$ (311,076)	(17.5%)
<b>Total Expenditures</b>	<b>\$ 1,038,125</b>	<b>\$ 977,445</b>	<b>\$ 1,157,607</b>	<b>\$ 1,780,413</b>	<b>\$ 1,469,337</b>	<b>\$ (311,076)</b>	<b>(17.5%)</b>
Revenues over (under) Expenditures	\$ (1,035,153)	\$ (931,832)	\$ (1,115,335)	\$ (1,772,913)	\$ (1,429,337)	\$ 343,576	(19.4%)
Interfund Transfers In	-	-	-	105,000	825,000	720,000	685.7%
<b>BEGINNING FUND BALANCE</b>	<b>\$ 5,460,971</b>	<b>\$ 4,425,818</b>	<b>\$ 3,493,986</b>	<b>\$ 3,493,986</b>	<b>\$ 2,378,651</b>	<b>\$ (1,115,335)</b>	<b>(31.9%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,425,818</b>	<b>\$ 3,493,986</b>	<b>\$ 2,378,651</b>	<b>\$ 1,826,073</b>	<b>\$ 1,774,314</b>	<b>\$ (51,759)</b>	<b>(2.8%)</b>

# LIBRARY CAPITAL PROJECTS FUND

## REVENUES

Account Number	Account Description	Actual 2021	Actual 2022	Proj Actual 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
491-0000-461020-	Interest on Investments	1,024	36,364	34,952	7,500	40,000	32,500	433.3%
491-0000-462100-	Market Value Adjustments	1,643	9,249	7,320	0	0	0	N/A
	<b>Investment Income</b>	<b>2,667</b>	<b>45,613</b>	<b>42,272</b>	<b>7,500</b>	<b>40,000</b>	<b>32,500</b>	<b>433.3%</b>
491-0000-489900-	Other Income	305	0	0	0	0	0	N/A
	<b>Other Financing Sources</b>	<b>305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
	<b>Total Library Capital Projects Fund</b>	<b>2,972</b>	<b>45,613</b>	<b>42,272</b>	<b>7,500</b>	<b>40,000</b>	<b>32,500</b>	<b>433.3%</b>

## EXPENDITURES

### Administration

6001

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
491-6001-615015-	Other Equipment	0	0	42,500	42,500	0	(42,500)	(100.0%)
491-6001-615055-	Other Capital Outlay	9,265	37,197	699,253	758,303	764,050	5,747	0.8%
	<b>Capital Outlay</b>	<b>9,265</b>	<b>37,197</b>	<b>741,753</b>	<b>800,803</b>	<b>764,050</b>	<b>(36,753)</b>	<b>(4.6%)</b>
	<b>Total Administration</b>	<b>9,265</b>	<b>37,197</b>	<b>741,753</b>	<b>800,803</b>	<b>764,050</b>	<b>(36,753)</b>	<b>(4.6%)</b>

### Paid by Gifts and Grants

6004

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
491-6004-615015-	Other Equipment	0	6,632	0	0	0	0	N/A
491-6004-615055-	Other Capital Outlay	4,657	0	125,298	105,000	0	(105,000)	(100.0%)
	<b>Capital Outlay</b>	<b>4,657</b>	<b>6,632</b>	<b>125,298</b>	<b>105,000</b>	<b>0</b>	<b>(105,000)</b>	<b>(100.0%)</b>
	<b>Total Paid by Gifts and Grants</b>	<b>4,657</b>	<b>6,632</b>	<b>125,298</b>	<b>105,000</b>	<b>0</b>	<b>(105,000)</b>	<b>(100.0%)</b>

### Information Technology

6010

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
491-6010-615012-	Computer Equipment	0	0	0	0	18,000	18,000	N/A
491-6010-615015-	Other Equipment	0	0	0	0	5,000	5,000	N/A
491-6010-615055-	Other Capital Outlay	0	0	196,131	214,610	0	(214,610)	(100.0%)
	<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>196,131</b>	<b>214,610</b>	<b>23,000</b>	<b>(191,610)</b>	<b>(89.3%)</b>
	<b>Total Information Technology</b>	<b>0</b>	<b>0</b>	<b>196,131</b>	<b>214,610</b>	<b>23,000</b>	<b>(191,610)</b>	<b>(89.3%)</b>

### Facilities

6020

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
491-6020-615015-	Other Equipment	0	889,855	0	15,000	120,000	105,000	700.0%
491-6020-615055-	Other Capital Outlay	0	0	44,625	595,000	562,287	(32,713)	(5.5%)
	<b>Capital Outlay</b>	<b>0</b>	<b>889,855</b>	<b>44,625</b>	<b>610,000</b>	<b>682,287</b>	<b>72,287</b>	<b>11.9%</b>
	<b>Total Facilities</b>	<b>0</b>	<b>889,855</b>	<b>44,625</b>	<b>610,000</b>	<b>682,287</b>	<b>72,287</b>	<b>11.9%</b>

# LIBRARY CAPITAL PROJECTS FUND

## Belmont Makerspace

6480

Account Number	Account Description	Actual 2021	Actual 2022	Proj. Act. 2023	Budget 2023	Budget 2024	\$ Inc / (Dec)	% Inc / (Dec)
491-6480-615012-	Computer Equipment	0	0	0	0	0	0	N/A
491-6480-615055-	Other Capital Outlay	1,024,203	43,760	49,800	50,000	0	(50,000)	(100.0%)
	Capital Outlay	1,024,203	43,760	49,800	50,000	0	(50,000)	(100.0%)
	Total Belmont Makerspace	1,024,203	43,760	49,800	50,000	0	(50,000)	(100.0%)
	Total Memorial Library Capital Projects Fund	1,038,125	977,445	1,157,607	1,780,413	1,469,337	(311,076)	(17.5%)

## APPENDIX

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# **THREE-YEAR BUDGET PROJECTIONS AND CEILING**

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## **ASSUMPTIONS**

During the Spring, Village Staff determine basic assumptions for items such as cost of living increases, fringe benefits, legal expenditures, workers compensation and general liability insurance, service charges, and lease charges. Some assumptions are based on known figures such as actuarially determined public safety pension levy figures. Other assumptions are based on historical data, such as the maximum taxable salary for social security. The amounts are used as a guide and may change as the budget is further developed. The assumptions presented in this appendix on page 419 are the assumptions that were used to determine the original three-year projections presented to the Village Board during the Summer.

## **THREE-YEAR PROJECTIONS**

During the budget ceiling process, Village Staff calculates three-year projections for the Village's General Fund and Water & Sewer Fund. Three-year projections are calculated by applying the budget assumptions described above to historical budget figures. The three-year projections can be found in this appendix on pages 420 and 421.

## **CEILINGS**

Ceilings are determined for the Village's General Fund and Water & Sewer Fund during Spring. The budget ceilings are the projected expenditures for the next fiscal year. They are used as a guide for Village Staff to determine if they need to request additional resources for new or current undertakings. The three-year projections and budget ceilings were presented to and accepted by the Village Board at the June 26, 2023 Committee-of-the-Whole meeting. The ceiling for the General Fund for 2024 was \$88,541,400 and the Water & Sewer Fund was \$26,760,200.

### 3 Year Forecast Assumptions 2024 - 2026

Acct#	Dept	Account	2023	2024	2025	2026	Comments
10-10		Salaries - Open Range	5.25%	4.75%	4.95%	4.75%	No COLA or steps.
10-01		Salaries - All Other	3.50%	3.00%	3.20%	3.00%	COLA Only - Still need to account for step increase
19-01		Workers Comp inc.	2.0%	2.0%	2.0%	2.0%	Increase to 2% starting 2023
19-10		IMRF	Use 2022 Actual Rate 11.47%	Use 2022 Actual Rate 11.47%	Use 2022 Actual Rate 11.47%	Use 2022 Actual Rate 11.47%	Actual Rates: 2017 = 12.34; 2018 = 12.72; 2019 = 10.01; 2020 = 11.47; 2021 = 12.54; 2022 = 10.40 but used 11.47; 2023 = 7.78 but using 11.47.
19-11		Social Security	6.20%	6.20%	6.20%	6.20%	
19-12		Medicare	1.45%	1.45%	1.45%	1.45%	
19-05		Medical Insurance	8.00%	8.00%	8.00%	8.00%	
19-09		P&F Pub Safe Pen - Police	\$3,911,000	\$4,190,000	\$4,801,000	\$6,152,000	
19-09		P&F Pub Safe Pen - Fire	\$5,256,000	\$5,881,000	\$6,654,000	\$7,887,000	
20-10	0401	Village Attorney	\$228,000	\$228,000	\$228,000	\$228,000	
20-15	0401	Village Prosecutor	\$52,500	\$52,500	\$52,500	\$52,500	
20-20	0401	Legal Services	\$100,000	\$100,000	\$100,000	\$100,000	
20-39	0601	Data Processing Services (IT) - Tyler/THE	\$759,200	\$525,000	\$525,000	\$525,000	HTE costs removed in 2024
20-39	0601	Data Processing Services (IT) - All Other	\$107,200	\$107,200	\$107,200	\$107,200	
20-40	All	General Insurance (Liability)	1.00%	1.00%	1.00%	1.00%	Lower rate starting 2018
21-53	7201	Northwest Water Commission	\$4,303,200	\$4,432,300	\$4,565,300	\$4,702,300	
22-02	1001	B & C - Meet Chicago Northwest - Dues	\$51,400	\$75,000	\$100,000	\$100,000	2023 = 8% of 2021 hotel tax of \$641,947 = \$51,400 2024 = 8% of 2022 hotel tax of \$937,369 = \$75,000
	Rev	Service Charge - Library	\$384,000	\$384,000	\$384,000	\$384,000	
	Rev	Personal Property Replacement Tax	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	24% of PPRT goes to Library
22-37	All w/car	Vehicle Lease Charges	3.00%	3.00%	3.00%	3.00%	
20-37	3001/3501	Central Dispatch - Fire & Police	3.00%	3.00%	3.00%	3.00%	75% Police; 25% Fire; rate decreased 18% in 2020
31-90	7101	Street & Sidewalk Supplies - Rock Salt	\$465,000	\$465,000	\$465,000	\$465,000	
40-43	4001	Zero Interest Loan Program	\$40,000	\$40,000	\$40,000	\$40,000	Program started in FY2015 @ \$10k, 2015B @ \$20k
40-89	9901	Sales Tax Abatement	\$326,000	\$200,000	\$200,000	\$200,000	Lexus, Napleton, Le Obsession
40-96	9901	Contingency - General Fund	\$400,000	\$400,000	\$0	\$0	Start with \$400,000
40-96	9901	Contingency - Water Fund	\$300,000	\$300,000	\$0	\$0	Start with \$300,000
EXP	All	All other Exp (except as listed above)	4.00%	3.00%	3.00%	3.00%	
411.70	Gen	Victim Services Coordinator Grant	\$50,000	\$50,000	\$50,000	\$50,000	Incl. rev & exp in anticipation of grant renewal
451.15	Rev - Gen						
451.15	Exp - 235	Parking Service Charges	\$287,300	\$0	\$0	\$0	
451.30	Rev - Gen						
451.30	Exp - 505	Water Service Charges	\$1,178,900	\$1,178,900	\$1,178,900	\$1,178,900	

**GENERAL FUND**  
**THREE YEAR PROJECTIONS**  
**FISCAL YEARS 2024 THROUGH 2026**

**SOURCES OF FUNDS**

	2021 ACTUAL	2022 ACTUAL	2023 PROJ ACTUAL	\$ +, - From Bud	% +, - From Bud	2023 APPR BUDGET	2024 PROJ BUDGET	2025 PROJ BUDGET	2026 PROJ BUDGET
BEGINNING FUND BALANCE	\$ 28,501,443	\$ 28,572,737	\$ 30,408,285			\$30,408,285	\$34,912,585	\$36,142,885	\$36,163,885
TAXES									
Property Tax	\$ 25,720,235	\$ 25,791,194	\$ 24,445,000	(\$1,600,000)	-6%	\$ 26,045,000	\$ 25,845,000	\$ 27,699,000	\$ 30,385,000
Sales Tax	15,162,957	15,993,182	16,139,000	(\$522,000)	-3%	16,661,000	16,462,000	16,956,000	17,464,000
Home Rule Sales Tax	6,567,847	7,207,064	7,311,000	\$211,000	3%	7,100,000	7,457,000	7,681,000	7,911,000
Use Tax	2,961,695	3,151,457	3,223,000	\$178,000	6%	3,045,000	3,200,000	3,200,000	3,200,000
Income Tax	9,939,827	12,657,093	12,673,000	\$78,000	1%	12,595,000	12,927,000	13,315,000	13,714,000
Food & Beverage Tax	2,139,900	2,301,416	2,417,000	(\$5,000)	0%	2,422,000	2,465,000	2,540,000	2,616,000
Telecommunications Tax	1,684,735	1,651,598	1,626,000	\$82,000	5%	1,544,000	1,593,000	1,561,000	1,530,000
Hotel Tax	641,947	937,369	930,000	\$180,000	24%	750,000	930,000	930,000	930,000
Electric Utility Tax	2,898,554	2,803,493	2,768,000	(\$132,000)	-5%	2,900,000	2,800,000	2,800,000	2,800,000
Natural Gas Utility Tax	2,045,023	2,118,406	2,058,000	(\$42,000)	-2%	2,100,000	2,100,000	2,100,000	2,100,000
All Other Taxes	1,086,567	1,924,458	1,635,000	(\$240,000)	-13%	1,875,000	1,565,000	1,565,000	1,565,000
TOTAL TAXES	70,849,288	76,536,731	75,225,000	(1,812,000)	-2%	77,037,000	77,344,000	80,347,000	84,215,000
INTERGOVERNMENTAL LICENSES/PERMITS	675,234	729,356	628,000	(\$10,100)	-2%	638,100	628,000	628,000	628,000
Vehicle Licenses	1,395,388	1,305,356	1,300,000	(\$100,000)	-7%	1,400,000	0	0	0
Business Licenses	702,685	694,352	700,000	\$50,000	8%	650,000	700,000	700,000	700,000
Building Permits	1,436,372	1,703,373	1,499,300	(\$11,200)	-1%	1,510,500	1,499,300	1,499,300	1,499,300
All Other Licenses/Permit	541,924	549,623	545,100	\$0	0%	545,100	480,100	480,100	480,100
TOTAL LICENSE	4,076,369	4,252,704	4,044,400	(\$81,200)	-1%	4,105,600	2,679,400	2,679,400	2,679,400
FEES	5,658,650	6,519,354	6,075,000	\$474,000	8%	5,601,000	6,075,000	6,075,000	6,075,000
FINES	788,237	754,950	666,600	\$146,500	28%	520,100	666,600	666,600	666,600
SERVICE CHG	2,175,369	2,276,341	1,563,200	\$0	0%	1,563,200	1,275,900	1,311,000	1,347,000
INTEREST INC.	23,140	425,423	385,000	\$225,000	141%	160,000	385,000	385,000	385,000
SALES/REIMB/RENTS	123,242	101,435	108,000	(\$102,000)	-49%	210,000	108,000	108,000	108,000
OTHER	375,849	596,700	395,400	\$33,400	9%	362,000	409,800	424,900	440,700
SUB-TOTAL	\$ 84,745,378	\$ 92,192,994	\$ 89,090,600	(\$1,106,400)	-1%	\$ 90,197,000	\$ 89,571,700	\$ 92,624,900	\$ 96,544,700
TRANSFERS IN	200,000	200,000	200,000	\$0	0%	200,000	200,000	200,000	200,000
TOTAL REVENUES	\$ 84,945,379	\$ 92,392,994	\$ 89,290,600	(\$1,106,400)	-1%	\$ 90,397,000	\$ 89,771,700	\$ 92,824,900	\$ 96,744,700

**USES OF FUNDS**

	2021 ACTUAL	2022 ACTUAL	2023 PROJ ACTUAL	\$ +, - From Bud	% +, - From Bud	2023 APPR BUDGET	2024 PROJ BUDGET	2025 PROJ BUDGET	2026 PROJ BUDGET
PERSONAL SERVICES									
Salaries	\$ 37,501,166	\$ 38,711,791	\$ 41,210,400	\$ 453,900	-1%	\$ 41,664,300	\$ 43,190,800	\$ 44,993,000	\$ 46,647,400
Overtime	2,736,304	2,509,131	2,219,500	(\$37,200)	2%	2,182,300	2,247,700	2,303,700	2,367,200
Special Details	374,700	369,258	434,300	\$0	0%	434,300	447,400	457,500	471,100
Workers Compensation	1,922,600	2,134,800	2,176,900	\$500	0%	2,177,400	2,220,200	2,264,600	2,309,800
Medical Insurance	7,722,800	8,126,400	8,383,200	\$36,400	0%	8,419,600	9,040,100	9,762,600	10,543,000
Public Safety Pensions	8,986,000	9,076,000	9,167,000	\$0	0%	9,167,000	10,071,000	11,455,000	14,039,000
IMRF	1,717,952	1,620,953	1,706,400	\$71,700	-4%	1,778,100	1,822,300	1,900,300	1,978,400
Social Security	829,467	849,431	937,200	\$28,100	-3%	965,300	987,900	1,025,500	1,062,800
Medicare	570,275	582,469	632,600	\$3,300	-1%	635,900	658,900	685,600	710,400
Other	10,845	11,025	10,800	\$0	0%	10,800	10,800	10,800	10,800
TOTAL PERSON	62,372,110	63,991,259	66,878,300	\$556,700	-1%	67,435,000	70,697,100	74,858,600	80,139,900
CONTRACTUAL									
IT/GIS Service Charge	1,605,700	2,018,400	2,039,500	\$0	0%	2,039,500	2,142,900	2,202,800	2,264,300
Vehicle/Equip Lease Char	3,105,400	3,148,800	3,460,400	\$0	0%	3,460,400	3,433,000	3,536,100	3,642,100
All Other Service Charges	6,965,649	7,087,247	7,986,200	(\$158,520)	2%	7,827,680	8,044,000	8,285,300	8,507,900
TOTAL CONTRA	11,676,748	12,254,447	13,486,100	(\$158,520)	1%	13,327,580	13,619,900	14,024,200	14,414,300
COMMODITIES	2,122,077	2,500,721	2,907,200	\$20,604	-1%	2,927,804	2,821,000	2,905,300	2,992,000
OTHER CHARGES	1,153,149	1,011,019	1,114,700	\$276,508	-20%	1,391,208	1,003,400	1,015,800	1,028,500
SUB-TOTAL	\$ 77,324,085	\$ 79,757,446	\$ 84,386,300	\$695,292	-1%	\$ 85,081,592	\$ 88,141,400	\$ 92,803,900	\$ 98,574,700
CONTINGENCY	0	0	400,000	\$0	0%	400,000	400,000	0	0
TRANSFERS OUT	7,550,000	10,800,000	0	\$0	0%	0	0	0	0
TOTAL EXPENDITURES	\$ 84,874,085	\$ 90,557,446	\$ 84,786,300	\$695,292	-1%	\$ 85,481,592	\$ 88,541,400	\$ 92,803,900	\$ 98,574,700
SURPLUS (DEFICIT)	71,294	1,835,548	4,504,300			4,915,408	1,230,300	21,000	(1,830,000)
ENDING FUND BALANCE	\$ 28,572,737	\$ 30,408,285	\$ 34,912,585			\$ 35,323,693	\$ 36,142,885	\$ 36,163,885	\$ 34,333,885
FUND BALANCE AS % OF EXP.	33.66%	33.58%	41.18%			41.32%	40.82%	38.97%	34.83%

Note: Village policy is to maintain at least a 25% fund balance.

# WATER AND SEWER FUND

## THREE YEAR PROJECTIONS

### FISCAL YEARS 2024 THROUGH 2026

#### SOURCES OF FUNDS

	2022 ACTUAL	2023 EST ACTUAL	2023 CURRENT BUDGET	2024 PROP BUDGET	2025 PROJ BUDGET	2026 PROJ BUDGET
BEGINNING WORKING CASH	\$ 11,392,198	\$ 14,692,666	\$ 14,692,666	\$ 10,736,566	\$ 8,363,366	\$ 3,553,766
CHARGES FOR SERVICE	21,161,257	23,064,000	23,049,500	24,174,000	24,174,000	24,174,000
INTEREST INC.	213,937	125,000	30,000	125,000	125,000	125,000
SALES/REIMB/RENTS	60,575	58,000	63,000	58,000	58,000	58,000
OTHER	1,251,351	358,600	348,600	30,000	30,000	30,000
<b>SUB-TOTAL</b>	<b>22,687,120</b>	<b>23,605,600</b>	<b>23,491,100</b>	<b>24,387,000</b>	<b>24,387,000</b>	<b>24,387,000</b>
TRANSFERS IN	1,200,000	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 23,887,120</b>	<b>\$ 23,605,600</b>	<b>\$ 23,491,100</b>	<b>\$ 24,387,000</b>	<b>\$ 24,387,000</b>	<b>\$ 24,387,000</b>

#### USES OF FUNDS

	2022 ACTUAL	2023 EST ACTUAL	2023 CURRENT BUDGET	2024 PROP BUDGET	2025 PROJ BUDGET	2026 PROJ BUDGET
PERSONAL SERVICES	\$ 6,838,613	\$ 7,258,800	\$ 7,382,900	\$ 7,606,400	\$ 7,959,300	\$ 8,321,800
CONTRACTUAL	2,825,378	2,975,700	2,975,724	3,018,300	3,107,400	3,198,900
NORTHWEST WATER COMMISSIO	4,177,840	4,303,200	4,303,200	4,432,300	4,565,300	4,702,300
COMMODITIES	977,017	862,800	862,843	861,400	887,400	913,900
OTHER CHARGES	662,231	1,193,900	1,193,900	1,194,400	1,194,900	1,195,400
CAPITAL ITEMS	5,105,572	10,707,900	13,115,005	9,347,400	11,482,300	7,423,800
<b>SUB-TOTAL</b>	<b>20,586,651</b>	<b>27,302,300</b>	<b>29,833,572</b>	<b>26,460,200</b>	<b>29,196,600</b>	<b>25,756,100</b>
CONTINGENCY	-	259,400	259,400	300,000	-	-
TRANSFERS OUT	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>20,586,651</b>	<b>27,561,700</b>	<b>30,092,972</b>	<b>26,760,200</b>	<b>29,196,600</b>	<b>25,756,100</b>
<b>SURPLUS (DEFICIT)</b>	<b>3,300,468</b>	<b>(3,956,100)</b>	<b>(6,601,872)</b>	<b>(2,373,200)</b>	<b>(4,809,600)</b>	<b>(1,369,100)</b>
ENDING WORKING CASH	\$14,692,666	\$10,736,566	\$8,090,794	\$8,363,366	\$3,553,766	\$2,184,666
WORKING CASH AS % OF EXPENDITUR	71%	39%	27%	31%	12%	8%

Note: Village policy is to maintain at least a 25% fund balance.

# COMMUNITY PROFILE

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## GOVERNMENT

Incorporated January 18, 1887

The Village is a home-rule municipality governed by a nine-member Board consisting of eight Trustees and one Village President, commonly referred to as Mayor. The Board is elected at large for staggered four-year terms.

The Mayor, with approval of the Village Board, appoints the Village Manager.

The Village employs 424 full-time and 14 part-time employees in 9 operating departments: Integrated Services, Human Resources, Finance, Police, Fire, Planning & Community Development, Building & Life Safety, Health & Senior Services, & Public Works (including Water Utility Operations, Engineering, and Municipal Fleet Services).

In addition, the Village has the following advisory boards and commissions that advise the Village Board on various issues and proposals under review. The Mayor, with the consent of the Board of Trustees, appoints members to the commissions.

Plan Commission  
Zoning Board of Appeals  
Board of Health  
Board of Local Improvements  
Board of Fire & Police Commissioners  
Design Commission  
Building Code Review Board  
Environmental Commission  
Housing Commission  
The Arlington Economic Alliance  
Senior Citizens Commission  
Youth Commission  
Commission for Citizens with Disabilities  
Bicycle & Pedestrian Advisory Commission  
Special Events Commission  
Arts Commission

## GOVERNMENT

(Continued)

The Village also operates a public access cable television channel and televises most Board meetings.

**Village Website:** [www.vah.com](http://www.vah.com)

**Additional Website:** [www.discoverarlington.com](http://www.discoverarlington.com)

### Elections

Number of Registered Voters as of 4-3-2023	55,409
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Number of Ballots Cast in Last Municipal Election 4-3-2023	7,898
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<b><u>Village Bond Rating</u></b>	Aa1
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<b><u>Fire ISO Rating</u></b>	1 (2016)
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### Various Taxes

Sales Tax	10.00%
Prepared Food & Beverage Tax	1.25%
Telecommunications Tax	6.00%
Hotel Tax	5.00%
Utility Tax (gas/electric)	5.00%

## DEMOGRAPHICS

The Village is comprised of approximately 16.6 square miles.

The Village is located in Cook County, approximately 25 miles northwest of the Chicago loop business district. The Village is home to beautiful Arlington Park Race Track, the world-famous thoroughbred racing destination. Adjacent to the Village to the west are the communities of Palatine and Rolling Meadows; to the east are Wheeling, Prospect Heights, and Mount Prospect; to the north is Buffalo Grove; to the south is Elk Grove Village. O'Hare International Airport is approximately 15 miles southeast of the Village, a 20-minute drive by expressway.

# COMMUNITY PROFILE

(Continued)

## DEMOGRAPHICS (Continued)

### Weather Conditions

Average Winter (Daytime)	35° F
Average Summer (Daytime)	81° F
Average Annual Rainfall	36 Inches
Average Annual Snowfall	36 Inches

### Population

1980	66,116
1990	75,460
2005 (f)	76,943
2010 (a)	75,101
2020 (g)	77,676

### Age (g)

Persons under 5 years	6.2%
Persons under 18 years	22.9%
Persons 65 years and over	19.6%

### Ethnic Makeup (g)

White alone	80.6%
Black or African American alone	2.4%
American Indian/Alaskan Native alone	0.3%
Asian alone	10.3%
Native Hawaiian/Other Pacific Islander	0.0%
Two or More Races	3.9%
Hispanic or Latino	8.2%
White alone, not Hispanic or Latino	77.1%

NOTE: Hispanic/Latino ethnicity overlaps categories therefore figures do not add up to 100%

### Other Household and Resident Data (g)

Median Household Income	\$100,221
Per Capita Income	\$51,340
% of population over 65	19.6%
Education (population 25 years & older)	
High school graduate or higher	96.3%
Bachelor's degree or higher	58.1%
Unemployment Percentage (12/2018) (b)	3.0%

### Home Value (g)

Median Home Value	\$352,000
Median Gross Rent	\$1,441

## DEMOGRAPHICS (Continued)

### Land Use (c)

	<u>Acres</u>	<u>%</u>
Residential	5,279	50.4
Commercial	505	4.9
Office Only	225	2.2
R&D, Manufacturing, Warehousing	590	5.7
Institutional	285	2.7
Mixed Use	398	3.8
Parks/Schools/Government	1,082	10.3
Streets	2,000	19.0
Open	100	1.0
Total	<u>10,464</u>	<u>100.0</u>

### Property Value (d)

Estimated Total Property Value (2022)	\$11,175,716,571
Equalized Assessed Valuation (EAV) (2022)	\$3,724,866,333

	<b>2021 EAV</b>	<b>% of Total</b>
Residential	\$ 2,218,613,995	71.064%
Farm	32,943	0.001%
Commercial	741,225,232	23.742%
Industrial	160,549,092	5.143%
Railroad	1,574,501	0.050%
	<u>\$ 3,121,995,763</u>	<u>100.000%</u>

# COMMUNITY PROFILE

(Continued)

## DEMOGRAPHICS

(Continued)

### Top Five Property Taxpayers (d)

Luther Village	Retirement Facility
Town & Country Mall	Shopping
Northpoint Shopping Center	Shopping
Arlington Plaza	Shopping
Annex of Arlington	Shopping

### Other (d)

Miles of Streets	241
Miles of Sidewalks	383
Miles of Bike Paths	9.6

### Water Information:

Municipal water system main water supply  
Lake Michigan water through the Northwest  
Water Commission (All wells are secondary  
and backup sources)

Miles of Water Mains	263
Number of Water Customers	21,119
Capacity of Waterworks	36,000,000 gal/per day
Number of Storage Tanks	10
Storage Capacity	31,000,000 gal.

### Sewer Information:

Miles of Storm Sewer Mains	194
Miles of Sanitary & Combined Sewers	178
Number of Retention/Detention Basins	56
Sewage Treatment – Metropolitan Water Reclamation District	

Number of Fire Stations	4
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School Districts 15, 21, 23, 25, 59 and 214 serve the students of the Village of Arlington Heights and neighboring communities.

### Library

Number of Sites	1 (plus Bookmobile)
Number of Volumes	260,368
Number of Registered Borrowers	58,874
FY2022 Total Circulation	1,542,189

## BUSINESS

The Village received sales tax from 5,758 different business during 2022 (e).

### 2022 Kind of Business Report (e)

Sales Category	Amount	% of Total
General Merchandise	\$ 719,709	4.6%
Food	1,921,334	12.3%
Drinking & Eating Places	1,869,314	11.9%
Apparel	368,310	2.4%
Furniture, Household & Radio	981,014	6.3%
Lumber, Building, & Hardware	826,247	5.3%
Automotive & Filling Stations	3,256,688	20.8%
Drugs & Miscellaneous Retail	3,484,643	22.2%
Agricultural & All Others	2,048,516	13.1%
Manufacturers	194,685	1.2%
	<u>\$ 15,670,460</u>	<u>100.0%</u>

### Employers & DEI (g)

All employers	2,605
Men-owned employers	1,656
Women-owned employers	453
Non-minority-owned employers	1,976
Veteran-owned employers	103
Nonveteran-owned employers	2,158

### Major Employers (500 Employees or more)

Northwest Community Healthcare	3,600
Arlington Heights High School Dist. 214	1,700
HSBC	1,500
Lutheran Home	800
Paddock Publications	500
Alexian Brothers Health System	500

# COMMUNITY PROFILE

(Continued)

## AWARDS & RECOGNITIONS

GFOA Certificate of Achievement or Excellence  
in Financial Reporting ..... Annually Since 1988

GFOA Distinguished Budget Presentation  
Award ..... Annually Since 2005

Certified Tree City U.S.A. .... Annually Since 1985

Daniel Burnham Award for Excellence  
In Planning for Timber Court Condominium  
Project (affordable housing).....2008

President's Arts Friendly Community  
Award .....2008

Association of Illinois Senior Centers' Awards for  
Senior Center Program of the Year and Senior  
Center Director of the Year.....2008

Chaddick Municipal Development  
Process Award .....2010

Designated as a Member of the Safe  
Communities America Program .....2010-2015

CALEA Accreditation of Police Dept.....2018

Governor's Sustainability Award .....2013

Community Partnership Award .....2013

IRMA Management Assessment Program  
Accreditation.....2017

### Notes:

- (a) 2010 Census & US Census Bureau Website
- (b) Illinois Department of Employment Security
- (c) Village of Arlington Hts Comprehensive Plan
- (d) Village of Arlington Hts & Cook County Records
- (e) Illinois Department of Revenue
- (f) Special Census
- (g) 2020 Census & US Census Bureau Website

# GLOSSARY

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The Annual Budget and Financial Plan contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Financial Plan document in understanding these terms, a glossary has been included in the document.

## **ABATEMENT**

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

## **ACCRUAL BASIS**

A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

## **ACTUARIAL / ACTUARY**

A person or methodology that makes determinations of required contributions to achieve future funding levels that address risk and time.

## **AGENCY FUND**

A fund established to account for assets held by the Village as a collection of paying agent for individuals, private organizations, other governmental units or other funds.

## **APPROPRIATION**

A legal authorization made by the Village Board which permits the Village to incur obligations and to make expenditures for specific purposes.

## **ASSESSED VALUATION**

A percent of appraisal value assigned to real estate and certain personal property for use as a basis for levying property taxes. In the Village of Arlington Heights the assessed valuation is 33% of appraised value.

## **ASSETS**

Property owned by a government which has a monetary value.

## **AUDIT**

An independent, objective evaluation of the fairness by which a company's financial reports are presented by its management.

## **BALANCE SHEET**

A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

## **BALANCED BUDGET**

A budget in which total expenditure allocations do not exceed total available resources.

# GLOSSARY

(Continued)

## **BOND**

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large projects, such as buildings, streets and bridges.

## **BUDGET**

A plan of financial operation embodying an estimate of proposed revenue and expenditures for a specific period of time (budget fiscal year).

## **BUDGET ADJUSTMENT**

A legal procedure utilized by the Village staff and Village Board to revise the budget.

## **BUDGET AUTHORITY**

Authority provided by law that permits Village departments to incur obligations requiring either immediate or future payment of money.

## **BUDGET MESSAGE**

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

## **BUDGET ORDINANCE**

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

## **BUDGETARY CONTROL**

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

## **CAPITAL IMPROVEMENT PROGRAM (CIP)**

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 plan or otherwise. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

## **CAPITAL OUTLAY**

Expenditures which result in the acquisition of or addition to fixed assets.

## **CASH BASIS**

A basis of accounting in which transactions are recognized only when cash is increased or decreased.

# GLOSSARY

(Continued)

## **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 highest interest and return available for temporary cash balances.

## **CERTIFICATE OF DEPOSIT**

A negotiable or non-negotiable receipt of monies deposited in a bank or financial institution for a specific period for a specified rate of interest.

## **COMMODITIES**

All expenditures for materials, parts and supplies except those incidentally used by outside firms performing contractual services for the Village.

## **COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

A federal entitlement grant distributed to municipalities on the basis of a formula that considers population, housing conditions, and poverty. CDBG funds are then distributed by the Village for activities that benefit low and moderate income families.

## **COMMISSION ON ACCREDITATION FOR LAW ENFORCEMENT AGENCIES (CALEA)**

CALEA was created in 1979. The purpose of CALEA's Accreditation Programs is to improve the delivery of public safety services, primarily by: maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives; establishing and administering an accreditation process; and recognizing professional excellence.

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

This official annual report presents the status of the Village's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

## **CONTINGENCY**

An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates, shortfalls in revenue, and similar eventualities.

## **CONTRACTUAL SERVICES**

Expenditures for services from outside vendors that are obtained by an express or implied contract.

## **DEBT SERVICE**

The expenditure for principal and interest payments on loans, notes, and bonds.

## **DEBT SERVICE FUND**

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

# GLOSSARY

(Continued)

## DEFICIT

(1) The excess of an entity's liabilities over its assets. (2) The excess of expenditures or expenses over revenues during a single accounting period.

## DELINQUENT TAXES

Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

## DEPARTMENT

A major administrative division of the Village which indicates overall management responsibility for an operation or a group of related operations within a functional area.

## DEPRECIATION

Expiration in the service life of capital assets purchased within Internal Service and Enterprise Funds, to account for wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

## DISBURSEMENT

Payment for goods and services by cash or check.

## ENCUMBRANCE

The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

## ENTERPRISE FUND

A governmental accounting fund in which services provided are financed and operated similar to those of a private business--where the intent is that the costs (expenses, including depreciation or debt service payments) of providing goods and services be financed or recovered through user fees.

## EQUALIZED ASSESSED VALUATION

The total taxable property value. It is a combination of the market value of a property as determined by the county assessor, multiplied by a fraction depending on the classification of the property and adjusted by a multiplier determined by the state to equalize valuations across the state. It is the final value against which the total tax rate is multiplied to determine the property taxes due.

## ESTIMATED REVENUE

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by the Village Board.

## EXPENDITURE

Decreases in net total assets. Expenses represent the total cost of operations during a period of time regardless of the timing of the related expenditures. Note: An encumbrance is not an expenditure, but reserves funds to be expended.

# GLOSSARY

(Continued)

## **FIDUCIARY FUNDS**

Funds used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Trust. Expendable trust and agency funds are budgeted on a modified accrual basis, and the nonexpendable trust and pension funds are budgeted on an accrual basis

## **FINANCIAL PLAN**

A multi-year, long-range, approach to assessing the Village's revenue and expenditure needs which becomes the basis for formulating the annual budget which by law must be adopted. The plan is developed by utilizing existing policies, objectives, assumptions, and accepted benchmarks and activity measures.

## **FISCAL YEAR**

The time period designated by the Village signifying the beginning and ending period for recording financial transactions. The Village of Arlington Heights has specified the calendar as its fiscal year that begins January 1 and ends December 31.

## **FIXED ASSETS**

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. The Village has established a level of \$1,000 for an item to be considered an asset; below \$1,000, the item is considered to be an operating expense.

## **FREEDOM OF INFORMATION ACT (FOIA)**

A state law governing the timing and cost of responding to requests for public information.

## **FULL FAITH AND CREDIT**

A pledge of the general taxing power of government to repay debt obligations (typically used in reference to general obligation bonds).

## **FULL-TIME EQUIVALENT (FTE)**

The number of positions calculated on a basis that one FTE equates to a 40-hour workweek for 12 months. For example, two part-time positions working 20 hours for 12 months equals one FTE.

## **FUND**

An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or functions.

## **FUND ACCOUNTING**

The accounts of the Village are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriated. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

# GLOSSARY

(Continued)

## **FUND BALANCE**

Fund balance refers to the difference between current financial assets and liabilities reported in a governmental fund. Also known as surplus funds.

## **FUND TYPE**

In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

## **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

## **GENERAL FUND**

The General Fund is the general operating fund of the Village. This fund used to account for all financial resources except those required to be accounted for in another fund.

## **GENERAL OBLIGATION BONDS**

Bonds that finance a variety of public projects such as streets, buildings, and improvements. These bonds are backed by the full faith and credit of the issuing government.

## **GOAL**

A statement of board direction, purpose, or intent based on the needs of the community.

## **GOVERNMENTAL FUNDS**

Funds used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).

## **GRANT**

A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

## **HOME RULE**

A status granted by the Illinois Constitution which gives cities of a certain size board powers not otherwise available to local municipalities. For instance, there is no statutory limit to the property tax levy nor is there any requirement to seek referendum approval for increasing the levy or issuing debt.

## **HOME RULE SALES TAX**

An additional tax levied by the home rule municipality on retail sales within its jurisdiction. The tax, levied in 0.25% increments with no limit, is on all items except those that have a title (autos, boats, etc.) and groceries and drugs. It is collected by the state from the retailer and returned to the municipality.

# GLOSSARY

(Continued)

## **ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)**

This retirement fund, established under State statutes, provides employees of local governments (excluding police and firefighters) in Illinois with a system for the payment of retirement annuities, disability, and death benefits. All employees (other than those covered by the Police or Firefighter's plans) hired in positions that meet or exceed an annual hourly standard (1,000 hours) must be enrolled in IMRF as participating members. Participating members of IMRF must contribute 4.5% of their salary to the pension fund. The employer pays a percentage that varies each year and is dependent on a report prepared by a professional actuary.

## **INFRASTRUCTURE**

The physical assets of the Village (streets, water, sewer, and public buildings).

## **INTERGOVERNMENTAL REVENUE**

Revenue received from or through the Federal, State or County government.

## **INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA)**

An intergovernmental insurance cooperative that pools risk for general liability and workers' compensations insurance coverages.

## **INTERNAL SERVICE FUND**

A fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

## **LEVY**

An imposing and collecting of a tax. In Illinois, the property tax is determined by the local unit of government, levied by the county clerk, and collected by the county treasurer. Taxes levied for any particular year are collected in the following calendar year.

## **LIABILITY**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

## **LONG-TERM DEBT**

Debt with a maturity of more than one year after the date of issuance.

## **MAJOR FUND**

A major fund is (1) the main operating fund (the general fund or its equivalent which should always be reported separately); (2) other governmental funds and proprietary funds if the total assets, liabilities, revenues, or expenditures/ expenses of that individual fund are at least 10 percent of the corresponding total (assets, liabilities, and so forth) for the relevant fund category (governmental fund or proprietary funds) and at least 5 percent of the corresponding total for all governmental and proprietary funds combined; or (3) any other funds that public official believe are particularly important to financial statement users

## **MANDATE**

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

# GLOSSARY

(Continued)

## **MODIFIED ACCRUAL BASIS**

A method of accounting used to recognize revenue and expenditures. Funds that use the modified accrual basis of accounting recognize revenues when measurable and available (i.e. collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures are recognized (with some exceptions) when the related liability is incurred.

## **MOTOR FUEL TAX (MFT)**

The State returns a portion of the gas tax to the municipalities on a per capita basis for use in the maintenance and construction of public roads.

## **NET ASSETS**

Net Assets refers to the difference between assets and liabilities reported in a proprietary fund and may be considered a measure of net worth.

## **OPERATING BUDGET**

The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel.

## **OTHER POST EMPLOYMENT BENEFITS (OPEB)**

OPEB is an accounting concept created by the Governmental Accounting Standards Board (GASB) by pronouncements designed to address expenses that entities may or may not be legally bound to pay, but pay as a moral obligation.

## **PERFORMANCE MEASURES**

Specific quantitative and qualitative measures of work performed as an objective of the department.

## **PERSONNEL SERVICES**

Costs related to compensating Village employees, including salaries, wages and benefits.

## **PROPERTY TAX**

Property taxes are levied on real property according to the property's valuation and the tax rate.

## **PROPRIETARY FUNDS**

Funds used to account for activities similar to those found in the private sector, where the determination of net income is necessary for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). Example of proprietary funds are the Water & Sewer Fund and the Technology Fund.

## **PUBLIC SAFETY EMPLOYEE BENEFITS ACT (PSEBA)**

PSEBA provides for free health insurance to a public safety officer who is catastrophically injured or killed in the line of duty. The officer's spouse and minor children are also entitled to free health insurance coverage under the Act. The health insurance must be provided by the employer for the remainder of the lives of the officer and spouse (or until the spouse remarries).

# GLOSSARY

(Continued)

## REVENUE

Money received into a fund from outside the fund that, together with fund balances, provides the financial resources for a given year.

## REVENUE BONDS

This type of bond is backed only by revenues from a specific enterprise or project.

## SOLID WASTE AGENCY OF NORTHERN COOK COUNTY (SWANCC)

An intergovernmental agency formed to dispose of residential household solid waste generated by its municipal members.

## SPECIAL ASSESSMENT AREA

A method used for the purpose of financing public improvements in a designated area. Although a portion of special assessment project costs are borne by a group of specifically benefited owners, the project usually has some value to the general public, in which case the general government may bear a portion of the project cost. The general government frequently pays for the entire project up front, and finances the cost through a bond issue. The individual owners in the special assessment area pay the general government their proportional share of the total owner cost. The payment is then used to cover annual debt service costs of the bond issue. Payments can be set up on a lump sum or a periodic basis.

## SPECIAL REVENUE FUND

A fund created when the Village receives revenue from a special source designated to be used for a specific purpose.

## SPECIAL SERVICE AREA

A method used for the purpose of financing public improvements in a designated area. This is handled in the same manner as a Special Assessment Area, except that the individual owners' portions are paid through annual property tax assessments. (See also Special Assessment Area).

## TAX INCREMENT FINANCING (TIF)

This type of financing typically pays for infrastructure and capital improvements in a designated area or district. The difference in property tax revenues received in a base year versus the increased property taxes received in subsequent years after improvements are made, results in a property tax increment which is used to finance the improvements.

## TAX LEVY

The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

## TAX RATE

The amount of tax stated in terms of a unit of tax base. In Illinois, the tax rate is per \$100 of equalized assessed value.

## WORKING CASH / CAPITAL

Working cash (or capital) is the difference between current assets and current liabilities reported in a proprietary fund. This measure indicates relative liquidity.

# ACRONYMS

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**ADA:** Americans with Disabilities Act

**AED:** Automated External Defibrillator

**AHA:** American Heart Association

**AICPA:** American Institute of Certified Public Accountants

**AMR:** Automated Meter Reading

**APA:** American Planning Association

**APWA:** American Public Works Association

**ASCE:** American Society of Civil Engineers

**AWWA:** American Water Works Association

**CAFR:** Comprehensive Annual Financial Report (also see Budget Glossary)

**CAP:** Children at Play

**CCDPH:** Cook County Department of Public Health

**CCHD:** Cook County Highway Department

**CDC:** Center for Disease Control and Prevention

**CDBG:** Community Development Block Grant (also see Budget Glossary)

**CEDA:** Community & Economic Development Association of Cook County

**CIP:** Capital Improvement Program (also see Budget Glossary)

**CMAF:** Chicago Metropolitan Agency for Planning

**CMAQ:** Congestion Mitigation and Air Quality

**CPA:** Certified Public Accountant

**DSC:** Disabilities Services Coordinator

**DEI:** Diversity, Equity, and Inclusion

**EAV:** Equalized Assessed Value

**EEA&R:** Energy Efficiency Audits & Rehabilitation

**EECBG:** Energy Efficiency and Conservation Block Grant

**EECS:** Energy Efficiency & Conservation Strategy

**EMT:** Emergency Medical Technician

**EOC:** Emergency Operations Center

**ESDA:** Emergency Services & Disaster Agency

**FOIA:** Freedom of Information Act (also see Budget Glossary)

**FTE:** Full-Time Equivalent (also see Budget Glossary)

**GAAP:** Generally Accepted Accounting Principles

**GASB:** Governmental Accounting Standards Board

**GFOA:** Government Finance Officers Association

**GIS:** Geographic Information Systems

**GPS:** Global Positioning System

**HELP:** High-Level Excess Liability Pool

**HMO:** Health Management Organization

**HR:** Human Resources

**HSC:** Human Services Coordinator

**IEPA:** Illinois Environment Protection Agency

**IAMMA:** Illinois Association of Municipal Management Assistants

**IDOT:** Illinois Department of Transportation

**IDPH:** Illinois Department of Public Health

**IEHA:** Illinois Environmental Health Association

**IGFOA:** Illinois Government Finance Officers Association

**ILCMA:** Illinois City/County Management Association

**ILGSA:** Illinois Geographic Information Systems Association

# ACRONYMS

Continued)

**IMRF:** Illinois Municipal Retirement Fund (also see Budget Glossary)

**IMSA:** International Municipal Signal Association

**IMTA:** Illinois Municipal Treasurers Association

**IRMA:** Intergovernmental Risk Management Agency

**ISPERN:** Illinois State Police Emergency Radio Network

**IT:** Information Technology

**ITEP:** Illinois Transportation Enhancement Program

**ITE:** Institute of Transportation Engineers

**JULIE:** Joint Utility Locating Information for Excavators

**LEADS:** Law Enforcement Agencies Data System

**LGDF:** Local Government Distribution Fund

**MABAS:** Mutual Aid Box Alarm System

**MAP:** Metropolitan Alliance of Police

**MCAT:** Major Case Assistance Team

**MRC:** Medical Reserve Corps

**MFT:** Motor Fuel Tax (also see Budget Glossary)

**NACCHO:** National Association of County and City Health Officials

**NFPA:** National Fire Protection Association

**NIGP:** National Institute of Government Purchasing

**NIPAS:** Northern Illinois Police Alarm System

**NIPSTA:** Northeastern Illinois Public Safety Training Academy

**NLRCL:** Northern Illinois Regional Crime Lab

**NPDES:** National Pollutant Discharge Elimination System

**NWCD:** Northwest Central Dispatch

**NWWC:** Northwest Water Commission

**OPEB:** Other Postemployment Benefits

**OSHA:** Occupational Safety & Health Act (or Association)

**PCA:** Portland Cement Association

**PEAR:** Parish Emergency Assistance Resources

**POD:** point of distribution

**PPO:** Preferred Provider Organization

**PSO:** Public Safety Officer

**PSEBA:** Public Safety Employee Benefits Act (also see Budget Glossary)

**PUD:** Planned Unit Development

**PW:** Public Works

**SBOC:** Suburban Building Officials Conference

**SCADA:** Supervisory Control and Data Acquisition

**SCBA:** Self Contained Breathing Apparatus

**SHIP:** Senior Health Insurance Program

**SWANCC:** Solid Waste Agency of Northern Cook County (also see Budget Glossary)

**TIF:** Tax Increment Financing (also see Budget Glossary)

**USEPA:** United States Environmental Protection Agency

**USRA:** Urban Search and Rescue

**VHF:** Very High Frequency